



Dave Yost • Auditor of State

BELMONT COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

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Independent Accountant's Report on Applying Agreed-Upon Procedures

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

Dear Ms. Schroeder:

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

Statistics – Square Footage

1. DODD requested us to report variances if the County Board's square footage for three rooms varied by more than ten 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 also 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 found no square footage variances for rooms that were measured exceeding 10 percent of the square footage reported in the summary which rolls up to *Schedule B-1, Section A, Square Footage* of the Cost Reports.

2. DODD requested us to report variances if the County Board's square footage for one floor plan varied by more than ten 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 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 no significant variances when comparing the one floor plan to the County Board's summary.

3. DODD requested us to report variances if the County Board's square footage summary varied by more than ten 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 no variances exceeding 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 for 2008. We found variances exceeding 10 percent when comparing the County Board's summary to the Cost Report for certain cells within *Schedule B-1, Section A, Square Footage* worksheet for 2009. We reported these variances in Appendix B (2009).

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

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

Statistics – Attendance

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

We compared the County Board's attendance summary 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, Enclave and 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 found variances exceeding 10 percent for 2008 and 2009. We reported these variances in Appendix A (2008) and Appendix B (2009).

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

We found no differences.

3. We determined whether individuals served as summarized in *Schedule B-1, Section B, Attendance Statistics* included both Medicaid and non-Medicaid-eligible individuals as documented on the Medicaid Information Technology System (MITS).

We noted the summary of individuals served in 2008 included both Medicaid and non-Medicaid eligible individuals.

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

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

We found no differences.

5. DODD requested us to report variances to *Schedule B-1, Section B, Attendance Statistics* if more than three of the community employment units tested did not meet service documentation requirements.

We haphazardly selected 15 units from 2008 from the County Board's Belco Works Calendar Year 2008 Community Employment Program Service Provided 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 one percent of total units reported on each line of *Schedule B-3 Quarterly Summary of Transportation Statistics* to DODD.

We compared the number of one-way trips from the County Board's Summary of Transportation Services 2008 and 2009 with those statistics as reported in *Schedule B-3, Quarterly Summary of Transportation Statistics* of the Cost Reports.

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

2. 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* to DODD.

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

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

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

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

We found no differences.

4. DODD requested us to report variances exceeding two percent in the total trips taken for the 30 individuals tested. We haphazardly selected 15 individual names from the County Board's attendance sheets for 2008 and for 2009 and compared the individuals by name to the compiled listing of individuals transported to determine whether the compiled listing is complete.

We found no differences.

5. We determined whether the sample of individuals selected in Step 4 included both Medicaid and non-Medicaid-eligible individuals as documented on the MITS.

We noted the sample of individuals selected included both Medicaid and non-Medicaid eligible individuals.

Statistics – Service and Support Administration (SSA)

1. DODD requested us to report variances if the Board's SSA units were not within two percent of total units reported on each line of *Schedule B-4, Quarterly Summary of Units of Service – Service and Support Administration* to DODD.

We compared the number of SSA units (Targeted Case Management (TCM), Other SSA Allowable, and SSA Unallowable) from the County Board's Units by Age Group: Belmont County and Detailed Units Marked Non Billable: Belmont County for 2008 and Belmont TCM Units and Detailed Units Marked Non Billable: Belmont County for 2009 with those statistics reported in *Schedule B, Quarterly Summary of Units of Service – Service and Support Administration*. We also footed the County Board's SSA reports for accuracy.

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

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

We haphazardly selected two samples of 74 units for Other Allowable and 70 units for Unallowable SSA services across 2008 and 2009 from Unit Entries by Date Span by Code: Belmont County 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 70 units for Other Allowable SSA services were provided to individuals that were not Medicaid eligible at the time of service delivery per MITS.

We found no units to be in error.

3. DODD requested us to perform a review to determine compliance with Ohio Admin. Code § 5101-3-48-01(G)(12) which states "A CBMRDD shall not submit claims in excess of twenty-six units per day per service and support administrator (SSA) unless the service(s) associated with such claims is considered medically necessary..." Using Medicaid claims data, we identified the number of individuals and unique dates of service on which 27 or more TCM units were paid through the Medicaid program. We examined the results looking for trends and patterns indicating potential overbilling practices.

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

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 audited cost report.

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

The reported units decreased by more than five percent from the prior year's *Schedule B-4* and we obtained the County Board's explanation that the variances were due to a reduction in the number of SSA staff employed by the County Board, changes in SSA responsibilities, additional individuals enrolled in Medicaid waivers during the period, and the inclusion of general time in unallowable units in 2007. We reported no variances in Appendix A (2008) and Appendix B (2009).

Revenue Reconciliation to the County Auditor Report

1. We compared the receipt totals from the 12/31/2008 and 12/31/2009 County Auditor's Receipt Report for the Operating, Residential Account, Community Residential, Medicaid Reserve, and Severance Benefit funds to the County Auditor's report totals reported on the *Reconciliation to County Auditor Worksheets*.

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

2. We compared the account description and amount for each revenue reconciling item on the *Reconciliation to County Auditor Worksheet* to the County Board's State Account Code Detail for 01/01/2008 to 12/31/2008 and 01/01/2009 to 12/31/2009 reports and other supporting documentation such as county tax settlement sheets.

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

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

Total county board receipts from were within 1/4 percent of the county auditor yearly receipt totals reported for these funds. However, county auditor totals were not reported accurately and transfers were not included on the reconciliation worksheet (see Step 1).

