



Dave Yost • Auditor of State



**MEIGS COUNTY BOARD OF DEVELOPMENTAL DISABILITIES**

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# Dave Yost • Auditor of State

## Independent Accountant's Report on Applying Agreed-Upon Procedures

September 7, 2011

Jenny Jones, Assistant Deputy Director,  
Office of Audits, Ohio Department of Developmental Disabilities  
30 E. Broad Street, 13<sup>th</sup> Floor  
Columbus, Ohio 43215

As permitted by Ohio Rev. Code Section 5123.05 and as required by the *Application for a § 1915(c) HCBS Waiver*, Appendix I-2(c), the Auditor of State's Office has performed the procedures enumerated below, to which the Ohio Department of Developmental Disabilities (DODD) agreed. The purpose is to assist you in evaluating whether the Meigs County Board of Developmental Disabilities (County Board) prepared its *Income and Expenditure Report* for the years ended December 31, 2008 and 2009 (Cost Reports) in accordance with DODD's Guide to Preparing Income and Expenditure Reports for 2008 and 2009 (Cost Report Guides) and to assist you in evaluating whether reported income and expenditure transactions complied with 2 CFR 225 (OMB Circular A-87 *Cost Principles for State, Local, and Indian Tribal Governments*), and other compliance requirements described in the procedures below. The County Board's management is responsible for preparing these reports. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of DODD. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

### **Statistics – Square Footage**

For the following tests, DODD requested us to report variances in square footage exceeding 10 percent.

1. We compared the County Board's floor plans and square footage summary to the square footage reported for each cell in *Schedule B-1, Section A, Square Footage* of the Cost Reports.

We found variances exceeding 10 percent for certain cells within *Schedule B-1, Section A, Square Footage* worksheet. We reported these variances in Appendix A (2008) and Appendix B (2009).

2. We toured the facilities to identify how space was used by County Board programs and to identify new, closed or empty buildings along with rented or idle floor space. We compared the square footage of every room from the County Board's floor plan for the County Board's building to their square footage summary and measured three rooms.

We found square footage variances for rooms that were measured exceeding 10 percent of the square footage reported in the summary which rolls up to *Schedule B-1, Section A, Square Footage* of the Cost Reports. We reported these variances in Appendix A (2008) and Appendix B (2009).

3. We obtained the County Board's methodology for allocating square footage between programs and reviewed the methodology to ensure that square footage for areas shared by more than one type of service is allocated by program based on reported usage of the area in accordance with the Cost Report Guides.

The County Board reported additional square footage in the 2009 cost reports. Therefore we tested the 2009 methodology, and applied the results to both Cost Reports. We found no differences exceeding 10 percent.

### **Statistics – Attendance**

1. DODD requested us to report variances if the Board's attendance statistics were not within 10 percent of the attendance statistics reported to DODD.

We compared the County Board's Attendance Reports for the number of individuals served and days of attendance, with similar information reported for Day Habilitation/Adult Day Services/Vocational Habilitation and Enclave on *Schedule B-1, Section B, Attendance Statistics* of the Cost Reports and determined if the statistics were reported in accordance with the Cost Report Guides.

We found variances exceeding 10 percent. We reported these variances in Appendix A (2008) and Appendix B (2009).

2. We compared the County Board's supporting documentation for the hours of service to the hours of service reported on *Schedule B-1, Section B, Attendance Statistics* of the Cost Reports and determined if the statistics were reported in accordance with the Cost Report Guides.

We found differences. We reported these variances in Appendix A (2008) and Appendix B (2009).

3. We determined whether individuals served as summarized in *Schedule B-1, Section B, Attendance Statistics* included both Medicaid and non-Medicaid-eligible individuals as documented on the Non Medical Transportation: Per Trip report.

We noted the summary of individuals served included both Medicaid and non-Medicaid eligible individuals.

4. DODD requested us to report variances if the individuals served on *Schedule B-1, Section B, Attendance Statistics* of the Cost Reports were not within 10 percent of the individuals documented on the attendance sheets.

We haphazardly selected 15 individual names from the County Board's attendance sheets for 2008 and 2009 and compared the individuals by name to the compiled listing of individuals served by program documentation which rolls up to *Schedule B-1, Section A, Section B, Attendance Statistics* of the Cost Reports

We found no differences exceeding 10 percent.

### **Statistics – Transportation**

1. DODD requested us to report variances if the Board's transportation units were not within one percent of total units reported on each line of *Schedule B-3 Quarterly Summary of Transportation Statistics* to DODD.

