



**CLARK COUNTY BOARD OF DEVELOPMENTAL DISABILITIES**

**AGREED UPON PROCEDURES**

**FOR THE COST REPORTING PERIOD  
JANUARY 1, 2009 THROUGH DECEMBER 31, 2009  
AND  
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010**



**Dave Yost • Auditor of State**



**CLARK COUNTY BOARD OF DEVELOPMENTAL DISABILITIES**

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# Dave Yost • Auditor of State

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

Halina Schroeder, Audit Chief  
Ohio Department of Developmental Disabilities, Office of Audits  
30 E. Broad Street, 13<sup>th</sup> 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 Clark County Board of Developmental Disabilities (County Board) prepared its *Income and Expenditure Report* for the years ended December 31, 2009 and 2010 (Cost Reports) in accordance with DODD's Guide to Preparing Income and Expenditure Reports for 2009 and 2010 (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 tour 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 space and, if final 2008 square footage totals are the same and no significant changes in the floor plan have occurred, to perform no additional procedures.

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 rented or idle floor space. We also compared 2009 and 2010 square footage totals to final 2008 square footage totals and we discussed square footage changes with the County Board and we noted significant changes have occurred and we performed the procedures below.

2. 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 measured three rooms and compared the square footage to the County Board's square footage summary.

We found no square footage variances for rooms that were measured exceeding 10 percent.

3. 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 compared one building and traced each room on the floor plan to the County Board's summary for each year.

We found no variances exceeding 10 percent when comparing the total square footage of one floor plan to the County Board's summary.

4. 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* worksheet.

We compared the County Board's 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 and we reported these variances in Appendix A (2009) and Appendix B (2010).

5. DODD asked us to obtain 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.

We obtained the County Board's methodology for allocating square footage between programs and compared the methodology with the Cost Report Guides.

We found no inconsistencies between the County Board's methodology and the Cost Report Guide except that square footage should be allocated for MAC Coordinator responsibilities and we reported these variances in Appendix A (2009) and Appendix B (2010).

### **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 Statistics*, worksheet 4, or worksheets 7A to 7H which result in unassigned program or general expenses-all program costs.

We determined that the number of individuals served was not reported in worksheets 7C, 7D, 7E, and 7F although service costs were reported in Column (A) Early Intervention for 2010.

These omitted statistics are reported in Appendix B (2010). We found no unreported statistics for 2009.

2. DODD asked us to compare the County Board's final 2008 typical hours of service reported on *Schedule B-1, Section B, Attendance statistics* to the typical hours of service reported on Schedule B-1 for 2009 and 2010 and, if the hours are the same, to do no additional procedures.

We compared the final 2008 typical hours of service to the typical hours of service reported on Schedule B-1 for 2009 and 2010. We found the typical hours of service reported in 2009 did not change from 2008; however, the County Board omitted typical hours of service in 2010.

We reported the omitted typical hours of service in Appendix B (2010).

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

We compared the County Board's Day Services Attendance Summary reports for the number of individuals served, days of attendance, and 15 minute units with similar information reported for Day Habilitation/Adult Day Services/Vocational Habilitation, Community Employment 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.

However, the County Board stated that a non-profit which provided facility based services became a private provider as of July 2010. Therefore, salary and benefit costs no longer benefitted the County Board's Facility Based Services program and the attendance days on *Schedule B-1, Section B, Attendance Statistics* were removed and corresponding costs reported on *Worksheet 10, Adult Program* and *Worksheet 2A, Program Supervision* in 2010 are unallowable per 2 CFR Part 225, Appendix A, Section (C)(1)(j) and (C)(3)(a).

We found differences as reported in Appendix B (2010).

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

We compared the County Board's final 2008 number of individuals served to the final individuals served for Day Habilitation/Adult Day Services/Vocational Habilitation, for 2009 and the final 2009 individuals served to the final individuals served for 2010 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 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 test since the number of reported individuals in Procedure 3 above did not change by more than 10 percent from prior year's Schedule B-1.

