



Dave Yost • Auditor of State

CLARK COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

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Independent Auditor's Report on Applying Agreed-Upon Procedures

Halina Schroeder, Audit Chief
Division of Fiscal Administration, Audit Office
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) Home and Community Based Services 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, 2011 and 2012 (Cost Reports) in accordance with DODD's Guide to Preparing Income and Expenditure Reports for 2011 and 2012 (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 the American Institute of Certified Public Accountants' attestation standards. 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 that we 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. DODD also asked us to perform the additional procedures listed below only on those areas that changed by more than 10 percent from the final 2010 square footage totals.

We toured the facilities and found no unreported rented or idle floor space.

We compared 2011 and 2012 square footage totals to final 2010 square footage totals and found that the square footage reported changed by more than 10 percent in both 2011 and 2012. The County Board reported that it had not updated the 2011 Cost Report for 2010 square footage adjustments and these should have been carried forward as the square footage was the same. We reported adjustments in Appendix A (2011) to match 2010 square footage.

In 2012 the areas that changed by more than 10 percent included Facility Based Services, Community Employment, Administration and Transportation. We performed the procedures below for these areas. In addition, while performing our payroll testing, we found changes in employee salaries and benefits classification on the Cost Reports and reported corresponding changes in square footage in Appendix A (2011) and Appendix B (2012).

Statistics – Square Footage (Continued)

2. DODD requested that we 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*.

We measured three rooms connected to programs that changed in 2012 and compared the square footage to the County Board's square footage summary.

We found no variances exceeding 10 percent.

3. DODD requested that we 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*.

We compared square footage for each room on the floor plan of the Quest building to the County Board's summary for 2012.

We found no variances exceeding 10 percent.

4. DODD requested that we 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*.

The County Board's does not prepare summaries to roll square footage up to areas reported in the Cost Reports. We prepared a square footage summary for 2011 and 2012 based on summary we had developed in 2010. We updated the summaries to reflect square footage usage by room provided by the County Board for each year. We then compared our updated square footage summaries to the square footage reported in each cell in *Schedule B-1*.

We found no variances exceeding 10 percent in 2011; however, we found variances for 2012 exceeding 10 percent as reported in Appendix B (2012).

Recommendation:

We recommended the County Board prepare square footage summaries in accordance with DODD's Cost Report Guides as specified in *Schedule B-1, Allocation Statistics, Section A-Square Footage*, which states "This schedule requires statistical information specific to the Adult and Children's Programs. It will be used in cost allocation and reimbursement rate calculation...Square footage figures may be calculated from facility blue prints, floor plans or an actual measurement... Allocation of space is usually based upon the percentage of time a space is used by individuals in a program center. Attach separate worksheets detailing the calculations used for any shared allocations."

5. DODD requested that we obtain the County Board's methodology for allocating square footage between programs and review 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 and compared it to the Cost Report Guides.

We found no inconsistencies as a result of applying this procedure.

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 for *Worksheet 7-B, Nursing* in 2012 needed to be obtained as costs were reported in in Column (X), General Expenses-All Programs and were not being assigned to column (E) Facility Based Services.

The County Board provided the omitted statistics as reported in Appendix B (2012).

2. DODD asked us to compare the County Board's final 2010 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 2011 and, if the hours are the same, to do no additional procedures.

We compared the final 2010 typical hours of service to the typical hours of service reported on *Schedule B-1* for 2011.

We found the County Board did not report 2011 typical hours of service on *Schedule B-1*. Therefore, we obtained the County Board's supporting documentation for 2011 typical hours of service.

We reported omitted statistic on Appendix A (2011).

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

We compared the County Board's 2011 and 2012 Day Services Attendance Summary by Consumer, Location, Acuity and Month, 2011 Individual Budget and 2012 Providers Monthly Days of Attendance 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* 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 for the total number of individuals served in 2012 as reported in Appendix B.

In 2011, we noted that in its adult statistics for 2011, the County Board included statistics for one contracted service provider for the period of October 2010 through August 2011. We verified that corresponding payment to this contractor for the same months were included in the 2011 Cost Report. We also noted 2011 payment to the contract service provider for services rendered from January through June 2010; however, no corresponding statistics were reported in the 2011 Cost Report.

In 2012, we noted the County Board included statistics for the same contractor for period of January through December 2012; however, the County Board issued payments for services for a different time period: September 2011 through June 2012.

DODD asked us to obtain the statistics for those months with payments in which no statistics were included in the Cost Reports. The County Board provided the omitted statistics.

Statistics – Attendance (Continued)

We reported additional attendance days and individuals served for January through June 2010 in Appendix A (2011). We reported additional attendance days and individuals served for September to December 2011 and also removed attendance days from July 2012 to December 2012 in Appendix B (2012).

4. DODD requested that we 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* for 2011.

We compared the County Board's final 2010 number of individuals served to the final individuals served for Day Habilitation/Adult Day Services/Vocational Habilitation for 2011 on *Schedule B-1, Section B, Attendance Statistics* and determined if the variances were over 10 percent.

The number of reported individuals served for Adult Day Services changed more than 10 percent from the prior year's *Schedule B-1* to 2011 and as a result we performed procedure 5 below.

5. DODD requested that we report variances if the individuals served on the 2011 *Schedule B-1, Section B, Attendance Statistics* were not within three of the individuals documented on the attendance sheets if the error rate in procedure 4 was greater than 10 percent.

We haphazardly selected 15 individual names from the County Board's attendance sheets for 2011, and compared the individuals by name to the compiled listing of individuals served by program documentation which rolls up to *Schedule B-1*.

We found no differences.

6. DODD requested that we report variances in the total attendance days for five individuals for two months in 2012 between the County Board's monthly attendance documentation and the number of days reported on *Schedule B-1, Section B, Attendance Statistics*. DODD also asked us to compare the acuity level on the County Board's attendance by acuity reports to the Acuity Assessment Instrument for each individual.

We traced the number of attendance days for five adult day service individuals from the January, March through June and August through December 2012 from the County Board's 2012 Day Services Attendance Summary by Consumer, Location, Acuity and Month and 2012 Providers Monthly Days of Attendance reports to *Schedule B-1*.

We found differences as reported in Appendix B (2012).

We compared each acuity level on the 2012 Day Services Attendance Summary by Consumer, Location, Acuity and Month and Providers Monthly Days of Attendance reports Day Services Attendance Summary to the Acuity Assessment Instrument for the same five individuals. We also selected an additional two individuals, to ensure that at least two individuals from each acuity level is tested, and performed the same acuity level comparison.

We reported acuity variances in Appendix B (2012).

Statistics – Attendance (Continued)

Based on differences in acuity noted above in 2012, we compared the paid claims in the Medicaid Billing System (MBS) data to the County Board's monthly attendance report and the County Board's Acuity Assessment Ratio Listing report to ensure the County Board was reimbursed for the proper number of attendance days at the correct acuity level. We found the County Board was not over reimbursed for the attendance days or at the incorrect acuity band, therefore no Paid Claims finding was applicable.

7. DODD asked us to select 30 units from 2011 and 2012 and determine if the units were calculated in accordance with the Cost Report Guides and met the service documentation requirements of Ohio Admin. Code § 5123:2-9-05 (see Paid Claims Testing section, procedure 1). DODD asked 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 Guides or if any units did not meet the documentation requirements.

We did not perform this procedure as the County Board did not provide Community Employment services during the audit period.

Acuity Testing

1. DODD requested that we report variances if days of attendance on the Days of Attendance by Acuity supplemental worksheet for 2008, 2009, 2010, and 2011 did not agree to the County Board's supporting documentation.

We compared the County Board's Day Services Attendance Summary reports for the days of attendance for Day Habilitation/Adult Day Services/ Vocational Habilitation with the Days of Attendance by Acuity supplemental worksheet for 2008, 2009, 2010 and 2011.

For 2008, we found 702 Adult Day Services attendance days should be added to acuity level A and 382 days removed from acuity level A-1.

For 2009, we found 1,818 Adult Day Services attendance days should be reclassified to acuity level A from acuity level A-1.

For 2010, we identified acuity variances related to reporting January through June 2010 attendance statistics in 2011 (see Statistics – Attendance, procedure 3). We also obtained the attendance days for July through September 2010 for contracted services paid in 2010. The combined acuity variances include:

- 17,823 Adult Day Services attendance days should be removed from acuity level A;
- 319 Adult Day Services attendance days should be removed from acuity level B; and
- 163 Adult Day Services attendance days should be removed from acuity level C.

For 2011, we found the following acuity variances related to adding January through June 2010 attendance statistics (see Statistics – Attendance, procedure 3):

- 21,700 Adult Day Services attendance days should be added to acuity level A;
- 319 Adult Day Services attendance days should be added to acuity level B; and
- 221 Adult Day Services attendance days should be added to acuity level C.

Acuity Testing (Continued)

2. We compared two individuals from each acuity level on the County Board's 2008 through 2011 Day Services Attendance Summary reports to the Acuity Assessment Instrument Ratio Listing for each individual for each respective year.

We found no acuity variances for 2008, 2009 and 2011.

For 2010, we found 106 Adult Day Service days of attendance should be reclassified from acuity level C to A.

