



DELAWARE COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

AGREED UPON PROCEDURES

**FOR THE COST REPORTING PERIOD
JANUARY 1, 2008 THROUGH DECEMBER 31, 2008
AND
JANUARY 1, 2009 THROUGH DECEMBER 31, 2009**



Dave Yost • Auditor of State

DELAWARE COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

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Independent Accountant's Report on Applying Agreed-Upon Procedures

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

Dear Ms. Jones:

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 Delaware 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. 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.

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.

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

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.

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

We found no differences.

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 Children's program, total individuals served by age group-0-2 years on *Schedule B-1, Section B Attendance Statistics* needed to be obtained as other expenses on *Worksheet 5, Direct Services Worksheet* were reported on Column D-unassigned children program for 2008 and 2009, but were not being assigned to Column A-Ages (0-2) without these statistics. The County Board provided support for these omitted statistics.

These statistics are reported in Appendix A (2008) and Appendix B (2009).

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

The County Board did not directly provide adult services, but instead, contracted these services to providers. The County Board stated the providers bill Medicaid for adult services and not the board and that although the providers supplied invoices they did not track non-Medicaid attendance services and statistics required for reporting on the cost report; therefore, did not report any (including individuals served, days of attendance, typical hours of service and 15 minute units). The adult program costs reported on *Worksheet 10, Adult Program Worksheet* and *Worksheet 1, Capital Costs Worksheet* and square footage on *Schedule B-1, Allocation Statistics, Section A, Square Footage* in 2008 and 2009 lacked supporting documentation to show they benefitted the County Board's adult program and were unallowable under 2 CFR Part 225, Appendix A, Section (C)(1)(j), (C)(3)(a) and the Cost Report Guide in section *Worksheet 10, Adult Programs*.

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

We recommended the County Board maintain the required documentation for services as required by the Cost Report Guide in section *Schedule B-1, Allocation Statistics* which states in pertinent part, "This schedule requires statistical information specific to the Adult and Children's Programs" and the *Audit and Records Retention Requirements* section, which states, "Expenditure and Income Reports are subject to audit by DODD, ODJFS and CMS at their discretion. Records, documentation, and supplemental worksheets used to prepare the report must be kept on file for a period of seven years from the date of receipt of payment from all sources, or for six years following completion and adjudication of any state or federal initiated audit, whichever period of time is longer."

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

Documentation of hours of service was unavailable and was not examined (see Procedure 2 above).

4. 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).

Documentation of individuals served was unavailable and was not examined (see Procedure 2 above).

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

Documentation of individuals served was unavailable and was not examined (see Procedure 2 above).

6. 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.

Documentation of community employment units was unavailable and was not examined (see Procedure 2 above).

Statistics – Transportation

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

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

We found no differences.

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

We found no differences.

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 (one adult and one child) for 2008 and 2009 from the County Board's daily reporting documentation to *Schedule B-3, Quarterly Summary of Transportation Services*.

We found no differences.

4. 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 exceeding two percent.

5. We determined whether the sample of individuals selected in Step 4 included both Medicaid and non-Medicaid-eligible individuals as documented on the Medicaid Information Technology System (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 Gatekeeper Billing History reports with those statistics reported in *Schedule B, Quarterly Summary of Units of Service – Service and Support Administration*. We also footed the County Board's Gatekeeper Billing History reports for accuracy.

We found differences as reported in 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 70 units for Other Allowable and Unallowable SSA services across 2008 and 2009 from Gatekeeper Billing History reports and determined if the case note documentation described activities listed in Ohio Admin. Code § 5101:3-48-01(D), and also included the documentation required by Ohio Admin. Code § 5101:3-48-01(F). We also determined if the 70 units for Other Allowable SSA services were provided to individuals that were not Medicaid eligible at the time of service delivery per MITS.

The units found to be in error did not exceed ten percent of the samples for 2008. The units found to be in error for the Unallowable SSA Services sample exceeded ten percent of our sample in 2009 and we reported the differences in Appendix B (2009).

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 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 years 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 for Other SSA Allowable services decreased by more than five percent from the prior year's *Schedule B-4* and we obtained the County Board's explanation that the decrease was due to an increasing number of consumers served were on Medicaid.

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 Revenue Summary Report for the MRDD Administration 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 *County Auditor Reconciliation Worksheet* to the County Board's Detailed Revenue Report and other supporting documentation such as county tax settlement sheets and RFW non-waiver pledges.

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

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

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

Revenue Cost Report Testing

1. 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):

- Refunds in the amount of \$45,042 in 2008 and \$184,344 in 2009;
- Reimbursement from the Alpha Group, Inc. for leased transportation staff in the amount of \$645,743 in 2008 and \$476,249 in 2009;
- Reimbursement from the Alpha Group, Inc. for facility costs in the amount of \$94,782 in 2008;
- Reimbursement from the Alpha Group, Inc. for other leased staff in the amount of \$179,902 in 2008;
- Miscellaneous refunds, reimbursements and other income in the amount of \$340,736 in 2008 and \$129,661 in 2009;
- IDEA Part B revenues in the amount of \$3,000 in 2008;
- IDEA Early Childhood Special Education revenues in the amount of \$2,237 in 2008 and \$13,323 in 2009;
- Title V revenues in the amount of \$36 in 2008 and \$74 in 2009; and
- Title XX revenues in the amount of \$114,178 in 2008 and \$118,701 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 to determine 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 reported no instances of non-compliance with these documentation requirements.

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

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

We found no instances where the Medicaid reimbursed units were greater than units reported in 2008. We found differences in the number of TCM units for 2009 as reported in Appendix B (2009).

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.

Because reimbursements were greater than the amount reported we obtained the County Board's explanation. The variance for the County Board was due to the misclassification of the reimbursed expenditures and timing issues. We reported differences in Appendix A (2008) and Appendix B (2009).

