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**HENRY 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, 13<sup>th</sup> 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 Henry 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 income and expenditure transactions 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**

For the following tests, DODD requested us to report variances in square footage exceeding 10 percent.

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

We found variances exceeding 10 percent for certain cells within *Schedule B-1, Section A, Square Footage* worksheet. We reported these differences in Appendix A (2008) and Appendix B (2009).

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 three rooms.

We found no unreported rented or idle floor space. We 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.

The County Board reported the same square footage in the 2008 and 2009 cost reports. Therefore we tested the 2008 methodology, and applied the results to both years' cost reports. We found no differences.

### 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 by Month All Clients reports, the 2008 Community Employment Units report, and the Units Summary by Service Code (2009) report 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 and reported these variances in appendix A (2008). We found no variances in 2009.

2. 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.

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 County Board prepared Medicaid-eligibility lists.

We noted the summary of individuals served 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 2009 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 if the community employment units tested were not within three of the total reported units on *Schedule B-1, Section B, Attendance Statistics*.

We haphazardly selected 15 units for 2008 and 2009 from the County Board's Community Employment units report and compared the units with the service documentation to determine if the claims met the following service documentation requirements of Ohio Admin. Code § 5123:2-9-05:

- Date of service;
- Name of the recipient;
- 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 units that did not meet these documentation requirements.

6. We reviewed results of pre-fieldwork scan to determine if individuals served or units of service for dietary on worksheet 4 and professional services on worksheets 7A to 7H needed to be tested. We determined that the number of meals served for worksheet 4 and the number of individual served for worksheets 7B needed to be obtained as costs were reported in 2008 and 2009. The County Board provided these omitted statistics.

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

### **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 Attendance Report, Transportation by Age Group report and the SES Transportation Trips spreadsheet with those statistics as reported in *Schedule B-3, Quarterly Summary of Transportation Statistics* of the Cost Reports.

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

2. We compared the cost of bus tokens/cabs from the County Board's IHAC Expense Detail reports to the amount reported in Schedule B-3 of the Cost Reports.

We found differences as reported in Appendix A (2008) and Appendix B (2009). The 2009 adjustment is to reclassify transportation costs from worksheet 10 to worksheet 8.

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 2009 from the County Board's daily reporting documentation to *Schedule B-3, Quarterly Summary of Transportation Services*.

We found no differences.

4. We haphazardly selected 15 individual names from the County Board's attendance sheets for 2008 and 2009 and compared the individuals by name to the compiled listing of individuals transported to determine whether the compiled listing of individuals is complete.

We found no differences.

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

1. DODD requested us to report variances if the Board's SSA units were not within two percent of total units reported on each line of *Schedule B-4, Quarterly Summary of Units of Service – Service and Support Administration* to DODD. We compared the number of SSA units (Targeted Case Management (TCM), Other SSA Allowable, and SSA Unallowable) from the County Board's TCM Allowable/Un-Allowable Summary reports with those statistics reported in *Schedule B, Quarterly Summary of Units of Service – Service and Support Administration*.

We found no differences.

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 71 units for Other Allowable and 70 units for Unallowable SSA services across 2008 and 2009 from Henry DD TCM Allowable/Un-Allowable Summary and determined if the case note documentation described activities listed in Ohio Admin. Code § 5101:3-48-01(D), and also included the documentation required by Ohio Admin. Code § 5101:3-48-01(F).

We found variances in which the units provided to Medicaid-eligible individuals were reported as Other SSA Allowable units. Differences identified are reported on Appendix A (2008) and 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 Billing System (MBS) claims data, we identified the number of individuals and unique dates of service on which 26 or more TCM units were paid through the Medicaid program. We examined the results looking for trends and patterns indicating potential overbilling practices and reviewed 24 case notes to determine if services were provided and units were reported correctly.

We found no trend or pattern indicating potential overbilling.

4. DODD requested us to report variances greater than five percent in total SSA units by line on *Schedule B-4* from the prior year's 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 exceeded five percent of prior year's *Schedule B-4*. We obtained the County Board's explanation that it served a larger number of school age and pre-school individuals that were not Medicaid eligible which resulted in a decrease in TCM units and that the County Board experienced billing difficulties in July and August of 2008 which resulted in TCM units being reported as Other Allowable. We reported no variances in Appendix A (2008) and Appendix B (2009).