We reported the differences from procedure 1 and 2 on a revised Days of Attendance by Acuity supplemental worksheet for 2009, 2010 and 2011 and submitted it to DODD.

Statistics – Transportation

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

We compared the number of one-way trips from the County Board's Transportation Detail-Trips Entered on Routes and Community Placement Trips reports with those statistics as reported in *Schedule B-3*. We also footed the County Board's transportation reports for accuracy.

We found differences exceeding two percent as reported in Appendix A (2011) and Appendix B (2012).

2. DODD requested that we report variances of more than 10 percent of the total trips taken for five individuals for one month for both 2011 and 2012, 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 five adult individuals for March 2011 and for October 2012 from the County Board's daily reporting documentation to *Schedule B-3*.

We found no differences.

3. DODD requested that we 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 Services*.

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

We found differences exceeding two percent as reported in Appendix A (2011) and Appendix B (2012). In addition, we noted differences impacting transportation related costs reported on *Worksheet 8, Transportation Services* as reported in Appendix A (2011) and Appendix B (2012).

Statistics – Service and Support Administration (SSA)

1. DODD requested that we 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 for Targeted Case Management (TCM), Other SSA Allowable, Home Choice, and SSA Unallowable from the County Board's Services Provided Detail reports for TCM, Other SSA Allowable, Home Choice and SSA Unallowable with those statistics reported in *Schedule B-4*. We also footed the County Board's SSA reports for accuracy.

We found differences as reported in Appendix A (2011) and Appendix B (2012).

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

We haphazardly selected two samples of 60 Other SSA Allowable units for both 2011 and 2012 from the Services Provided Detail report of Other SSA Allowable units and determined if the case note documentation described activities listed in Ohio Admin. Code § 5101:3-48-01(D), and also included the elements required by Ohio Admin. Code § 5101:3-48-01(F).

The units found to be in error exceeded 10 percent for 2011; however, our review of supporting documentation did not indicate a systemic issue and we reported our sample errors in Appendix A (2011). We found no errors for 2012.

3. DODD asked us to report variances if the SSA Unallowable units tested had an error rate exceeding 10 percent.

We haphazardly selected a sample of 60 Unallowable SSA units for both 2011 and 2012 from the Services Provided Detail report for SSA Unallowable units and determined if the case note documentation described activities listed in Ohio Admin. Code § 5101:3-48-01(D), and also included the documentation elements required by Ohio Admin. Code § 5101:3-48-01(F).

We found no errors in 2011. The units found to be in error did not exceed 10 percent in 2012.

4. DODD requested that we 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 for 2011. DODD also asked us to report changes exceeding five percent in total SSA units by line on *Schedule B-4* when compared to the prior year's final Cost Report for 2012.

We compared the final 2010 SSA units to the final 2011 SSA units and the final 2011 SSA units to the final 2012 SSA units.

The final 2011 SSA Unallowable units decreased by five percent or more from the 2010 *Schedule B-4*. We obtained the County Board's explanation that TCM training was provided to all staff and it helped increase the staff coding accuracy.

The final 2012 TCM units increased and SSA Unallowable units decreased by five percent or more from 2011. We obtained the County Board's explanation that staff productivity goals were put in place and continual training increased TCM units and reduced SSA Unallowable units. Also, the final 2012 Home Choice units decreased by five percent or more from the 2011 *Schedule B-4*. We obtained the County Board's explanation that it had fewer individuals move out into the community from a care facility which reduced these units.

Statistics – Service and Support Administration (Continued)

5. DODD requested that we determine if the County Board maintained case note documentation for non-individual specific activities (general time units) as described in *Worksheet 9, Service and Support Administration Costs* of the Cost Report Guides. If the County Board did record general time units, and they accounted for over 10 percent of total SSA units on the final *Schedule B-4* plus any general time units recorded, DODD asked us to determine if they were properly classified and report any variances with an error rate exceeding 10 percent and indicating a systemic issue.

We haphazardly selected a sample of 60 General Time Units for both 2011 and 2012 from the Services Provided Detail reports and determined if the case note documentation described activities listed in Ohio Admin. Code § 5101:3-48-01(D) or in *Worksheet 9, Service and Support Administration Costs*, Section 1(b) of the Cost Report Guides.

We found no differences.

Revenue Cost Reporting and Reconciliation to the County Auditor Report

1. DODD asked us to compare the receipt totals from the county auditor's detailed receipt reports for the County Board to the county auditor's report totals reported on the *Reconciliation to County Auditor Worksheets*.

We compared the receipt totals from the 12/31/2011 and 12/31/2012 county auditor's Summary Revenue Reports for the Board of Developmental Disabilities General Services (0208), Residential Services (0209), FF Mueller Residential Center (0271), Medicaid Reserve, Capital Project (0404), Donation Trust (0704), and Neubert Webb Trust (0705) 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 and if the Cost Reports do not reconcile within limits to perform procedure 3.

Total County Board receipts were within 1/4 percent of the county auditor's yearly receipt totals reported for these funds.

3. DODD asked us to compare the account description and amount for each revenue reconciling item on the *Reconciliation to County Auditor Worksheet* to the County Board's detailed revenue reports and other supporting documentation such as county tax settlement sheets.

We did not perform this procedure as the Cost Reports reconciled within limits.

4. DODD requested that we compare revenue entries on *Schedule C, Income Report* to the Council of Governments (COG) prepared County Board Summary Workbooks for 2011 and 2012.

We did not perform this procedure as the County Board did not participate in a COG in 2011 or 2012.

Revenue Cost Reporting and Reconciliation to the County Auditor Report (Continued)

5. 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 \$38,729 in 2011 and \$65,769 in 2012;
- Title XX revenues in the amount of \$107,403 in 2011 and \$109,719 in 2012;
- Help Me Grow revenues in the amount of \$121,753 in 2011 and \$76,774 in 2012; and
- Federal Job Access and Reverse Commute Grant revenues in the amount of \$56,332 in 2011 and \$60,633 in 2012.

We also noted Bridges for Transitions/Opportunities for Ohioans with Disabilities (formerly the Ohio Rehabilitation Services Commission) revenue in the amount of \$55,683 in 2011 and \$80,287 in 2012; however, corresponding expenses were offset on *Schedule a1, Adult Program*.

Paid Claims Testing

1. We selected 110 paid services among all service codes from 2011 and 2012 from the MBS data and determined if the services met the following service documentation requirements of Ohio Admin. Code §§ 5123:2-9-05, 5123-2-9-18(H)(1)-(2) and 5101:3-48-01(F) as applicable to the specific service provided:

- 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 ;
- Number of units of the delivered service or continuous amount of uninterrupted time during which the service was provided;
- Group size in which the services were delivered; 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.

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 applied the service documentation rules in effect at the time of service delivery.

Also for selected service codes that have contracted services, DODD asked us to compare the County Board's usual and customary rate with the reimbursed rate to ensure that the County Board was reimbursed the lesser of the two as per Ohio Admin. Code § 5123:2-9-06. For any errors found, DODD asked that we obtain documentation and identify all overpayments related to reimbursements exceeding the usual and customary rate.

Paid Claims Testing (Continued)

We found instances of non-compliance with these documentation requirements for 2011 and 2012 with Targeted Case Management (TCM) as detailed below. We found no contracted services for non-medical transportation in our sample. We also noted TCM service units in 2011 in which the individual met criteria for coverage exclusion. Per Ohio Admin. Code § 5101-3-48-01(2)(a) "Activities performed on behalf of an eligible individual residing in an institution are not billable for medicaid TCM reimbursement except for the last one hundred eighty consecutive days of residence when the activities are related to moving the eligible individual from an institution to a non-institutional community setting".

Recoverable Finding - 2011 Finding \$661.85

Service Code	Units	Review Results	Finding
TCM	49	No service provided (blank progress note)	\$483.10
TCM	18	Services provided to a nursing home/ICF resident	\$178.75
		Total	\$661.85

Recoverable Finding - 2012 Finding \$472.42

Service Code	Units	Review Results	Finding
TCM	48	Units billed exceeded actual service delivery	\$472.42

Recoverable findings are subject to interest collection pursuant to Ohio Rev. Code § 5164.60.

2. DODD requested that we 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* and to *Schedule B-1, Section B, Attendance Statistics, Line (4)(C), Supported Employment – Community Employment*, 15 minute units, respectively.

We found no instance where the Medicaid reimbursed units were greater than final TCM units. The County Board was not reimbursed for Supported Employment - Community Employment units during 2011 or 2012.

3. DODD requested that 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), Environmental Accessibility Adaptations to Line (25), Other Waiver Services to the amount reimbursed for these services in 2011 and 2012 on the MBS Summary by Service Code report.

The County Board did not report costs on *Schedule A, Summary of Service Costs – By Program*, for Lines (20) to Line (25). We reviewed the MBS Summary by Service Code report and found the County Board was not reimbursed for these services in 2011 and 2012.

Non-Payroll Expenditures and Reconciliation to the County Auditor Report

1. DODD asked us to compare the disbursement totals from the county auditor's report listed on the *Reconciliation to County Auditor Worksheets* to the county auditor's disbursements report for County Board's funds.

