



Dave Yost • Auditor of State

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

Statistics – Square Footage

1. DODD requested us to report variances if the County Board's square footage for three rooms varied by more than ten percent of the square footage reported in the summary which rolls up to *Schedule B-1, Section A, Square Footage* of the Cost Reports.

We measured three rooms and compared the square footage to the County Board's square footage summary. We also toured the facilities to identify how space was used by County Board programs and to identify new, closed or empty buildings along with rented or idle floor space.

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

2. DODD requested us to report variances if the County Board's square footage for one floor plan varied by more than 10 percent of the square footage reported in the summary which rolls up to *Schedule B-1, Section A, Square Footage* of the Cost Reports.

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

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

3. DODD requested us to report variances if the County Board's square footage summary varied by more than ten percent when comparing the County Board's summary to the Cost Report for any cell within *Schedule B-1, Section A, Square Footage* worksheet.

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

We found variances exceeding 10 percent when comparing the County Board's summary to the Cost Report for certain cells within *Schedule B-1, Section A, Square Footage* worksheet. We reported these variances in Appendix A (2008) and Appendix B (2009).

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 no changes in usage of square footage between 2008 and 2009. Therefore we tested the 2008 methodology, and applied the results to both years' cost reports. We found no inconsistencies between the County Board's methodology and the Cost Report Guide.

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 Adult Day Support reports for the number of individuals served, days of attendance, and 15 minute units with similar information reported for Day Habilitation/Adult Day Services/Vocational Habilitation, 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 reported variances exceeding 10 percent in Appendix A (2008) and Appendix B (2009).

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

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

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's contracts with private providers.

We noted the summary of individuals served included only non-Medicaid-eligible individuals as the County Board purchases adult services for only non-Medicaid eligible individuals from private providers.

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 one month from the County Board's provider invoice for 2008 and one month for 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 B, Attendance Statistics* of the Cost Reports

We found no differences.

5. DODD requested us to report variances to *Schedule B-1, Section B, Attendance Statistics* if more than three of the 15 minute community employment units tested were not calculated in accordance with the Cost Report Guide.

We were unable to test units as the County Board does not maintain reports showing units. The report provided by the County Board showed total hours per individual. We haphazardly selected one individual for 2008 and one individual for 2009 from the County Board's compilation of total hours and compared the hours listed to the hours reported on the provider invoices.

We found no differences.

Statistics – Transportation

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

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

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

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

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

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

The County Board did not provide reports showing trips by individual. We traced the number of trips for two bus drivers for 2008 and two bus drivers for 2009 from the County Board's daily reporting documentation to *Schedule B-3, Quarterly Summary of Transportation Services*.

We found no differences exceeding 10 percent.

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

We found no differences.

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

We compared the number of SSA units (Targeted Case Management (TCM), Other SSA Allowable, and SSA Unallowable) from the County Board's TCM Units by Staff by Month – Ross County report for 2008 and Receivable Billing Reimbursable Detail and Receivable Billing Reimbursable Summary 2009 TCM Unallowable reports for 2009 with those statistics reported in *Schedule B, Quarterly Summary of Units of Service – Service and Support Administration*. We also footed the County Board's reports for accuracy.

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

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

We haphazardly selected two samples of 70 units for Other Allowable and Unallowable SSA services across 2008 and 2009 from TCM Units by Staff by Month for 2008 and Receivable Billing Reimbursable Detail by Consumer, Service, and Date for 2009 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 exceeded ten percent of our sample and we reported the differences in 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 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 and reviewed two case notes to determine if services were provided and units were reported correctly.

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 audited cost report.

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

The reported units decreased by more than five percent from the prior year's *Schedule B-4* and we obtained the County Board's explanation that SSA staff assisted individuals in applying for Medicaid and removed consumers from caseloads after verifying that services were no longer requested. In addition, SSA staff received additional training on allowable activities, and non-client specific units were reported as SSA units in 2007. No unrecorded units were identified.

Revenue Reconciliation to the County Auditor Report

1. We compared the receipt totals from the Ross County Auditor's summarized revenue report for 12/31/2008 and 12/31/2009 for the Operating, Residential Services, and Pioneer School Construction funds to the County Auditor's report totals reported on the *Reconciliation to County Auditor Worksheets*.

