



Dave Yost • Auditor of State

Vinton County Board of Developmental Disabilities

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Independent Accountant's Report on Applying Agreed-Upon Procedures

Halina Schroeder, Audit Chief
Division of Fiscal Administration
Ohio Department of Developmental Disabilities
30 E. Broad Street, 13th Floor
Columbus, Ohio 43215

Dear Ms. Schroeder:

As permitted by Ohio Rev. Code § 5123.05 and as required by the *Application for a § 1915(c) HCBS Waiver*, Appendix I-2(c), the Auditor of State's Office 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 Vinton 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 receipts and disbursements 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

1. DODD requested us to report variances if the County Board's square footage for three rooms varied by more than 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 did not measure three rooms as the County Board indicated there were no changes from the final 2007 square footage to the 2008 and 2009 square footage.

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 found no unreported new, rented or idle floor space.

2. DODD requested us to report variances if the County Board's square footage for one floor plan varied by more than 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 did not perform this procedure as the County Board indicated there were no changes from the final 2007 square footage to the 2008 and 2009 square footage.

3. DODD requested us to report variances if the County Board's square footage summary varied by more than 10 percent when comparing the County Board's summary to the Cost Report for any cell within *Schedule B-1, Section A, Square Footage*.

We compared the County Board's final 2007 square footage to the square footage reported for each cell in *Schedule B-1, Section A, Square Footage* of the Cost Reports.

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

4. We did not obtain or review the County Board's methodology for allocating square footage between programs as the County Board indicated there were no changes from the final 2007 square footage to the 2008 and 2009 square footage and the tour of the facilities (Procedure 1) found no changes in usage.

Statistics – Attendance

1. We reviewed the Cost Reports to determine if individuals served or units of service were omitted on *Schedule B-1 Section B Attendance Statistic*, worksheet 4, or worksheets 7A to 7H which result in unassigned program or general expenses-all program costs.

We determined that there were no omissions resulting in unassigned program or general expense-all program costs.

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

We did not perform this procedure as there was no change in the typical hours of service reported in the 2008 and 2009 Cost Reports from the final 2007 typical hours of service.

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

We compared the County Board's Attendance by Month All Clients (By Age Group) reports for the number of individuals served and days of attendance with similar information reported for Day Habilitation/Adult Day Services/Vocational Habilitation 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 also footed the County Board's reports on Attendance Statistics for accuracy.

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

4. DODD requested us to report variances if the County Board's number of individuals served varied by more than 10 percent when comparing to the prior audited period's attendance statistics on *Schedule B-1, Section B, Attendance Statistics*.

We compared the County Board's final 2007 number of individuals served to the final individuals served for Day Habilitation/Adult Day Services/Vocational Habilitation for 2008 and the final 2008 individuals served to the final individuals served for 2009 on *Schedule B-1, Section B, Attendance Statistics* and determined if the variances were over 10 percent.

The number of reported individuals served did not change by more than 10 percent from the either of the prior year's *Schedule B-1*.

5. 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 three of the individuals documented on the attendance sheets.

We did not perform this procedure as the variances found in Procedure 4 did not exceed 10 percent.

6. DODD requested us to report variances to *Schedule B-1, Section B, Attendance Statistics* if more than three of the 15 minute community employment units tested were not calculated in accordance with the Cost Report Guide.

We did not perform this procedure as the County Board did not provide Supported Employment - Community Employment services during 2008 and 2009.

Statistics – Transportation

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

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 also footed the County Board's Transportation by Age Group reports for accuracy.

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

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

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

We found no differences exceeding 10 percent.

3. DODD requested us to report variances if the County Board's cost of bus tokens/cabs was not within two percent of the total amount reported on *Schedule B-3, Quarterly Summary of Transportation Statistics*.

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

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*.