#### **Revenue Reconciliation to the County Auditor Report**

1. We compared the County Board's revenue balances reported on the *Reconciliation to County Auditor Worksheets* to the County Auditor's Revenue History Report.

We found no differences.

2. We compared the account description and amount for each revenue reconciling item on the *County Auditor Reconciliation Worksheet* to the County Board's Revenue History Report and other supporting documentation such as the county tax settlement sheets.

We found no differences.

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



4. Although the County Board paid fees to Northwest Ohio Waiver Admin Council of Government (NOWAC) there were no summary workbooks for this County Board. We reviewed results of NOWAC audit and determined that costs for Henry were reported by NOWAC as part of its cost report. We reviewed Henry County DD Revenue Received reports and traced NOWAC payments to worksheets 1 through 10.

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

### **Revenue Cost Report Testing**

1. We inquired of the County Board 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):

- Transportation Fees in the amount of \$19,718 in 2008 and \$23,480 in 2009;
- Preschool Excess Cost from local districts in the amount of \$624,363 in 2008 and \$688,721 in 2009;
- Preschool Fees from Students in the amount of \$38,251 in 2008 and \$48,900 in 2009;
- COTA Services Reimbursements in the amount of \$21,085 in 2008;
- IDEA Part B revenues in the amount of \$71,895 in 2008;
- IDEA Early Childhood Special Education in the amount of \$3,000 in 2008 and \$88 in 2009;
- Title XX revenues in the amount of \$8,537 in 2008 and \$4,506 in 2009;
- Building/Classroom Rent in the amount of \$20,566 in 2008 and \$9,560 in 2009;
- Preschool Grant in the amount of \$58,000 in 2008 and \$45,821 in 2009;
- National School Lunch Program in the amount of \$16,465 in 2008 and \$20,445 in 2009;
- Consumer Reimbursements in the amount of \$13,449 in 2008 and \$13,311 in 2009; and
- Remaining Employee Reimbursements in the amount of \$3,322 in 2008.

### **Paid Claims Testing**

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

- 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 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 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.

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 Henry County Auditor Hope School Expenses 2008 04-07-11 Appropriation History and Henry County Auditor Hope School Expenses 2009 04-07-11 reports.

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

2. We also compared the account description and amount for each reconciling item on the *County Auditor Reconciliation Worksheet* to the IHAC Expense Detail 1/01/2008 to 12/31/2008 and 2009 Expense Detail reports and other supporting documentation such as county tax settlement sheets

We found no differences.

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 1 through 10 to the County Board's IHAC Expense Detail 1/01/2008 to 12/31/2008 and 2009 Expense Detail reports

We found no differences.

5. We scanned the County Board's IHAC Expense Detail 1/01/2008 to 12/31/2008 and 2009 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
- Centers for Medicare and Medicaid Services Publication 15-1.

We noted the following inconsistency between the County Board's capitalization policies and the guidelines listed above: The Board's capital asset policy did not address a capital asset threshold. Per cost report instructions, assets with a cost of the lesser of the capitalization level established by the government unit or \$5,000 may be expensed in the year of acquisition.

2. We scanned the County Board's IHAC Expense Detail Report: 1/01/2008 to 12/31/2008 and 2009 Expense Detail report 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 Depreciation Schedule for 2008 and 2009.

We found no unrecorded purchases meeting the capitalization criteria in 2008. We reported differences for purchases that were not properly capitalized in Appendix B (2009).

3. We scanned the County Board's Depreciation Schedule 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 errors for 2008 depreciation. We reported differences for depreciation taken on assets during the period of acquisition in Appendix B (2009).

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

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

5. We compared the County Board's audited 2007 Depreciation Schedule to the County Board's 2008 and 2009 Depreciation Schedules for changes in the depreciation amounts for assets which were not in compliance with the Cost Report Guides.

We found no differences.

6. We haphazardly selected five assets from the County Board's Depreciation Schedule for 2008 and 2009 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 AHA Asset Guide. We also recomputed the first year's depreciation for these assets, based on their cost, acquisition date and period of useful life to determine compliance with the Cost Report Guides and AHA Asset Guide.

We found difference as reported in 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.

This procedure was not performed as the Board did not dispose of any assets during the audit period.

### **Payroll Testing**

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

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 salaries and benefits reports.