We compared the number of one-way trips from the County Board's Transportation By Age Group reports with those statistics as reported in *Schedule B-3, Quarterly Summary of Transportation Statistics* of the Cost Reports.

We found differences as listed in Appendix A (2008) and Appendix B (2009).

2. We compared the cost of bus tokens/cabs from the County Board's State Expenses Detailed Report to the amount reported in *Schedule B-3* of the Cost Reports.

The County Board did not provide bus tokens/cabs, and we found no differences in the Cost Reports.

3. DODD requested us to report variances of more than 10 percent of the total trips taken for two individuals for 2008 and 2009, between the County Board's internal documentation versus the amount reported to DODD in *Schedule B-3, Quarterly Summary of Transportation Services*.

We traced the number of trips for two individuals for 2008 and 2009 from the County Board's daily reporting documentation to *Schedule B-3, Quarterly Summary of Transportation Services*.

We found no differences.

4. We haphazardly selected 15 individual names from the County Board's attendance sheets for 2008 and 2009 and compared the individuals by name to the compiled listing of individuals transported to determine whether the compiled listing of individuals is complete.

We found no differences.

### **Statistics – Service and Support Administration (SSA)**

1. DODD requested us to report variances if the Board's SSA units were not within two percent of total units reported on each line of *Schedule B-4, Quarterly Summary of Units of Service – Service and Support Administration* to DODD. We compared the number of SSA units (Targeted Case Management (TCM), Other SSA Allowable, and SSA Unallowable) from the County Board's TCM Units and the TCM Units by Staff by Month reports with those statistics reported in *Schedule B, Quarterly Summary of Units of Service – Service and Support Administration*.

We found differences as listed in Appendix A (2008) and Appendix B (2009).

2. DODD requested us to report variances if the SSA units tested had an error rate exceeding 10 percent.

We haphazardly selected a sample of 82 units for Other Allowable and a sample of 74 units of Unallowable SSA services across 2008 and 2009 from Unit Entries by Date Span report and determined if the case note documentation described activities listed in Ohio Admin. Code § 5101:3-48-01(D), and also included the documentation required by Ohio Admin. Code § 5101:3-48-01(F).

We found no variances in SSA units tested.

3. DODD requested us to perform a review to determine compliance with Ohio Admin. Code § 5101-3-48-01(G)(12) which states "A CBMRDD shall not submit claims in excess of twenty-six units per day per service and support administrator (SSA) unless the service(s) associated with such claims is considered medically necessary. . ." Using MBS claims data, we identified the number of individuals and unique dates of service on which 26 or more TCM units were paid through the Medicaid program. We examined the results looking for trends and patterns indicating potential overbilling practices.

We found no indication of trend or pattern indicating potential overbilling.

4. DODD requested us to report variances greater than five percent in total SSA units by line on *Schedule B-4* from the prior year's audited cost report.

We compared the audited 2007 SSA units to the final adjusted 2008 SSA units and compared the final adjusted 2008 SSA units to the final adjusted 2009 SSA units.

The reported units exceeded five percent of prior year's Schedule B-4 for both years. We obtained the County Board's explanation that an unusual amount of leave use and a reduction in intake were responsible for variances. We reported no variances in Appendix A (2008) and Appendix B (2009).

### **Revenue Reconciliation to the County Auditor Report**

1. We compared the County Board's revenue balances reported on the *Reconciliation to County Auditor Worksheets* to the County Auditor's Revenue Account Report.

We found no differences in 2008. We found differences as listed in Appendix B (2009).

2. We compared the account description and amount for each revenue reconciling item on the *County Auditor Reconciliation Worksheet* to the County Board's State Account Code Detailed Reports.

We also compared the receipt totals from the 12/31/08 and 12/31/09 County auditor's report listed on the *Reconciliation to County Auditor Worksheets* to the County Auditor's receipts report balances for the General Fund, Community Residential Fund, Title VI-B Preschool Fund, Capital Fund, Housing Authority Grant Fund, and Gift Fund.

We found no differences in 2008. We found differences as listed in Appendix B (2009).

3. DODD asked us to determine whether total County Board receipts reported in the *Reconciliation to County Auditor Worksheets* reconciled within 1/4 percent of the county auditor's yearly report of total receipts for these funds.

Total county board receipts from were within 1/4 percent of the county auditor yearly receipt totals reported for these funds.

4. We compared revenue entries on *Schedule C Income Report* to the Southern Ohio Council of Government (COG) prepared Meigs County Board Summary Workbook.

We found differences as listed in Appendix A (2008) and Appendix B (2009).