We compared the number of SSA units (Targeted Case Management (TCM), Other SSA Allowable and SSA Unallowable,) from the County Board's Quarterly TCM Units reports with those statistics reported in *Schedule B-4, Quarterly Summary of Units of Service – Service and Support Administration*. We also footed the County Board's Quarterly SSA reports for accuracy. We also requested a compilation of Home Choice units from the County Board and compared the total with statistics reported in *Schedule B-4, Quarterly Summary of Units of Service – Service and Support Administration*.

We found differences as reported in Appendix A (2008) and Appendix B (2009). During comparison of reported Home Choice units, we noted that it appears that the County Board may have been reimbursed for Home Choice units as TCM units. We informed the County Board of this matter and recommended that it work with its billing agent to further research this issue.

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

We haphazardly selected a sample of units for Other Allowable for both 2008 and 2009 from the Unit Entry by Date Span reports 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 also determined if the units for Other Allowable SSA services for both 2008 and 2009 were provided to individuals that were not Medicaid eligible at the time of service delivery per Medicaid Information Technology System (MITS).

The units found to be in error in the first sample exceeded 10 percent for 2008 and we expanded the sample to review a total of 168 units. The total units found to be in error exceeded 10 percent of our Other Allowable SSA services expanded sample; however, additional information indicated that the errors were due to multiple issues and not one systemic issue. We reported the differences in Appendix A (2008).

We haphazardly selected a sample of 41 units for Other Allowable for 2009 and there were no units found to be in error in 2009.

3. We haphazardly selected a sample of 40 units for Unallowable SSA services for both 2008 and 2009 from the Unit Entry by Date Span reports 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).

The Unallowable SSA units found to be in error did not exceed 10 percent of our sample.

4. DODD requested us to obtain any supporting documentation of the County Board's 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 . . . a CBMRDD is required to maintain sufficient documentation to track the units per day per SSA."

The County Board provided no documentation indicating that they tracked the units per day per SSA

during 2008 and 2009 and had no process to ensure the services were medically necessary prior to submitting claims.

5. DODD requested us to report decreases exceeding five percent in total SSA units by line on *Schedule B-4* when compared to the prior year's final cost report.

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

The reported units decreased by more than five percent from the prior year's *Schedule B-4* and we obtained the County Board's explanation that the decreases for 2008 was the result of staff turnover. We reported no variances in Appendix A (2008) and Appendix B (2009).

Revenue Cost Reporting and Reconciliation to the County Auditor Report

1. We compared the receipt totals from the 12/31/2009 County Auditor's Receipt Report for the Operating (MRF) and Residential funds to the County Auditor's total reported on the *Reconciliation to County Auditor Worksheet*. Neither the County Auditor nor County Board was able to provide the 12/31/2008 County Auditor's Receipt Report. We contacted the independent public accountant who performed the Vinton County Single Audit for the year ended 12/31/2008 and obtained the Governmental Restricted Net Assets Trial Balance Report for the Operating (MRF) and Residential funds and compared those totals to the County Auditor's report total reported on the *Reconciliation to County Auditor Worksheet*.

We found no differences in 2008. We found a difference as reported in Appendix B (2009).

2. 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 were within 1/4 percent of the county auditor yearly receipt totals reported for these funds on the original cost reports. After the 12/31/2009 County Auditor receipt total was adjusted, the Cost Report did not reconcile within 1/4 percent. An adjustment was identified to remove interest revenue as reported on Appendix B (2009).

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

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

4. We reviewed the County Board's State Account Code Detailed Reports and *Schedule C Income Report* to determine 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):

- Miscellaneous refunds and reimbursements in the amount of \$5,224 in 2008 and \$1,979 in 2009;
- Title XX revenues in the amount of \$12,772 in 2008 and \$12,656 in 2009; and
- Van grant proceeds in the amount of \$11,676 in 2008.

Paid Claims Testing

1. We selected 50 paid claims among all service codes from 2008 and 2009 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, 5123-2-9-18 (H) (1)-(2)¹, and 5101:3-48-01(F):

- 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 instances of non-compliance for 2008. We found no instances of non-compliance with these documentation requirements for 2009.