The variance was less than two percent for 2008. In 2009, the variance was less than 2 percent for salaries and greater than 2 percent for benefits. Because the variance was greater than two percent, we obtained the County Board's explanation and scanned the County Board's IHAC Expense Detail 1/01/2008 to 12/31/2008 and 2009 Expense Detail reports. The variance was due to misclassified life insurance expenditures. See Appendix A (2008) and Appendix B (2009).

2. We selected 29 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.

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

3. We scanned the County Board's salaries and benefits reports for 2008 and 2009 and compared classification of employees to entries on worksheets 2 through 10 to determine if salary and benefit costs were reported in accordance with the Cost Report Guides.

We found no differences for 2008. We found differences as reported in 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.

Variances in salary and benefit costs exceeded two percent of expectation on worksheets 2, 2A, 3, 4, 5, 6, 7B, 8, 9, and 10. We obtained the County Board's explanation that it had changed insurance plans during this period; had one month in which the County Board did not pay insurance; had added additional staff to the Medicaid Administrative Claiming program; and experienced changes in staffing hours in select programs. We reported no variances in Appendix A and Appendix B.

### **Non-Payroll Disbursement Testing**

1. We haphazardly selected 40 disbursements from 2008 and 2009 from the County Board's General ledger and determined if supporting documentation was maintained as required by 2 CFR 225 (OMB Circular A-87, Appendix A, (C)(1)(j)) and properly classified according to the Cost Report Guides.

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

### **Medicaid Administrative Claiming**

1. DODD asked us to report differences between Medicaid Administrative Claiming (MAC) salary and benefits versus the County Board's payroll records exceeding one percent. DODD asked us to report differences between the MAC salary and benefits and salaries and benefits reported on Worksheet 6, Medicaid Administration Worksheet.

We compared the salaries and benefits on the Medicaid Administrative Claiming (MAC) Costs by Code report to the County Board's payroll records and to worksheet 6, columns (I) and (O) for both years. We found no differences 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 no differences.

3. We compared Ancillary Costs on the Rollup report for ODJFS to Lines 6-10 of the MAC Reconciliation worksheet.

We reported Ancillary Costs 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 Henry County Board of Developmental Disabilities and is not intended to be, and should not be used by anyone other than these specified parties.

Sincerely,



**Dave Yost**  
Auditor of State

December 20, 2011

cc: Melinda Slusser, Superintendent, Henry County Board of Developmental Disabilities  
Cheryl Smith, Business Manager, Henry County Board of Developmental Disabilities  
Char Zgela, Board President, Henry County Board of Developmental Disabilities