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 Expenditure Summary Report balances for the following funds: MRDD Children's Program, MRDD Early Intervention, MRDD Preschool, MRDD Adult Wkshop/Manufact, MRDD Transportation, MRDD Comm Res/Support Living, MRDD Administration, MRDD Program Adult Wkshop/Manu, MRDD Program EI/ISA, MRDD Program Transportation, MRDD Program Family Resources, MRDD Program Support Living, and MRDD Program Voc Svs/Emp Out.

We found no differences.

2. We also compared the account description and amount for each reconciling item on the *County Auditor Reconciliation Worksheet* to the County Board's detailed expense reports.

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

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

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

4. We compared all expenditure entries on Worksheets 2 through 10 to the County Board's 2008 and 2009 MRDD Expense detail reports.

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

5. We scanned the County Board's 2008 and 2009 MRDD Expense detail 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
- CMS Publication 15-1.

We noted the following inconsistencies between the County Board's capitalization policy and the guidelines listed above:

- a. The policy does not stipulate that a 10% salvage value be included in the determination of the depreciable base and subsequently the calculation of annual depreciation;
- b. The policy does not identify the source (i.e., Estimated Useful Lives of Depreciable Hospital Assets) to be used for determining an asset's useful life;
- c. The Moveable Equipment Depreciation list does not document the asset's purchase date, identification number (i.e., serial # or County tag #), useful life, or accumulated depreciation; and
- d. The Land and Buildings depreciation listing does not document the asset's accumulated depreciation.

We recommended the County Board revise its capitalization policy to be in compliance with the requirements of the Cost Report Guide in section *Worksheet 1, Capital Costs* which states in pertinent part, "In order to determine capital costs to be reported on Worksheet 1 and substantiate that determination, each county mrdd board must establish and maintain an ongoing record or ledger of asset acquisition and placed in service and depreciation calculation. It is essential the asset records be organized by all applicable program categories listed on Schedule A when used in all or more than one program. Further organization within each program should be by category of asset: Land, Land Improvements, Buildings, Building Fixtures and Improvements and Major Movable Equipment. The asset record or ledger must be structured to include asset description, asset number corresponding to the tagged asset, purchase date, useful life, historical cost, salvage value (minimum 10%), current depreciation amount calculated using the straight-line method and accumulated depreciation amount."

2. We scanned the County Board's detailed expense reports for items purchased during 2008 and 2009 that met the County Board's capitalization criteria and traced them to inclusion on the County Board's Land and Buildings and Moveable Equipment Depreciation Summary reports.

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

3. We scanned the County Board's Land and Buildings (Summary) and Moveable Equipment Depreciation Summary 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 reported differences for purchases that were not properly capitalized as reported in Appendix A (2008) and Appendix B (2009).

4. We compared all depreciation entries reported on *Worksheet 1, Capital Costs* to the County Board's Land and Buildings and Moveable Equipment Depreciation Summary reports.

We found no differences.

5. We compared the County Board's audited 2007 Land and Buildings (Summary) and Fixed Assets > 5000 Depreciation Assets reports to the County Board's 2008 and 2009 Land and Buildings (Summary) and Moveable Equipment Depreciation Summary reports for changes in the depreciation amounts for assets which were not in compliance with the Cost Report Guides.

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

6. We haphazardly selected five assets from the County Board's Moveable Equipment Depreciation Summary 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 differences as reported in Appendix A (2008) and Appendix B (2009).

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. We also recalculated depreciation and any gain or loss applicable to 2008 (and 2009, if applicable) for the disposed items based on its undepreciated basis and any proceeds received from the disposal of the asset to determine compliance with the Cost Report Guide and CMS Publication 15-1, Chapter 1.

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 following funds: MRDD Children's Program, MRDD Early Intervention, MRDD Preschool, MRDD Adult Wkshop/Manufact, MRDD Transportation, MRDD Comm Res/Support Living, MRDD Administration, MRDD Program Adult Wkshop/Manu, MRDD Program EI/ISA, MRDD Program Transportation, MRDD Program Family Resources, MRDD Program Support Living, and MRDD Program Voc Svs/Emp Out.

We totaled salaries and benefits from Worksheets 2-10 from the 2008 and 2009 cost reports and compared the yearly totals to the county auditor's Expenditure Summary Report. The variance was less than two percent.

2. We selected 26 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 reported differences from these procedures in Appendix A (2008) and Appendix B (2009).

3. We scanned the County Board's DCBDD Personnel Report 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 as reported in Appendix A (2008) and Appendix B (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.

We found variances in salary and benefit costs exceeded two percent of expectation on worksheets 2A, 3, 4, 5, 6, 7-B, 8 and 9. We obtained the County Board's explanation that variances were due to changes in programs, services and staffing. We reported no variances in Appendix A (2008) and Appendix B (2009).

Non-Payroll Disbursement Testing

1. We haphazardly selected 40 disbursements from 2008 and 2009 from the County Board's 2008 and 2009 MRDD Expense detail 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 no differences.

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 DCBDD Personnel Report. 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(s) to Worksheet 6, columns (I) and (O) for both years.

We reported differences in 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 reported differences in Appendix B (2009).

We received a response from officials to the exceptions noted above under Statistics-Attendance (Procedure 2). We did not audit the response, and accordingly, we express no opinion on it.