Recoverable Finding - 2008

Finding \$45.54

We determined the County Board was reimbursed for two units of Non-Medical Transportation - Per Trip - Eligible Vehicle (ATB) service and two units of Non-Medical Transportation - Per Trip - Eligible Vehicle (FTB) service in which the County Board did not provide supporting documentation.

Service Code	Units	Review Results	FFP ¹ Amount	Total Finding
ATB	2	No supporting documentation provided.	\$22.77	\$22.77
FTB	2	No supporting documentation provided.	\$22.77	\$22.77
			TOTAL	\$45.54

¹ Federal Financial Participation Amount (FFP)

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 reports, to the final 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.

¹ For non-medical transportation (service codes) we reviewed similar service documentation requirements to ensure compliance with Ohio Admin. Code § 5123:2-9-18 (H)(1)-(2) excluding H(1)(d),(f),(j) and H(2)(d),(f)

We found no instance where the Medicaid reimbursed units were greater than final adjusted TCM units.

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

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 reports.

We found no differences.

Non-Payroll Expenditures and Reconciliation to the County Auditor Report

1. We compared the disbursement totals from the 12/31/2009 County Auditor's Budget Report for the Operating (MRF) and Residential funds to the County Auditor's report total reported on the *Reconciliation to County Auditor Worksheet*. Neither the County Auditor nor County Board was able to provide the 12/31/2008 County Auditor's Budget Report. We contacted the independent public accountant who performed the Vinton County Single Audit for the year ended 12/31/2008 and obtained the Governmental Restricted Net Assets Trial Balance Report for the Operating (MRF) and Residential funds and compared those totals to the County Auditor's report total reported on the *Reconciliation to County Auditor Worksheet*.

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

2. 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.

3. DODD asked us to compare the County Board disbursements on the State Expenses Detailed Reports to the amounts reported on worksheets 2 through 10, and report variances exceeding two percent of total service contracts and other expenses for each individual worksheet.

We compared all Service Contract and Other Expenses entries on worksheets 2 through 10 to the County Board's State Expenses Detailed Reports and the SOCOG prepared County Board Summary Workbook.

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

4. DODD asked us to determine whether total County Board disbursements on the State Expenses Detailed Reports were properly classified, on worksheets 2 through 10, within two percent of total service contracts and other expenses for each individual worksheet and that no worksheet included disbursements over \$100 which are non-federal reimbursable under 2 CFR 225 Appendix B.

We scanned the County Board's State Expenses Detailed reports for service contracts and other expenses in the following columns and worksheets: Column X-General Expense-All Programs on worksheets 2, 3, and 8; Column N-Service and Support Administration Costs on worksheet 9; and Columns E-Facility Based Services, F-Enclave, and G-Community Employment and H-Unassigned Adult Program on worksheet 10 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 reported in Appendix A (2008) and Appendix B (2009) for misclassified and non-federal reimbursable costs.

5. We scanned the County Board's State Expenses Detailed Reports 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 list.

We reported differences for purchases that were not properly capitalized in Appendix A (2008) and Appendix B (2009). We reported a difference for a 2008 purchase to record the first year's depreciation in Appendix B (2009). However we did not determine if 2009 purchases were properly capitalized in 2010.

7. We haphazardly selected 20 disbursements from 2008 and 2009 from the County Board's State Expenses Detailed Reports that were classified as service contract and other expenses on worksheets 2 through 10 (not selected for scanning under Procedure 5). We determined if supporting documentation was maintained as required by 2 CFR 225 (OMB Circular A-87, Appendix A, (C)(1)(j)) and the disbursement was properly classified according to the Cost Report Guides.

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

Property, Depreciation, and Asset Verification Testing

1. We compared the County Board's procedure regarding capitalization of fixed assets with the Cost Report Guides for preparing *Worksheet 1, Capital Costs* and 2 CFR 225 (OMB Circular A-87, Appendix B, 15(a)(2)).