We found differences for 2008 as reported in Appendix A (2008). We found no differences for 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 State Account Revenue Detailed reports and other supporting documentation such as Medicaid payments reports.

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 these funds.

Total county board receipts from were within 1/4 percent of the county auditor yearly receipt totals reported for these funds for 2008. The total county board receipts were not within 1/4 percent of the county auditor's yearly receipt totals reported for these funds for 2009. Receipts in the County auditor's reports were less than the County Board's receipts by \$189,139. This was due to difference in reconciling items (see Step 2).

4. We compared revenue entries on *Schedule C Income Report* to the Southern Ohio Council of Government (COG) prepared Ross County Board Summary Workbook

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

Revenue Cost Report Testing

1. We reviewed the County Board's State Account Code Detailed 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):

- IDEA Part B revenues in the amount of \$61,535 in 2008 and \$50,962 in 2009;
- Preschool Disability Grant in the amount of \$12,411 in 2008 and \$9,597 in 2009;
- Indicator Grant revenues in the amount of \$98 in 2009;
- Title XX revenues in the amount of \$55,960 in 2008 and \$41,784 in 2009;
- Motor Vehicle Fuel Tax Refund in the amount of \$2,277 in 2008 and \$2,112 in 2009;
- Reimbursements from Department of Health for DEA/EI in the amount of \$19,200 in 2008 and \$21,000 in 2009;
- Transportation, payroll and excess cost reimbursements in the amount of \$115,789 in 2008 and \$208,644 in 2009; and
- Miscellaneous refunds/reimbursements in the amount of \$9,632 in 2008 and 645 in 2009.

Paid Claims Testing

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

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

We found an instance of documentation non-compliance in 2009. We determined the County Board was over reimbursed for one unit of Non-Medical Transportation – Per Trip – Eligible Vehicle (FTB) service totaling \$13.76 in which the County Board could not provide documentation for the unit of service.

Recoverable Finding - 2009

Finding \$13.76

Service Code	Units	Review Result	FFP ¹ Amount	eFMAP ² Amount	Total Finding
FTB	1	Lack of supporting documentation for the unit of service.	\$11.88	\$1.88	\$13.76
		TOTAL			\$13.76

¹ Federal Financial Participation Amount (FFP)

² Enhanced Federal Medical Assistance Percentage (eFMAP)

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

We compared the number of reimbursed TCM units and Community Employment units from the MBS Summary by Service Code report, to the 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 County Auditor's from the Ross County Auditor's summarized expense report for 12/31/2008 and 12/31/2009 for the Operating, Residential Services, and Pioneer School Construction funds.

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 State Expenses Detailed reports and other supporting documentation such as County Auditor Expenditure report.

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 1 through 10 to the County Board's State Expenses Detailed reports and the COG prepared Ross County Board Summary Workbook.

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

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

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

Property, Depreciation, and Asset Verification Testing

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

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

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

2. We scanned the County Board's State Expenses Detailed 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 Asset Depreciation record.

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

3. We scanned the County Board's Asset Depreciation Record 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 difference as reported in Appendix A (2008). We found no differences for 2009.

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

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

5. We compared the County Board's audited 2007 Asset Depreciation Record to the County Board's 2008 and 2009 Asset Depreciation Records 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 Asset Depreciation Records and traced these assets to their physical location.

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

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

We found no differences.

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

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 these 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 expenditure reports. The variance was less than two percent for 2008. Because the variance was greater than two percent for 2009 we scanned the County Board's State Expenses Detailed reports to identify misclassified costs. The variance was due to misclassified workers compensation premiums. We reported differences in Appendix B (2009).

2. We selected 32 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 in Appendix A (2008) and Appendix B (2009).

3. We scanned the County Board's Payroll Totals by Job Description by Date Span 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 listed 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.

Variances in salary and benefit costs exceeded two percent of expectation on worksheets 2, 2A, 3, 4, 5, 7-B, 7-C, 7-E, 8, 9 and 10. We obtained the County Board's explanation that variances were due to changes in the Medicaid Administrative Claiming program, the use of part-time employees, overtime, bus routes, and workers compensation adjustments. 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 State Expenses Detailed report 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 in 2008. We found a difference as reported in Appendix B (2009).