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

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

Sincerely,

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

Dave Yost
Auditor of State

January 20, 2012

cc: Robert Morgan, Superintendent, Delaware County Board of Developmental Disabilities
Andrea Biernacki-Sweet, Director of Admin. Operations, Delaware County Board of Developmental Disabilities
Stephan Finney, Board Chairperson, Delaware County Board of Developmental Disabilities

Appendix A
Delaware County Board of Developmental Disabilities
2008 Income and Expense Report Adjustments

| | Reported Amount | Correction | Corrected Amount | Explanation of Correction |
|---|-----------------|-------------|------------------|---|
| Schedule A | | | | |
| 20. Environmental Accessibility Adaptations And/Or Modifications And Supplies (L) Community Residential | \$0 | \$12,444 | | To reclassify specialized medical equipment costs from Worksheet 5 |
| | | \$1,068 | \$13,512 | To reclassify specialized medical equipment costs from Worksheet 5 |
| 21. Adaptive And Assistive Equipment (L) Community Residential | \$0 | \$2,355 | | To reclassify adaptive & assistive equipment costs from Worksheet 5 |
| | | \$2,090 | \$4,445 | To reclassify adaptive & assistive equipment costs from Worksheet 5 |
| Schedule B-1, Section A | | | | |
| 12. 3-5 Age Children (C) Child | 2,841 | 129 | 2,970 | To reclassify sq. footage for APE from 6-21 to 3-5 |
| 13. 6-21 Age Children (C) Child | 129 | (129) | 0 | To reclassify sq. footage for APE from 6-21 to 3-5 |
| 14. Facility Based Services (B) Adult | 16,072 | (16,071) | 1 | To reclassify sq. footage as non-federal due to CBDD having no adult program |
| 15. Supported Emp. -Enclave (B) Adult | 120 | (119) | 1 | To reclassify sq. footage as non-federal due to CBDD having no adult program |
| 16. Supported Emp. -Comm Emp. (B) Adult | 1,466 | (1,465) | 1 | To reclassify sq. footage as non-federal due to CBDD having no adult program |
| 25. Non-Reimbursable (B) Adult | 0 | 17,658 | 17,658 | To reclassify sq. footage as non-federal due to CBDD having no adult program |
| Schedule B-1, Section B | | | | |
| 5. Total individuals served by age group (A) (0-2) Years | 0 | 383 | 383 | To add number of individuals served for children 0-2. |
| Schedule C | | | | |
| I. County | | | | |
| (A) Tax Levy | \$13,488,351 | (\$197,220) | \$13,291,131 | To remove auditor and treasurer fees already reported |
| IV. Federal Programs | | | | |
| (B) Title XIX- Medicaid Cluster- CFDA 93.778- HCBS | \$269,886 | (\$236,064) | \$33,822 | To remove admin fees that were expensed |
| Worksheet 1 | | | | |
| 3. Buildings/Improve (E) Facility Based Services | \$101,468 | (\$101,468) | \$0 | To reclassify depreciation as non-federal due to CBDD having no adult program |
| 3. Buildings/Improve (O) Non-Federal Reimbursable | \$0 | \$101,468 | \$101,468 | To reclassify depreciation as non-federal due to CBDD having no adult program |
| 3. Buildings/Improve (V) Admin | \$81,408 | (\$54,349) | \$26,916 | To correct depreciation taken on assets purchased in 2008 |
| | | (\$143) | | To correct depreciation for not having a salvage value |
| 5. Movable Equipment (E) Facility Based Services | \$5,258 | (\$5,258) | \$0 | To reclassify depreciation as non-federal due to CBDD having no adult program |
| 5. Movable Equipment (O) Non-Federal Reimbursable | \$0 | \$5,258 | \$5,258 | To reclassify depreciation as non-federal due to CBDD having no adult program |
| 5. Movable Equipment (U) Transportation | \$69,794 | (\$17,008) | \$51,006 | To correct depreciation taken on assets purchased in 2008 |
| | | (\$1,780) | | To correct depreciation for not having a salvage value |
| 5. Movable Equipment (V) Admin | \$36,308 | (\$33,029) | \$2,994 | To correct depreciation taken on assets purchased in 2008 |
| | | (\$285) | | To correct depreciation for not having a salvage value |
| Worksheet 2 | | | | |
| 1. Salaries (X) Gen Expense All Prgm. | \$646,322 | \$42,442 | \$688,764 | To reclassify Transitions Intake-Coordinator salary-D Blevins to WK 2 |
| 2. Employee Benefits (X) Gen Expense All Prgm. | \$247,287 | \$16,128 | \$263,415 | To reclassify Transitions Intake-Coordinator benefits-D Blevins to WK 2 |
| 3. Service Contracts (X) Gen Expense All Prgm. | \$154,384 | \$6,630 | \$161,014 | To reclassify expenses for feasibility study |
| | | (\$12,823) | \$148,191 | To reclassify non-Federal reimbursable public relations and legal costs |
| 4. Other Expenses (X) Gen Expense All Prgm. | \$137,652 | (\$5,279) | \$132,373 | To reclassify non-Federal reimbursable food and coffee costs for staff |
| | | (\$4,160) | \$128,213 | To reclassify architect/capital project expenses |