### **Revenue Cost Report Testing**

1. We inquired of the County Board whether revenues are maintained separately to offset corresponding expense via the use of specific expenditure costs centers and identified any potential revenue offsets/applicable credits.

We identified the following sources of potential revenue credits for which the County Board did not offset costs on the Cost Reports in accordance with 2 CFR 225, Appendix A (C )(3)(c) and (4)(a):

- IDEA Part B revenues in the amount of \$21,902 in 2008;
- Title V revenues in the amount of \$127 in 2008 and \$43 in 2009;
- Title VI revenues in the amount of \$26,463 in 2009;
- Title VI-B revenues in the amount of \$12,944 in 2009;
- Title XX revenues in the amount of \$19,339 in 2008;
- Early Childhood revenues in amount of \$14,714 in 2008;
- AARA Early Childhood IDEA revenue in the amount of \$190 in 2009;
- Motor Vehicle Fuel Tax Refund in the amount of \$668 in 2008 and \$462 in 2009;
- Reimbursement on Insurance Claim for a Bus in the amount of \$9,374 in 2008;
- Workers Compensation Reimbursement in the amount of \$613 in 2008;
- Insurance Reimbursement revenues in the amount of \$12,760 in 2008 and \$12,286 in 2009;
- Reimbursement for Aides in the amount of \$2,677 in 2008 and \$2,263 in 2009;
- Reimbursement for Speech Clinics in the amount of \$1,900 in 2008 and \$500 in 2009; and
- Reimbursement from Grant for Oven in the amount of \$3,958 in 2009.

### **Paid Claims Testing**

1. We selected 50 paid claims among all service codes from 2008 and 2008 from the Medicaid Billing System (MBS) data and determined if the claims met the following service documentation requirements of Ohio Admin. Code Sections 5123:2-9-05 and 5101:3-48:



- Date of service;
- Place of service;
- Name of the recipient;
- Name of the provider;
- Signature of the person delivering the service or initials of the person delivering the service if the signature and corresponding initials are on file with the provider;
- Type of service (for homemaker/personal care, type must include if routine, on-site/on-call, or level one emergency);
- Number of units of the delivered service or continuous amount of interrupted time during which the service was provided; and
- Arrival and departure times of the provider of service's site visit to the recipient's location or of the recipient's visit to the provider of service's location.

We found no instances of non-compliance with these documentation requirements.

2. DODD requested us to report variances if units reimbursed by Medicaid were more than the units reported in the Cost Reports.

We compared the number of reimbursed TCM units and Community Employment units from the MBS Summary by Service Code report, to the reimbursed units on *Schedule B-4, Quarterly Summary of Units of Service – Service and Support Administration, Line (1)(F), TCM Units* and to *Schedule B-1, Section B, Attendance Statistics, Line (4)(C), Supported Employment – Community Employment, 15 minute units*, respectively.

We found no instances where the Medicaid reimbursed units was greater than units reported.

3. DODD requested us to report whether any reimbursements exceeded disbursements on *Schedule A, Summary of Service Costs- By Program* worksheet.

We compared the amounts reported on *Schedule A, Summary of Service Costs – By Program*, Lines (20) to Line (27) for Community Residential to the amount reimbursed for these services in 2008 and 2009 on the MBS Summary by Service Code report.

We found no differences.

### **Expenditure Reconciliation to the County Auditor Report**

1. We compared the County Board's expenditure balances reported on the *Reconciliation to County Auditor Worksheets* to the County Auditor's Appropriation Reports.

We found differences as listed in Appendix A (2008) and Appendix B (2009).

2. We also compared the account description and amount for each reconciling item on the *County Auditor Reconciliation Worksheet* to the County Board's State Expenses Detailed Reports and other supporting documentation such as county tax settlement sheets.

We also compared the disbursement totals from the 12/31/08 and 12/31/09 County auditor's report listed on the *Reconciliation to County Auditor Worksheets* to the County Auditor's disbursements report balances for the General, Community Residential, Title VI-B Preschool, Capital and Gift funds.

We found differences as listed in Appendix A (2008) and Appendix B (2009).

3. DODD asked us to determine whether total County Board disbursements reported in the *Reconciliation to County Auditor Worksheets* reconciled within 1/4 percent of the county auditor's yearly report of total disbursements for these funds.

Total County Board disbursements were within 1/4 percent of the County auditor yearly disbursement totals reported for these funds.

4. We scanned the County Board's State Expenses Detailed Reports and reviewed documentation to identify disbursements not classified as prescribed by the Cost Report Guides or costs which are non-federal reimbursable under 2 CFR 225 Appendix B.