We compared the disbursement totals from the 12/31/2011 and 12/31/2012 county auditor's report listed on the *Reconciliation to County Auditor Worksheets* to the County Auditor's Summary Expense Reports for the Board of Developmental Disabilities General Services (0208), Residential Services (0209), FF Mueller Residential Center (0271), Medicaid Reserve, Capital Project (0404), Donation Trust (0704), and Neubert Webb Trust (0705) 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 and, if Cost Reports did not reconcile within acceptable limits, to perform procedure 3.

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

3. DODD asked us to compare the account description and amount for each reconciling item on the *County Auditor Reconciliation Worksheets* to the County Board's State Expenses Detailed Report and other supporting documentation such as county tax settlement sheets.

We did not perform this procedure since the Cost Reports reconciled within acceptable limits.

4. DODD asked us to compare the County Board's detailed disbursements 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 Summary and Detailed Reports.

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

5. DODD asked us to compared disbursement entries on *Schedule A, Summary of Service Costs – By Program* and worksheets 2 through 10 to the COG prepared County Board Summary Workbooks.

We did not perform this procedure because the County Board did not participate in a COG in 2011 or 2012.

6. DODD asked us to determine whether the County Board's detailed disbursements were properly classified within two percent of total service contracts and other expenses for all worksheets and if any worksheet included disbursements over \$100 which are non-federal reimbursable under 2 CFR 225 Appendix B.

Non-Payroll Expenditures and Reconciliation to the County Auditor Report (Continued)

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 through 8; column (N) Service and Support Administration Costs on worksheet 9; and columns (E) Facility Based Service, and (G) Community Employment 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 (2011) and Appendix B (2012) for misclassified and non-federal reimbursable costs.

7. DODD asked us to scan the County Board's detailed expense reports for items purchased during 2011 and 2012 that met the County Board's capitalization criteria and trace them to inclusion on the County Board's fixed asset listing.

We scanned the County Board's State Expenses Detailed Reports for items purchased during 2011 and 2012 that met the County Board's capitalization criteria and traced them to inclusion on the County Board's Asset Listing.

We found no unrecorded purchases meeting the capitalization criteria in 2011. We reported differences for purchases that were not properly capitalized as reported in Appendix B (2012). Additionally, we noted expenses that did not meet the capitalization criteria that should have been expensed as reported in Appendix B (2012) .

8. DODD asked us to select 40 disbursements from 2011 and 2012 from the County Board's detailed expense reports that were classified as service contract and other expenses on worksheets 2 through 10 and determine if supporting documentation for the disbursement was maintained, the costs were allowable and properly classified according to the Cost Report Guides and 2 CFR 225 and report any differences.

We haphazardly selected 20 disbursements from both 2011 and 2012 from the County Board's State Expenses Detailed Reports that were classified as service contract and other expenses on worksheets 2 through 10. We determined if the supporting documentation was maintained, the costs were allowable and properly classified according to the Cost Report Guides and 2 CFR 225.

We reported differences in Appendix A (2011) and Appendix B (2012) for misclassified and non-federal reimbursable costs.

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 as a result of applying this procedure.

2. DODD asked us to compare the depreciation costs reported in the County Board's depreciation schedules to the amounts reported on *Worksheet 1, Capital Costs*, and to report variances exceeding \$100.

Property, Depreciation, and Asset Verification Testing (Continued)

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

We found no differences.

3. We compared the County Board's final 2010 Asset Listing to the County Board's 2011 and 2012 Asset Listing reports for changes in the depreciation amounts for assets purchased prior to the periods under review, 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 in Appendix A (2011) and Appendix B (2012).

4. We haphazardly selected five of the County Board's fixed assets which meet the County Board's capitalization policy and purchased in either 2011 or 2012 to determine if the useful lives 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 useful life to determine compliance with the Cost Report Guides and AHA Asset Guide.

We found no differences.

5. DODD asked us to haphazardly select the lesser of five percent or 20 disposed assets from 2011 and 2012 from the County Board's list of disposed assets and determine if the asset was removed from the County Board's fixed asset ledger. DODD also asked us to recalculate depreciation and any gain or loss applicable to 2011 (and 2012, if applicable) 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 Guide and CMS Publication 15-1, Chapter 1.

We haphazardly selected one disposed asset 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 also recalculated depreciation and any gain or loss applicable to 2012 for the disposed items based on its undepreciated basis and any proceeds received from the sale of the asset to determine compliance with the Cost Report Guides and CMS Publication 15-1, Chapter 1.

We found differences as reported in Appendix B (2012) and selected five more disposed assets for testing. We found additional variances and reported them in Appendix B (2012).

Payroll Testing

1. DODD asked us to determine whether total County Board salaries and benefits in the 2011 and 2012 Cost Reports were within two percent of the county auditor's report totals for the County Board's funds.

We totaled salaries and benefits from worksheets 2 through 10 and compared the yearly totals to the county auditor's Summary Expense Reports for the Board of Developmental Disabilities General Services (0208) and FF Mueller Residential Center (0271) funds.

Payroll Testing (Continued)

Because the variance was greater than two percent, we scanned the County Board's State Expenses Detailed Reports to identify misclassified costs. The variance was related to misclassified benefit costs and early retirement incentive payments.

We reported differences in Appendix A (2011) and Appendix B (2012) and re-performed the above comparison. The variances were less than two percent.

2. DODD asked us to compare the County Board's detailed payroll disbursements 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 and Total Benefits Summary reports.

We found no differences on any worksheet.

3. DODD asked us to select a sample of 25 percent of the average number of employees for the two-year period and compare the County Board's organizational chart, staffing/payroll journal and job descriptions, if needed, to the worksheet in which each employee's salary and benefit costs were allocated to ensure allocation is consistent with the Cost Report Guides. If misclassification errors exceed 10 percent, DODD requested that we perform procedure 4.

We selected 40 employees and compared the County Board's organizational chart, job descriptions and Totals Pays Distribution with IHAC and SAC Detail and State Expenses Payroll Only By SAC/Employee (Summary) 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.

We reported differences in Appendix A (2011) and Appendix B (2012) and, because misclassification errors exceeded 10 percent, we performed procedure 4 below.

4. DODD asked us to scan the County Board's detailed payroll reports for 2011 and 2012 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 exceeded 10 percent.

We scanned the County Board's Totals Pay Distribution with IHAC and SAC (detail), State Expenses Payroll Only By SAC/Employee (Summary) Report Detailed, and obtained remaining job positions from County Board for 2011 and 2012 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 differences as reported in Appendix A (2011) and Appendix B (2012).

Medicaid Administrative Claiming (MAC)

1. DODD asked us to contact its Random Moment Time Study (RMTS) Coordinator to report differences if the MAC salary and benefits versus the County Board's payroll records exceeded one percent or more.

We compared the salary and benefits entered on the MAC Cost by Individual reports to the County Board's State Expenses Payroll Only by SAC/Employee (Summary) Reports.

We found no variances exceeding one percent.

2. We compared the MAC Cost by Individual report(s) to Worksheet 6, columns (I) and (O) for both years.

We found no differences in 2011. We reported differences in Appendix B (2012). We also noted payroll differences for employees participating in MAC that impacted other worksheets.

3. We compared Ancillary Costs on the Roll Up Report for the Ohio Department of Medicaid (ODM) report to Lines 6-10 of the *MAC Reconciliation Worksheet*.

We reported differences in Appendix A (2011) and Appendix B (2012).

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 third quarter of 2011 and 14 RMTS observed moments from the second quarter of 2012 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 and 2012.

For 2011, we found the following five RMTS moments lacked supporting documentation: three observed moments for Activity Code 7-Referral, Coordination, and Monitoring of Medicaid Services; one observed moment for Activity Code 11-Program Planning, Development, and Interagency Coordination of Medicaid Services; and one RMTS observed moment for Activity Code 17-Major Unusual Incidents and Unusual Incidents Investigations for combined population.

We also found one RMTS observed moment in 2011 that was not properly classified as Activity Code 18-General Administration in accordance with the above guidelines when it should have been classified as Not Paid Time because the employee was on unpaid lunch. In addition, we found one RMTS observed moment in 2011 that was not properly classified as Not Paid Time in accordance with the above guidelines when they should have been classified as 18-General Administration because the employee was on paid leave.

For 2012, we found the following five RMTS moments lacked supporting documentation: one observed moment for Activity Code 7-Referral, Coordination, and Monitoring of Medicaid Services; one observed moment for Activity Code 8-Referral, Coordination and Monitoring of Non-Medicaid Services; one observed moment for Activity Code 17-Major Unusual Incidents and Unusual Incidents Investigations for Combined Population; one observed moment for Activity Code 18-General Administration; and one expired moment.

Medicaid Administrative Claiming (Continued)

We also found the following 2012 errors:

- One RMTS observed moment that was not properly classified as Activity Code 18-General Administration in accordance with the above guidelines when it should have been classified as Not Paid Time because the employee was on unpaid lunch.
- One RMTS observed moment that was classified as Activity Code 7-Referral, Coordination, and Monitoring of Medicaid Services in which the accompanying supporting documentation was vague and did not clearly support the response to the sampled moment as required by the RMTS guide, section on Examples of Unacceptable documentation.