Medicaid Administrative Claiming (MAC)

1. We compared the salary and benefits entered on the Individual MAC Costs by Code Report to the County Board's Payroll Totals by Job Description by Date Span and State Expenses Detailed reports. 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 if the MAC salary and benefit expenses exceeded the payroll records by one percent.

We found that payroll records were greater than MAC salary and benefit expenses for all participants.

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

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

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

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

Sincerely,

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

February 16, 2012

cc: Rick Marriott, Superintendent, Ross County Board of Developmental Disabilities
David A. Voskuhl, Business Manager, Ross County Board of Developmental Disabilities
Peggy Misita, Board Chairperson, Ross County Board of Developmental Disabilities

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Schedule A				
19. Room and Board/Cost to Live (L) Community Residential	\$ -	\$ 49,656	\$ 49,656	To reclassify room and board expenses
Schedule B-1, Section A				
1. Building Services (C) Child	-	1,179	1,179	
2. Dietary Services (C) Child	759	117	876	
4. Nursing Services (C) Child	720	237	957	
5. Speech/Audiology (C) Child	787	(100)	687	
7. Occupational Therapy (C) Child	771	(173)	598	
8. Physical Therapy (C) Child	771	(173)	598	
11. 0-2 Age Children (C) Child	512	(512)	-	To correct square footage
12. 3-5 Age Children (C) Child	2,240	(1,916)	324	
13. 6-21 Age Children (C) Child	7,921	4,080	12,001	
22. Program Supervision (C) Child	-	363	363	
23. Administration (D) General	956	461	1,417	
25. Non-Reimbursable (B) Adult	-	18,216	18,216	
25. Non-Reimbursable (C) Child	371	317	688	
25. Non-Reimbursable (D) General	3,000	(3,000)	-	
Schedule B-1, Section B				
1. Total Individuals Served By Program (A) Facility Based Services	121	(52)	69	To correct individuals served
1. Total Individuals Served By Program (B) Supported Emp. -Enclave	31	(11)	20	To correct individuals served
1. Total Individuals Served By Program (C) Supported Emp. -Community Employment	18	(6)	12	To correct individuals served
2. Days Of Attendance (A) Facility Based Services	8,150	2,231	10,381	To correct days of attendance
3. Typical Hours Of Service (B) Supported Emp. -Enclave	7	(2)	5	To correct typical hours of service
4. 15 Minute Units (C) Supported Emp. -Community Employment	-	6,696	6,696	To correct 15 minute units
Schedule B-3				
5. Facility Based Services (G) One Way Trips- Fourth Quarter	15,209	(9,970)	5,239	To correct one way trips
5. Facility Based Services (H) Cost of Bus, Tokens, Cabs- Fourth Quarter	\$ -	\$ 2,445	\$ 2,445	To record bus tokens and family reimbursements
6. Supported Emp. -Enclave (G) One Way Trips- Fourth Quarter	-	2,766	2,766	To correct one way trips