We found differences as listed in Appendix A (2008) and Appendix B (2009) for misclassified and non-federal reimbursable costs.

5. We compared all expenditure entries on Worksheets 1 through 10 to the County Board's State Expenses Detailed Reports and the Southern Ohio Council of Government (COG) prepared Meigs County Board Summary Workbook.

We found differences as listed in Appendix A (2008) and Appendix B (2009).

#### **Property, Depreciation, and Asset Verification Testing**

1. We compared the County Board's policies regarding capitalization of fixed assets with the following guidelines:

- Cost Report Guides for preparing *Worksheet 1, Capital Costs*;
- 2 CFR 225 (OMB Circular A-87, Appendix B, 15(a)(2); and
- CMS Publication 15-1.

We found no inconsistencies between the County Board's capitalization policies and the guidelines listed above.

2. We scanned the County Board's State Expenses Detailed Report for items purchased during 2008 and 2009 that met the County Board's capitalization criteria and traced them to inclusion on the County Board's Fixed Asset- Board Office Report.

We found no unrecorded purchases meeting the capitalization criteria. We found no differences in 2008. We found a purchase was recorded at an incorrect cost and we reported the difference as listed on Appendix B (2009).

3. We scanned the County Board's Fixed Asset- Board Office Report for 2008 and 2009 for depreciation taken on the same asset more than once, assets that have been fully depreciated, or depreciation taken on assets during the period of acquisition which were not in compliance with the Cost Report Guides.

We reported differences for purchases that were not properly capitalized as listed in Appendix A (2008). We found no differences in 2009.

4. We compared all depreciation entries reported on *Worksheet 1, Capital Costs* to the County Board's Depreciation Schedule.

We found no differences.

5. We compared the County Board's audited 2007 Fixed Asset- Board Office Report to the County Board's 2008 and 2009 Fixed Asset- Board Office Reports for changes in the depreciation amounts for assets which were not in compliance with the Cost Report Guides.

We found no differences.

6. We haphazardly selected five assets from the County Board's Fixed Asset- Board Office Report and traced these assets to their physical location.

We were able to trace all five assets to their physical location.

7. We haphazardly selected the lesser of 10 of the County Board's fixed assets or 10 percent of items which meet the County Board's capitalization policy and are being depreciated in their first year in either 2008 or 2009 to determine if their useful life agreed to the estimated useful lives prescribed in the 2004 and 2008 AHA Asset Guides. We also recomputed the first year's depreciation for these assets, based on their cost, acquisition date and period of useful life to determine compliance with the Cost Report Guides and AHA Asset Guides.

We found differences as listed in Appendix A (2008). We found no differences in 2009.

### **Payroll Testing**

1. DODD asked us to determine whether total County Board salaries and benefits in the 2008 and 2009 cost reports were within two percent of the county auditor's report totals for the General, Community Residential, Title VI-B Preschool, Capital and Gift funds.

We totaled salaries and benefits from Worksheets 2-10 from the 2008 and 2009 cost reports and compared the yearly totals to the County Auditor's Appropriation Reports. The variance was less than two percent.

2. We selected 17 employees and compared their job descriptions to the worksheet in which each employee's salary and benefit costs were allocated to ensure allocation is consistent with the Cost Report Guides.

We found no differences.

3. DODD asked us to determine an expectation for changes in salary and benefit costs between 2008 and 2009 and to determine whether audited salary and benefit costs were within two percent of this established expectation on worksheets 2 through 10.

Variances in salary and benefit costs exceeded two percent of expectation on worksheets 2, 2A, 3, 4, 5, 8 and 10. We obtained the County Board's explanation that the Board consolidated administrative positions, moved from contract services to in-house building services, and reduced the use of substitutes during the audit period. We reported no variances in Appendix A (2008) and Appendix B (2009).

### **Non-Payroll Disbursement Testing**

1. We haphazardly selected 40 disbursements from 2008 and 2009 from the County Board's State Expenses Detailed Report and determined if supporting documentation was maintained as required by 2

CFR 225 (OMB Circular A-87, Appendix A, (C)(1)(j)) and properly classified according to the Cost Report Guides.

We found differences as listed in Appendix A (2008). We found no differences in 2009.

We did not receive a response from Officials to the exception(s) reported above.

We were not engaged to and did not conduct an audit, the objective of which would be the expression of an opinion on the Meigs CBDD's Cost Reports. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of the managements of the DODD, the Ohio Department of Job and Family Services, the Centers for Medicare and Medicaid Services, and the Meigs County Board of Developmental Disabilities and is not intended to be, and should not be used by anyone other than these specified parties.