We reported these instances of non-compliance to DODD. In response, DODD communicated to us that it is working with ODM to calculate findings for recovery, if needed.

Recommendation:

We recommended the County Board maintain documentation for RMTS observed moments in accordance with DODD's Guide to Medicaid Administrative Claiming (MAC) using the Random Moment Time Studies (RMTS) Methodology in the section Response and Documentation of Random Moment says in pertinent part, "Appropriate documentation should provide the detail needed to support the activity selected for the sample moment and clearly identify the date and time corresponding to the sampled moment."

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, ODM 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.



Dave Yost
Auditor of State

June 17, 2015

Appendix A
Clark County Board of Developmental Disabilities
2011 Income and Expenditure Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Schedule B-1, Section A				
4. Nursing Services (B) Adult	469	152	621	To reclassify Program Supervision square footage
11. Early Intervention (C) Child	3,029	1,713	4,742	To reclassify Program Supervision square footage
14. Facility Based Services (B) Adult	24,593	80	24,673	To reclassify Program Supervision square footage
18. County Board Operated ICF/MR (D) General	6,171	17,819		To adjust to prior audited square footage
		69	24,059	To reclassify Program Supervision square footage
19. Community Residential (D) General	-	12,137	12,137	To adjust to prior audited square footage
21. Service And Support Admin (D) General	3,829	(1,120)		To adjust to prior audited square footage
		508	3,217	To reclassify Program Supervision square footage
22. Program Supervision (B) Adult	1,486	1,408		To adjust to prior audited square footage
		(152)		To reclassify Program Supervision square footage
		(80)		To reclassify Program Supervision square footage
		(69)		To reclassify Program Supervision square footage
		(508)	2,085	To reclassify Program Supervision square footage
22. Program Supervision (C) Child	1,713	(1,713)	-	To reclassify Program Supervision square footage
25. Non-Reimbursable (D) General	-	98	98	To adjust to prior audited square footage
Schedule B-1, Section B				
1. Individuals Served by Program (A) Facility Based Services	302	193	495	To include 2010 TAC statistics paid in 2011
2. Days of Attendance (A) Facility Based Services	44,125	22,240	66,365	To include Jan - June 2010 TAC statistics paid in 2011
3. Typical Hours Of Service (A) Facility Based Services	-	7.5	7.5	To correct typical hours of service
Schedule B-3				
5. Facility Based Services (F) Cost of Bus, Tokens, Cabs- Third Quarter	\$ 6,713	\$ (138)	\$ 6,575	To report correct cost of bus, tokens, cabs
5. Facility Based Services (G) One Way Trips- Fourth Quarter	\$ 29,919	\$ (2,817)	\$ 27,102	To report correct number of one-way trips
5. Facility Based Services (H) Cost of Bus, Tokens, Cabs- Fourth Quarter	\$ 9,830	\$ (9,830)	-	To report correct cost of bus, tokens, cabs
7. Supported Emp. -Comm Emp. (G) One Way Trips- Fourth Quarter	\$ -	\$ 3,941	\$ 3,941	To report correct number of one-way trips
Schedule B-4				
2. Other SSA Allowable Units (C) 3rd Quarter	4,525	(2,428)		To correctly report SSA units
		(8)	2,089	To correctly report SSA units
2. Other SSA Allowable Units (D) 4th Quarter	3,649	(3,649)	-	To correctly report SSA units
5. SSA Unallowable Units (A) 1st Quarter	5,941	(4,827)		To correctly report SSA units
		8	1,122	To correctly report SSA units
5. SSA Unallowable Units (B) 2nd Quarter	6,820	(6,820)	-	To correctly report SSA units
5. SSA Unallowable Units (C) 3rd Quarter	7,018	(7,018)	-	To correctly report SSA units
5. SSA Unallowable Units (D) 4th Quarter	7,127	(7,127)	-	To correctly report SSA units

Appendix A (Page 2)
Clark County Board of Developmental Disabilities
2011 Income and Expenditure Report Adjustments

	<u>Reported Amount</u>	<u>Correction</u>	<u>Corrected Amount</u>	<u>Explanation of Correction</u>
Worksheet 1				
2. Land Improvements (E) Facility Based Services	\$ -	\$ 8,790	\$ 8,790	To reclassify depreciation to agree to asset listing.
2. Land Improvements (H) Unasgn Adult Programs	\$ 8,790	\$ (8,790)	\$ -	To reclassify depreciation to agree to asset listing.
3. Buildings/Improve. (A) Early Intervention	\$ 51,782	\$ 1,647	\$ 53,429	To record depreciation for flooring.
3. Buildings/Improve. (E) Facility Based Services	\$ -	\$ 61,970	\$ 61,970	To reclassify depreciation to agree to asset listing.
3. Buildings/Improve. (H) Unasgn Adult Programs	\$ 61,970	\$ (61,970)	\$ -	To reclassify depreciation to agree to asset listing.
3. Buildings/Improve. (K) Co. Board Operated ICF/MR	\$ 25,115	\$ 849	\$ 25,964	To record depreciation for flooring (Red Cottage).
5. Movable Equipment (E) Facility Based Services	\$ -	\$ 11,598	\$ 11,598	To reclassify depreciation to agree to asset listing.
5. Movable Equipment (H) Unasgn Adult Programs	\$ 11,598	\$ (11,598)	\$ -	To reclassify depreciation to agree to asset listing.
5. Movable Equipment (K) Co. Board Operated ICF/MR	\$ 8,642	\$ 331	\$ 8,973	To record depreciation for 5 ton air conditioner.
5. Movable Equipment (V) Admin	\$ 22,548	\$ 1,080		To record correct depreciation for Dixie Chopper.
		\$ (352)	\$ 23,276	To record correct depreciation for software.
Worksheet 2				
1. Salaries (X) Gen Expense All Prgm.	\$ 498,163	\$ (50,607)		To reclassify quality support specialist salary.
		\$ (60,128)		To reclassify four MUI investigators salaries
		\$ (96,685)		To reclassify two quality assurance salaries
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 522,524	\$ 3,399	\$ 294,142	To reclassify intake employee salary
		\$ 395,225		To reclassify PERS ERIP payment.
		\$ (5,749)		To reclassify PERS ERIP payment - Cain
		\$ (25,286)		To reclassify quality support specialist salary.
		\$ (46,466)		To reclassify two quality assurance benefits
		\$ 15,705	\$ 855,953	To reclassify worker's compensation expense.
3. Service Contracts (X) Gen Expense All Prgm.	\$ 245,329	\$ (4,792)		To reclassify non-federal reimbursable cost.
		\$ (38,808)		To reclassify debt interest payment.
		\$ (1,473)	\$ 200,256	To reclassify non-federal reimbursable cost.
4. Other Expenses (O) Non-Federal Reimbursable	\$ 463	\$ 813		To reclassify non-federal reimbursable cost.
		\$ 624		To reclassify non-federal reimbursable cost.
		\$ 269		To reclassify non-federal reimbursable cost.
		\$ 4,792		To reclassify non-federal reimbursable cost.
		\$ 250		To reclassify non-federal reimbursable cost.
		\$ 1,473	\$ 8,684	To reclassify non-federal reimbursable cost.
4. Other Expenses (X) Gen Expense All Prgm.	\$ 510,173	\$ (395,225)		To reclassify PERS ERIP payment.
		\$ (15,705)		To reclassify worker's compensation expense.
		\$ (250)		To reclassify non-federal reimbursable cost.
		\$ (100)		To reclassify MUI investigative expenses.
		\$ (813)	\$ 98,080	To reclassify non-federal reimbursable cost.

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Clark County Board of Developmental Disabilities
2011 Income and Expenditure Report Adjustments