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 haphazardly selected 15 units from 2009 and 15 units from 2010 from the County Board's Supported Employment Summary report and determined if the units were calculated in accordance with the Cost Report Guide.

We found no differences.

### **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 monthly Transportation Detail 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 monthly Transportation Details report for accuracy.

We found differences as reported in Appendix B (2010). We found no differences or computational errors in 2009.

2. DODD requested us to report variances of more than 10 percent of the total trips taken for 10 individuals for both 2009 and 2010, between the County Board's internal documentation versus the amount reported on *Schedule B-3, Quarterly Summary of Transportation Services*.

We traced the number of trips for 10 individuals for 2009 and 10 individuals for 2010 from the County Board's daily reporting documentation to *Schedule B-3, Quarterly Summary of Transportation Services*.

We found no differences.

3. DODD requested us to report variances if the 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 Expense Detailed report to the amount reported in *Schedule B-3* of the Cost Reports.

We found differences as reported in Appendix B (2010). We found no differences in 2009 for Schedule B-3 costs.

We also noted differences impacting transportation related costs reported on *Worksheet 8, Transportation Services* in 2009 and 2010. We reported these differences in Appendix A (2009) and Appendix B (2010).

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

1. DODD requested us to report variances if the County 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, Home Choice, and SSA Unallowable) from the County Board's Quarterly SSA 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 found differences as reported in Appendix A (2009) and Appendix B (2010).

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 40 units of Other SSA Allowable units for both 2009 and 2010 from the Receivable Billing Reimbursable Detail 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 SSA Allowable services for both 2009 and 2010 were provided to individuals that were not Medicaid eligible at the time of service delivery per Medicaid Information Technology System (MITS).

From the 2009 sample population of 8,999 Other SSA Allowable units, we selected our sample of 40 units and found 35 percent of those units were for individuals Medicaid eligible at the time of service delivery and we projected and then reclassified 3,150 units as TCM units. We reported the differences in Appendix A (2009).

From the 2010 sample population of 10,859 Other SSA Allowable units, we selected our sample of 40 units and found 40 percent of those units were for individuals Medicaid eligible at the time of service delivery and we projected and then reclassified 4,344 units as TCM units. We reported the differences in Appendix B (2010).

3. We haphazardly selected a sample of 40 Unallowable SSA service units for both 2009 and 2010 from the Receivable Billing Reimbursable Detail 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 found no sample units in error in either 2009 or 2010.

4. 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 2008 SSA units to the final 2009 SSA units and compared the final 2009 SSA units to the final 2010 SSA units.

The final 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 decrease is due to having a change in Medicaid recipients and several staff were lost when early retirement incentives were offered and the County Board had to hire new staff.

We reported no variances in Appendix A (2009) and Appendix B (2010).

### **Revenue Cost Reporting and Reconciliation to the County Auditor Report**

1. We compared the receipt totals from the 12/31/2009 and 12/31/2010 County Auditor's Revenue Report for the Board of DD General, Board of DD Residential Services, FF Mueller Residential Center, Medicaid Reserved, Capital Projects, Donation Trust and Nuebart Webb Trust funds to the County Auditor's report totals reported on the *Reconciliation to County Auditor Worksheets*.

We found no differences.

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.

3. We reviewed the County Board's Detailed Revenue Report 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, reimbursements and other income in the amount of \$50,709 in 2009 and \$32,263 in 2010;
- Title XX revenues in the amount of \$96,769 in 2009 and \$110,863 in 2010;
- Help Me Grow revenues in the amount of \$203,140 in 2010; and
- Active Treatment Fees from ICF/MRs in the amount of \$564,234 in 2009 and \$468,291.

### **Paid Claims Testing**

1. We selected 50 paid claims among all service codes from 2009 and 2010 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), 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 uninterrupted 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.

**Recoverable Finding - 2009**

**Finding \$30.12**

We determined the County Board was over reimbursed for 1 unit of AXD service in which the county board billed for service which was not provided.