| 10. Unallowable Fees (O) Non-Federal Reimbursable | \$433,284 | \$12,823 | \$446,107 | To reclassify non-Federal reimbursable public relations and legal costs |
| | | \$5,279 | \$451,500 | To reclassify non-Federal reimbursable food and coffee costs for staff |
| | | \$35 | | To reclassify non-Federal reimbursable fair costs |
| | | \$79 | | To reclassify non-Federal reimbursable promotional costs |
| Worksheet 2A | | | | |
| 1. Salaries (A) Ages 0-2 | \$99,892 | (\$33,155) | \$66,737 | To reclassify EI Office Manager salary-P Abdon to WK 5 |
| 1. Salaries (N) Service & Support Admin | \$210,267 | (\$5,353) | \$204,914 | To reclassify Support Admin Office Manager salary-D Sonner to WK 9 |
| | | (\$42,442) | \$162,472 | To reclassify Transitions Intake-Coordinator salary-D Blevins to WK 2 |
| 1. Salaries (U) Transportation | \$91,135 | (\$38,952) | \$52,183 | To reclassify Transportation Admin. Asst salary-N Van Hoose to WK 8 |
| | | (\$52,183) | \$0 | To reclassify Transportation Supervisor-B. Layman to WK8 |
| 2. Employee Benefits (A) Ages 0-2 | \$38,219 | (\$12,599) | \$25,620 | To reclassify EI Office Manager benefits-P Abdon to WK 5 |
| 2. Employee Benefits (N) Service & Support Admin | \$80,450 | (\$2,034) | \$78,416 | To reclassify Support Admin Office Manager benefits-D Sonner to WK 9 |
| | | (\$16,128) | \$62,288 | To reclassify Transitions Intake-Coordinator benefits-D Blevins to WK 2 |
| 2. Employee Benefits (U) Transportation | \$34,869 | (\$14,893) | \$19,976 | To reclassify Transportation Admin. Asst benefits-N Van Hoose to WK 8 |
| | | (\$19,921) | \$0 | To reclassify Transportation Supervisor-B. Layman to WK8 |
| | | (\$55) | | To adjust undocumented amount. |
| Worksheet 5 | | | | |
| 1. Salaries (A) Ages 0-2 | \$831,403 | \$33,155 | \$864,558 | To reclassify EI Office Manager salary-P Abdon to WK 5 |
| 1. Salaries (O) Non-Federal Reimbursable | \$0 | \$47,820 | \$47,820 | To reclassify MUI Investigator salary-C Hill to WK 5, non-federal |
| 2. Employee Benefits (A) Ages (0-2) | \$318,100 | \$12,599 | \$330,699 | To reclassify EI Office Manager benefits-P Abdon to WK 5 |
| 2. Employee Benefits (O) Non-Federal Reimbursable | \$0 | \$18,296 | \$18,296 | To reclassify MUI Investigator benefits-C Hill to WK 5, non-federal |
| 3. Service Contracts (A) Ages (0-2) | \$279,362 | (\$6,454) | \$272,908 | To reclassify speech expenses |
| | | (\$287) | | To reclassify OT expenses |
| | | (\$15) | \$272,606 | To reclassify PT expenses |
| 3. Service Contracts (B) Ages (3-5) | \$247,262 | (\$3,150) | \$244,112 | To reclassify transportation expense |
| | | (\$39,678) | \$204,434 | To reclassify PT expenses |
| 3. Service Contracts (L) Community Residential | \$1,584,311 | (\$12,444) | \$1,571,867 | To reclassify specialized medical equipment costs |
| | | (\$2,355) | | To reclassify adaptive & assistive equipment costs |
| | | (\$174) | | To reclassify speech expense |
| | | (\$3,451) | | To reclassify psychology expenses |
| | | (\$573) | | To reclassify counseling expense |
| 3. Service Contracts (M) Family Support Services | \$1,591,061 | (\$182) | \$1,565,132 | To reclassify transportation expense |
| | | (\$7,275) | | To reclassify speech expenses |
| | | (\$13,275) | | To reclassify psychology expenses |
| | | (\$6,800) | | To reclassify OT expenses |
| | | (\$3,074) | | To reclassify PT expenses |
| | | (\$1,068) | | To reclassify specialized medical equipment costs to Schedule A |
| | | (\$2,090) | | To reclassify adaptive & assistive equipment costs to Schedule A |
| | | (\$512) | | To reclassify speech expenses |
| | | (\$257,037) | | To reclassify speech expenses |
| | | (\$14,155) | | To reclassify psych expenses |
| | | (\$60,831) | | To reclassify OT expenses |
| | | (\$215) | | To reclassify PT expenses |
| | | (\$27,917) | | To reclassify PT expenses |
| | | (\$31,211) | \$1,165,601 | To reclassify counseling expense |
| 4. Other Expenses (L) Community Residential | \$7,070 | (\$35) | \$7,035 | To reclassify non-Federal reimbursable fair costs |
| Worksheet 7-C | | | | |
| 3. Service Contracts (A) Ages 0-2 | \$377,720 | \$6,454 | \$384,174 | To reclassify speech expenses |
| | | \$512 | \$384,686 | To reclassify speech expenses |
| 3. Service Contracts (L) Community Residential | \$1,128 | \$174 | \$1,302 | To reclassify speech expense |
| 3. Service Contracts (M) Family Support Services | \$0 | \$257,037 | \$257,037 | To reclassify speech expenses |
| | | \$7,275 | \$264,312 | To reclassify speech expenses |
| Worksheet 7-D | | | | |
| 3. Service Contracts (L) Community Residential | \$57,222 | \$3,451 | \$60,673 | To reclassify psychology expenses |
| 3. Service Contracts (M) Family Support Services | \$0 | \$14,155 | \$14,155 | To reclassify psychology expenses |
| | | \$13,275 | \$27,430 | To reclassify psychology expenses |