	<u>Reported Amount</u>	<u>Correction</u>	<u>Corrected Amount</u>	<u>Explanation of Correction</u>
Worksheet 2 (Continued)				
10. Unallowable Fees (O) Non-Federal	\$ -	\$ 12,080		To reclassify MAC fees.
		\$ 208,083		To reclassify ODMRDD Administrative Fees
		\$ 200,135		To record auditor and treasurer fees.
		\$ 12,127	\$ 432,425	To reclassify MAC Fees
Worksheet 2A				
1. Salaries (A) Early Intervention	\$ 104,022	\$ (104,022)	\$ -	To reclassify two first line supervisor salaries.
1. Salaries (E) Facility Based Services	\$ 558,135	\$ (199,753)		To reclassify first line supervisor salaries to Facility-Based
		\$ (51,800)	\$ 306,582	To reclassify first line supervisor salaries to Nursing
1. Salaries (K) Co. Operated ICF/MR	\$ 191,094	\$ (29,820)	\$ 161,274	To reclassify first line supervisor salary
1. Salaries (N) Service & Support Admin	\$ 45,769	\$ (35,437)	\$ 10,332	To reclassify MAC first line supervisor salaries.
1. Salaries (U) Transportation	\$ -	\$ 69,260	\$ 69,260	To reclassify operations director salary
2. Employee Benefits (A) Early Intervention	\$ 44,844	\$ 30,143		To reclassify PERS ERIP payment.
		\$ (43,174)		To reclassify two first line supervisor's benefits.
		\$ 1,451	\$ 33,264	To reclassify worker's compensation expense.
2. Employee Benefits (E) Facility Based Services	\$ 302,377	\$ 100,840		To reclassify PERS ERIP payment.
		\$ (104,132)		To reclassify first line supervisor's benefits to Facility-Based
		\$ (25,713)		To reclassify first line supervisor's benefits to Nursing
		\$ 8,004	\$ 281,376	To reclassify worker's compensation expense.
2. Employee Benefits (K) Co. Operated ICF/MR	\$ 75,256	\$ 23,203		To reclassify PERS ERIP payment.
		\$ 3,949		To reclassify worker's compensation expense.
		\$ (11,523)	\$ 90,885	To reclassify first line supervisor salary benefit.
2. Employee Benefits (N) Service & Support Admin	\$ 127,826	\$ 112,696		To reclassify PERS ERIP payment.
		\$ 4,227	\$ 244,749	To reclassify worker's compensation
2. Employee Benefits (U) Transportation	\$ -	\$ 22,744	\$ 22,744	To reclassify operations director benefits
3. Service Contracts (E) Facility Based Services	\$ 1,981,602	\$ (12,080)		To reclassify MAC fees
		\$ (1,563,925)		To reclassify direct service expenses
		\$ (26,547)		To reclassify transportation expenses
		\$ (335,655)	\$ 43,395	To reclassify the cost of 2009 stats
3. Service Contracts (N) Service and Support Administration	\$ 47,882	\$ (19,676)	\$ 28,206	To reclassify the FCFC match payment
4. Other Expenses (A) Early Intervention	\$ 39,400	\$ (30,143)		To reclassify PERS ERIP payment
		\$ (1,451)		To reclassify worker's compensation expense
		\$ (624)	\$ 7,182	To reclassify non-federal reimbursable cost
4. Other Expenses (E) Facility Based Services	\$ 133,968	\$ (100,840)		To reclassify PERS ERIP payment
		\$ (269)		To reclassify non-federal reimbursable cost
		\$ (8,004)	\$ 24,855	To reclassify worker's compensation expense
4. Other Expenses (K) Co. Operated ICF/MR	\$ 48,417	\$ (23,203)		To reclassify PERS ERIP payment
		\$ (3,949)	\$ 21,265	To reclassify worker's compensation expense
4. Other Expenses (N) Service & Support Admin	\$ 135,486	\$ (112,696)		To reclassify PERS ERIP payment
		\$ (4,227)	\$ 18,563	To reclassify worker's compensation expense

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Clark County Board of Developmental Disabilities
2011 Income and Expenditure Report Adjustments

	<u>Reported Amount</u>	<u>Correction</u>	<u>Corrected Amount</u>	<u>Explanation of Correction</u>
Worksheet 3				
1. Salaries (W) Program Supervision	\$ -	\$ 7,696	\$ 7,696	To reclassify operation director salary
2. Employee Benefits (K) Co. Board Operated ICF/MR	\$ 46,473	\$ 41,272		To reclassify PERS ERIP payment.
		\$ 991	\$ 88,736	To reclassify worker's compensation expense.
2. Employee Benefits (W) Program Supervision	\$ -	\$ 2,527	\$ 2,527	To reclassify operation director benefit
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 122,101	\$ 107,949		To reclassify PERS ERIP payment.
		\$ 3,407	\$ 233,457	To reclassify worker's compensation expense.
3. Service Contracts (A) Early Intervention	\$ 110,532	\$ (6,641)		To reclassify new flooring.
		\$ (1,310)	\$ 102,581	To reclassify Miami Valley Developmental Center taxes.
3. Service Contracts (O) Non-Federal	\$ -	\$ 1,310	\$ 1,310	To reclassify Miami Valley Developmental
4. Other Expenses (E) Facility Based Services	\$ -	\$ 18,077	\$ 18,077	To reclassify parking lot sealing & striping as an expense.
4. Other Expenses (K) Co. Board Operated	\$ 145,584	\$ (41,272)		To reclassify PERS ERIP payment.
		\$ (991)	\$ 103,321	To reclassify worker's compensation
4. Other Expenses (X) Gen Expense All Prgm.	\$ 112,155	\$ (107,949)		To reclassify PERS ERIP payment.
		\$ (3,407)	\$ 799	To reclassify worker's compensation expense.
Worksheet 4				
2. Employee Benefits (K) Co. Board Operated ICF/MR	\$ 45,599	\$ 30,852		To reclassify PERS ERIP payment.
		\$ 809	\$ 77,260	To reclassify worker's compensation expense.
4. Other Expenses (K) Co. Board Operated	\$ 31,661	\$ (30,852)		To reclassify PERS ERIP payment.
		\$ (809)	\$ -	To reclassify worker's compensation
Worksheet 5				
1. Salaries (A) Early Intervention	\$ 218,936	\$ 104,022	\$ 322,958	To reclassify two first line supervisor's salaries.
1. Salaries (K) Co. Board Operated ICF/MR	\$ 2,190,281	\$ 29,820		To reclassify first line supervisor salary
		\$ 24,594	\$ 2,244,695	To reclassify nursing office assistant salary
1. Salaries (L) Community Residential	\$ -	\$ 50,607		To reclassify quality support specialist salary.
		\$ 96,685		To reclassify quality assurance salaries.
		\$ 35,105	\$ 182,397	To reclassify community inclusion salaries.
1. Salaries (O) Non-Federal Reimbursable	\$ -	\$ 60,128	\$ 60,128	To reclassify four MUI investigators salary
2. Employee Benefits (A) Early Intervention	\$ 107,850	\$ 23,286		To reclassify PERS ERIP payment.
		\$ 43,174		To reclassify two first line supervisor's salaries.
		\$ 3,372	\$ 177,682	To reclassify worker's compensation expense.
2. Employee Benefits (K) Co. Board Operated ICF/MR	\$ 1,136,060	\$ 172,480		To reclassify PERS ERIP payment.
		\$ 42,882		To reclassify worker's compensation expense.
		\$ 24,236		To reclassify nursing office assistant benefits
		\$ 11,523	\$ 1,387,181	To reclassify first line supervisor benefit.
2. Employee Benefits (L) Community Residential	\$ -	\$ 25,286		To reclassify quality support specialist benefits.
		\$ 46,466		To reclassify community inclusion and quality assurance benefits.
		\$ 12,251	\$ 84,003	To reclassify community inclusion and quality assurance benefits.

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Clark County Board of Developmental Disabilities
2011 Income and Expenditure Report Adjustments

	<u>Reported Amount</u>	<u>Correction</u>	<u>Corrected Amount</u>	<u>Explanation of Correction</u>
Worksheet 5 (Continued)				
3. Service Contracts (K) Co. Board Operated ICF/MR	\$ 612,247	\$ (14,186)		To reclassify Tac Industries expenses
		\$ (470,269)	\$ 127,792	To reclassify Day Hab Services expenses.
4. Other Expenses (A) Early Intervention	\$ 45,028	\$ (23,286)		To reclassify PERS ERIP payment.
		\$ (3,372)	\$ 18,370	To reclassify worker's compensation expense.
4. Other Expenses (K) Co. Board Operated	\$ 240,403	\$ (172,480)		To reclassify PERS ERIP payment.
		\$ (42,882)	\$ 25,041	To reclassify worker's compensation
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 100	\$ 100	To reclassify MUI investigative expenses.
Worksheet 7-B				
1. Salaries (E) Facility Based Services	\$ 92,410	\$ 51,800	\$ 144,210	To reclassify a first line supervisor salary
1. Salaries (K) Co. Board Operated ICF/MR	\$ 724,460	\$ (24,594)	\$ 699,866	To reclassify nursing office assistant salary
2. Employee Benefits (E) Facility Based Services	\$ 56,980	\$ 1,386		To reclassify worker's compensation expense.
		\$ 25,713	\$ 84,079	To reclassify a first line supervisor salary
2. Employee Benefits (K) Co. Board Operated ICF/MR	\$ 320,728	\$ 63,174		To reclassify PERS ERIP payment.
		\$ (24,236)	\$ 359,666	To reclassify nursing office assistant benefits
4. Other Expenses (E) Facility Based Services	\$ 10,216	\$ (1,386)	\$ 8,830	To reclassify worker's compensation expense.
4. Other Expenses (K) Co. Board Operated ICF/MR	\$ 196,282	\$ (63,174)	\$ 133,108	To reclassify PERS ERIP payment.
Worksheet 8				
1. Salaries (X) Gen Expense All Prgm.	\$ 1,016,721	\$ (69,260)		To reclassify operations director salary
		\$ (7,696)	\$ 939,765	To reclassify operations director salary
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 558,442	\$ 82,451		To reclassify PERS ERIP payment.
		\$ (25,271)		To reclassify operations director benefits.
		\$ 15,796	\$ 631,418	To reclassify worker's compensation expense.
3. Service Contracts (E) Facility Based Services	\$ -	\$ 26,547		To reclassify transportation expenses.
		\$ 38,533	\$ 65,080	To reclassify transportation expenses.
3. Service Contracts (X) Gen Expense All Prgm.	\$ 92,990	\$ (38,533)	\$ 54,457	To reclassify transportation expenses.
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 400	\$ 400	To reclassify non-federal reimbursable cost.
4. Other Expenses (X) Gen Expense All Prgm.	\$ 457,458	\$ (82,451)		To reclassify PERS ERIP payment.
		\$ (400)		To reclassify non-federal reimbursable cost.
		\$ (15,796)	\$ 358,811	To reclassify worker's compensation expense.
Worksheet 9				
1. Salaries (N) Service & Support Admin. Costs	\$ 1,099,003	\$ 35,437		To reclassify MAC first line supervisor salaries.
		\$ (3,399)	\$ 1,131,041	To reclassify intake employee salary
2. Employee Benefits (N) Service & Support Admin. Costs	\$ 577,444	\$ 186,304		To reclassify PERS ERIP payment.
		\$ 16,389	\$ 780,137	To reclassify worker's compensation expense.
4. Other Expenses (N) Service & Support Admin. Costs	\$ 226,948	\$ (186,304)		To reclassify PERS ERIP payment.
		\$ (16,389)	\$ 24,255	To reclassify worker's compensation expense.