Sincerely,

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping "D" and "Y".

Dave Yost  
Auditor of State

cc: Kay Davis, Executive Director, Meigs County Board of Developmental Disabilities  
Kay McElroy, Secretary/Clerk, Meigs County Board of Developmental Disabilities  
Roger Hysell, Board Chairperson, Meigs County Board of Developmental Disabilities

**Appendix A**  
**Meigs County Board of Developmental Disabilities**  
**2008 Income and Expenditure Report Adjustments**

	<b>Reported Amount</b>	<b>Correction</b>	<b>Corrected Amount</b>	<b>Explanation of Correction</b>
<b>Schedule B-1, Section A</b>				
4. Nursing Services (B) Adult	-	87	87	
4. Nursing Services (C) Child	-	87	87	
5. Speech/Audiology (B) Adult	150	(77)	73	
12. 3-5 Age Children (C) Children	3,197	626	3,823	To correct square footage totals
25. Non-Reimbursable (C) Children	-	73	73	
25. Non-Reimbursable (D) General	126	(126)	-	
<b>Schedule B-1, Section B</b>				
1. Total Individuals served by program (B) Supported Emp. - Enclave	-	23	23	To correct number of individuals served.
2. Days of Attendance (B) Supported Emp. - Enclave	-	1,433	1,433	To correct number of days of attendance
3. Typical Hours of Service (A) Facility Based Services	-	6	6	
3. Typical Hours of Service (B) Supported Emp. - Enclave	-	4.7	4.7	To correct typical hours of service
<b>Schedule B-3</b>				
1. Children 0-2 (G) One Way Trips- Fourth Quarter	73	84	157	
3. Children 6-21 (G) One Way Trips- Fourth Quarter	294	47	341	To correct transportation unit totals
5. Facility Based Services (G) One Way Trips- Fourth Quarter	487	1,525	2,012	
<b>Schedule B-4</b>				
1. TCM Units (D) 4th Quarter	1,670	(519)	1,151	
1. TCM Units (E) COG Activity	-	338	338	To correct TCM/SSA unit totals
2. Other SSA Allowable Units (D) 4th Quarter	-	352	352	
5. SSA Unallowable Units (D) 4th Quarter	96	223	319	
<b>Schedule C</b>				
<b>I. County</b>				
(B) Interest- COG Revenue	\$ -	\$ 1,071	\$ 1,071	To match audited COG data
<b>Worksheet 1</b>				
5. Movable Equipment (V) Admin	\$ 2,869	\$ (497)	\$ 2,372	To correct depreciation expense.
8. COG Expenses (N) Service & Support Admin	\$ 100	\$ (76)	\$ 24	
8. COG Expenses (O) Non-Federal Reimbursable	\$ 358	\$ (358)	\$ -	To match audited COG data
<b>Worksheet 2</b>				
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 97,376	\$ 32	\$ 97,408	To reclassify unemployment & workers compensation expenses
3. Service Contracts (X) Gen Expense All Prgm.	\$ 102,786	\$ (47,202)	\$ 55,584	To adjust to actual costs
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ (13,121)	\$ (13,121)	To reclassify transportation grant expenses
		\$ 63	\$ 63	To correct fundraising advertising expense
		\$ 2,000	\$ 2,000	To reclassify purchase of gift cert
		\$ 105	\$ 105	To reclassify retirement gifts
		\$ 500	\$ 500	To reclassify advertising expenses
4. Other Expenses (X) Gen Expense All Prgm	\$ 29,935	\$ (500)	\$ 29,435	To reclassify purchase of gift cert
		\$ (32)	\$ (32)	To reclassify advertising expenses
		\$ (63)	\$ (63)	To reclassify unemployment & workers compensation expenses
		\$ (2,000)	\$ (2,000)	To correct advertising expense for fundraising
		\$ (105)	\$ (105)	To reclassify purchase of gift cert
		\$ (105)	\$ (105)	To reclassify retirement gifts
		\$ (1,300)	\$ (1,300)	To reclassify purchase of gift cert
5. COG Expenses (N) Service & Support Admin	\$ 2,799	\$ (1,684)	\$ 1,115	To match audited COG data
5. COG Expenses (O) Non-Federal Reimbursable	\$ 9,976	\$ (9,976)	\$ -	
10. Unallowable Fees (O) Non-Federal Reimbursable	\$ 38,244	\$ 45,957	\$ 84,201	To record County auditor/treasurer fees
		\$ (10,326)	\$ 73,875	To correct billing & DODD administrative fees
		\$ 3,452	\$ 77,327	To record administrative & oversight fees
<b>Worksheet 2A</b>				
1. Salaries (E) Facility Based Services	\$ 24,699	\$ (24,699)	\$ -	
1. Salaries (H) Unasn Adult Program	\$ -	\$ 24,699	\$ 24,699	
2. Employee Benefits (E) Facility Based Services	\$ 15,332	\$ (15,332)	\$ -	
2. Employee Benefits (H) Unasn Adult Program	\$ -	\$ 15,332	\$ 15,332	To reclassify costs to adult unassigned
3. Service Contracts (E) Facility Based Services	\$ 4,300	\$ (4,300)	\$ -	
3. Service Contracts (H) Unasn Adult Program	\$ -	\$ 4,300	\$ 4,300	
4. Other Expenses (B) Ages 3-5	\$ 7,655	\$ (7,500)	\$ 155	To correct reimbursement of salaries
4. Other Expenses (E) Facility Based Services	\$ 1,803	\$ (1,803)	\$ -	
4. Other Expenses (H) Unasn Adult Program	\$ -	\$ 1,803	\$ 1,803	To reclassify costs to adult unassigned
5. COG Expenses (N) Service & Support Admin	\$ 349	\$ (311)	\$ 38	
5. COG Expenses (O) Non-Federal Reimbursable	\$ 1,245	\$ (1,245)	\$ -	To match audited COG data