Service Code	Units	Review Results	FFP <sup>1</sup> Amount	eFMAP <sup>2</sup> Amount	Total Finding
AXD	1	Services were not provided	\$26.00	\$4.12	\$30.12
TOTAL					\$30.12

<sup>1</sup> Federal Financial Participation Amount (FFP)

<sup>2</sup> Enhanced Federal Medical Assistance Percentage (eFMAP)

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 final units on *Schedule B-4, Quarterly Summary of Units of Service – Service and Support Administration*, Line (1)(F), TCM Units.

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

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

We compared the amounts reported on *Schedule A, Summary of Service Costs – By Program*, Lines (20), Environmental Accessibility Adaptations to Line (25) for Community Residential to the amount reimbursed for these services in 2009 and 2010 on the MBS Summary by Service Code report.

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 and 12/31/2010 County Auditor's Summary Expense reports listed on the *Reconciliation to County Auditor Worksheets* to the County Auditor's disbursements report balances for the Board of DD General, Board of DD Residential Services, FF Mueller Residential Center, Medicaid Reserved, Capital Projects, Donation Trust and Nuebart Webb Trust funds.

We found no differences.

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 \$100 for service contracts and other expenses on any Worksheet.

We compared all Service Contract and Other Expenses entries on Worksheets 2 through 10 to the County Board's State Expenses Detailed reports.

We found no differences exceeding \$100 on any worksheet.

4. DODD asked us to determine whether total County Board disbursements 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-Gen Expense all Programs on Worksheets 2, 3 and 8; Column N-Service and Support Admin Costs on Worksheet 9; and Columns E-Facility Based Services, F-Enclave, and G-Community Employment and H-unassigned 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 (2009) and Appendix B (2010) for misclassified and non-federal reimbursable costs.

5. We scanned the County Board's State Expenses Detailed reports for items purchased during 2009 and 2010 that met the County Board's capitalization criteria and traced them to inclusion on the County Board's Fixed Asset Listing.

We reported differences for purchases that were not properly capitalized as listed in Appendix A (2009) and Appendix B (2010). We reported differences for 2009 purchases to record their first year's depreciation in Appendix B (2010). However, we did not determine if 2010 purchases were properly capitalized in 2011.

6. We haphazardly selected 20 disbursements from 2009 and 2010 from the County Board's State Expenses Detailed report that were classified as service contract and other expenses on Worksheets 2-10 not selected for scanning under Step 5 above. 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 found misclassified items as reported in Appendix A (2009) and Appendix B (2010).

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

1. We compared the County Board's procedures 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 procedures and the guidelines listed above.

2. We compared the County Board's final 2008 Depreciation Schedule to the County Board's 2009 and 2010 Depreciation Schedules 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. DODD asked us to compare the depreciation costs reported in the County Board's depreciation schedule to the amounts reported on *Worksheet 1, Capital Costs*, and to report variances exceeding \$100.

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

We found no differences exceeding \$100.

4. We scanned the County Board's Depreciation Schedule for 2009 and 2010 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 differences as reported on Appendix B.

5. We haphazardly selected three County Board fixed assets which meet the County Board's capitalization policy and purchased in either 2009 or 2010 to determine if their 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 differences as reported in Appendix B (2010).

6. We haphazardly selected three disposals from the County Board's State Account Code Detailed Reports and determined if the assets were removed from the County Board's fixed asset ledger. DODD asked us to recalculate depreciation and any gain or loss applicable to 2010 for the disposed items based on its undepreciated basis and any proceeds received from the disposal or sale of the asset to determine compliance with the Cost Report Guides and CMS Publication 15-1, Chapter 1.

We reported differences for unreported gains on disposals as reported in Appendix B (2010).

### **Payroll Testing**

1. DODD asked us to determine whether total County Board salaries and benefits in the 2009 and 2010 cost reports were within two percent of the county auditor's report totals for these funds.

We totaled salaries and benefits from Worksheets 2-10 from the 2009 and 2010 cost reports and compared the yearly totals to the county auditor's detailed expense reports. The variance was less than two percent.

2. DODD asked us to compare the County Board's detailed payroll reports to the amounts reported on Worksheets 2 through 10, and to report variances exceeding \$100 for salaries or employee benefit expenses.