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Clark County Board of Developmental Disabilities
2011 Income and Expenditure Report Adjustments

	<u>Reported Amount</u>	<u>Correction</u>	<u>Corrected Amount</u>	<u>Explanation of Correction</u>
Worksheet 10				
1. Salaries (E) Facility Based Services	\$ 1,647,545	\$ 199,753		To reclassify five first line supervisor salaries.
		\$ (35,105)	\$ 1,812,193	To reclassify community inclusion salary
2. Employee Benefits (E) Facility Based Services	\$ 1,044,371	\$ 448,457		To reclassify PERS ERIP payment.
		\$ 5,749		To reclassify PERS ERIP payment - Cain
		\$ 104,132		To reclassify five first line supervisor's benefits.
		\$ (12,251)		To reclassify community inclusion salary.
		\$ 24,967	\$ 1,615,425	To reclassify worker's compensation expense.
2. Employee Benefits (G) Community Employment	\$ 25,850	\$ 762	\$ 26,612	To reclassify worker's compensation expense.
3. Service Contracts (E) Facility Based Services	\$ -	\$ 1,563,925		To reclassify direct service expenses.
		\$ 470,269		To reclassify Day Hab Services expenses.
4. Other Expenses (E) Facility Based Services	\$ 488,234	\$ 14,186	\$ 2,048,380	To reclassify Tac Industries expenses
		\$ (448,457)		To reclassify PERS ERIP payment.
		\$ (24,967)	\$ 14,810	To reclassify worker's compensation expense.
4. Other Expenses (G) Community Employment	\$ 4,129	\$ (762)		To reclassify worker's compensation expense.
		\$ 15,845	\$ 19,212	To reclassify Bridges To Transition Program expenditures
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 335,655	\$ 335,655	To reclassify the cost of 2009 stats
a1 Adult				
10. Community Employment (B) Less Revenue	\$ 63,048	\$ 15,845	\$ 78,893	To reclassify Bridges To Transition Program expenditures
Reconciliation to County Auditor Worksheet				
Expense:				
Plus: Purchases Greater Than \$5,000	\$ 612,355	\$ (18,077)		To reclassify parking lot sealing & striping as an expense.
		\$ 6,641	\$ 600,919	To reclassify new flooring.
Plus: Grant Recipients: FCFC, Trans Match, MAC, Principal/Bond, Inter- Agency Cost, BTT, Bed Tax, Admin Fees	\$ 848,841	\$ (208,083)		To reclassify ODMRDD Administrative Fees
		\$ (15,845)		To reclassify Bridges To Transition Program expenditures
		\$ (12,127)	\$ 612,786	To reclassify MAC Fees
Plus: Other	\$ 83,424	\$ 38,808		To reclassify debt interest payment.
		\$ 19,676	\$ 141,908	To reclassify the FCFC match payment
Less: Capital Costs	\$ (429,391)	\$ (3,553)	\$ (432,944)	To reconcile to worksheet 1.
Less: County Auditor/Treasurer Fees	\$ -	\$ (200,135)	\$ (200,135)	To record auditor and treasurer fees.
Medicaid Administration Worksheet				
6- Ancillary Costs (A) Reimbursement Requested	\$ -	\$ 29,025	\$ 29,025	To record ancillary costs.
10. Through Calendar Year				

Appendix B
Clark County Board of Developmental Disabilities
2012 Income and Expenditure Report Adjustments

	<u>Reported Amount</u>	<u>Correction</u>	<u>Corrected Amount</u>	<u>Explanation of Correction</u>
Schedule A				
19. Room and Board/Cost to Live (L) Community Residential	\$ 64,649	\$ (828)	\$ 63,821	To reclassify Home Choice Expense.
27. Home Choice County Transition Services (L) Community Residential	\$ 2,311	\$ 828		To reclassify Home Choice Expense.
		\$ 469	\$ 3,608	To reclassify Home Choice Waiver expenses
Schedule B-1, Section A				
1. Building Services (A) MAC	7	(7)	-	To reclassify to MAC square footage
4. Nursing Services (B) Adult	469	152	621	To reclassify Program Supervision square footage
11. Early Intervention (C) Child	3,029	1,713	4,742	To reclassify Program Supervision square footage
14. Facility Based Services (B) Adult	23,637	80	23,717	To reclassify Program Supervision square footage
17. Medicaid Administration (A) MAC	7	30	37	To reclassify to MAC square footage
18. County Board Operated ICF/MR (D) General	23,990	69	24,059	To reclassify Program Supervision square footage
21. Service And Support Admin (D) General	2,709	508	3,217	To reclassify Program Supervision square footage
22. Program Supervision (B) Adult	2,894	(152)		To reclassify Program Supervision square footage
		(80)		To reclassify Program Supervision square footage
		(69)		To reclassify Program Supervision square footage
		(508)	2,085	To reclassify Program Supervision square footage
22. Program Supervision (C) Child	1,713	(1,713)	-	To reclassify Program Supervision square footage
Schedule B-1, Section B				
6 Total Individuals Served By Program (A) Facility Based Services (Acuity A)	128	(5)		To correct individuals served
		3	126	To record September 2011 to December 2011 TAC statistics
10 Total Days Of Attendance (A) Facility Based Services (Acuity A)	18,893	(140)		To correct Acuity variance
		7,307		To record September 2011 to December 2011 TAC statistics
		(4,503)		To remove July 2012-December 2012 TAC statistics
		1	21,558	To correct days of attendance
12 Total Days Of Attendance (A) Facility Based Services (Acuity B)	9,043	140		To correct Acuity variance
		(92)	9,091	To remove July 2012-December 2012 TAC statistics
13 Total Days Of Attendance (A) Facility Based Services (Acuity C)	12,835	1	12,836	To correct days of attendance
Schedule B-3				
5. Facility Based Services (B) Cost of Bus, Tokens, Cabs- First Quarter	\$ 9,031	\$ (2,212)	\$ 6,819	To report correct cost of bus, tokens, cabs
5. Facility Based Services (H) Cost of Bus, Tokens, Cabs- Second Quarter	\$ 7,243	\$ (7,243)	\$ -	To report correct cost of bus, tokens, cabs
Facility Based Services (H) Cost of Bus, Tokens, Cabs- Third Quarter	\$ 6,192	\$ (6,192)	\$ -	To report correct cost of bus, tokens, cabs
5. Facility Based Services (G) One Way Trips- Fourth Quarter	28,383	(3,917)	24,466	To report correct number of one-way trips
5. Facility Based Services (H) Cost of Bus, Tokens, Cabs- Fourth Quarter	\$ 10,423	\$ (10,423)	\$ -	To report correct cost of bus, tokens, cabs
7. Supported Emp. -Comm Emp. (G) One Way Trips- Fourth Quarter	-	3,919	3,919	To report correct number of one-way trips

Appendix B (Page 2)
Clark County Board of Developmental Disabilities
2012 Income and Expenditure Report Adjustments