Revenue Cost Report Testing

1. We reviewed the County Board's State Account Code Detailed Report for 01/01/2008 to 12/31/2008 and 01/01/2009 to 12/31/2009 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):

- IDEA Part B revenues in the amount of \$47,613 in 2008 and \$49,598 in 2009;
- IDEA Early Childhood Special Education revenues in the amount of \$8,901 in 2008 and \$15,094 in 2009;
- Title V revenues in the amount of \$227 in 2008;
- Title XX revenues in the amount of \$49,155 in 2008 and \$37,007 in 2009;
- Motor Vehicle Fuel Tax Refund in amount of \$3,860 in 2008 and \$4,088 in 2009.
- Miscellaneous reimbursements in the amount of \$7,569 in 2008 and \$2,405 in 2009;
- Workers compensation refund in the amount of \$1,400 in 2008;
- Refund of property damage in the amount of \$7,885 in 2009;
- Health Insurance refunds in the amount of \$4,197 in 2009; and
- Reimbursement for shared superintendent in the amount of \$6,000 in 2008 and \$6,500 in 2009.

Paid Claims Testing

1. We selected 50 paid claims among all service codes from 2008 and 2009 from the Medicaid Billing System (MBS) data and determined if the claims met the following service documentation requirements of Ohio Admin. Code Sections 5123:2-9-05, and 5101:3-48-01(F):

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

We found no instances of documentation non-compliance.

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 Targeted Case Management (TCM) units from the Medicaid Billing Service Summary by Service Code report, to the reimbursed units on *Schedule B-4, Quarterly Summary of Units of Service – Service and Support Administration, Line (1)(F), TCM Units*.

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

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

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

The County Board was not reimbursed for these services during 2008 or 2009. We found no differences.

Expenditure Reconciliation to the County Auditor Report

1. We compared the disbursement totals from the 12/31/2008 and 12/31/2009 County auditor's report listed on the *Reconciliation to County Auditor Worksheets* to the County Auditor's Budget Report Period Ending Date December 31, 2008 and December 31, 2009 balances for the Operating, Residential Account, Community Residential, Medicaid Reserve, and Severance Benefit funds.

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

2. We also compared the account description and amount for each reconciling item on the *County Auditor Reconciliation Worksheet* to the County Board's State Expenses Detailed reports and other supporting documentation such as DODD Medicaid payment confirmation.

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

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

Total county board disbursements were within 1/4 percent of the county auditor yearly disbursement totals reported for these funds. However, county auditor totals were not reported accurately and transfers were not included on the reconciliation worksheet (see Step 1).

4. We compared all expenditure entries on Worksheets 1 through 10 to the County Board's State Expenses Detailed reports.

We found no differences.

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

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

Property, Depreciation, and Asset Verification Testing

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

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

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

2. We scanned the County Board's State Expenses Detailed for items purchased during 2008 and 2009 that met the County Board's capitalization criteria and traced them to inclusion on Belmont County DD Assets Not Totally Depreciated (By Date Span) Reports.

We found no unrecorded purchases meeting the capitalization criteria.

3. We scanned the Belmont County DD Assets Not Totally Depreciated (By Date Span) Reports for 2008 and 2009 for depreciation taken on the same asset more than once, assets that have been fully depreciated, or depreciation taken on assets during the period of acquisition which were not in compliance with the Cost Report Guides.

We found no differences; however, expenses for adult services for 2009 were reclassified to non-federal as these services were privatized beginning January 1, 2009. As a result, depreciation expenses for facility based services were reclassified to non-federal reimbursable on *Worksheet 1, Capital Costs* as reported in Appendix B (2009).

4. We compared all depreciation entries reported on *Worksheet 1, Capital Costs* to Belmont County DD Assets Not Totally Depreciated (By Date Span) Reports.

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

5. We compared the audited 2007 Belmont County DD Assets Not Totally Depreciated (By Date Span) Report to the 2008 and 2009 Belmont County DD Assets Not Totally Depreciated (By Date Span) Reports 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.

6. We haphazardly selected five assets from the Belmont County DD Assets Not Totally Depreciated (By Date Span) Reports and traced these assets to their physical location.

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

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

We found no differences.

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

The County Board reported no disposed assets during 2008 and 2009. We found no differences.

Payroll Testing

1. DODD asked us to determine whether total County Board salaries and benefits in the 2008 and 2009 cost reports were within two percent of the county auditor's report totals for the Mental Retardation Fund.

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

2. We selected 21 employees and compared their job descriptions to the worksheet in which each employee's salary and benefit costs were allocated to ensure allocation is consistent with the Cost Report Guides. DODD asked us to report differences greater than three percent of the total wage and benefit of each worksheet affected.

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

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

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

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

Variances in salary and benefit costs exceeded two percent of expectation on worksheets 2, 2A, 3, 4, 5, 7-B, 7-C, 7-E, 8 and 9. We obtained the County Board's explanation that the variances were primarily a result of the early retirement incentive offered in 2008 and 2009 and the privatization of adult services beginning January 1, 2009. We reported no variances in Appendix A (2008) and Appendix B (2009).

Non-Payroll Disbursement Testing

1. We haphazardly selected 50 disbursements from 2008 and 2009 from the County Board's State Expenses Detailed reports and 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 differences from these procedures as reported in Appendix A (2008) and Appendix B (2009).

Medicaid Administrative Claiming (MAC)

1. We compared the salary and benefits entered on the Individual MAC Costs by Code Report to the County Board's payroll records. DODD asked us to contact its Office of Audits to report differences between the MAC salary and benefits versus the County Board's payroll records exceeding one percent.

We found no variance exceeding one percent.

2. We compared the original Individual MAC Costs by Code Report to Worksheet 6, columns (I) and (O) for both years.

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

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

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

Sincerely,

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive, flowing style.