7. Supported Emp. -Comm Emp. (G) One Way Trips- Fourth Quarter	-	7,197	7,197	To correct one way trips
Schedule B-4				
1. TCM Units (D) 4th Quarter	7,371	(806)	2	
1. TCM Units (E) COG Activity	-	1,313	1,313	
2. Other SSA Allowable Units (D) 4th Quarter	293	(6)	287	
5. SSA Unallowable Units (A) 1st Quarter	2,736	(2,736)	-	To correct SSA units
5. SSA Unallowable Units (B) 2nd Quarter	2,539	(2,539)	-	
5. SSA Unallowable Units (C) 3rd Quarter	2,688	(2,688)	-	
5. SSA Unallowable Units (D) 4th Quarter	2,211	(1,143)	1,068	
5. SSA Unallowable Units (E) COG Activity	-	9	9	
Schedule C				
I. County				
(B) Interest- COG Revenue	\$ -	\$ 580	\$ 580	To match audited COG totals
V. Other Revenues				
(I) Other (Detail On Separate Sheet)- COG Revenue				
25. I/O Waiver Allocation Refund	\$ -	\$ 19,022	\$ 19,022	To match audited COG totals
Worksheet 1				
6. Capital Leases (N) Service & Support Admin	\$ 34,005	\$ (34,005)	\$ -	To remove operating lease payments
8. COG Expenses (N) Service & Support Admin	\$ 451	\$ (373)	\$ 78	To match audited COG totals
8. COG Expenses (O) Non-Federal Reimbursable	\$ 2,303	\$ (2,303)	\$ -	To match audited COG totals
Worksheet 2				
1. Salaries (X) Gen Expense All Prgm.	\$ 433,859	\$ (3,932)		To reclassify MAC salaries
		\$ (12,409)		To reclassify MAC salaries
		\$ 19,368	\$ 436,886	To reclassify MUI Coordinator salary
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 172,361	\$ 8,546		To reclassify workers compensation expense
		\$ 1,612		To reclassify workers compensation expense
		\$ 9,477		To reclassify MUI Coordinator benefits
		\$ 26		To reclassify workers compensation expense
		\$ 3,617		To allocate OPERS
		\$ (23,084)	\$ 172,555	To allocate OPERS
3. Service Contracts (X) Gen Expense All Prgm.	\$ 93,652	\$ (4,279)		To reclassify contingent billing fees
		\$ (30)	\$ 89,343	To reclassify awards luncheon expense
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 30		To reclassify awards luncheon expense
		\$ 17,844	\$ 17,874	To reclassify non-federal reimbursable expenses
4. Other Expenses (X) Gen Expense All Prgm.	\$ 59,254	\$ (1,080)		To reclassify county auditor/treasurer fees
		\$ (17,844)		To reclassify non-federal reimbursable expenses
		\$ (8,546)		To reclassify workers compensation expense
		\$ 15	\$ 31,799	To agree reported amount to financial records
5. COG Expense (N) Service & Support Admin	\$ 12,587	\$ (8,898)	\$ 3,689	To match audited COG totals
5. COG Expense (O) Non-Federal Reimbursable	\$ 64,221	\$ (64,221)	\$ -	To match audited COG totals
10. Unallowable Fees (O) Non-Federal Reimbursable	\$ -	\$ 6,617		To record DODD administrative and oversight fees
		\$ 109,106		To reclassify county auditor/treasurer fees
		\$ 56,822		To reclassify DODD administrative and oversight fees
		\$ 4,279		To reclassify contingent billing fees
		\$ 1,080		To reclassify county auditor/treasurer fees
		\$ 2,740		To reclassify contingent billing fees
		\$ 75	\$ 180,719	To reclassify contingent billing fees