Appendix A
Delaware County Board of Developmental Disabilities
2008 Income and Expense Report Adjustments

| | Reported Amount | Correction | Corrected Amount | Explanation of Correction |
|---|-----------------|-------------|------------------|---|
| Worksheet 7-E | | | | |
| 3. Service Contracts (A) Ages 0-2 | \$211,254 | \$287 | \$211,541 | To reclassify OT expenses |
| 3. Service Contracts (M) Family Support Services | \$0 | \$60,831 | \$60,831 | To reclassify OT expenses |
| | | \$6,800 | \$67,631 | To reclassify OT expenses |
| Worksheet 7-F | | | | |
| 3. Service Contracts (A) Ages 0-2 | \$174,450 | \$15 | \$174,465 | To reclassify PT expenses |
| | | \$215 | \$174,680 | To reclassify PT expenses |
| 3. Service Contracts (B) Ages (3-5) | \$54,469 | \$39,678 | \$94,147 | To reclassify PT expenses |
| 3. Service Contracts (M) Family Support Services | \$0 | \$27,917 | \$27,917 | To reclassify PT expenses |
| | | \$3,074 | \$30,991 | To reclassify PT expenses |
| Worksheet 7-G | | | | |
| 3. Service Contracts (L) Community Residential | \$0 | \$573 | \$573 | To reclassify counseling expense |
| 3. Service Contracts (M) Family Support Services | \$0 | \$31,211 | \$31,211 | To reclassify counseling expense |
| Worksheet 8 | | | | |
| 1. Salaries (X) Gen Expense All Prgm. | \$165,071 | \$38,952 | \$204,023 | To reclassify Transportation Admin. Asst salary-N Van Hoose to WK 8 |
| | | \$52,183 | \$256,206 | To reclassify Transportation Supervisor-B. Layman to WK8 |
| 2. Employee Benefits (X) Gen Expense All Prgm. | \$63,157 | \$14,893 | \$78,050 | To reclassify Transportation Admin. Asst benefits-N Van Hoose to WK 8 |
| | | \$19,921 | \$97,971 | To reclassify Transportation Supervisor-B. Layman to WK8 |
| 4. Other Expenses (X) Gen Expense All Prgm. | \$3,954 | \$3,150 | \$7,104 | To reclassify transportation expense |
| | | \$182 | \$7,286 | To reclassify transportation expense |
| | | (\$79) | \$7,207 | To reclassify non-Federal reimbursable promotional costs |
| Worksheet 9 | | | | |
| 1. Salaries (N) Service & Support Admin. Costs | \$1,191,101 | (\$47,820) | \$1,143,281 | To reclassify MUI Investigator salary-C Hill to WK 5, non-federal |
| | | \$5,353 | \$1,148,634 | To reclassify Support Admin Office Manager salary-D Sonner to WK 9 |
| 2. Employee Benefits (N) Service & Support Admin. Costs | \$455,723 | (\$18,296) | \$437,427 | To reclassify MUI Investigator benefits-C Hill to WK 5, non-federal |
| | | \$2,034 | \$439,461 | To reclassify Support Admin Office Manager benefits-D Sonner to WK 9 |
| Worksheet 10 | | | | |
| 1. Salaries (E) Facility Based Services | \$114,373 | (\$114,373) | \$0 | To reclassify adult costs to non-federal due to CBDD having no adult program/statistics |
| 1. Salaries (G) Community Employment | \$13,904 | (\$13,904) | \$0 | To reclassify adult costs to non-federal due to CBDD having no adult program/statistics |
| 2. Employee Benefits (E) Facility Based Services | \$43,760 | (\$43,760) | \$0 | To reclassify adult costs to non-federal due to CBDD having no adult program/statistics |
| 2. Employee Benefits (G) Community Employment | \$5,320 | (\$5,320) | \$0 | To reclassify adult costs to non-federal due to CBDD having no adult program/statistics |
| 3. Service Contracts (E) Facility Based Services | \$289,328 | (\$289,328) | \$0 | To reclassify adult costs to non-federal due to CBDD having no adult program/statistics |
| 3. Service Contracts (F) Enclave | \$53,943 | (\$53,943) | \$0 | To reclassify adult costs to non-federal due to CBDD having no adult program/statistics |
| 3. Service Contracts (G) Community Employment | \$135,244 | (\$135,244) | \$0 | To reclassify adult costs to non-federal due to CBDD having no adult program/statistics |
| 4. Other Expenses (E) Facility Based Services | \$997 | (\$997) | \$0 | To reclassify adult costs to non-federal due to CBDD having no adult program/statistics |
| 4. Other Expenses (G) Community Employment | \$270 | (\$270) | \$0 | To reclassify adult costs to non-federal due to CBDD having no adult program/statistics |
| 4. Other Expenses (O) Non-Federal Reimbursable | \$0 | \$114,373 | \$114,373 | To reclassify adult costs to non-federal due to CBDD having no adult program/statistics |
| | | \$13,904 | \$128,473 | To reclassify adult costs to non-federal due to CBDD having no adult program/statistics |
| | | \$43,760 | \$172,233 | To reclassify adult costs to non-federal due to CBDD having no adult program/statistics |
| | | \$5,320 | \$177,553 | To reclassify adult costs to non-federal due to CBDD having no adult program/statistics |
| | | \$289,328 | \$466,881 | To reclassify adult costs to non-federal due to CBDD having no adult program/statistics |
| | | \$53,943 | \$520,824 | To reclassify adult costs to non-federal due to CBDD having no adult program/statistics |
| | | \$135,244 | \$656,068 | To reclassify adult costs to non-federal due to CBDD having no adult program/statistics |
| | | \$997 | \$657,065 | To reclassify adult costs to non-federal due to CBDD having no adult program/statistics |
| | | \$270 | \$657,335 | To reclassify adult costs to non-federal due to CBDD having no adult program/statistics |
| Reconciliation to County Auditor Worksheet | | | | |
| Expense: | | | | |
| Plus: Leases And Rentals | \$0 | \$46,140 | \$46,140 | To reconcile capital lease costs reported on Worksheet 1 |
| Plus: Purchases Greater Than \$5,000 | \$0 | \$223,330 | \$223,330 | To correct capital asset acquisitions |
| | | \$4,160 | \$227,490 | To reclassify architect/capital project expenses |
| Memo: 1 1/2% ODMRDD "Administrative & Oversight Fee" (Not In Total) | \$236,064 | (\$236,064) | \$0 | To correct administrative and oversight fees |
| Less: Capital Costs | (\$326,305) | (\$46,140) | (\$372,445) | To reconcile off depreciation costs from WK 1 |
| | | \$97,756 | (\$274,689) | To reconcile depreciation taken on assets purchased in 2008 |
| | | \$2,208 | (\$272,481) | To reconcile depreciation for not having a salvage value |
| Revenue: | | | | |
| Less: Auditor and Treasurer Fees | (\$197,220) | \$197,220 | \$0 | To correct auditor and treasurer fees |
| Less: 1 1/2% ODMRDD "Administration & Oversight Fee" | (\$236,064) | \$236,064 | \$0 | To correct administrative and oversight fees |