**Appendix A**  
**Meigs County Board of Developmental Disabilities**  
**2008 Income and Expenditure Report Adjustments**

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
<b>Worksheet 3</b>				
5. COG Expenses (N) Service & Support Admin	\$ 10	\$ (2)	\$ 8	
5. COG Expenses (O) Non-Federal Reimbursable	\$ 36	\$ (36)	-	To match audited COG data
<b>Worksheet 5</b>				
4. Other Expenses (B) Ages (3-5)	\$ 37,044	\$ (25,552)		To reclassify transfer of salary expense
		\$ (370)	\$ 11,122	To reclassify fund raising expenses
4. Other Expenses (C) Ages (6-21)	\$ 4,370	\$ (370)		
		\$ (20)	\$ 3,980	To reclassify fund raising expenses
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 20		
		\$ 370		To reclassify fund raising expenses
		\$ 370	\$ 760	
5. COG Expenses (O) Non-Federal Reimbursable	\$ 19,938	\$ (19,938)	-	To match audited COG data
<b>Worksheet 7-C</b>				
3. Service Contracts (B) Ages (3-5)	\$ 2,300	\$ (2,300)	-	
3. Service Contracts (O) Non-Federal Reimbursable	\$ -	\$ 2,300	\$ 2,300	To reclassify non-federal reimbursable expenses
<b>Worksheet 9</b>				
5. COG Expenses (N) Service & Support Admin Costs	\$ 5,595	\$ (1,349)	\$ 4,246	To match audited COG data
<b>Worksheet 10</b>				
1. Salaries (E) Facility Based Services	\$ 167,644	\$ (167,644)	-	
1. Salaries (H) Unasn Adult Program	\$ -	\$ 167,644	\$ 167,644	
2. Employee Benefits (E) Facility Based Services	\$ 95,155	\$ (95,155)	-	
2. Employee Benefits (H) Unasn Adult Program	\$ -	\$ 95,155	\$ 95,155	
3. Service Contracts (E) Facility Based Services	\$ 117,341	\$ (117,341)	-	To reclassify costs to adult unassigned
3. Service Contracts (H) Unasn Adult Program	\$ -	\$ 117,341	\$ 117,341	
4. Other Expenses (E) Facility Based Services	\$ 17,086	\$ (17,086)	-	
4. Other Expenses (H) Unasn Adult Program	\$ -	\$ 17,086		
		\$ (20)	\$ 17,066	
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 20	\$ 20	To reclassify fund raising expenses
<b>Reconciliation to County Auditor Worksheet Expense:</b>				
Plus: Transfers Out - General	\$ -	\$ 2,600	\$ 2,600	To record transfers
Plus: Purchases Greater than \$5,000	\$ -	\$ 5,112	\$ 5,112	To reclassify a capital asset purchase
Plus: Reimbursement - preschool salaries & transportation grant	\$ 586,552	\$ (586,552)		To remove unidentified reconciling item
	\$ -	\$ 7,500		To record reimbursement of preschool salaries
		\$ 25,552		To reclassify reimbursement for preschool salaries
		\$ 13,121	\$ 46,173	To reclassify transportation grant expenses
Plus: Fees Paid To COG, Or Payments And Transfers made To COG	\$ -	\$ 49,121	\$ 49,121	To record payments to COG
Plus: Other (Reimbursement- insurance payments)	\$ -	\$ 10,244	\$ 10,244	To record reimbursement of insurance premiums
Plus: Match Paid to ODMRDD for IO & LV1 Waivers	\$ -	\$ 69,664	\$ 69,664	To reclassify match payments
Plus: Match Paid to ODMRDD for TCM	\$ -	\$ 94,478	\$ 94,478	To reclassify match payments
Less: DODD Administrative fees	\$ -	\$ (3,452)	\$ (3,452)	To reconcile DODD administrative fees
Less: Capital Costs	\$ (31,510)	\$ 497	\$ (31,013)	To reconcile depreciation
Total from 12/31 County Auditor's Report	\$ 3,040,446	\$ (371,430)	\$ 2,669,016	To correct County Auditor Report total
<b>Revenue:</b>				
Less: COG Revenue	\$ -	\$ (1,071)	\$ (1,071)	To match audited COG data