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 2A				
1. Salaries (B) Ages 3-5	\$ 6,621	\$ (6,621)	\$ -	To reclassify instructor salary
1. Salaries (L) Community Residential	\$ 53,884	\$ (4,669)	\$ -	To reclassify MAC salaries
		\$ (26,066)	\$ 23,149	To reclassify MAC salaries
2. Employee Benefits (B) Ages 3-5	\$ 2,278	\$ (2,278)	\$ -	To reclassify instructor benefits
2. Employee Benefits (C) Ages 6-21	\$ 1,246	\$ 23	\$ 1,269	To allocate OPERS
2. Employee Benefits (D) Unasgn Children Program	\$ 193	\$ 4	\$ 197	To allocate OPERS
2. Employee Benefits (H) Unasgn Adult Program	\$ 29,005	\$ 546	\$ 29,551	To allocate OPERS
2. Employee Benefits (L) Community Residential	\$ 26,965	\$ 2,938	\$ -	To reclassify workers compensation expense
		\$ 563	\$ 30,466	To allocate OPERS
2. Employee Benefits (N) Service & Support Admin	\$ 2,586	\$ 49	\$ 2,635	To allocate OPERS
4. Other Expenses (L) Community Residential	\$ 3,865	\$ (2,938)	\$ 927	To reclassify workers compensation expense
5. COG Expenses (N) Service & Support Admin	\$ 1,570	\$ (1,446)	\$ 124	To match audited COG totals
5. COG Expenses (O) Non-Federal Reimbursable	\$ 8,011	\$ (8,011)	\$ -	To match audited COG totals
Worksheet 3				
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 29,513	\$ 1,675	\$ -	To reclassify workers compensation expense
		\$ 587	\$ 31,775	To allocate OPERS
4. Other Expenses (X) Gen Expense All Prgm.	\$ 93,869	\$ (1,675)	\$ -	To reclassify workers compensation expense
		\$ 2,189	\$ -	To reclassify building service expense
		\$ 3,770	\$ 98,153	To reclassify building service expense
5. COG Expenses (N) Service & Support Admin	\$ 46	\$ (19)	\$ 27	To match audited COG totals
5. COG Expenses (O) Non-Federal Reimbursable	\$ 233	\$ (233)	\$ -	To match audited COG totals
Worksheet 4				
2. Employee Benefits (D) Unasgn Children Program	\$ 1,641	\$ 430	\$ -	To reclassify workers compensation expense
		\$ 39	\$ 2,110	To allocate OPERS
3. Service Contracts (D) Unasgn Children Program	\$ 5,579	\$ 1,495	\$ -	To reclassify dietary expense
		\$ 1,451	\$ 8,525	To reclassify dietary expense
4. Other Expenses (D) Unasgn Children Program	\$ 430	\$ (430)	\$ 0	To reclassify workers compensation expense
Worksheet 5				
1. Salaries (C) Ages 6-21	\$ 546,664	\$ 6,621	\$ 553,285	To reclassify instructor salary
1. Salaries (D) Unasgn Children Program	\$ 202,646	\$ (19,368)	\$ 183,278	To reclassify MUI coordinator salary
2. Employee Benefits (A) Ages (0-2)	\$ 47,690	\$ 898	\$ 48,588	To allocate OPERS
2. Employee Benefits (B) Ages (3-5)	\$ 63,591	\$ 659	\$ -	To reclassify workers compensation expense
		\$ 1,210	\$ 65,460	To allocate OPERS
2. Employee Benefits (C) Ages (6-21)	\$ 228,975	\$ 22,497	\$ -	To reclassify workers compensation expense
		\$ 2,278	\$ -	To reclassify instructor benefits
		\$ 4,779	\$ 258,529	To allocate OPERS