Dave Yost
Auditor of State

February 7, 2010

cc: Rick Pfannenschmidt, Superintendent, Belmont County Board of Developmental Disabilities
Jim Ray, Business Manager, Belmont County Board of Developmental Disabilities
Jay Rodak, Board Chairperson, Belmont County Board of Developmental Disabilities

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

	Reported	Correction	Corrected	Explanation of Correction
Schedule A				
23. Homemaker/Personal Care (L) Community Residential	\$ 21,873	\$ (21,873)	\$ -	To reclassify respite care expenses
Schedule B-1, Section A				
2. Dietary Services (B) Adult	-	483	483	
2. Dietary Services (C) Child	1,150	(483)	667	
11. 0-2 Age Children (C) Child	22	42	64	
12. 3-5 Age Children (C) Child	3,116	3,367	6,483	To correct square footage
13. 6-21 Age Children (C) Child	4,463	3,367	7,830	
15. Supported Emp. -Enclave (B) Adult	-	100	100	
16. Supported Emp. -Comm Emp. (B) Adult	-	100	100	
Schedule B-1, Section B				
1. Total Individuals Served By Program (C) Supported Emp. -Community	19	(4)	15	To correct individuals served
Schedule B-3				
5. Facility Based (D) 4th Quarter	7,632	33,280	40,912	To correct one way trips
7. Supported Emp. -Comm Emp. (B) Cost of Bus, Tokens, Cabs- First Quarter	\$ 849	\$ (849)	\$ -	
7. Supported Emp. -Comm Emp. (D) Cost of Bus, Tokens, Cabs- Second Quarter	\$ 482	\$ (482)	\$ -	To correct transportation costs
7. Supported Emp. -Comm Emp. (F) Cost of Bus, Tokens, Cabs- Third Quarter	\$ 394	\$ (394)	\$ -	
7. Supported Emp. -Comm Emp. (H) Cost of Bus, Tokens, Cabs- Fourth Quarter	\$ 485	\$ (485)	\$ -	
Schedule B-4				
1. TCM Units (D) 4th Quarter	4,472	(715)	3,757	
2. Other SSA Allowable Units (D) 4th Quarter	487	215	702	
3. Home Choice Units (A) 1st Quarter	106	(106)	-	
3. Home Choice Units (B) 2nd Quarter	43	(43)	-	
3. Home Choice Units (D) 4th Quarter	-	137	137	To correct SSA units
5. SSA Unallowable Units (A) 1st Quarter	3,448	(3,448)	-	
5. SSA Unallowable Units (B) 2nd Quarter	3,680	(3,680)	-	
5. SSA Unallowable Units (C) 3rd Quarter	3,557	(3,557)	-	
5. SSA Unallowable Units (D) 4th Quarter	3,445	(758)	2,687	
Schedule C				
IV. Federal Programs				
(B) Title XIX- Medicaid Cluster- CFDA 93.778- HCBS	\$ 167,729	\$ (20,292)	\$ 147,437	To correct DODD administrative fees
Worksheet 2				
1. Salaries (X) Gen Expense All Prgm.	\$ 249,584	\$ 32,551	\$ 282,135	To reclassify salary expenses related to MAC
		\$ 13,890	\$ 296,025	To reclassify accrued benefit payouts
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 119,035	\$ (8,117)	\$ 110,918	To allocate CBA Benefits/HRA expenses
3. Service Contracts (X) Gen Expense All Prgm.	\$ 258,757	\$ (6,831)	\$ 251,926	To reclassify non-federal reimbursable expenses
		\$ (26,073)	\$ 225,853	To reclassify COG payments
		\$ (26,613)	\$ 199,240	To reclassify community residential expenses
		\$ (1,130)	\$ 198,110	To reclassify non-federal reimbursable expenses
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 6,831	\$ 6,831	To reclassify non-federal reimbursable expenses
		\$ 3,810	\$ 10,641	To reclassify non-federal reimbursable expenses
		\$ 1,592	\$ 12,233	To reclassify non-federal reimbursable expenses
4. Other Expenses (X) Gen Expense All Prgm.	\$ 71,471	\$ (3,810)	\$ 67,661	To reclassify non-federal reimbursable expenses
		\$ (462)	\$ 67,199	To reclassify non-federal reimbursable expenses
10. Unallowable Fees (O) Non-Federal Reimbursable	\$ 654,566	\$ (20,292)	\$ 634,274	To correct admin fees withheld by DODD
		\$ (365,689)	\$ 268,585	To reclassify waiver match payments
		\$ (123,519)	\$ 145,066	To reclassify TCM match payments
Worksheet 2A				
1. Salaries (D) Unasgn Children Program	\$ 110,395	\$ (624)	\$ 109,771	To reclassify accrued benefit payouts