	<u>Reported Amount</u>	<u>Correction</u>	<u>Corrected Amount</u>	<u>Explanation of Correction</u>
Schedule B-4				
1. TCM Units (D) 4th Quarter	6,116	12,865	18,981	To correctly report SSA units
2. Other SSA Allowable Units (C) 3rd Quarter	4,371	(1,114)	3,257	To correctly report SSA units
2. Other SSA Allowable Units (D) 4th Quarter	1,381	(1,381)	-	To correctly report SSA units
5. SSA Unallowable Units (A) 1st Quarter	2,163	(1,369)	794	To correctly report SSA units
Worksheet 1				
2. Land Improvements (E) Facility Based Services	\$ 9,744	\$ (953)	\$ 8,791	To eliminate depreciation reported for parking lot maintenance.
2. Land Improvements (N) Service & Support	\$ 1,080	\$ (1,080)	\$ -	To eliminate depreciation reported for
3. Buildings/Improve (A) Early Intervention	\$ 51,782	\$ 299	\$ 52,081	To record depreciation for new flooring.
5. Movable Equipment (E) Facility Based Services	\$ 6,200	\$ 5,782	\$ 11,982	To reclassify depreciation to agree to asset listing.
5. Movable Equipment (K) Co. Board Operated ICF/MR	\$ 7,368	\$ 5,637	\$ 13,005	To reclassify depreciation to agree to asset listing.
5. Movable Equipment (U) Transportation	\$ 143,200	\$ 2,325	\$ 145,525	To reclassify depreciation to agree to asset listing.
5. Movable Equipment (V) Admin	\$ 6,865	\$ (352)	\$ 6,513	To report loss on disposal.
		\$ 15,195	\$ 160,720	To reclassify depreciation to agree to asset listing.
		\$ 13,262	\$ 19,775	To reclassify depreciation to agree to asset listing.
7. Other (E) Facility Based Services	\$ 5,782	\$ (5,782)	\$ -	To reclassify depreciation to agree to asset listing.
7. Other (K) Co. Board Operated ICF/MR	\$ 5,637	\$ (5,637)	\$ -	To reclassify depreciation to agree to asset listing.
7. Other (U) Transportation	\$ 2,325	\$ (2,325)	\$ -	To reclassify depreciation to agree to asset listing.
7. Other (V) Admin	\$ 13,262	\$ (13,262)	\$ -	To reclassify depreciation to agree to asset listing.
Worksheet 2				
1. Salaries (X) Gen Expense All Prgm.	\$ 491,972	\$ (14,486)	\$ 477,486	To reclassify MAC salary
		\$ (2,889)	\$ 474,597	To reclassify MAC salary
		\$ 3,340	\$ 477,937	To reclassify intake employee salary
		\$ (102,180)	\$ 375,757	To reclassify community inclusion and quality assurance salaries.
		\$ (44,125)	\$ 331,632	To reclassify four MUI investigators salaries
		\$ (51,915)	\$ 279,717	To reclassify quality support specialist salary.
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 445,942	\$ 387,050	\$ 832,992	To reclassify PERS ERIP payment.
		\$ (44,406)	\$ 788,586	To reclassify community inclusion and quality assurance benefits.
		\$ (28,955)	\$ 759,631	To reclassify quality support specialist benefit.
		\$ 27,915	\$ 787,546	To reclassify worker's compensation expense.
3. Service Contracts (X) Gen Expense All Prgm.	\$ 262,613	\$ (460)	\$ 262,153	To reclassify non-federal reimbursable cost.
		\$ (37,120)	\$ 225,033	To reclassify debt interest payment.
		\$ (7,557)	\$ 217,476	To reclassify non-federal reimbursable cost.
4. Other Expenses (O) Non-Federal Reimbursable	\$ 4,776	\$ 460	\$ 5,236	To reclassify non-federal reimbursable cost.
		\$ 425	\$ 5,661	To reclassify non-federal reimbursable cost.
		\$ 13,200	\$ 18,861	To reclassify attorney monthly retainers.
		\$ 7,557	\$ 26,418	
		\$ 5,338	\$ 31,756	To reclassify non-federal reimbursable cost.

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Clark County Board of Developmental Disabilities
2012 Income and Expenditure Report Adjustments

	<u>Reported Amount</u>	<u>Correction</u>	<u>Corrected Amount</u>	<u>Explanation of Correction</u>
Worksheet 2 (Continued)				
4. Other Expenses (X) Gen Expense All Prgm.	\$ 536,388	\$ (387,050)		To reclassify PERS ERIP payment.
		\$ (425)		To reclassify non-federal reimbursable cost.
		\$ (27,915)		To reclassify worker's compensation expense.
		\$ (5,338)	\$ 115,660	To reclassify non-federal reimbursable cost.
10. Unallowable Fees (O) Non-Federal Reimbursable	\$ 23,672	\$ 247,584		To reclassify ODMRDD administrative fees.
		\$ 208,507	\$ 479,763	To record auditor and treasurer fees.
Worksheet 2A				
1. Salaries (A) Early Intervention	\$ 106,278	\$ (106,278)	\$ -	To reclassify two first line EI supervisor salaries
1. Salaries (E) Facility Based Services	\$ 485,243	\$ (158,363)		To reclassify first line Facility-Based supervisor salaries
		\$ (52,220)	\$ 274,660	To reclassify first line supervisor salaries
1. Salaries (K) Co. Operated ICF/MR	\$ 192,205	\$ (30,179)	\$ 162,026	To reclassify one first line supervisor salary
1. Salaries (N) Service & Support Admin	\$ 41,245	\$ (41,245)	\$ -	To reclassify four first line supervisor's salary
1. Salaries (U) Transportation	\$ -	\$ 70,394	\$ 70,394	To reclassify Operations Director salary
2. Employee Benefits (A) Early Intervention	\$ 40,994	\$ 30,143		To reclassify PERS ERIP payment.
		\$ 1,184		To reclassify worker's compensation expense.
		\$ (44,552)	\$ 27,769	To reclassify two first line supervisor's benefits
2. Employee Benefits (E) Facility Based Services	\$ 228,572	\$ 100,840		To reclassify PERS ERIP payment.
		\$ (82,641)		To reclassify first line supervisor benefits.
		\$ (27,170)		To reclassify first line supervisor benefits.
		\$ 6,488	\$ 226,089	To reclassify worker's compensation expense.
2. Employee Benefits (K) Co. Operated ICF/MR	\$ 76,009	\$ 23,203		To reclassify PERS ERIP payment.
		\$ (11,836)		To reclassify one first line supervisor benefit
		\$ 14,438	\$ 101,814	To reclassify worker's compensation expense.
2. Employee Benefits (N) Service & Support Admin	\$ 129,285	\$ 112,696		To reclassify PERS ERIP payment.
		\$ (25,414)		To reclassify four first line supervisor's
		\$ 3,488	\$ 220,055	To reclassify worker's compensation
2. Employee Benefits (U) Transportation	\$ -	\$ 23,542	\$ 23,542	To reclassify Operations Director benefits
3. Service Contracts (A) Early Intervention	\$ 8,332	\$ (3,507)	\$ 4,825	To reclassify sign installed on ECC building.
3. Service Contracts (E) Facility Based Services	\$ 451,863	\$ (403,565)	\$ 48,298	To reclassify direct service expenses.
3. Service Contracts (K) Co. Operated ICF/MR	\$ 90,453	\$ (17,897)		To reclassify food expense.
		\$ (13,200)	\$ 59,356	To reclassify attorney monthly retainers.
3. Service Contracts (N) Service & Support Admin	\$ 31,528	\$ (8,343)	\$ 23,185	To reclassify grant match.
4. Other Expenses (A) Early Intervention	\$ 44,559	\$ (30,143)		To reclassify PERS ERIP payment.
		\$ (1,184)	\$ 13,232	To reclassify worker's compensation expense.
4. Other Expenses (E) Facility Based Services	\$ 140,759	\$ (100,840)		To reclassify PERS ERIP payment.
		\$ (6,488)	\$ 33,431	To reclassify worker's compensation expense.
4. Other Expenses (K) Co. Operated ICF/MR	\$ 58,815	\$ (23,203)		To reclassify PERS ERIP payment.
		\$ (14,438)	\$ 21,174	To reclassify worker's compensation expense.
4. Other Expenses (N) Service & Support Admin	\$ 136,643	\$ (112,696)		To reclassify PERS ERIP payment.
		\$ (3,488)	\$ 20,459	To reclassify worker's compensation expense.

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Clark County Board of Developmental Disabilities
2012 Income and Expenditure Report Adjustments