We compared all Salary 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 40 employees and compared the County Board's organizational chart, payroll journal, and 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. DODD asked us to report differences greater than three percent of the total wage and benefit of each worksheet affected.

We reported differences from these procedures in Appendix A (2009) and Appendix B (2010).

4. DODD asked us to scan the County Board's payroll register for 2009 and 2010 and compare 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 if the errors in Procedure 3 above exceeded 10 percent.

We did not perform these procedures since the differences in procedure 3 above did not exceed 10 percent.

### **Medicaid Administrative Claiming (MAC)**

1. DODD asked us to contact its Office of Audits to report differences if the MAC salary and benefits exceeded the County Board's payroll records by one percent or more. We compared the salary and benefits entered on the Individual MAC Costs by Code and MAC Random Moment Time Summary (RMTS) reports to the County Board's payroll records.

We found no variance exceeding one percent.

2. We compared the original Individual MAC Costs by Code and MAC Random Moment Time Summary (RMTS) Reports to Worksheet 6, columns (I) and (O) for both years.

We reported differences in Appendix B (2010).

3. We compared Ancillary Costs on the Roll Up Report for the Ohio Department of Job and Family Services to Lines 6-10 of the *MAC Reconciliation Worksheet*.

We reported differences in Appendix A (2009) and Appendix B (2010).

4. We selected 15 RMTS observed moments completed by employees of the County Board from the DODD RMTS Participant Moments Question and Answer report for the fourth quarter of 2010 in which they documented their time spent on administering Medicaid-funded programs.

We determined if supporting documentation of the County Board employees' activity for each observed moment was maintained and the observed moment was properly classified in accordance with DODD's Guide to Medicaid Administrative Claiming (MAC) using the Random Moment Time Studies (RMTS) Methodology for 2010.

We identified one RMTS observed moment for Activity Code 17-Major Unusual Incidents which lacked any supporting documentation and reported this instance of non-compliance to DODD.

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,



**Dave Yost**  
Auditor of State

March 8, 2013

cc: Jennifer Rousculp, Superintendent, Clark County Board of Developmental Disabilities  
Ravi Shankar, Comptroller, Clark County Board of Developmental Disabilities  
Lisa Dunn, Board President, Clark County Board of Developmental Disabilities

**Appendix A**  
**Clark County Board of Developmental Disabilities**  
**2009 Income and Expenditure Report Adjustments**