2. Employee Benefits (D) Unasgn Children Program	\$ 76,878	\$ (9,477)	\$ -	To reclassify MUI coordinator benefits
		\$ 1,269	\$ 68,670	To allocate OPERS
2. Employee Benefits (L) Community Residential	\$ 55,000	\$ (55,000)	\$ -	To reclassify a transfer
3. Service Contracts (C) Ages 6-21	\$ 5,314	\$ (1,451)	\$ 3,863	To reclassify dietary expense
3. Service Contracts (D) Unasgn Children Program	\$ 161,339	\$ (2,740)	\$ -	To reclassify contingent billing fees
		\$ (1,495)	\$ -	To reclassify dietary expense
		\$ (139,796)	\$ 17,308	To reclassify COG expenses
3. Service Contracts (O) Non-Federal Reimbursable	\$ 114,619	\$ (114,619)	\$ -	To correct a classification error
4. Other Expenses (B) Ages (3-5)	\$ 5,226	\$ (659)	\$ 4,567	To reclassify workers compensation expense
4. Other Expenses (C) Ages (6-21)	\$ 31,998	\$ (22,497)	\$ 9,501	To reclassify workers compensation expense
4. Other Expenses (D) Unasgn Children Program	\$ 21,144	\$ (1,019)	\$ 20,125	To reclassify non-federal reimbursable expenses
4. Other Expenses (L) Community Residential	\$ 172,749	\$ (110,000)	\$ -	To reclassify a transfer
		\$ 84,388	\$ -	To reclassify property not titled to the County Board
		\$ (49,656)	\$ 97,481	To reclassify room and board expenses
4. Other Expenses (M) Family Support Services	\$ 26,492	\$ (26)	\$ 26,466	To reclassify workers compensation expense
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 1,019	\$ 1,019	To reclassify non-federal reimbursable expenses
5. COG Expenses (O) Non-Federal Reimbursable	\$ 128,453	\$ (128,453)	\$ -	To match audited COG totals
Worksheet 6				
1. Salaries (I) Medicaid Admin	\$ 34,832	\$ 58,375	\$ 93,207	To reclassify MAC salaries
1. Salaries (O) Non-Federal Reimbursable	\$ -	\$ 14,270	\$ 14,270	To reclassify MAC salaries
Worksheet 7-B				
1. Salaries (D) Unasgn Children Program	\$ 74,929	\$ 1,500	\$ 76,429	To reclassify salary expenses
2. Employee Benefits (D) Unasgn Children Program	\$ 23,835	\$ 1,491	\$ -	To reclassify benefit expenses
		\$ 477	\$ 25,803	To allocate OPERS
4. Other Expenses (D) Unasgn Children Program	\$ 4,191	\$ (1,500)	\$ -	To reclassify salary expenses
		\$ (1,491)	\$ 1,200	To reclassify benefit expenses
Worksheet 7-C				
2. Employee Benefits (D) Unasgn Children Program	\$ 13,445	\$ 1,785	\$ -	To reclassify workers compensation expense
		\$ 287	\$ 15,517	To allocate OPERS
4. Other Expenses (D) Unasgn Children Program	\$ 1,957	\$ (1,785)	\$ 172	To reclassify workers compensation expense
Worksheet 7-E				
2. Employee Benefits (D) Unasgn Children Program	\$ 21,662	\$ 2,008	\$ -	To reclassify workers compensation expense
		\$ 446	\$ 24,116	To allocate OPERS
4. Other Expenses (D) Unasgn Children Program	\$ 7,951	\$ (2,008)	\$ 5,943	To reclassify workers compensation expense
Worksheet 7-F				
4. Other Expenses (D) Unasgn Children Program	\$ 2,579	\$ (1,612)	\$ 967	To reclassify workers compensation expense