	<u>Reported Amount</u>	<u>Correction</u>	<u>Corrected Amount</u>	<u>Explanation of Correction</u>
Worksheet 3				
1. Salaries (W) Program Supervision	\$ -	\$ 7,821	\$ 7,821	To reclassify Operations Director salary
2. Employee Benefits (K) Co. Board Operated ICF/MR	\$ -	\$ 61,468		To reclassify PERS ERIP payment.
		(20,196)	\$ 41,272	To reclassify PERS ERIP payment.
2. Employee Benefits (W) Program Supervision	\$ -	\$ 2,615	\$ 2,615	To reclassify Operations Director benefits
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 184,250	\$ 86,398		To reclassify PERS ERIP payment.
		\$ 20,196		
		\$ 3,562	\$ 294,406	To reclassify worker's compensation expense.
3. Service Contracts (A) Early Intervention	\$ 107,307	\$ 3,507	\$ 110,814	To reclassify sign installed on ECC building.
4. Other Expenses (E) Facility Based Services	\$ -	\$ 7,724	\$ 7,724	To reclassify asset as an expense.
4. Other Expenses (K) Co. Board Operated	\$ 132,333	\$ (61,468)	\$ 70,865	To reclassify PERS ERIP payment.
4. Other Expenses (X) Gen Expense All Prgm.	\$ 110,630	\$ (86,398)		To reclassify PERS ERIP payment.
		\$ (3,562)	\$ 20,670	To reclassify worker's compensation expense.
Worksheet 4				
2. Employee Benefits (K) Co. Board Operated ICF/MR	\$ 38,254	\$ 30,852		To reclassify PERS ERIP payment.
		\$ 742	\$ 69,848	To reclassify worker's compensation expense.
3. Service Contracts (K) Co. Board Operated ICF/MR	\$ 179,252	\$ 17,897	\$ 197,149	To reclassify food expense.
4. Other Expenses (K) Co. Board Operated	\$ 31,594	\$ (30,852)		To reclassify PERS ERIP payment.
		\$ (742)	\$ -	To reclassify worker's compensation
Worksheet 5				
1. Salaries (A) Early Intervention	\$ 216,114	\$ 106,278	\$ 322,392	To reclassify two first line supervisor salaries.
1. Salaries (K) Co. Board Operated ICF/MR	\$ 2,043,804	\$ 30,179	\$ 2,073,983	To reclassify one first line supervisor salary
1. Salaries (L) Community Residential	\$ -	\$ 51,915		To reclassify quality support specialist salary.
		\$ 102,180		To reclassify quality assurance salaries.
		\$ 33,178	\$ 187,273	To reclassify community inclusion salaries.
1. Salaries (O) Non-Federal Reimbursable	\$ -	\$ 44,125		To reclassify four MUI investigators salaries
		\$ 926	\$ 45,051	To reclassify four MUI investigators salaries
2. Employee Benefits (A) Early Intervention	\$ 89,467	\$ 23,286		To reclassify PERS ERIP payment.
		\$ 2,697		To reclassify worker's compensation expense.
		\$ 44,552	\$ 160,002	To reclassify two first line supervisor benefits.
2. Employee Benefits (K) Co. Board Operated ICF/MR	\$ 1,023,589	\$ 158,705		To reclassify PERS ERIP payment.
		\$ 11,836		To reclassify one first line supervisor benefit.
		\$ 25,848	\$ 1,219,978	To reclassify worker's compensation expense.
2. Employee Benefits (L) Community Residential	\$ -	\$ 28,955		To reclassify quality support specialist salary.
		\$ 44,406		To reclassify quality assurance salaries.
		\$ 10,143	\$ 83,504	To reclassify community inclusion
3. Service Contracts (K) Co. Board Operated ICF/MR	\$ 438,647	\$ (431,209)	\$ 7,438	To reclassify Day Hab Services expenses.
4. Other Expenses (A) Early Intervention	\$ 44,057	\$ (23,286)		To reclassify PERS ERIP payment.
		\$ (2,697)	\$ 18,074	To reclassify worker's compensation expense.
4. Other Expenses (K) Co. Board Operated	\$ 214,168	\$ (158,705)		To reclassify PERS ERIP payment.
		\$ (25,848)	\$ 29,615	To reclassify worker's compensation
Worksheet 6				
1. Salaries (I) Medicaid Admin	\$ 689,713	\$ 14,486	\$ 704,199	To reclassify MAC salary
1. Salaries (O) Non-Federal Reimbursable	\$ 137,823	\$ 2,889	\$ 140,712	To reclassify MAC salary

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Clark County Board of Developmental Disabilities
2012 Income and Expenditure Report Adjustments

	<u>Reported Amount</u>	<u>Correction</u>	<u>Corrected Amount</u>	<u>Explanation of Correction</u>
Worksheet 7B				
1. Salaries (E) Facility Based Services	90,884	\$ 52,220	\$ 143,104	To reclassify one first line supervisor salary.
2. Employee Benefits (E) Facility Based Services	\$ 41,763	\$ 1,126		To reclassify worker's compensation expense.
		\$ 27,170	\$ 70,059	To reclassify one first line supervisor benefit.
2. Employee Benefits (K) Co. Board Operated ICF/MR	\$ 311,891	\$ 45,551		To reclassify PERS ERIP payment.
		\$ 8,923	\$ 366,365	To reclassify worker's compensation expense.
4. Other Expenses (E) Facility Based Services	\$ 11,118	\$ (1,126)	\$ 9,992	To reclassify worker's compensation expense.
4. Other Expenses (K) Co. Board Operated ICF/MR	\$ 171,386	\$ (45,551)		To reclassify PERS ERIP payment.
		\$ (8,923)	\$ 116,912	To reclassify worker's compensation expense.
13. No. of Individual Served (E) Facility Based Services	-	255	255	To record statistics for Adult Nursing
Worksheet 8				
1. Salaries (X) Gen Expense All Prgm.	\$ 1,010,202	\$ (70,394)		To reclassify Operations Director salary
		\$ (7,821)	\$ 931,987	To reclassify Operations Director salary
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 585,902	\$ 77,262		To reclassify PERS ERIP payment.
		\$ (23,542)		To reclassify Operations Director benefits.
		\$ (2,615)		To reclassify Operations Director benefits.
		\$ 17,100	\$ 654,107	To reclassify worker's compensation expense.
3. Service Contracts (E) Facility Based Services	\$ -	\$ 32,889	\$ 32,889	To reclassify transportation expenses.
3. Service Contracts (X) Gen Expense All Prgm.	\$ 103,182	\$ (14,224)		To reclassify grant match.
		\$ (32,889)	\$ 56,069	To reclassify transportation expenses.
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 400	\$ 400	To reclassify non-federal reimbursable cost.
4. Other Expenses (X) Gen Expense All Prgm.	\$ 438,258	\$ (77,262)		To reclassify PERS ERIP payment.
		\$ (400)		To reclassify non-federal reimbursable cost.
		\$ (5,381)		To reclassify expense as an asset.
		\$ (17,100)	\$ 338,115	To reclassify worker's compensation expense.
Worksheet 9				
1. Salaries (N) Service & Support Admin. Costs	\$ 1,125,191	\$ (3,340)		To reclassify intake employee salary
		\$ 41,245		To reclassify four first line supervisor salaries.
		\$ (926)	\$ 1,162,170	To reclassify MUI investigators partial salary
2. Employee Benefits (N) Service & Support Admin. Costs	\$ 532,148	\$ 186,304		To reclassify PERS ERIP payment.
		\$ 25,414		To reclassify four first line supervisor benefits.
		\$ 13,025	\$ 756,891	To reclassify worker's compensation expense.
4. Other Expenses (N) Service & Support Admin. Costs	\$ 217,547	\$ (186,304)		To reclassify PERS ERIP payment.
		\$ (13,025)		To reclassify worker's compensation expense.
		\$ (469)	\$ 17,749	To reclassify Home Choice Waiver expenses
Worksheet 10				
1. Salaries (E) Facility Based Services	\$ 1,603,765	\$ 158,363		To reclassify five first line supervisor salaries.
		\$ (33,178)	\$ 1,728,950	To reclassify community inclusion salary.

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Clark County Board of Developmental Disabilities
2012 Income and Expenditure Report Adjustments

	<u>Reported Amount</u>	<u>Correction</u>	<u>Corrected Amount</u>	<u>Explanation of Correction</u>
Worksheet 10 (Continued)				
2. Employee Benefits (E) Facility Based Services	\$ 934,870	\$ 446,720		To reclassify PERS ERIP payment.
		\$ (10,143)		To reclassify community inclusion benefits.
		\$ 82,641		To reclassify five first line supervisor benefits.
		\$ 19,140	\$ 1,473,228	To reclassify worker's compensation expense.
2. Employee Benefits (G) Community Employment	\$ 22,303	\$ 420	\$ 22,723	To reclassify worker's compensation expense.
3. Service Contracts (E) Facility Based Services	\$ -	\$ 403,565		To reclassify direct service expenses.
		\$ 431,209	\$ 834,774	To reclassify Day Hab Services expenses.
4. Other Expenses (E) Facility Based Services	\$ 480,990	\$ (446,720)		To reclassify PERS ERIP payment.
		\$ (19,140)	\$ 15,130	To reclassify worker's compensation expense.
4. Other Expenses (G) Community Employment	\$ 10,691	\$ (420)		To reclassify worker's compensation expense.
		\$ 6,405	\$ 16,676	To reclassify Bridges To Transition Program expenditures
a1 Adult				
10. Community Employment (B) Less Revenue	\$ 70,395	\$ 6,405	\$ 76,800	To reclassify Bridges To Transition Program expenditures
Reconciliation to County Auditor Worksheet				
Expense:				
Plus: Purchases Greater Than \$5,000	\$ 617,363	\$ (7,724)		To reclassify asset as an expense.
		\$ 5,381	\$ 615,020	To reclassify expense as an asset.
Plus: Other	\$ 1,003,843	\$ 8,343		To reclassify grant match.
		\$ 14,224		To reclassify grant match.
		\$ (247,584)		To reclassify ODMRDD administrative fees.
		\$ (6,405)		To reclassify Bridges To Transition Program expenditures
		\$ 37,120	\$ 809,541	To reclassify debt interest payment.
Less: Capital Costs	\$ (488,147)	\$ (13,111)	\$ (501,258)	To reconcile to worksheet 1.
Less: County Auditor/Treasurer Fees	\$ -	\$ (208,507)	\$ (208,507)	To record auditor and treasurer fees.
Medicaid Administration Worksheet				
6- Ancillary Costs (A) Reimbursement Requested	\$ -	\$ 33,646	\$ 33,646	To record ancillary costs.
10. Through Calendar Year				



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
JULY 14, 2015**