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
<b>Schedule B-1, Section A</b>				
4. Nursing Services (B) Adult	-	198	198	
6. Psychology (C) Child	-	512	512	
11. 0-2 Age Children (C) Child	-	2,910	2,910	To correct for unreported square footage
12. 3-5 Age Children (C) Child	-	11,586	11,586	
21. Service And Support Admin (D) General	338	594	932	
<b>Schedule B-1, Section B</b>				
1. Total Individuals Served By Program (C) Supported Emp. -Community Employment	-	81	81	To report number of individuals served
4. 15 Minute Units (C) Supported Emp. -Community Employment	-	16,446	16,446	To report estimated 15-minute units
<b>Schedule B-3</b>				
7. Supported Emp. -Comm Emp. (G) One Way Trips- Fourth Quarter	-	9,560	9,560	To correct transportation units
<b>Schedule B-4</b>				
1. TCM Units (D) 4th Quarter	4,431	25	4,456	To adjust Medicaid-eligible units
2. Other SSA Allowable Units (D) 4th Quarter	2,208	(25)	2,183	
<b>Worksheet 1</b>				
2. Land Improvements (A) Ages 0-2	\$ 111	\$ 6	\$ 117	
2. Land Improvements (B) Ages 3-5	\$ 917	\$ (7)	\$ 910	
2. Land Improvements (U) Transportation	\$ 7	\$ 5	\$ 12	
2. Land Improvements (W) Program Supervision	\$ 109	\$ (4)	\$ 105	
3. Buildings/Improve (A) Ages 0-2	\$ 8,009	\$ 442	\$ 8,451	
3. Buildings/Improve (B) Ages 3-5	\$ 66,082	\$ (168)	\$ 65,914	To correct depreciation
3. Buildings/Improve (N) Service & Support Admin	\$ 1,635	\$ 55	\$ 1,690	
3. Buildings/Improve (U) Transportation	\$ 528	\$ 317	\$ 845	
3. Buildings/Improve (W) Program Supervision	\$ 7,866	\$ (260)	\$ 7,606	
5. Movable Equipment (A) Ages 0-2	\$ 2,090	\$ 49	\$ 2,139	
5. Movable Equipment (B) Ages 3-5	\$ 19,865	\$ 498	\$ 20,363	
<b>Worksheet 2</b>				
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 67,950	\$ 11,390	\$ 79,340	To reclassify life insurance expenses
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 401	\$ 401	To reclassify fundraising expenses
		\$ 918	\$ 918	To reclassify public relations expenses
		\$ 9,392	\$ 10,711	To reclassify fundraising expenses
4. Other Expenses (X) Gen Expense All Prgm.	\$ 138,268	\$ (11,390)	\$ 126,878	To reclassify life insurance expenses
		\$ (500)	\$ 126,378	To reclassify fees paid to COG
		\$ (280)	\$ 126,098	To reclassify fees paid to COG
		\$ (23,462)	\$ 102,636	To reclassify DODD administrative fee
		\$ (401)	\$ 102,235	To reclassify fundraising expenses
		\$ (918)	\$ 101,317	To reclassify public relations expenses
		\$ (207)	\$ 101,110	To reclassify nursing expenses
10. Unallowable Fees (O) Non-Federal Reimbursable	\$ 89,287	\$ 23,462	\$ 112,749	To reclassify DODD administrative fee
<b>Worksheet 2A</b>				
1. Salaries (D) Unasgn Children Program	\$ 132,156	\$ (25,290)	\$ 106,866	To reclassify transportation salaries
2. Employee Benefits (D) Unasgn Children Program	\$ 70,027	\$ (17,242)	\$ 52,785	To reclassify transportation benefits
<b>Worksheet 4</b>				
14. No. of Individual Meals Served (B) Ages (3-5)	-	8,458	8,458	To record the number of meals served
14. No. of Individual Meals Served (K) Co. Board Operated ICF/MR	-	3,720	3,720	
<b>Worksheet 5</b>				
1. Salaries (L) Community Residential	\$ -	\$ 31,659	\$ 31,659	To reclassify community residential salaries
2. Employee Benefits (L) Community Residential	\$ -	\$ 6,099	\$ 6,099	To reclassify community residential benefits
3. Service Contracts (K) Co. Board Operated ICF/MR	\$ 241,964	\$ (92,189)	\$ 149,775	To reclassify adult program expenses
3. Service Contracts (L) Community Residential	\$ 189,652	\$ (600)	\$ 189,052	To reclassify transportation expenses
		\$ 2,938	\$ 191,990	To reclassify Special Olympics expenses
4. Other Expenses (B) Ages (3-5)	\$ 21,964	\$ (9,392)	\$ 12,572	To reclassify fundraising expenses
4. Other Expenses (L) Community Residential	\$ 9,722	\$ 1,238	\$ 10,960	To reclassify Special Olympics expenses
<b>Worksheet 7-(B)</b>				
3. Service Contracts (E) Facility Based Services	\$ 1,528	\$ (1,528)	\$ -	To reclassify fees paid to COG
4. Other Expenses (X) Gen Expense All Prgm.	\$ -	\$ 207	\$ 207	To reclassify nursing expenses
13. No. of Individual Served (A) Ages 0-2	-	38	38	
13. No. of Individual Served (B) Ages 3-5	-	221	221	To record the number of individuals served
13. No. of Individual Served (E) Facility Based Services	-	21	21	
<b>Worksheet 8</b>				
1. Salaries (D) Unasgn Children Program	\$ 114,544	\$ 25,290	\$ 139,834	To reclassify transportation salaries
2. Employee Benefits (D) Unasgn Children Program	\$ 75,177	\$ 17,242	\$ 92,419	To reclassify transportation benefits
3. Service Contracts (E) Facility Based Services	\$ 182,704	\$ 600	\$ 183,304	To reclassify transportation expenses