**Appendix B**  
**Meigs County Board of Developmental Disabilities**  
**2009 Income and Expenditure Report Adjustments**

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
<b>Schedule B-1, Section A</b>				
4. Nursing Services (B) Adult	138	(51)	87	
4. Nursing Services (C) Child	138	(51)	87	
22. Program Supervision (B) Adult	457	148		To correct square footage totals
		74	679	
25. Non-Reimbursable (C) Child	-	194	194	
<b>Schedule B-1, Section B</b>				
1. Total Individuals Served By Program (B) Supported Emp. -Enclave	-	22	22	To correct number of individuals served.
2. Days Of Attendance (B) Supported Emp. -Enclave	-	1,389	1,389	To correct number of days of attendance
3. Typical Hours Of Service (B) Supported Emp. -Enclave	-	4.7	4.7	To report typical hours of service
<b>Schedule B-3</b>				
1. Children 0-2 (G) One Way Trips- Fourth Quarter	-	508	508	
2. Children 3-5 (G) One Way Trips- Fourth Quarter	-	2,188	2,188	
3. Children 6-21 (G) One Way Trips- Fourth Quarter	-	3,920	3,920	To correct transportation unit totals
5. Facility Based Services (G) One Way Trips- Fourth Quarter	3,642	260	3,902	
<b>Schedule B-4</b>				
1. TCM Units (E) COG Activity	-	345	345	
2. Other SSA Allowable Units (D) 4th Quarter	113	136	249	
5. SSA Unallowable Units (C) 3rd Quarter	320	(218)	102	To correct TCM/SSA unit totals
5. SSA Unallowable Units (D) 4th Quarter	442	(442)	-	
<b>Schedule C</b>				
<b>I. County</b>				
(B) Interest- COG Revenue	\$ -	\$ 538	\$ 538	To match audited COG data
<b>Worksheet 1</b>				
5. Movable Equipment (V) Admin	\$ 2,869	\$ (37)	\$ 2,832	To correct depreciation
8. COG Expenses (N) Service & Support Admin	\$ -	\$ 16	\$ 16	To match audited COG data
<b>Worksheet 2</b>				
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 95,743	\$ 131	\$ 95,874	To reclassify unemployment expenses
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 975		To record fund raising expenses
		\$ 361		To reclassify fair expenses
		\$ 151		To reclassify employee appreciation gifts
		\$ 60	\$ 1,547	To reclassify retirement gift expense
4. Other Expenses (X) Gen Expense All Prgm.	\$ 30,165	\$ 1,875		To record Special Olympics expense
		\$ (361)		To reclassify fair expenses
		\$ (131)		To reclassify unemployment expense
		\$ (151)		To reclassify employee appreciation gifts
		\$ (60)	\$ 31,337	To reclassify retirement gift expense
5. COG Expense (N) Service & Support Admin	\$ -	\$ 991	\$ 991	To match audited COG data
10. Unallowable Fees (O) Non-Federal Reimbursable	\$ 38,387	\$ 765		To correct billing fees to actual
		\$ 43,723	\$ 82,875	To record county auditor/treasurer fees
<b>Worksheet 2A</b>				
1. Salaries (E) Facility Based Services	\$ 37,363	\$ (37,363)	\$ -	
1. Salaries (H) Unasn Adult Program	\$ -	\$ 37,363	\$ 37,363	
2. Employee Benefits (E) Facility Based Services	\$ 18,851	\$ (18,851)	\$ -	
2. Employee Benefits (H) Unasn Adult Program	\$ -	\$ 18,851	\$ 18,851	To reclassify costs to adult unassigned
3. Service Contracts (E) Facility Based Services	\$ 4,400	\$ (4,400)	\$ -	
3. Service Contracts (H) Unasn Adult Program	\$ -	\$ 4,400	\$ 4,400	
3. Service Contracts (N) Service & Support Admin	\$ 57,047	\$ (57,047)	\$ -	To reclassify COG payments
4. Other Expenses (E) Facility Based Services	\$ 3,428	\$ (3,428)	\$ -	
4. Other Expenses (H) Unasn Adult Program	\$ -	\$ 3,428	\$ 3,428	To reclassify costs to adult unassigned
4. Other Expenses (N) Service & Support Admin	\$ 1,304	\$ (1,304)	\$ -	To reclassify SSA expenses
5. COG Expenses (N) Service & Support Admin	\$ -	\$ 39	\$ 39	To match audited COG data
<b>Worksheet 3</b>				
5. COG Expenses (N) Service & Support Admin	\$ -	\$ 9	\$ 9	To match audited COG data
<b>Worksheet 7-C</b>				
4. Other Expenses (E) Facility Based Services	\$ 5,448	\$ 500	\$ 5,948	To record speech expenses
<b>Worksheet 7-F</b>				
3. Service Contracts (E) Facility Based Services	\$ 1,265	\$ 11,388	\$ 12,653	To correct physical therapy expenses