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
<b>Schedule A</b>				
21. Adaptive And Assistive Equipment (L) Community Residential	\$ -	\$ 21,500	\$ 21,500	To reclassify Adaptive Equipment costs
<b>Schedule B-1, Section A</b>				
11. 0-2 Age Children (C) Child	1,241	1,032	2,273	To record square footage
14. Facility Based Services (B) Adult	22,359	1,605	23,964	To record square footage
16. Supported Emp. - Comm Emp	-	48	48	To record square footage
17. Medicaid Administration (A) MAC	-	7	7	To record MAC square footage
18. County Board Operated ICF/MR (D) General	27,358	739	28,097	To record square footage
19. Community Residential (D) General	-	12,137	12,137	To record square footage
23. Administration (D) General	3,954	(7)	3,947	To record MAC square footage
25. Non-Reimbursable (C) Child	9,280	663	9,943	To record square footage
<b>Schedule B-4</b>				
1. TCM Units (D) 4th Quarter	14,058	5,163		To report TCM Units at actual
		3,150	22,371	To reclassify units per projection
2. Other SSA Allowable Units (B) 2nd Quarter	3,801	(873)	2,928	To reclassify units per projection
2. Other SSA Allowable Units (C) 3rd Quarter	2,676	(399)		To remove General Time Units
		(2,277)	-	To reclassify units per projection
2. Other SSA Allowable Units (D) 4th Quarter	3,239	(826)		To report TCM Units at actual
		(2,413)	-	To remove General Time Units
5. SSA Unallowable Units (A) 1st Quarter	2,271	(1,636)	635	To remove General Time Units
5. SSA Unallowable Units (B) 2nd Quarter	2,779	(2,779)	-	To remove General Time Units
5. SSA Unallowable Units (C) 3rd Quarter	4,138	(4,138)	-	To remove General Time Units
5. SSA Unallowable Units (D) 4th Quarter	4,115	768		To report TCM Units at actual
		(4,883)	-	To remove General Time Units
<b>Worksheet 2</b>				
1. Salaries (X) Gen Expense All Prgm.	\$ 973,208	\$ (19,659)	\$ 953,549	To reclassify MUI Salary
3. Service Contracts (X) Gen Expense All Prgm.	\$ 161,147	\$ (5,022)	\$ 156,125	To reclassify NFR expenses
4. Other Expenses (O) Non-Federal Reimbursable	\$ 610	\$ 5,022	\$ 5,632	To reclassify NFR expenses
<b>Worksheet 2A</b>				
1. Salaries (A) Ages (0-2)	\$ 125,389	\$ (109,485)	\$ 15,904	To reclassify E.C Director salary
1. Salaries (K) Co. Board Operated ICF/MR	\$ 198,582	\$ (74,733)	\$ 123,849	To reclassify nursing salary
3. Service Contracts (H) Unasn Adult Program	\$ 1,347,820	\$ (1,222,896)		To reclassify Direct Service expenses
		\$ (21,500)	\$ 103,424	To reclassify Adaptive Equipment expenses
3. Service Contracts (U) Transportation	\$ 14,961	\$ (3,391)	\$ 11,570	To reclassify Transportation costs
<b>Worksheet 3</b>				
3. Service Contracts (A) Ages (0-2)	\$ 128,983	\$ (9,148)	\$ 119,835	To reclassify purchases > \$5,000
3. Service Contracts (K) Co. Board Operated ICF/MR	\$ 336,145	\$ (15,510)	\$ 320,635	To reclassify purchases > \$5,000
3. Service Contracts (V) Administration	\$ 84,184	\$ (30,000)	\$ 54,184	To reclassify the advance out
<b>Worksheet 5</b>				
1. Salaries (A) Ages (0-2)	\$ 261,922	\$ 109,485	\$ 371,407	To reclassify E.C Director salary
1. Salaries (O) Non-Federal Reimbursable	\$ -	\$ 19,659	\$ 19,659	To reclassify MUI Salary
3. Contract Services (K) ICF/MR	\$ 759,445	\$ (133,500)		To reclassify transport costs from ICF to TAC without Statistics
		\$ (456,278)	\$ 169,667	To reclassify FBS costs for ICF individuals since stats are in Sch B-1
4. Other Expenses (L) Community Residential	\$ 1,153	\$ 65,370	\$ 66,523	To reclassify community residential expenses
<b>Worksheet 7B</b>				
1. Salaries (K) Co. Board Operated ICF/MR	\$ 733,847	\$ 74,733	\$ 808,580	To reclassify nursing salary
<b>Worksheet 8</b>				
3. Service Contracts (O) Non-Federal Reimbursable	\$ -	\$ 133,500	\$ 133,500	To reclassify transportation costs from ICF to TAC without statistics
3. Service Contracts (X) Gen Expense All Prgm.	\$ 59,554	\$ (22,733)	\$ 36,821	To reclassify transportation reimbursements
4. Other Expenses (E) Facility Based Services	\$ -	\$ 3,391		To correctly report transportation reimbursements
		\$ 22,733	\$ 26,124	To correctly report transportation reimbursements
<b>Worksheet 10</b>				
3. Service Contracts (E) Facility Based Services	\$ 19,215	\$ 456,278	\$ 475,493	To reclassify FBS costs for ICF individuals since stats are in Sch B-1
3. Service Contracts (H) Unasn Adult Program	\$ -	\$ 1,222,896	\$ 1,222,896	To reclassify Direct Service expenses
<b>Reconciliation to County Auditor Worksheet Expense:</b>				
Plus: Purchases Greater Than \$5,000	\$ 276,792	\$ (65,370)		To reclassify community residential expenses
		\$ 24,658	\$ 236,080	To reclassify purchases > \$5,000
Plus: Advance Out - General	\$ -	\$ 30,000	\$ 30,000	To reclassify the advance out
<b>Medicaid Administration Worksheet</b>				
Lines 6 -10 Ancillary Costs	\$ -	\$ 10,417	\$ 10,417	To record Ancillary costs