		\$ (29,482)	\$ 80,289	To reclassify non program supervision position
		\$ (4,362)	\$ 75,927	To reclassify benefit expenses
1. Salaries (E) Facility Based Services	\$ 189,160	\$ (37,690)	\$ 151,470	To reclassify first line supervisor expense
		\$ (38,245)	\$ 113,225	To reclassify first line supervisor expense
2. Employee Benefits (D) Unasgn Children Program	\$ 112,766	\$ (86,117)	\$ 26,649	To reclassify early retirement incentive payments
		\$ (6,904)	\$ 19,745	To reclassify non program supervision position
		\$ 4,362	\$ 24,107	To reclassify benefit expenses
		\$ 262	\$ 24,369	To allocate CBA Benefits/HRA expenses
2. Employee Benefits (E) Facility Based Services	\$ 77,331	\$ (16,631)	\$ 60,700	To reclassify first line supervisor expense
		\$ (16,702)	\$ 44,098	To reclassify first line supervisor expense
		\$ 91	\$ 44,009	To allocate CBA Benefits/HRA expenses
2. Employee Benefits (O) Non-Federal Reimbursable	\$ -	\$ 86,117	\$ 86,117	To reclassify early retirement incentive payments
4. Other Expenses (E) Facility Based Services	\$ 1,223	\$ (555)	\$ 668	To reclassify non-federal reimbursable expenses
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 555	\$ 555	To reclassify non-federal reimbursable expenses
Worksheet 3				
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 40,105	\$ 344	\$ 40,449	To allocate CBA Benefits/HRA expenses
3. Service Contracts (D) Unasgn Program	\$ 43,853	\$ 150	\$ 44,003	To reclassify school expenses
3. Service Contracts (E) Facility Based Services	\$ 83,198	\$ (150)	\$ 82,048	To reclassify school expenses
3. Service Contracts (X) Gen Expense All Prgm.	\$ 279,608	\$ (17,904)	\$ 261,704	To reclassify fleet insurance expense
Worksheet 4				
1. Salaries (D) Unasgn Children Program	\$ 55,617	\$ (1,902)	\$ 53,715	To reclassify accrued benefit payouts
2. Employee Benefits (D) Unasgn Children Program	\$ 34,475	\$ 192	\$ 34,667	To allocate CBA Benefits/HRA expenses
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 193	\$ 193	To reclassify non-federal reimbursable expenses
4. Other Expenses (X) Gen Expense All Prgm.	\$ 61,871	\$ (193)	\$ 61,678	To reclassify non-federal reimbursable expenses
Worksheet 5				
1. Salaries (B) Ages (3-5)	\$ 110,298	\$ (2,173)	\$ 108,125	To reclassify accrued benefit payouts
2. Employee Benefits (A) Ages (0-2)	\$ 13,433	\$ 80	\$ 13,513	To allocate CBA Benefits/HRA expenses
2. Employee Benefits (B) Ages (3-5)	\$ 38,889	\$ 380	\$ 39,269	To allocate CBA Benefits/HRA expenses
2. Employee Benefits (C) Ages (6-21)	\$ 138,091	\$ 1,012	\$ 139,103	To allocate CBA Benefits/HRA expenses
2. Employee Benefits (D) Unasgn Children Program	\$ 141,288	\$ (62,847)	\$ 78,441	To reclassify early retirement incentive payments
		\$ 411	\$ 78,852	To allocate CBA Benefits/HRA expenses
2. Employee Benefits (O) Non-Federal Reimbursable	\$ -	\$ 62,847	\$ 62,847	To reclassify early retirement incentive payments
3. Service Contracts (L) Community Residential	\$ -	\$ 26,613	\$ 26,613	To reclassify community residential expenses
3. Service Contracts (M) Family Support Services	\$ 41,076	\$ 12,185	\$ 53,261	To reclassify special olympics expenses
		\$ 8,267	\$ 61,518	To reclassify respite care expenses
		\$ 218	\$ 61,736	To reclassify family support transportation expenses
4. Other Expenses (D) Unasgn Children Program	\$ 15,840	\$ (118)	\$ 15,722	To reclassify non-federal reimbursable expenses
4. Other Expenses (M) Family Support Services	\$ -	\$ 21,873	\$ 21,873	To reclassify respite care expenses
		\$ 935	\$ 22,808	To reclassify self determination expenses
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 118	\$ 118	To reclassify non-federal reimbursable expenses