Appendix B
Delaware County Board of Developmental Disabilities
2009 Income and Expense Report Adjustments

| | Reported Amount | Correction | Corrected Amount | Explanation of Correction |
|---|-----------------|-------------|------------------|---|
| Schedule A | | | | |
| 20. Environmental Accessibility Adaptations And/Or Modifications And Supplies (L) Community Residential | \$0 | \$1,166 | | To reclassify specialized medical equipment costs from Worksheet 5 |
| | | \$51,000 | | To reclassify specialized medical equipment costs from Worksheet 5 |
| | | \$695 | \$52,861 | To reclassify specialized medical equipment costs from Worksheet 5 |
| 21. Adaptive And Assistive Equipment (L) Community Residential | \$69,784 | (\$69,784) | | To remove unsupported costs |
| | | \$21,756 | | To reclassify adaptive & assistive equipment costs from Worksheet 5 |
| | | \$15 | \$21,771 | To reclassify adaptive & assistive equipment costs from Worksheet 5 |
| Schedule B-1, Section A | | | | |
| 14. Facility Based Services (B) Adult | 16,072 | (16,071) | 1 | To reclassify sq. footage as non-federal due to CBDD having no adult program |
| 15. Supported Emp. -Enclave (B) Adult | 240 | (239) | 1 | To reclassify sq. footage as non-federal due to CBDD having no adult program |
| 16. Supported Emp. -Comm Emp. (B) Adult | 1,466 | (1,465) | 1 | To reclassify sq. footage as non-federal due to CBDD having no adult program |
| 25. Non-Reimbursable (B) Adult | 0 | 17,778 | 17,778 | To reclassify sq. footage as non-federal due to CBDD having no adult program |
| Schedule B-1, Section B | | | | |
| 5. Total individuals served by age group (A) (0-2) Years | 0 | 349 | 349 | To add number of individuals served for children 0-2. |
| Schedule B-4 | | | | |
| 1. TCM Units (D) 4th Quarter | 10,114 | 394 | 10,508 | To correct SSA units to what was reported by MBS |
| 5. SSA Unallowable Units (D) 4th Quarter | 3,697 | (14) | 3,683 | To correct SSA units |
| Worksheet 1 | | | | |
| 3. Buildings/Improve (E) Facility Based Services | \$101,468 | (\$101,468) | \$0 | To reclassify depreciation as non-federal due to CBDD having no adult program |
| 3. Buildings/Improve (O) Non-Federal Reimbursable | \$0 | \$101,468 | \$101,468 | To reclassify depreciation as non-federal due to CBDD having no adult program |
| 3. Buildings/Improve (V) Admin | \$123,298 | (\$53,701) | | To correct depreciation taken on assets purchased in 2009 |
| | | (\$2,115) | \$67,482 | To correct depreciation for not having a salvage value |
| 5. Movable Equipment (E) Facility Based Services | \$3,295 | (\$3,295) | \$0 | To reclassify depreciation as non-federal due to CBDD having no adult program |
| 5. Movable Equipment (O) Non-Federal Reimbursable | \$0 | \$3,295 | \$3,295 | To reclassify depreciation as non-federal due to CBDD having no adult program |
| 5. Movable Equipment (U) Transportation | \$77,917 | (\$30,180) | | To correct depreciation taken on assets purchased in 2009 |
| | | (\$3,480) | \$44,257 | To correct depreciation for not having a salvage value |
| 5. Movable Equipment (V) Admin | \$12,420 | (\$7,682) | | To correct depreciation taken on assets purchased in 2009 |
| | | \$8,624 | \$13,362 | To correct depreciation for not having a salvage value |
| Worksheet 2 | | | | |
| 1. Salaries (X) Gen Expense All Prgm. | \$802,597 | (\$36,698) | | To reclassify EI Office Manager salary-P Abdon to WK 5 |
| | | (\$32,669) | | To reclassify Support Admin Office Manager salary-D Sonner to WK 9 |
| | | \$23,198 | \$756,428 | To reclassify MAC costs to WK 6 |
| 2. Employee Benefits (X) Gen Expense All Prgm. | \$296,313 | (\$13,548) | | To reclassify EI Office Manager benefits-P Abdon to WK 5 |
| | | (\$12,061) | | To reclassify Support Admin Office Manager benefits-D Sonner to WK 9 |
| | | \$22,677 | \$293,381 | To reclassify MAC costs to WK 6 |
| 4. Other Expenses (X) Gen Expense All Prgm. | \$234,677 | (\$4,384) | | To reclassify non-Federal reimbursable food and coffee costs for staff |
| | | (\$720) | \$229,573 | To reclassify capital project expense |