**Appendix B**  
**Clark County Board of Developmental Disabilities**  
**2010 Income and Expenditure Report Adjustments**

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
<b>Schedule A</b>				
21. Adaptive And Assistive Equipment (L) Community Residential	\$ -	\$ 2,424	\$ 2,424	To reclassify adaptive equipment
<b>Schedule B-1, Section A</b>				
14. Facility Based Services (B) Adult	16,306	8,287	24,593	To reclassify facility based square footage
15. Supported Emp - Enclave (B) Adult	8,287	(8,287)	-	To reclassify facility based square footage
17. Medicaid Administration (A) MAC	-	7	7	To record MAC square footage
18. County Board Operated ICF/MR (D) General	6,171	17,819	23,990	To reclassify square footage
19. Community Residential (D) General	-	12,137	12,137	To reclassify square footage
21. Service And Support Admin (D) General	3,957	(1,248)	2,709	To reclassify square footage
22. Program Supervision (B) Adult	1,486	1,408	2,894	To reclassify square footage
23. Administration (D) General	4,730	(7)	4,723	To record MAC square footage
25. Non-Reimbursable (D) General	-	226	226	To reclassify square footage
<b>Schedule B-1, Section B</b>				
1. Total Individuals Served By Program (A) Facility Based Services	470	15	485	To report number of Individuals Served
1. Total Individuals Served By Program (B) Supported Emp. -Enclave	8	(8)	-	To report number of Individuals Served
1. Total Individuals Served By Program (C) Supported Emp. -Community Employment	-	8	8	To report number of Individuals Served
2. Days Of Attendance (A) Facility Based Services	57,568	(3,935)	53,633	To report total days of attendance for contract providers except TAC Industries
2. Days Of Attendance (B) Supported Emp. -Enclave	21	(21)	-	To reclassify Community Emp services
3. Typical Hours Of Service (A) Facility Based Services	-	6.5	6.5	To report typical hours
4. 15 Minute Units (C) Supported Emp. -Community Employment	-	98	98	To report number of 15 minute units
<b>Schedule B-3</b>				
5. Facility Based Services (G) One Way Trips- Fourth Quarter	26,941	9,669	36,610	To report the one-way trips
5. Facility Based Services (H) Cost of Bus, Tokens, Cabs- Fourth Quarter	\$ 4,575	\$ 20,709	\$ 25,284	To report cost of bus, tokens, cabs
<b>Schedule B-4</b>				
1. TCM Units (D) 4th Quarter	14,921	649	-	To report TCM Units at actual
		4,344	19,914	To reclassify units per projection
2. Other SSA Allowable Units (B) 2nd Quarter	4,237	(1,443)	2,794	To reclassify units per projection
2. Other SSA Allowable Units (C) 3rd Quarter	3,557	(656)	-	To remove General Time Units
		(2,901)	-	To reclassify units per projection
2. Other SSA Allowable Units (D) 4th Quarter	4,399	(4,399)	-	To remove General Time Units
5. SSA Unallowable Units (A) 1st Quarter	3,228	(2,082)	1,146	To remove General Time Units
5. SSA Unallowable Units (B) 2nd Quarter	3,485	(3,485)	-	To remove General Time Units