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

	Reported	Correction	Corrected	Explanation of Correction
Worksheet 6				
1. Salaries (I) Medicaid Admin	\$ 445,828	\$ (201,948)	\$ 243,880	To correct MAC amounts
1. Salaries (O) Non-Federal Reimbursable	\$ -	\$ 131,512	\$ 131,512	To correct MAC amounts
Worksheet 7-B				
2. Employee Benefits (D) Unasgn Children Program	\$ 2,461	\$ 58	\$ 2,519	To allocate CBA Benefits/HRA expenses
2. Employee Benefits (O) Non-Federal Reimbursable	\$ -	\$ 8,249	\$ 8,249	To reclassify early retirement incentive payments
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 27,778	\$ (8,249)	\$ 19,529	To reclassify early retirement incentive payments
		\$ 150	\$ 19,679	To allocate CBA Benefits/HRA expenses
4. Other Expenses (E) Facility Based Services	\$ -	\$ 2,699	\$ 2,699	To reclassify nursing supplies
Worksheet 7-C				
2. Employee Benefits (D) Unasgn Children Program	\$ 17,029	\$ 138	\$ 17,167	To allocate CBA Benefits/HRA expenses
Worksheet 7-E				
2. Employee Benefits (D) Unasgn Children Program	\$ 4,385	\$ 99	\$ 4,484	To allocate CBA Benefits/HRA expenses
Worksheet 8				
1. Salaries (O) Non-Federal Reimbursable	\$ -	\$ 730	\$ 730	To reclassify salaries for outsourced services
1. Salaries (X) Gen Expense All Prgm.	\$ 569,434	\$ (730)	\$ 569,626	To reclassify salaries for outsourced services
		\$ (1,636)	\$ 569,626	To reclassify benefit expenses
		\$ 2,558	\$ 569,626	To reclassify payroll expenses
2. Employee Benefits (X) Gen Expense All Prgm	\$ 225,122	\$ 1,636	\$ 226,758	To reclassify benefit expenses
		\$ (2,558)	\$ 226,758	To reclassify payroll expenses
		\$ 1,967	\$ 226,758	To allocate CBA Benefits/HRA expenses
3. Service Contracts (E) Facility Based Services	\$ 11,288	\$ 2,495	\$ 13,783	To reclassify facility based transportation expenses
		\$ 8,050	\$ 21,833	To reclassify facility based transportation expenses
3. Service Contracts (H) Unasgn Adult Program	\$ 2,729	\$ (2,495)	\$ 234	To reclassify facility based transportation expenses
		\$ (218)	\$ 16	To reclassify family support expenses
3. Service Contracts (X) Gen Expense All Prgm.	\$ 128,829	\$ 17,904	\$ 146,733	To reclassify fleet insurance expense
		\$ (8,050)	\$ 138,683	To reclassify facility based transportation expenses
4. Other Expenses (C) Ages (6-21)	\$ 9,808	\$ (331)	\$ 9,477	To reclassify adult van expenses
4. Other Expenses (E) Facility Based Services	\$ 27,027	\$ 331	\$ 27,358	To reclassify adult van expenses
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 2,679	\$ 2,679	To reclassify cost of vehicle parts purchased and resold
4. Other Expenses (X) Gen Expense All Prgm.	\$ 270,614	\$ (2,679)	\$ 267,935	To reclassify cost of fuel purchased and resold
		\$ (3,124)	\$ 264,811	To reclassify cost of fuel purchased and resold
Worksheet 9				
1. Salaries (N) Service & Support Admin. Costs	\$ 296,263	\$ 37,885	\$ 334,148	To reclassify salary expenses related to MAC
		\$ (1,866)	\$ 332,282	To reclassify accrued benefit payouts
		\$ 29,482	\$ 361,764	To reclassify non program supervision position
2. Employee Benefits (N) Service & Support Admin. Costs	\$ 104,732	\$ 6,904	\$ 111,636	To reclassify non program supervision position
		\$ 1,254	\$ 112,890	To allocate CBA Benefits/HRA expenses
Worksheet 10				
1. Salaries (E) Facility Based Services	\$ 325,912	\$ (7,325)	\$ 318,587	To reclassify accrued benefit payouts
		\$ (318,587)	\$ -	To allocate adult services across all program areas
1. Salaries (H) Unasgn Adult Program	\$ -	\$ 318,587	\$ 318,587	To allocate adult services across all program areas
		\$ 37,690	\$ 356,277	To reclassify first line supervisor expense
		\$ 38,245	\$ 394,522	To reclassify first line supervisor expense
2. Employee Benefits (E) Facility Based Services	\$ 165,261	\$ (36,379)	\$ 128,882	To reclassify early retirement incentive payments
		\$ (128,882)	\$ -	To allocate adult services across all program areas
2. Employee Benefits (H) Unasgn Adult Program	\$ 50,753	\$ (30,762)	\$ 19,991	To reclassify early retirement incentive payments
		\$ 128,882	\$ 148,873	To allocate adult services across all program areas
		\$ 16,631	\$ 165,504	To reclassify first line supervisor expense
		\$ 16,702	\$ 182,206	To reclassify first line supervisor expense
		\$ 1,679	\$ 183,885	To allocate CBA Benefits/HRA expenses
3. Service Contracts (E) Facility Based Services	\$ 1,366,656	\$ (1,366,656)	\$ -	To allocate adult services across all program areas
3. Service Contracts (F) Enclave	\$ 21,721	\$ (21,721)	\$ -	To allocate adult services across all program areas
3. Service Contracts (G) Community Employment	\$ -	\$ 2,174	\$ 2,174	To reclassify community employment expenses
3. Service Contracts (H) Unasgn Adult Program	\$ 24,636	\$ 1,388,377	\$ 1,413,013	To allocate adult services across all program areas
		\$ (12,185)	\$ 1,400,828	To reclassify special olympics expenses
		\$ (8,267)	\$ 1,392,561	To reclassify respite expense
		\$ (2,174)	\$ 1,390,387	To reclassify community employment expenses
4. Other Expenses (E) Facility Based Services	\$ 89,645	\$ (86,893)	\$ 2,752	To allocate adult services across all program areas
		\$ (53)	\$ 2,700	To reclassify non-federal reimbursable expenses
		\$ (2,699)	\$ -	To reclassify nursing supplies
4. Other Expenses (H) Unasgn Adult Program	\$ -	\$ 86,893	\$ 86,893	To allocate adult services across all program areas
		\$ (935)	\$ 85,958	To reclassify self determination expenses
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 53	\$ 53	To reclassify non-federal reimbursable expenses
		\$ 67,141	\$ 67,194	To reclassify early retirement incentive payments
Reconciliation to County Auditor Worksheet Expense:				
Plus: Transfers Out-General	\$ -	\$ 1,050,000	\$ 1,050,000	To record transfers
Plus: Fees Paid To COG, Or Payments And Transfers made To COG	\$ -	\$ 26,073	\$ 26,073	To reclassify COG expenses
Plus: Match Paid To ODMRDD For IO & LVI Waivers	\$ -	\$ 365,689	\$ 365,689	To reclassify waiver match payments
Plus: Match Paid To ODMRDD For TCM	\$ -	\$ 123,519	\$ 123,519	To reclassify TCM match payments
Memo: 1 1/2% ODMRDD "Administrative & Oversight Fee"	\$ (25,714)	\$ 20,292	\$ (5,422)	To reconcile adjusted DODD administrative fee
Total from 12/31 County Auditor's Report	\$ 8,252,809	\$ 1,050,000	\$ 9,302,809	To adjust to actual County Auditor total
Revenue:				
Less: 1 1/2% ODMRDD "Administration & Oversight Fee"	\$ (25,714)	\$ 20,292	\$ (5,422)	To correct DODD administrative fees
Plus: Transfers	\$ -	\$ 1,050,000	\$ 1,050,000	To record transfers
Total from 12/31 County Auditor's Report	\$ 8,341,251	\$ 1,050,000	\$ 9,391,251	To adjust to actual County Auditor total
Medicaid Administration Worksheet				
Lines 6-10 Ancillary Costs	\$ -	\$ 20,286	\$ 20,286	To record ancillary costs