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 8				
2. Employee Benefits (B) Ages 3-5	\$ 13,790	\$ 260	\$ 14,050	To allocate OPERS
2. Employee Benefits (C) Ages 6-21	\$ 32,264	\$ 608	\$ 32,872	To allocate OPERS
2. Employee Benefits (H) Unasgn Adult Program	\$ 79,850	\$ 1,504	\$ 81,354	To allocate OPERS
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 103,299	\$ 8,558		To reclassify workers compensation expense
		\$ 2,107	\$ 113,964	To allocate OPERS
3. Service Contracts (H) Unasgn Adult Program	\$ 192,336	\$ 20,868	\$ 213,204	To reclassify transportation expenses
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 188	\$ 188	To reclassify non-federal reimbursable expenses
4. Other Expenses (X) Gen Expense All Prgm.	\$ 306,075	\$ (188)		To reclassify non-federal reimbursable expenses
		\$ (8,558)		To reclassify workers compensation expense
		\$ (2,189)	\$ 295,140	To reclassify building service expense
Worksheet 9				
1. Salaries (N) Service & Support Admin. Costs	\$ 529,747	\$ (5,669)		To reclassify MAC salaries
		\$ (19,900)	\$ 504,178	To reclassify MAC salaries
2. Employee Benefits (N) Service & Support Admin. Costs	\$ 176,214	\$ 8,030		To reclassify workers compensation expense
		\$ 3,470	\$ 187,714	To allocate OPERS
3. Service Contracts (N) Service & Support Admin. Costs	\$ 2,857	\$ 34,005	\$ 36,862	To reclassify an operating lease
4. Other Expenses (N) Service & Support Admin. Costs	\$ 18,601	\$ (8,030)	\$ 10,571	To reclassify workers compensation expense
5. COG Expenses (N) Service & Support Admin. Costs	\$ 25,177	\$ (11,125)	\$ 14,052	To match audited COG totals
Worksheet 10				
2. Employee Benefits (G) Community Employment	\$ 18,138	\$ 583		To record worker's compensation expense
		\$ 342	\$ 19,063	To allocate OPERS
3. Service Contracts (E) Facility Based Services	\$ 971,657	\$ (971,657)	\$ -	To reclassify general adult direct services expenses
3. Service Contracts (H) Unasgn Adult Program	\$ -	\$ 971,657		To reclassify general adult direct services expenses
		\$ 114,619		To correct a classification error
		\$ (75)		To reclassify contingent billing fees
		\$ (20,868)		To reclassify transportation expenses
		\$ (21,283)	\$ 1,044,050	To reclassify COG expenses
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 43	\$ 43	To record non-federal reimbursable expense
Reconciliation to County Auditor Worksheet				
Expense:				
Plus: Transfers Out-General	\$ -	\$ 110,000		To reclassify a transfer
		\$ 55,000	\$ 165,000	To reclassify a transfer
Plus: Leases And Rentals	\$ 34,005	\$ (34,005)	\$ -	To reclassify operating lease
Plus: Purchases Greater Than \$5,000	\$ 126,023	\$ (84,388)		To reclassify property not titled to the County Board
		\$ (3,770)	\$ 37,865	To reclassify building service expense
Plus: Fees Paid To COG, Or Payments And Transfers made To COG	\$ -	\$ 139,796		To reclassify COG fees/payments/transfers
		\$ 21,283	\$ 161,079	To reclassify COG fees/payments/transfers
Plus: Match Paid To ODMRDD For IO & LVI Waivers	\$ 509,585	\$ (56,821)	\$ 452,764	To agree to detailed expense report amount
Plus: Auditor Fees	\$ 109,118	\$ (109,118)	\$ -	To reclassify county auditor/treasurer fees
Memo: 1 1/2% ODMRDD "Administrative & Oversight Fee"	\$ 56,822	\$ (56,822)		To reclassify DODD administrative and oversight fees
		\$ (6,617)	\$ (6,617)	To reconcile DODD administrative and oversight fees
Less: Capital Costs	\$ (156,264)	\$ 34,005	\$ (122,259)	To reconcile depreciation
Less: Adjust out 1.5% Administrative and Oversight Fee Sum Formula picked up cost in cell G24	\$ (56,822)	\$ 56,822	\$ -	To remove un-supported reconciling item
Revenue:				
Less: COG Revenue	\$ -	\$ (19,602)	\$ (19,602)	To reconcile COG revenue
Plus: Transfer	\$ -	\$ 165,001	\$ 165,001	To record transfers
Total from 12/31 County Auditor's Report	\$ 8,313,200	\$ 165,001	\$ 8,478,201	To correct County Auditor Total
Medicaid Administration Worksheet				
Lines 6-10 Ancillary Costs	\$ -	\$ 4,936	\$ 4,936	To record ancillary costs