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

2. We compared the County Board's final 2007 Fixed Asset list to the County Board's 2008 and 2009 Fixed Asset list for changes in the depreciation amounts for assets purchased prior to the periods under review which were not in compliance with the Cost Report Guides.

We found no differences.

3. We compared all depreciation entries reported on *Worksheet 1, Capital Costs* to the County Board's Fixed Asset list.

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

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

We found no differences.

5. 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 procedure and purchased in either 2008 or 2009 to determine if the useful life agreed to the estimated useful lives prescribed in the 2008 American

Hospital Association (AHA) Asset Guide. 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 Guide.

We found no differences for 2008. We found differences for depreciation on 2008 purchases as reported in Appendix B (2009).

6. We haphazardly selected the lesser of five percent or 20 disposed assets from 2008 and 2009 from the County Board's list of disposed assets and determined if the asset was removed from the County Board's fixed asset ledger.

We did not perform this procedure as the County Board reported no disposals during the review period.

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 Operating (MRF) fund.

We totaled salaries and benefits from worksheets 2 through 10 from the 2009 Cost Report and compared the yearly totals to the County Auditor's Budget Report. The variance was less than two percent. We could not perform this procedure for 2008 because the County Auditor reports could not be obtained. We contacted the independent public accountant that performed the 2008 Vinton County audit and received the 2008 trial balance for County Board funds; however, this report did not have a salaries and benefits breakdown.

2. DODD asked us to compare the County Board disbursements on the State Expenses Detailed Reports to the amounts reported on worksheets 2 through 10, and to report variances exceeding \$100 for Salaries and Employee Benefit expenses.

We compared all Salaries and Employee Benefit entries on worksheets 2 through 10 to the County Board's State Expenses Detailed Reports.

We found no differences.

3. We selected 5 employees and compared the County Board's Payroll Totals by Job Description by Date Span reports to the worksheet in which each employee's salary and benefit costs were allocated to ensure allocation is consistent with the Cost Report Guides. DODD asked us to report differences greater than three percent of the total wage and benefit of each worksheet affected.

We found no differences in 2008. We reported differences in Appendix B (2009) and because misclassification errors exceeded 10 percent of the sample size we performed Procedure 4.

4. We scanned the County Board's Payroll Totals by Job Description by Date Span reports for 2008 and 2009 and compared classification of employees to entries on worksheets 2 through 10 to determine if salary and benefit costs were reported in accordance with the Cost Report Guides.

We found no differences.

We did not receive a response from officials to the exceptions noted 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 County Board'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 County Board, DODD, the Ohio Department of Job and Family Services, and the Centers for Medicare and Medicaid Services 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

June 1, 2012

cc: John Pekar, Superintendent, Vinton County Board of Developmental Disabilities
Rashawna East, Assistant Superintendent, Vinton County Board of Developmental Disabilities
Ken Albert, Business Manager, Vinton County Board of Developmental Disabilities
John Timms, Board President, Vinton County Board of Developmental Disabilities