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

	Reported	Correction	Corrected	Explanation of Correction
Schedule A				
20. Environmental Accessibility Adaptations And/Or Modifications And Supplies (L) Community Residential	\$ 892	\$ (892)	\$ -	To reclassify community residential expenses
21. Adaptive And Assistive Equipment (L) Community Residential	\$ 759	\$ (759)	\$ -	To reclassify sensory room expenses
22. Respite (L) Community Residential	\$ 373	\$ (373)	\$ -	To reclassify respite care expenses
23. Homemaker/Personal Care (L) Community Residential	\$ 10,313	\$ (10,313)	\$ -	To reclassify respite care expenses
Schedule B-1, Section A				
2. Dietary Services (C) Child	1,150	(506)	644	
25. Non-Reimbursable (B) Adult	-	506	-	To correct square footage
		32,675	33,181	
Schedule B-1, Section B				
1. Total Individuals Served By Program (A) Facility Based Services	263	(263)	-	
1. Total Individuals Served By Program (B) Supported Emp. -Enclave	8	(8)	-	
1. Total Individuals Served By Program (C) Supported Emp. -Community Employment	4	(4)	-	To correct individuals served
Schedule B-4				
1. TCM Units (D) 4th Quarter	3,073	620	3,693	
2. Other SSA Allowable Units (D) 4th Quarter	482	2,077	2,559	
5. SSA Unallowable Units (A) 1st Quarter	2,237	(2,237)	-	
5. SSA Unallowable Units (B) 2nd Quarter	1,970	(1,970)	-	To correct SSA units
5. SSA Unallowable Units (C) 3rd Quarter	1,699	(1,699)	-	
5. SSA Unallowable Units (D) 4th Quarter	1,483	(470)	1,013	
Worksheet 1				
3. Buildings/Improve (E) Facility Based Services	\$ 36,589	\$ (36,589)	\$ -	To reclassify non-federal reimbursable expenses
3. Buildings/Improve (O) Non-Federal Reimbursable	\$ -	\$ 36,589	\$ 36,589	To reclassify non-federal reimbursable expenses
3. Buildings/Improve (X) Gen Expense All Prgm.	\$ 12,319	\$ 549	\$ 12,868	To correct depreciation for omitted asset
4. Fixtures (E) Facility Based Services	\$ 1,335	\$ (1,335)	\$ -	To reclassify non-federal reimbursable expenses
4. Fixtures (O) Non-Federal Reimbursable	\$ -	\$ 1,335	\$ 1,335	To reclassify non-federal reimbursable expenses
5. Movable Equipment (E) Facility Based Services	\$ 1,804	\$ (1,804)	\$ -	To reclassify non-federal reimbursable expenses
5. Movable Equipment (O) Non-Federal Reimbursable	\$ -	\$ 1,804	\$ 1,804	To reclassify non-federal reimbursable expenses
Worksheet 2				
1. Salaries (X) Gen Expense All Prgm.	\$ 211,285	\$ 503	\$ 283,928	To reclassify salary expenses related to MAC To reclassify accrued benefit payouts
3. Service Contracts (X) Gen Expense All Prgm.	\$ 153,394	\$ (3,441)	\$ 125,762	To reclassify non-federal reimbursable expenses To reclassify contingency billing fees
4. Other Expenses (O) Non-Federal Reimbursable	\$ 638,927	\$ (23,245)	\$ 46,310	To reclassify community residential expenses To reclassify contingency billing fees To reclassify TCM match To reclassify waiver match payments
4. Other Expenses (X) Gen Expense All Prgm.	\$ 51,295	\$ (2,682)	\$ 16,110	To reclassify non-federal reimbursable expenses To reclassify non-federal reimbursable expenses To reclassify non-federal reimbursable expenses To reclassify early retirement incentive payments
10. Unallowable Fees (O) Non-Federal Reimbursable	\$ 103,014	\$ (831)	\$ 46,310	To reclassify non-federal reimbursable expenses To reclassify family support services To reclassify contingency billing fees
		\$ 946	\$ 153,036	To reclassify contingency billing fees
Worksheet 2A				
1. Salaries (E) Facility Based Services	\$ 127,907	\$ (9,836)	\$ 38,078	To reclassify accrued benefit payouts To reclassify first line supervisor expense
1. Salaries (N) Service & Support Admin	\$ -	\$ 20,950	\$ 20,950	To reclassify non-federal reimbursable expenses To reclassify salary expenses related to MAC
1. Salaries (O) Non-Federal Reimbursable	\$ -	\$ 79,993	\$ 79,993	To reclassify non-federal reimbursable expenses To reclassify first line supervisor expense
2. Employee Benefits (E) Facility Based Services	\$ 60,704	\$ (17,447)	\$ -	To reclassify non-federal reimbursable expenses To reclassify non-federal reimbursable expenses
2. Employee Benefits (O) Non-Federal Reimbursable	\$ -	\$ 43,257	\$ 43,257	To reclassify non-federal reimbursable expenses
Worksheet 3				
1. Salaries (X) Gen Expense All Prgm.	\$ 90,840	\$ (4,298)	\$ 86,542	To reclassify accrued benefit payouts
3. Service Contracts (E) Facility Based Services	\$ 17,161	\$ (16,968)	\$ 193	To reclassify non-federal reimbursable expenses To reclassify self determination costs
3. Service Contract (M) Family Support Services	\$ -	\$ 193	\$ 193	To reclassify self determination costs
3. Service Contracts (O) Non-Federal Reimbursable	\$ -	\$ 16,968	\$ 16,968	To reclassify non-federal reimbursable expenses
4. Other Expenses (D) Unasgn Children Program	\$ 27,394	\$ 4,815	\$ 32,209	To reclassify children's expense
4. Other Expenses (E) Facility Based Services	\$ 2,446	\$ (2,446)	\$ -	To reclassify non-federal reimbursable expenses
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 2,446	\$ 2,446	To reclassify non-federal reimbursable expenses
4. Other Expenses (U) Transportation	\$ 8,014	\$ (4,815)	\$ 3,199	To reclassify children's expense