| 10. Unallowable Fees (O) Non-Federal Reimbursable | \$351,790 | \$4,384 | \$356,174 | To reclassify non-Federal reimbursable food and coffee costs for staff |
| Worksheet 3 | | | | |
| 4. Other Expenses (A) Ages 0-2 | \$42,374 | (\$35,987) | \$6,387 | To correct building costs to amount supported |
| 4. Other Expenses (D) Unasgn Children Program | \$52,103 | \$42,212 | \$94,315 | To correct building costs to amount supported |
| 4. Other Expenses (U) Transportation | \$406 | \$925 | \$1,331 | To correct building costs to amount supported |
| 4. Other Expenses (V) Admin | \$141,151 | \$370 | \$141,521 | To correct building costs to amount supported |
| Worksheet 4 | | | | |
| 4. Other Expenses (B) Ages 3-5 | \$0 | \$1,684 | \$1,684 | To reclassify dietary expenses |
| Worksheet 5 | | | | |
| 1. Salaries (A) Ages 0-2 | \$982,216 | \$36,698 | \$1,018,914 | To reclassify EI Office Manager salary-P Abdon to WK 5 |
| 1. Salaries (O) Non-Federal Reimbursable | \$0 | \$52,361 | \$52,361 | To reclassify MUI Investigator salary-C Hill to WK 5, non-federal |
| 2. Employee Benefits (A) Ages (0-2) | \$362,627 | \$13,548 | \$376,175 | To reclassify EI Office Manager benefits-P Abdon to WK 5 |
| 2. Employee Benefits (O) Non-Federal Reimbursable | \$0 | \$19,331 | \$19,331 | To reclassify MUI Investigator benefits-C Hill to WK 5, non-federal |
| 3. Service Contracts (A) Ages (0-2) | \$359,329 | (\$14,555) | | To reclassify speech expenses |
| | | (\$1,125) | | To reclassify psychology expenses |
| | | (\$956) | | To reclassify OT expenses |
| | | (\$919) | | To reclassify PT expenses |
| | | (\$807) | | To reclassify PT expenses |
| | | (\$140) | | To reclassify counselling expenses |
| 3. Service Contracts (C) Ages (6-21) | \$0 | (\$1,166) | \$339,661 | To reclassify specialized medical equipment costs to Schedule A |
| | | \$190,078 | | To correct Worksheet 5 costs to amount supported |
| | | (\$5,877) | | To reclassify speech expenses |
| | | (\$6,577) | | To reclassify psychology expenses |
| | | (\$875) | | To reclassify PT expenses |
| | | (\$12,091) | \$164,658 | To reclassify counseling expenses |
| 3. Service Contracts (L) Community Residential | \$1,466,926 | (\$357,556) | | To correct Worksheet 5 costs to amount supported |
| | | (\$850) | | To reclassify speech expenses |
| | | (\$12,427) | | To reclassify psych expenses |
| | | (\$1,278) | | To reclassify OT expenses |
| | | (\$51,000) | | To reclassify specialized medical equipment costs to Schedule A |
| 3. Service Contracts (M) Family Support Services | \$1,892,774 | (\$21,756) | \$1,022,059 | To reclassify adaptive & assistive equipment costs to Schedule A |
| | | (\$387,979) | | To reclassify speech expenses |
| | | (\$26,654) | | To reclassify psych expenses |
| | | (\$146,497) | | To reclassify OT expenses |
| | | (\$29,119) | | To reclassify PT expenses |
| | | (\$22,153) | | To reclassify counselling expenses |
| | | (\$695) | | To reclassify specialized medical equipment costs to Schedule A |
| | | (\$15) | \$1,279,662 | To reclassify adaptive & assistive equipment costs to Schedule A |
| 4. Other Expenses (B) Ages (3-5) | \$13,152 | (\$1,684) | \$11,468 | To reclassify dietary expenses |
| Worksheet 6 | | | | |
| 1. Salaries (I) Medicaid Admin | \$61,424 | (\$23,198) | \$38,226 | To reclassify MAC costs to WK 6 |
| 2. Employee Benefits (I) Medicaid Admin | \$22,677 | (\$22,677) | \$0 | To reclassify MAC costs to WK 6 |
| Worksheet 7-B | | | | |
| 3. Service Contracts (L) Community Residential | \$4,865 | (\$90) | \$4,775 | To reclassify PT expense |
| Worksheet 7-C | | | | |
| 3. Service Contracts (A) Ages 0-2 | \$412,406 | \$14,555 | | To reclassify speech expenses |
| | | \$166 | | To reclassify speech expenses |
| | | \$198 | \$427,325 | To reclassify speech expenses |
| 3. Service Contracts (C) Ages (6-21) | \$0 | \$5,877 | \$5,877 | To reclassify speech expenses |
| 3. Service Contracts (L) Community Residential | \$0 | \$850 | \$850 | To reclassify speech expenses |
| 3. Service Contracts (M) Family Support Services | \$0 | \$387,979 | \$387,979 | To reclassify speech expenses |