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Schedule B-1, Section A				
1. Building Services (B) Adult	60	108	168	
23. Administration	1,216	92	1,308	To correct square footage
Schedule B-1, Section B				
1. Total Individuals Served By Program (A) Facility Based Services	37	6	43	To correct individuals served
Schedule B-3				
5. Facility Based Services (G) One Way Trips- Fourth Quarter	713	621	1,334	To correct one-way trips
Schedule B-4				
1. TCM Units (D) 4th Quarter	431	406	837	
2. Other SSA Allowable Units (D) 4th Quarter	75	(26)	49	To correct SSA units
5. SSA Unallowable Units (D) 4th Quarter	5	125	130	
Schedule C				
I. County				
(B) Interest- COG Revenue	\$ -	\$ 4,672	\$ 4,672	To agree to final COG summary workbook
V. Other Revenues				
(I) Other (Detail On Separate Sheet)				
23. Interest	\$ 6,953	\$ (4,241)	\$ 2,712	To reclassify COG revenue
Worksheet 1				
8. COG Expenses (N) Service & Support Admin	\$ 100	\$ (74)	\$ 26	
8. COG Expenses (O) Non-Federal Reimbursable	\$ 58	\$ (58)	\$ -	To agree to final COG summary workbook
Worksheet 2				
3. Service Contracts (X) Gen Expense All Prgm	\$ 43,660	\$ (4,109)		To reclassify contingent billing fees
		\$ (1,856)		To reclassify fees paid to COG
		\$ (28,470)	\$ 9,225	To reclassify early intervention expenses
4. Other Expenses (X) Gen Expense All Prgm	\$ 22,178	\$ (7,011)		To reclassify fees paid to COG
		\$ (400)	\$ 14,767	To reclassify adult services expenses
5. COG Expense (N) Service & Support Admin	\$ 2,797	\$ (1,581)	\$ 1,216	To agree to final COG summary workbook
5. COG Expense (O) Non-Federal Reimbursable	\$ 1,606	\$ (1,606)	\$ -	To agree to final COG summary workbook
10. Unallowable Fees (O) Non-Federal Reimbursable	\$ -	\$ 14,572		To record real estate fees
		\$ 8,649		To reclassify DODD administrative fees
		\$ 4,109	\$ 27,330	To reclassify contingent billing fees
Worksheet 2A				
5. COG Expenses (N) Service & Support Admin	\$ 349	\$ (308)	\$ 41	
5. COG Expenses (O) Non-Federal Reimbursable	\$ 200	\$ (200)	\$ -	To agree to final COG summary workbook
Worksheet 3				
4. Other Expenses (X) Gen Expense All Prgm.	\$ 42,133	\$ (8,799)	\$ 33,334	To reclassify capital expense
5. COG Expenses (O) Non-Federal Reimbursable	\$ 6	\$ (6)	\$ -	To agree to final COG summary workbook
Worksheet 5				
3. Service Contracts (L) Community Residential	\$ 26,426	\$ 605	\$ 27,031	To agree to detailed expense report
3. Service Contracts (O) Non-Federal Reimbursable	\$ -	\$ 766	\$ 766	To reclassify MUI expenses
4. Other Expenses (A) Ages (0-2)	\$ 475	\$ 28,470	\$ 28,945	To reclassify early intervention expenses
4. Other Expenses (M) Family Support Services	\$ 7,519	\$ (779)	\$ 6,740	To reclassify unsupported expenses
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 779	\$ 779	To reclassify unsupported expenses
5. COG Expenses (O) Non-Federal Reimbursable	\$ 3,212	\$ (3,212)	\$ -	To agree to final COG summary workbook
Worksheet 7-C				
4. Other Expenses (E) Facility Based Services	\$ -	\$ 200	\$ 200	To reclassify speech expenses
Worksheet 7-D				
4. Other Expenses (E) Facility Based Services	\$ -	\$ 350	\$ 350	To reclassify psychology expenses
Worksheet 8				
4. Other Expenses (X) Gen Expense All Prgm.	\$ 54,460	\$ (160)	\$ 54,300	To reclassify fees paid to COG
Worksheet 9				
4. Other Expenses (N) Service & Support Admin. Costs	\$ 3,167	\$ (267)	\$ 2,900	To reclassify membership fees
5. COG Expenses (N) Service & Support Admin. Costs	\$ 5,595	\$ (962)	\$ 4,633	To agree to final COG summary workbook
Worksheet 10				
3. Service Contracts (E) Facility Based Services	\$ 17,277	\$ (766)	\$ 16,511	To reclassify MUI expenses
4. Other Expenses (E) Facility Based Services	\$ 9,833	\$ (791)		To reclassify non-federal reimbursable expenses
		\$ (350)		To reclassify psychology expenses
		\$ (200)		To reclassify speech expenses
		\$ 267		To reclassify membership fees
		\$ 400	\$ 9,159	To reclassify adult services expenses
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 791	\$ 791	To reclassify non-federal reimbursable expenses