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

	Reported	Correction	Corrected	Explanation of Correction
Worksheet 4				
1. Salaries (D) Unasgn Children Program	\$ 51,611	\$ (20,849)	\$ 30,762	To reclassify non-federal reimbursable expenses
1. Salaries (O) Non-Federal Reimbursable	\$ -	\$ 20,849	\$ 20,849	To reclassify non-federal reimbursable expenses
2. Employee Benefits (D) Unasgn Children Program	\$ 33,212	\$ (14,702)	\$ 18,510	To reclassify non-federal reimbursable expenses
		\$ (657)	\$ 17,853	To reclassify education reimbursement expense
2. Employee Benefits (O) Non-Federal Reimbursable	\$ -	\$ 14,702	\$ 14,702	To reclassify non-federal reimbursable expenses
3. Service Contracts (D) Unasgn Children Program	\$ -	\$ 2,759	\$ 2,759	To reclassify children's expense
3. Service Contracts (O) Non-Federal Reimbursable	\$ -	\$ 2,191	\$ 2,191	To reclassify non-federal reimbursable expenses
3. Service Contracts (X) Gen Expense All Prgm.	\$ 4,950	\$ (2,191)	\$ 2,759	To reclassify non-federal reimbursable expenses
		\$ (2,759)	\$ -	To reclassify children's expense
4. Other Expenses (D) Unasgn Children Program	\$ 43,225	\$ (19,134)	\$ 24,091	To reclassify non-federal reimbursable expenses
		\$ 4,642	\$ 29,390	To reclassify children's expense
		\$ 657	\$ 29,390	To reclassify education reimbursement expense
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 19,134	\$ 19,134	To reclassify non-federal reimbursable expenses
		\$ 3,687	\$ 22,821	To reclassify non-federal reimbursable expenses
4. Other Expenses (X) Gen Expense All Prgm.	\$ 8,329	\$ (3,687)	\$ 4,642	To reclassify non-federal reimbursable expenses
		\$ (4,642)	\$ -	To reclassify children's expense
Worksheet 5				
1. Salaries (C) Ages 6-21	\$ 269,573	\$ (16,830)	\$ 252,743	To reclassify accrued benefit payouts
2. Employee Benefits (D) Unasgn Children Program	\$ 93,475	\$ (34,707)	\$ 58,768	To reclassify early retirement incentive payments
2. Employee Benefits (O) Non-Federal Reimbursable	\$ -	\$ 34,707	\$ 34,707	To reclassify early retirement incentive payments
3. Service Contracts (B) (Ages 3-5)	\$ 2,913	\$ (513)	\$ 2,400	To reclassify respite care expenses
3. Service Contracts (L) Community Residential	\$ -	\$ 23,245	\$ 23,245	To reclassify community residential expenses
3. Service Contracts (M) Family Support Services	\$ 35,996	\$ 513	\$ 36,509	To reclassify respite care expenses
		\$ 815	\$ 37,324	To reclassify family support services
		\$ 7,800	\$ 45,124	To reclassify special olympics expenses
3. Service Contracts (O) Non-Federal Reimbursable	\$ 89,855	\$ (39,855)	\$ 50,000	To reclassify COG expenses
		\$ (50,000)	\$ -	To reclassify RSC match payment
4. Other Expenses (B) Ages (3-5)	\$ 5,764	\$ 75	\$ 5,839	To reclassify pre-school expenses
		\$ (98)	\$ 5,741	To reclassify OT supplies
4. Other Expenses (D) Unasgn Children Program	\$ 139,024	\$ (474)	\$ 138,550	To reclassify non-federal reimbursable expenses
		\$ (228)	\$ 138,322	To reclassify OT supplies
		\$ (40)	\$ 138,282	To reclassify PT supplies
		\$ 759	\$ 139,041	To reclassify sensory room expenses
4. Other Expenses (L) Community Residential	\$ -	\$ 892	\$ 892	To reclassify community residential expenses
4. Other Expenses (M) Family Support Services	\$ -	\$ 373	\$ 373	To reclassify respite care expenses
		\$ 10,313	\$ 10,686	To reclassify respite care expenses
		\$ 269	\$ 10,955	To reclassify family support services
		\$ 831	\$ 11,786	To reclassify family support services
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 474	\$ 474	To reclassify non-federal reimbursable expenses
Worksheet 6				
1. Salaries (O) Non-Federal Reimbursable	\$ 122,717	\$ (20,951)	\$ 101,766	To correct MAC amounts
Worksheet 7-C				
3. Service Contracts (E) Facility Based Services	\$ 5,010	\$ (5,010)	\$ -	To reclassify non-federal reimbursable expenses
3. Service Contracts (O) Non-Federal Reimbursable	\$ -	\$ 5,010	\$ 5,010	To reclassify non-federal reimbursable expenses
		\$ 600	\$ 5,610	To reclassify speech therapy expenses
Worksheet 7E				
4. Other Expenses (B) Ages (3-5)	\$ -	\$ 98	\$ 98	To reclassify OT supplies
4. Other Expenses (D) Unasgn Children Program	\$ 287	\$ 228	\$ 515	To reclassify OT supplies
Worksheet 7F				
4. Other Expenses (D) Unasgn Children Program	\$ -	\$ 40	\$ 40	To reclassify PT supplies
Worksheet 8				
1. Salaries (O) Non-Federal Reimbursable	\$ -	\$ 1,011	\$ 1,011	To reclassify salaries for outsourced services
1. Salaries (X) Gen Expense All Prgm.	\$ 547,593	\$ (15,840)	\$ 531,753	To reclassify accrued benefit payouts
		\$ (1,011)	\$ 530,742	To reclassify salaries for outsourced services
2. Employee Benefits (O) Non-Federal Reimbursable	\$ -	\$ 51,592	\$ 51,592	To reclassify early retirement incentive payments
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 286,406	\$ (51,592)	\$ 234,814	To reclassify early retirement incentive payments
3. Service Contracts (E) Facility Based Services	\$ 82,452	\$ 1,744	\$ 84,196	To reclassify transportation expenses
3. Service Contracts (G) Community Employment	\$ 4,392	\$ 3,595	\$ 7,987	To reclassify transportation expenses
3. Service Contracts (H) Unasgn Adult Prgm.	\$ 822	\$ (815)	\$ 7	To reclassify family support services
3. Service Contracts (X) Gen Expense All Prgm.	\$ 46,964	\$ (3,595)	\$ 43,369	To reclassify transportation expenses
		\$ (1,744)	\$ 41,625	To reclassify transportation expenses
4. Other Expenses (E) Facility Based Services	\$ 8,855	\$ 816	\$ 9,671	To reclassify transportation expenses
4. Other Expenses (H) Unasgn Adult Program	\$ 3,035	\$ (269)	\$ 2,766	To reclassify family support services
		\$ (816)	\$ 1,950	To reclassify transportation expenses
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 3,908	\$ 3,908	To reclassify cost of vehicle parts purchased and resold
		\$ 4,933	\$ 8,841	To reclassify cost of fuel purchased and resold
4. Other Expenses (X) Gen Expense All Prgm.	\$ 160,818	\$ (3,908)	\$ 156,910	To reclassify cost of vehicle parts purchased and resold
		\$ (4,933)	\$ 151,977	To reclassify cost of fuel purchased and resold
Worksheet 9				
1. Salaries (N) Service & Support Admin. Costs	\$ 243,417	\$ (503)	\$ 242,914	To reclassify salary expenses related to MAC
		\$ (6,289)	\$ 236,625	To reclassify accrued benefit payouts
2. Employee Benefits (N) Service & Support Admin. Costs	\$ 134,422	\$ (8,590)	\$ 125,832	To reclassify early retirement incentive payments