5. SSA Unallowable Units (C) 3rd Quarter	1,167	(1,167)	-	To remove General Time Units
5. SSA Unallowable Units (D) 4th Quarter	-	7,834	-	To report TCM Units at actual
		(7,834)	-	To remove General Time Units
<b>Worksheet 1</b>				
3. Building/Improve. (K) Co. Board Operated ICF/MR	\$ 20,352	\$ 1,647	\$ 21,999	To record depreciation for unrecorded asset
3. Building/Improve. (N) Service & Support Admin.	\$ 11,917	\$ 331	\$ 12,248	To record depreciation for unrecorded asset
5. Movable Equipment (E) Facility Based Services	\$ 14,886	\$ (3,983)	\$ 10,903	To adjust for overstated depreciation
5. Movable Equipment (U) Transportation	\$ 101,866	\$ (1,268)	\$ 100,598	To record gain on sale of assets
5. Movable Equipment (V) Admin	\$ 20,142	\$ 1,080	\$ 21,222	To correct depreciation
<b>Worksheet 2</b>				
1. Salaries (X) Gen Expense All Prgm.	\$ 940,223	\$ (72,560)	-	To reclassify MAC salary
		\$ (27,033)	-	To reclassify MAC salary
		\$ (15,387)	\$ 825,243	To reclassify MUI Salary
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 436,664	\$ (5,402)	\$ 431,262	To reclassify NFR expenses
4. Other Expenses (O) Non-Federal Reimbursable	\$ 804	\$ 5,402	-	To reclassify NFR expenses
		\$ 313	\$ 6,519	To reclassify NFR expenses
4. Other Expenses (X) Gen Expense All Prgm.	\$ 551,081	\$ (313)	-	To reclassify NFR expenses
		\$ 1,954	\$ 552,722	To reclassify non-capitalized expenditures
<b>Worksheet 2A</b>				
1. Salaries (A) Ages (0-2)	\$ 143,166	\$ (50,800)	\$ 92,366	To reclassify E.C Director Salary
1. Salaries (E) Facility Based Services	\$ 589,211	\$ (68,671)	\$ 520,540	To reclassify 2nd Half TAC salaries
1. Salaries (K) Co. Board Operated ICF/MR	\$ 186,648	\$ (63,388)	\$ 123,260	To reclassify nursing salary
1. Salaries (N) Service & Support Admin	\$ 277,246	\$ (2,655)	-	To reclassify MAC salary
		\$ (987)	\$ 273,604	To reclassify MAC salary
1. Salaries (O) Non-Federal Reimbursable	\$ -	\$ 68,671	\$ 68,671	To reclassify 2nd Half TAC salaries
2. Benefits (E) Facility Based Services	\$ 239,144	\$ (39,467)	\$ 199,677	To reclassify 2nd Half TAC benefits
2. Benefits (O) Non-Federal Reimbursable	\$ -	\$ 39,467	\$ 39,467	To reclassify 2nd Half TAC benefits
3. Service Contracts (E) Facility Based Services	\$ 234,224	\$ (16,263)	-	To reclassify supported living costs
		\$ (164,302)	-	To reclassify adult service costs
		\$ (32,442)	\$ 21,217	To reclassify 2nd Half TAC overhead
3. Service Contracts (O) Non-Federal Reimbursable	\$ -	\$ 32,442	\$ 32,442	To reclassify 2nd Half TAC overhead
4. Other Expenses (K) Co. Operated ICF/MR	\$ 444,667	\$ (2,424)	\$ 442,243	To reclassify adaptive assistant equipment
<b>Worksheet 3</b>				
3. Service Contracts (K) Co. Board Operated ICF/MR	\$ 272,084	\$ (9,437)	\$ 262,647	To reclassify purchases > \$5,000
<b>Worksheet 4</b>				
4. Other Expenses (K) Co. Board Operated ICF/MR	\$ -	\$ 227,934	\$ 227,934	To reclassify dietary expenses