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
<b>Worksheet 9</b>				
3. Service Contracts (N) Service & Support Admin. Costs	\$ 14,300	\$ (14,000)	\$ 300	To reclassify fees paid to COG
<b>Worksheet 10</b>				
1. Salaries (E) Facility Based Services	\$ 166,801	\$ (31,659)	\$ 135,142	To reclassify community residential salaries
2. Employee Benefits (E) Facility Based Services	\$ 72,796	\$ (6,099)	\$ 66,697	To reclassify community residential benefits
3. Service Contracts (E) Facility Based Services	\$ 187,182	\$ (2,938)	\$ -	To reclassify special Olympics expense
		\$ 92,189		To reclassify adult program expenses
		\$ (189)	\$ 276,244	To reclassify Special Olympics expenses
4. Other Expenses (E) Facility Based Services	\$ 15,413	\$ (1,238)	\$ 14,175	To reclassify Special Olympics expenses
<b>Reconciliation to County Auditor Worksheet</b>				
<b>Expense:</b>				
Plus: Transfers Out-General	\$ -	\$ 260,000	\$ 260,000	To record transfers
Plus: Fees Paid To COG, Or Payments And Transfers made To COG	\$ -	\$ 16,308	\$ 16,308	To reclassify fees paid to COG
Less: Capital Costs	\$ (143,673)	\$ (933)	\$ (144,606)	To reconcile depreciation
Total from 12/31 County Auditor's Report	\$ 6,215,843	\$ 260,000	\$ 6,475,843	To correct county auditor's total
<b>Medicaid Administration Worksheet</b>				
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				
9. Program Supervision Costs (A) Reimbursement Requested Through Calendar Year	\$ -	\$ 10,573	\$ 10,573	To report ancillary costs
10. Building Services Costs (A) Reimbursement Requested Through Calendar Year				

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
<b>Schedule B-1, Section A</b>				
4. Nursing Services (B) Adult	-	198	198	
6. Psychology (C) Child	-	512	512	
11. 0-2 Age Children (C) Child	-	2,910	2,910	
12. 3-5 Age Children (C) Child	-	11,586	11,586	To correct for unreported square footage
21. Service And Support Admin (D) General	333	594	927	
25. Non-Reimbursable (C) Child	-	6,539	6,539	
<b>Schedule B-3</b>				
1. Children 0-2 (D) Cost of Bus, Token, Cabs- Second Quarter	\$ -	\$ 1,560	\$ 1,560	To include cost transport 0-2
7. Supported Emp. -Comm Emp. (G) One Way Trips- Fourth Quarter	-	7,195	7,195	To correct transportation units
<b>Schedule B-4</b>				
1. TCM Units (D) 4th Quarter	5,684	2	5,686	
2. Other SSA Allowable Units (D) 4th Quarter	1,831	(2)	1,829	To adjust Medicaid-eligible units
<b>Worksheet 1</b>				
3. Buildings/Improve (A) Ages 0-2	\$ 8,521	\$ (70)	\$ 8,451	
3. Buildings/Improve (B) Ages 3-5	\$ 70,303	\$ (4,389)	\$ 65,914	
3. Buildings/Improve (N) Service & Support Admin	\$ 1,739	\$ (49)	\$ 1,690	
3. Buildings/Improve (U) Transportation	\$ 562	\$ 283	\$ 845	
3. Buildings/Improve (W) Program Supervision	\$ 8,368	\$ (762)	\$ 7,606	To correct depreciation
3. Buildings/Improve (X) Gen Expense All Prgm.	\$ 32,067	\$ (1,182)	\$ 30,885	
5. Movable Equipment (A) Ages 0-2	\$ 1,967	\$ 72	\$ 2,039	
5. Movable Equipment (B) Ages 3-5	\$ 19,888	\$ 475	\$ 20,363	
<b>Worksheet 2</b>				
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 56,647	\$ 10,033	\$ 66,680	To reclassify life insurance expenses
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 35		To reclassify staff plaque expense
		\$ 1,731		To reclassify fundraising expenses
		\$ 1,971		To reclassify public relations expenses
		\$ 161		To reclassify stolen fuel expenses
		\$ 160	\$ 4,058	To reclassify refund of receipt
4. Other Expenses (X) Gen Expense All Prgm.	\$ 142,738	\$ (35)		To reclassify staff plaque expense
		\$ (10,033)		To reclassify life insurance expenses
		\$ (1,500)		To reclassify fees paid to COG
		\$ (50)		To reclassify fees paid to COG
		\$ (33)		To reclassify nursing expenses
		\$ (648)		To reclassify psychology services expenses
		\$ (1,731)		To reclassify fundraising expenses
		\$ (1,971)		To reclassify public relations expenses
		\$ (20,955)	\$ 105,782	To reclassify capital asset expenses
<b>Worksheet 2A</b>				
4. Other Expenses (N) Service & Support Admin	\$ 631	\$ (100)	\$ 531	To reclassify fees paid to COG
<b>Worksheet 4</b>				
4. Other Expenses (B) Ages 3-5	\$ 29,956	\$ (1,538)	\$ 28,418	To reclassify school library expenses
<b>Worksheet 5</b>				
3. Service Contracts (L) Community Residential	\$ 164,418	\$ 2,710	\$ 167,128	To reclassify summer youth program expenses
4. Other Expenses (B) Ages (3-5)	\$ 43,576	\$ 1,538		To reclassify school library expenses
		\$ (1,560)		To reclassify pre-school transportation expense
		\$ (160)	\$ 43,394	To reclassify refund of receipt
4. Other Expenses (K) Co. Board Operated ICF/MR	\$ 102,446	\$ (120)	\$ 102,326	To reclassify fees paid to COG
4. Other Expenses (L) Community Residential	\$ 20,534	\$ (161)	\$ 20,373	To reclassify stolen fuel expenses
<b>Worksheet 7-(B)</b>				
4. Other Expenses (X) Gen Expense All Prgm.	\$ -	\$ 33	\$ 33	To reclassify nursing expenses
13. No. of Individual Served (E) Facility Based Services	-	22	22	To record the number of individuals served
<b>Worksheet 7-(C)</b>				
3. Service Contracts (L) Community Residential	\$ 450	\$ (450)	\$ -	To reclassify physical therapy expenses.
<b>Worksheet 7-(D)</b>				
4. Other Expenses (X) Gen Expense All Prgm.	\$ -	\$ 648	\$ 648	To reclassify psychology services expenses
<b>Worksheet 7-(F)</b>				
3. Service Contracts (L) Community Residential	\$ -	\$ 450	\$ 450	To reclassify physical therapy expenses.