**Appendix B**  
**Meigs County Board of Developmental Disabilities**  
**2009 Income and Expenditure Report Adjustments**

	<b>Reported Amount</b>		<b>Correction</b>		<b>Corrected Amount</b>	<b>Explanation of Correction</b>
<b>Worksheet 9</b>						
4. Other Expenses (N) Service & Support Admin. Costs	\$ -	\$	1,304	\$	1,304	To reclassify SSA expenses
5. COG Expenses (N) Service & Support Admin. Costs	\$ -	\$	4,484	\$	4,484	To match audited COG data
<b>Worksheet 10</b>						
1. Salaries (E) Facility Based Services	\$ 160,464	\$	(160,464)	\$	-	
1. Salaries (H) Unasgn Adult Program	\$ -	\$	160,464	\$	160,464	
2. Employee Benefits (E) Facility Based Services	\$ 89,367	\$	(89,367)	\$	-	To reclassify costs to adult unassigned
2. Employee Benefits (H) Unasgn Adult Program	\$ -	\$	89,367	\$	89,367	
3. Service Contracts (E) Facility Based Services	\$ 96,540	\$	(96,540)	\$	-	
3. Service Contracts (H) Unasgn Adult Program	\$ -	\$	96,540	\$	96,540	
4. Other Expenses (E) Facility Based Services	\$ 12,232	\$	(1,875)	\$	-	To adjust to actual
		\$	(10,357)	\$	-	To reclassify costs to adult unassigned
4. Other Expenses (H) Unasgn Adult Program	\$ -	\$	10,357	\$	10,357	
<b>Reconciliation to County Auditor Worksheet</b>						
<b>Expense:</b>						
Plus: Real Estate Fees	\$ 43,723	\$	(43,723)	\$	-	To reclassify real estate fees
Plus: Reimbursement from Title VI-B	\$ 63,847	\$	(63,847)	\$	-	To remove unidentified reconciling item
	\$ -	\$	7,122	\$	7,122	To record transfers
Plus: Other (Reimbursement - insurance payments)	\$ -	\$	11,544	\$	11,544	To record reimbursement of insurance premiums
Plus: Fees Paid To COG, Or Payments And Transfers made To COG	\$ -	\$	57,047	\$	57,047	To record fees paid to COG
Less: Capital Costs	\$ (31,510)	\$	37	\$	(31,473)	To reconcile depreciation
Total from 12/31 County Auditor's Report	\$ 2,836,688	\$	(29,287)	\$	2,807,401	To correct County Auditor Report total
<b>Revenue:</b>						
Less: COG Revenue	\$ -	\$	(538)	\$	(538)	To match audited COG data
Less: December pay-in	\$ -	\$	(44,915)	\$	(44,915)	To correct pay in not posted by County Auditor
Total from 12/31 County Auditor's Report	\$ 2,863,126	\$	(44,915)	\$	2,818,211	To correct County Auditor Report total





# Dave Yost • Auditor of State

**MEIGS COUNTY BOARD OF DEVELOPMENTAL DISABILITIES**

**MEIGS COUNTY**

**CLERK'S CERTIFICATION**

This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.

*Susan Babbitt*

**CLERK OF THE BUREAU**

**CERTIFIED  
SEPTEMBER 20, 2011**