**Appendix B**  
**Clark County Board of Developmental Disabilities**  
**2010 Income and Expenditure Report Adjustments**

	<b>Reported Amount</b>	<b>Correction</b>	<b>Corrected Amount</b>	<b>Explanation of Correction</b>
<b>Worksheet 5</b>				
1. Salaries (A) Ages (0-2)	\$ 215,871	\$ 50,800	\$ 266,671	To reclassify E.C Director Salary
1. Salaries (O) Non-Federal Reimbursable	\$ -	\$ 15,387	\$ 15,387	To reclassify MUI Salary
3. Service Contracts (K) Co. Board Operated ICF/MR	\$ 828,447	\$ (227,934)		To reclassify dietary expenses
		\$ (89,000)		To reclassify transport costs from ICF to TAC without statistics
		\$ (428,931)	\$ 82,582	To reclassify FBS costs for ICF individuals since stats are in Sch B-1
3. Service Contracts (L) Community Residential	\$ 339,950	\$ 16,263		To reclassify supported living costs
		\$ (107,823)	\$ 248,390	To reclassify nursing supplies
<b>Worksheet 6</b>				
1. Salaries (I) Medicaid Admin	\$ 86,692	\$ 2,655		To reclassify MAC salary
		\$ 72,560	\$ 161,907	To reclassify MAC salary
1. Salaries (O) Non-Federal Reimbursable	\$ 58,952	\$ 987		To reclassify MAC salary
		\$ 27,033	\$ 86,972	To reclassify MAC salary
<b>Worksheet 7B</b>				
1. Salaries (K) Co. Board Operated ICF/MR	\$ 679,736	\$ 63,388	\$ 743,124	To reclassify nursing salary
3. Service Contracts (L) Community Residential	\$ -	\$ 107,823	\$ 107,823	To reclassify nursing supplies expenses
<b>Worksheet 7C</b>				
13. No. of Individual Served (A) Ages 0-2	-	8	8	To report number of individuals served
<b>Worksheet 7D</b>				
13. No. of Individual Served (A) Ages 0-2	-	1	1	To report number of individuals served
<b>Worksheet 7E</b>				
13. No. of Individual Served (A) Ages 0-2	-	4	4	To report number of individuals served
<b>Worksheet 7F</b>				
13. No. of Individual Served (A) Ages 0-2	-	1	1	To report number of individuals served
<b>Worksheet 8</b>				
3. Service Contracts (O) Non-Federal Reimbursable	\$ -	\$ 89,000	\$ 89,000	To reclassify transportation costs from ICF to TAC without statistics
3. Service Contracts (X) Gen Expense All Prgm.	\$ 131,311	\$ (16,980)		To reclassify transportation reimbursements
		\$ (20,709)	\$ 93,622	To reclassify transportation reimbursements
4. Other Expenses (E) Facility Based Services	\$ -	\$ 16,980		To reclassify transportation reimbursements
		\$ 20,709	\$ 37,689	To reclassify transportation reimbursements
<b>Worksheet 10</b>				
1. Salaries (E) Facility Based Services	\$ 1,737,719	\$ (82,174)	\$ 1,655,545	To reclassify 2nd half TAC salaries
2. Benefits (E) Facility Based Services	\$ 915,089	\$ (49,040)	\$ 866,049	To reclassify 2nd half TAC benefits
3. Service Contracts (E) Facility Based Services	\$ 1,225	\$ 428,931		To reclassify FBS costs for ICF individuals since stats are in Sch B-1
		\$ (39,364)	\$ 390,792	To reclassify 2nd half TAC overhead
3. Service Contracts (H) Unasgn Adult Program	\$ -	\$ 164,302	\$ 164,302	To reclassify adult service expenses
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 170,578	\$ 170,578	To reclassify 2nd half TAC expenses
<b>Reconciliation to County Auditor Worksheet</b>				
Plus: Purchases Greater Than \$5,000	\$ 357,480	\$ 9,437		To reclassify purchases > \$5,000
		\$ (1,954)	\$ 364,963	To reclassify non-capitalized expenditures
Less: Capital Costs	\$ (386,411)	\$ (1,080)		To correct depreciation
		\$ 1,268		To record gain on sale of assets
		\$ (1,978)		To record depreciation on unrecorded assets
		\$ 3,983	\$ (384,218)	To adjust for overstated depreciation
<b>Medicaid Administration Worksheet</b>				
Lines 6 -10 Ancillary Costs	\$ -	\$ 8,427	\$ 8,427	To record Ancillary costs



# Dave Yost • Auditor of State

CLARK COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

CLARK 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  
APRIL 4, 2013