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

	Reported	Correction	Corrected	Explanation of Correction
Worksheet 10				
1. Salaries (E) Facility Based Services	\$ 175,770	\$ (19,047)		To reclassify accrued benefit payouts
		\$ (156,723)	\$ -	To reclassify non-federal reimbursable expenses
2. Employee Benefits (E) Facility Based Services	\$ 164,392	\$ (76,049)		To reclassify early retirement incentive payments
		\$ (88,343)	\$ -	To reclassify non-federal reimbursable expenses
3. Service Contracts (E) Facility Based Services	\$ 669,475	\$ (661,075)		To reclassify non-federal reimbursable expenses
		\$ (7,800)		To reclassify special olympics expenses
		\$ (600)	\$ -	To reclassify speech therapy expenses
3. Service Contracts (F) Enclave	\$ 43,125	\$ (43,125)	\$ -	To reclassify non-federal reimbursable expenses
3. Service Contracts (G) Community Employment	\$ 1,843	\$ (1,843)	\$ -	To reclassify non-federal reimbursable expenses
3. Service Contracts (H) Unasgn Adult Program	\$ 8,635	\$ (8,635)	\$ -	To reclassify non-federal reimbursable expenses
4. Other Expenses (E) Facility Based Services	\$ 588	\$ (588)	\$ -	To reclassify non-federal reimbursable expenses
4. Other Expenses (H) Unasgn Adult Program	\$ 1,335	\$ (1,335)	\$ -	To reclassify non-federal reimbursable expenses
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 38,078		To reclassify first line supervisor expense
		\$ 17,447		To reclassify first line supervisor expense
		\$ 961,667		To reclassify non-federal reimbursable expenses
		\$ 76,049	\$ 1,093,241	To reclassify early retirement incentive payments
Reconciliation to County Auditor Worksheet				
Expense:				
Plus: Transfers Out-General	\$ -	\$ 1,000,000	\$ 1,000,000	To record transfers out
Plus: Fees Paid To COG, Or Payments And Transfers made To COG	\$ -	\$ 39,855	\$ 39,855	To reclassify COG expenses
Plus: Match Paid To ODMRDD For IO & LVI Waivers	\$ -	\$ 549,818	\$ 549,818	To reclassify waiver match payments
Plus: Match Paid To ODMRDD For TCM	\$ -	\$ 40,033	\$ 40,033	To reclassify TCM match
Plus: RSC Match	\$ -	\$ 50,000	\$ 50,000	To reclassify RSC match payment
Less: Capital Costs	\$ (237,914)	\$ (549)	\$ (238,463)	To reconcile depreciation
Total from 12/31 County Auditor's Report	\$ 6,835,994	\$ 1,000,000	\$ 7,835,994	To adjust to actual County Auditor total
Revenue:				
Plus: Transfers	\$ -	\$ 1,000,000	\$ 1,000,000	To record transfers
Total from 12/31 County Auditor's Report	\$ 7,587,135	\$ 1,000,000	\$ 8,587,135	To correct County Auditor revenue
Medicaid Administration Worksheet				
Lines 6-10 Ancillary Costs	\$ -	\$ 14,052	\$ 14,052	To record ancillary costs

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Dave Yost • Auditor of State

BELMONT COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

BELMONT 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
MARCH 29, 2012**