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Reconciliation to County Auditor Worksheet				
Expense:				
Plus: Real Estate Fees	\$ -	\$ (14,572)	\$ (14,572)	To reconcile real estate fees
Plus: Purchases Greater Than \$5,000	\$ -	\$ 8,799	\$ 8,799	To reclassify capital expense
Plus: Fees Paid To COG, Or Payments And Transfers made To COG	\$ -	\$ 1,856		To reclassify fees paid to COG
		\$ 7,011		To reclassify fees paid to COG
		\$ 160	\$ 9,027	To reclassify fees paid to COG
Memo: 1 1/2% ODMRDD "Administrative & Oversight Fee"	\$ 10,423	\$ (1,774)		To remove unsupported entry
		\$ (8,649)	\$ -	To reclassify DODD administrative fee
Less: Funds Held by COG	\$ (1,774)	\$ 1,774	\$ -	To remove unsupported entry
Revenue:				
Less: COG Revenue	\$ (4,241)	\$ (431)	\$ (4,672)	To reconcile COG revenue

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Schedule B-1, Section A				
1. Building Services (B) Adult	60	108	168	
14. Facility Based Services (E) Total	7,453	(940)	6,513	
21. Service And Support Admin (D) General	250	90	340	To correct square footage
23. Administration (D) General	916	392	1,308	
24. Transportation (D) General	-	252	252	
Schedule B-1, Section B				
1. Total Individuals Served By Program (A) Facility Based Services	35	10	45	
1. Total Individuals Served By Program (B) Supported Emp. -Enclave	28	(28)	-	To correct individuals served
1. Total Individuals Served By Program (C) Supported Emp. -Community Employment	38	(38)	-	
Schedule B-4				
1. TCM Units (D) 4th Quarter	1,644	(11)	1,633	
3. Home Choice Units (D) 4th Quarter	-	38	38	To correct SSA units
5. SSA Unallowable Units (D) 4th Quarter	56	157	213	
Schedule C				
I. County				
(B) Interest	\$ 2,357	\$ (2,357)	\$ -	To reclassify COG revenue
(B) Interest- COG Revenue	\$ -	\$ 2,357	\$ 2,357	To agree to final COG summary workbook
V. Other Revenues				
(I) Other (Detail On Separate Sheet)				
24. Interest from the COG	\$ 3,013	\$ (3,013)	\$ -	To remove duplicate revenue entry
Worksheet 1				
3. Buildings/Improve (X) Gen Expense All Prgm.	\$ -	\$ 21,600	\$ 21,600	To record depreciation expense
5. Movable Equipment (U) Transportation	\$ -	\$ 22,246	\$ 22,246	To record depreciation expense
5. Movable Equipment (X) Gen Expenses All Prgm.	\$ -	\$ 396	\$ 396	To record depreciation expense
Worksheet 2				
1. Salaries (X) Gen Expense All Prgm.	\$ 112,862	\$ (27,938)	\$ 84,924	To reclassify facility based salary expenses
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 30,557	\$ (7,881)	\$ 22,676	To reclassify facility based benefit expenses
3. Service Contracts (X) Gen Expense All Prgm.	\$ 18,826	\$ (9,807)	\$ 9,019	To reclassify contingent billing fees
4. Other Expenses (O) Non-Federal Reimbursable	\$ 27,602	\$ (1,004)	\$ (7,452)	To correct real estate fees
		\$ (12,904)		To reclassify waiver match
		\$ (6,242)	-	To reclassify real estate fees
4. Other Expenses (X) Gen Expense All Prgm.	\$ 21,564	\$ 8,112	-	To reclassify DODD administrative fees
		\$ (8,112)		To reclassify administration expenses
		\$ (260)		To reclassify DODD administrative fees
		\$ 840		To reclassify fees paid to COG
		\$ 5,635		To reclassify administration expenses
		\$ 50		To reclassify administration expenses
		\$ (350)		To reclassify administration expenses