Appendix B
Delaware County Board of Developmental Disabilities
2009 Income and Expense Report Adjustments

| | Reported Amount | Correction | Corrected Amount | Explanation of Correction |
|---|-----------------|-------------|------------------|---|
| Worksheet 7-D | | | | |
| 3. Service Contracts (A) Ages 0-2 | \$0 | \$1,125 | \$1,125 | To reclassify psych expenses |
| 3. Service Contracts (C) Ages (6-21) | \$0 | \$6,577 | \$6,577 | To reclassify psych expenses |
| 3. Service Contracts (L) Community Residential | \$65,905 | \$12,427 | \$78,332 | To reclassify psych expenses |
| 3. Service Contracts (M) Family Support Services | \$0 | \$26,654 | \$26,654 | To reclassify psych expenses |
| Worksheet 7-E | | | | |
| 3. Service Contracts (A) Ages 0-2 | \$237,056 | \$956 | | To reclassify OT expenses |
| | | (\$166) | \$237,846 | To reclassify speech expense |
| 3. Service Contracts (L) Community Residential | \$603 | \$1,278 | \$1,881 | To reclassify OT expenses |
| 3. Service Contracts (M) Family Support Services | \$0 | \$146,497 | \$146,497 | To reclassify OT expenses |
| Worksheet 7-F | | | | |
| 3. Service Contracts (A) Ages 0-2 | \$171,958 | \$919 | | To reclassify PT expenses |
| | | (\$198) | \$172,679 | To reclassify speech expense |
| 3. Service Contracts (C) Ages (6-21) | \$0 | \$875 | \$875 | To reclassify PT expenses |
| 3. Service Contracts (L) Community Residential | \$0 | \$90 | \$90 | To reclassify PT expense |
| 3. Service Contracts (M) Family Support Services | \$0 | \$807 | | To reclassify PT expenses |
| | | \$29,119 | \$29,926 | To reclassify PT expenses |
| Worksheet 7-G | | | | |
| 3. Service Contracts (A) Ages 0-2 | \$0 | \$140 | \$140 | To reclassify counselling expenses |
| 3. Service Contracts (C) Ages (6-21) | \$0 | \$12,091 | \$12,091 | To reclassify counselling expenses |
| 3. Service Contracts (M) Family Support Services | \$0 | \$22,153 | \$22,153 | To reclassify counselling expenses |
| Worksheet 9 | | | | |
| 1. Salaries (N) Service & Support Admin. Costs | \$1,392,651 | (\$52,361) | | To reclassify MUI Investigator salary-C Hill to WK 5, non-federal |
| | | \$32,669 | \$1,372,959 | To reclassify Support Admin Office Manager salary-D Sonner to WK 9 |
| 2. Employee Benefits (N) Service & Support Admin. Costs | \$514,157 | (\$19,331) | | To reclassify MUI Investigator benefits-C Hill to WK 5, non-federal |
| | | \$12,061 | \$506,887 | To reclassify Support Admin Office Manager benefits-D Sonner to WK 9 |
| Worksheet 10 | | | | |
| 1. Salaries (E) Facility Based Services | \$32,166 | (\$32,166) | \$0 | To reclassify adult costs to non-federal due to CBDD having no adult program/statistics |
| 2. Employee Benefits (E) Facility Based Services | \$11,876 | (\$11,876) | \$0 | To reclassify adult costs to non-federal due to CBDD having no adult program/statistics |
| 3. Service Contracts (E) Facility Based Services | \$256,754 | (\$256,754) | \$0 | To reclassify adult costs to non-federal due to CBDD having no adult program/statistics |
| 3. Service Contracts (F) Enclave | \$59,511 | (\$59,511) | \$0 | To reclassify adult costs to non-federal due to CBDD having no adult program/statistics |
| 3. Service Contracts (G) Community Employment | \$163,831 | (\$163,831) | \$0 | To reclassify adult costs to non-federal due to CBDD having no adult program/statistics |
| 4. Other Expenses (O) Non-Federal Reimbursable | \$960 | \$32,166 | | To reclassify adult costs to non-federal due to CBDD having no adult program/statistics |
| | | \$11,876 | | To reclassify adult costs to non-federal due to CBDD having no adult program/statistics |
| | | \$256,754 | | To reclassify adult costs to non-federal due to CBDD having no adult program/statistics |
| | | \$59,511 | | To reclassify adult costs to non-federal due to CBDD having no adult program/statistics |
| | | \$163,831 | \$525,098 | To reclassify adult costs to non-federal due to CBDD having no adult program/statistics |
| Reconciliation to County Auditor Worksheet | | | | |
| Expense: | | | | |
| Plus: Capital Improvement | \$2,403,813 | \$200,502 | | To correct to audited amount |
| | | \$720 | \$2,605,035 | To reclassify capital project expense |
| Plus: Leases And Rentals | \$0 | \$81,187 | \$81,187 | To reconcile capital lease costs reported on Worksheet 1 |
| Memo: 1 1/2% ODMRDD "Administrative & Oversight Fee" (Not In Total) | (\$146,802) | \$146,802 | \$0 | To record administrative and oversight fees |
| Less: Capital Costs | \$0 | (\$430,225) | | To reconcile off depreciation costs from WK 1 |
| | | \$91,563 | | To reconcile depreciation taken on assets purchased in 2009 |
| | | (\$3,029) | (\$341,691) | To reconcile depreciation for not having a salvage value |
| Less: Auditor Fee | (\$204,988) | \$204,988 | \$0 | To correct auditor and treasurer fees |
| Revenue: | | | | |
| Less: RFW Pledge | (\$86,627) | \$86,627 | \$0 | To correct RFW pledges |
| Less: Auditor and Treasurer Fees | (\$204,988) | \$204,988 | \$0 | To correct auditor and treasurer fees |
| Less: Other State Allocation pledge (Day Hab from Franklin County client transfers) | (\$21,500) | \$21,500 | \$0 | To correct Other State Allocation pledges |
| Less: 1 1/2% ODMR/DD "Administration & Oversight Fee" | (\$146,802) | \$146,802 | \$0 | To correct administrative and oversight fees |
| Total from 12/31 County Auditor's Report | \$17,236,308 | \$459,918 | \$17,696,226 | To correct county auditor's total |
| Medicaid Administration Worksheet | | | | |
| 6. Other Costs (A) Reimbursement Requested Through Calendar Year | | | | |
| 7. Capital Costs (A) Reimbursement Requested Through Calendar Year | | | | |
| 8. Indirect Costs (A) Reimbursement Requested Through Calendar Year | \$0 | \$1,911 | \$1,911 | To report ancillary costs |
| 9. Program Supervision Costs (A) Reimbursement Requested Through Calendar Year | | | | |
| 10. Building Services Costs (A) Reimbursement Requested Through Calendar Year | | | | |

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Dave Yost • Auditor of State

DELAWARE COUNTY BOARD OF DEVELOPMENT DISABILITIES

DELAWARE 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
FEBRUARY 7, 2012**