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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
<b>Worksheet 8</b>				
1. Salaries (G) Community Employment	\$ 1,674	\$ (1,200)	\$ 474	To reclassify settlement payment
1. Salaries (O) Non-Federal Reimbursable	\$ -	\$ 1,200	\$ 1,200	To reclassify settlement payment
3. Service Contracts (E) Facility Based Services	\$ 166,950	\$ 590	\$ 167,540	To reclassify transportation expenses
4. Other Expenses (B) Ages (3-5)	\$ -	\$ 1,560	\$ 1,560	To reclassify pre-school transportation expense
<b>Worksheet 9</b>				
3. Service Contracts (N) Service & Support Admin. Costs	\$ 14,865	\$ (14,565)	\$ 300	To reclassify fees paid to COG
4. Other Expenses (N) Service & Support Admin. Costs	\$ 16,974	\$ (430)	\$ 16,544	To reclassify fees paid to COG
<b>Worksheet 10</b>				
3. Service Contracts (E) Facility Based Services	\$ 278,681	\$ (590)		To reclassify transportation expenses
		\$ (2,710)	\$ 275,381	To reclassify summer youth program expenses
4. Other Expenses (E) Facility Based Services	\$ 17,240	\$ (160)	\$ 17,080	To reclassify fees paid to COG
<b>Reconciliation to County Auditor Worksheet</b>				
<b>Expense:</b>				
Plus: Purchases Greater Than \$5,000	\$ 102,681	\$ 20,955	\$ 123,636	To reclassify capital asset expenses
Plus: Fees Paid To COG, Or Payments And Transfers made To COG	\$ -	\$ 16,925	\$ 16,925	To reclassify fees paid to COG
Less: Capital Costs	\$ (149,213)	\$ 5,622	\$ (143,591)	To reconcile depreciation
<b>Medicaid Administration Worksheet</b>				
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				
9. Program Supervision Costs (A) Reimbursement Requested Through Calendar Year	\$ -	\$ 8,347	\$ 8,347	To report ancillary costs
10. Building Services Costs (A) Reimbursement Requested Through Calendar Year				

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# Dave Yost • Auditor of State

**HENRY COUNTY BOARD OF DEVELOPMENTAL DISABILITIES**

**HENRY 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  
JANUARY 3, 2012**