		\$ (9,272)	18,207	To reclassify adult services expenses
5. COG Expense (N) Service & Support Admin	\$ 2,058	\$ 48	\$ 2,106	To reclassify vehicle insurance expense
10. Unallowable Fees (O) Non-Federal Reimbursable	\$ -	\$ 9,807	-	To agree to final COG summary workbook
		\$ 8,112		To reclassify contingent billing fees
		\$ 12,904		To reclassify DODD administration fees
		\$ 6,242	37,065	To reclassify real estate fees
		\$ -		To reclassify DODD administration fees
Worksheet 2A				
3. Service Contracts (E) Facility Based Services	\$ 840	\$ (840)	-	To reclassify administration expenses
4. Other Expenses (E) Facility Based Services	\$ 5,635	\$ (5,635)	-	To reclassify administration expenses
4. Other Expenses (M) Family Support Services	\$ 50	\$ (50)	-	To reclassify administration expenses
4. Other Expenses (N) Service & Support Admin	\$ 4,765	\$ (4,765)	-	To reclassify SSA expenses
4. Other Expenses (O) Non-Federal Reimbursable	\$ 8,112	\$ (8,112)	-	To reclassify administration expenses
Worksheet 3				
3. Service Contracts (X) Gen Expense All Prgm.	\$ 23,954	\$ (23,136)	\$ 818	To reclassify capital expenses
Worksheet 7-D				
4. Other Expenses (E) Facility Based Services	\$ -	\$ 1,000	-	To reclassify psychology expenses
		\$ 2,100	\$ 3,100	To reclassify psychology expenses
Worksheet 8				
4. Other Expenses (E) Facility Based Services	\$ 33,804	\$ 9,272	\$ 43,076	To reclassify vehicle insurance expense
Worksheet 9				
4. Other Expenses (N) Service & Support Admin. Costs	\$ -	\$ 4,765	\$ 4,765	To reclassify SSA expenses
Worksheet 10				
1. Salaries (E) Facility Based Services	\$ 119,244	\$ 27,938	\$ 147,182	To reclassify facility based salary expenses
2. Employee Benefits (E) Facility Based Services	\$ 37,129	\$ 7,881	\$ 45,010	To reclassify facility based benefit expenses
3. Service Contracts (E) Facility Based Services	\$ 45,302	\$ (27,095)	-	To reclassify fees paid to COG
		\$ (1,000)	17,207	To reclassify psychology expenses
4. Other Expenses (E) Facility Based Services	\$ 7,576	\$ (2,100)	-	To reclassify psychology expenses
		\$ 350	\$ 5,826	To reclassify adult services expenses

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

	Reported Amount		Correction		Corrected Amount	Explanation of Correction
Reconciliation to County Auditor Worksheet						
Expense:						
Plus: Real Estate Fees	\$ (13,908)	\$	1,004	\$	(12,904)	To reconcile real estate fees
Plus: Purchases Greater Than \$5,000	\$ -	\$	23,136	\$	23,136	To reclassify capital expenses
Plus: Fees Paid To COG, Or Payments And Transfers made To COG	\$ -	\$	27,095			To reclassify fees paid to COG
		\$	260	\$	27,355	To reclassify fees paid to COG
Plus: Match Paid To ODMRDD For IO & LVI Waivers	\$ -	\$	7,452	\$	7,452	To reclassify waiver match
Less: Capital Costs	\$ -	\$	(44,242)	\$	(44,242)	To reconcile depreciation
Total from 12/31 County Auditor's Report	\$ 711,646	\$	(6)	\$	711,640	To correct County Auditor total
Revenue:						
Total from 12/31 County Auditor's Report	\$ 644,864	\$	(3,014)	\$	641,850	To correct County Auditor total



Dave Yost • Auditor of State

VINTON COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

VINTON 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
JUNE 21, 2012