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Schedule A				
19. Room and Board/Cost to Live (L) Community Residential	\$ -	\$ 81,822	\$ 81,822	To reclassify room and board expenses
Schedule B-1, Section A				
5. Speech/Audiology (C) Child	927	(240)	687	
7. Occupational Therapy (C) Child	959	(361)	598	
8. Physical Therapy (C) Child	959	(361)	598	
11. 0-2 Age Children (C) Child	512	(512)	-	
12. 3-5 Age Children (C) Child	4,009	(3,685)	324	To correct square footage
13. 6-21 Age Children (C) Child	10,556	1,445	12,001	
25. Non-Reimbursable (B) Adult	-	18,216	18,216	
25. Non-Reimbursable (D) General	3,000	(3,000)	-	
Schedule B-1, Section B				
1. Total Individuals Served By Program (A) Facility Based Services	146	(80)	66	To correct individuals served
1. Total Individuals Served By Program (B) Supported Emp. -Enclave	8	11	19	To correct individuals served
1. Total Individuals Served By Program (C) Supported Emp. -Community Employment	17	(8)	9	To correct individuals served
2. Days Of Attendance (A) Facility Based Services	9,699	(959)	8,740	To correct days of attendance
2. Days Of Attendance (B) Supported Emp. -Enclave	1,079	(144)	935	To correct days of attendance
3. Typical Hours Of Service (B) Supported Emp. -Enclave	7	(2)	5	To correct typical hours of service
4. 15 Minute Units (C) Supported Emp. -Community Employment	288	10,051	10,339	To correct 15 minute units
Schedule B-3				
5. Facility Based Services (G) One Way Trips- Fourth Quarter	15,863	(9,627)	6,236	To correct one way trips
5. Facility Based Services (H) Cost of Bus, Tokens, Cabs- Fourth Quarter	\$ -	\$ 2,170	\$ 2,170	To report cost for bus passes and family reimbursement
6. Supported Emp. -Enclave (G) One Way Trips- Fourth Quarter	-	2,650	2,650	To correct one way trips
7. Supported Emp. -Comm Emp. (G) One Way Trips- Fourth Quarter	-	7,023	7,023	To correct one way trips
Schedule B-4				
1. TCM Units (D) 4th Quarter	9,455	(4,236)	5,225	
		6	5,225	
1. TCM Units (E) COG Activity	-	1,056	1,056	To correct SSA units
2. Other SSA Allowable Units (A) 1st Quarter	1,557	(649)	908	
2. Other SSA Allowable Units (D) 4th Quarter	511	(6)	505	
Schedule C				
IV. Federal Programs				
(O) Other (Detail On Separate Sheet)				
16. Admin Fee 1.5%	\$ 70,886	\$ (70,886)	\$ -	To remove unsupported entry
Worksheet 1				
3. Buildings/Improve (D) Unasgn Children Programs	\$ 13,250	\$ 1,892	\$ 15,142	To add depreciation originally omitted
8. COG Expenses (N) Service & Support Admin	\$ 76	\$ (2)	\$ 74	To match audited COG totals
Worksheet 2				
1. Salaries (X) Gen Expense All Prgm.	\$ 440,163	\$ 1,110		To reclassify salary expenses
		\$ 37,032		To reclassify MUI coordinator salary
		\$ (3,475)		To reclassify administrative contract
		\$ 9,311	\$ 484,141	To reclassify leave payout
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 155,104	\$ (1,110)		To reclassify salary expenses
		\$ 2,427		To reclassify workers compensation expense
		\$ 20,494		To reclassify MUI coordinator benefits
		\$ 401		To reclassify workers compensation expense
		\$ 95		To reclassify workers compensation expense
		\$ 3,389	\$ 180,800	To allocate OPERS
3. Service Contracts (X) Gen Expense All Prgm.	\$ 88,645	\$ (3,057)		To reclassify contingent billing fees
		\$ (1,050)		To reclassify COG expenses
		\$ 3,475		To reclassify administrative contract
		\$ (15)	\$ 87,998	To reclassify contingent billing fees
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 85		To reclassify non-federal reimbursable expenses
		\$ 16,340		To reclassify non-federal reimbursable expenses
		\$ 21	\$ 16,446	To reclassify non-federal reimbursable expenses
4. Other Expenses (X) Gen Expense All Prgm.	\$ 65,085	\$ (85)		To reclassify non-federal reimbursable expenses
		\$ (16,340)		To reclassify non-federal reimbursable expenses
		\$ (1,153)		To reclassify auditor/treasurer fees
		\$ (312)		To reclassify building service expenses
		\$ (3,245)	\$ 43,950	To reclassify STRS payment
5. COG Expense (N) Service & Support Admin	\$ 4,357	\$ 102	\$ 4,459	To match audited COG totals
10. Unallowable Fees (O) Non-Federal Reimbursable	\$ -	\$ 104,132		To reclassify county auditor/treasurer fees
		\$ 70,876		To reclassify administrative and oversight fees
		\$ 1,153		To reclassify county auditor/treasurer fees
		\$ 3,057		To reclassify contingent billing fees
		\$ 15		To reclassify contingent billing fees
		\$ 756	\$ 179,989	To reclassify contingent billing fees

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 2A				
1. Salaries (B) Ages 3-5	\$ 6,750	\$ (6,750)	\$ -	To reclassify instructor salary
1. Salaries (C) Ages 6-21	\$ 5,601	\$ (5,601)	\$ -	To reclassify instructor salary
1. Salaries (L) Community Residential	\$ 14,884	\$ 19	\$ 14,903	To reclassify MAC salaries
2. Employee Benefits (B) Ages 3-5	\$ 2,354	\$ (2,354)	\$ -	To reclassify instructor benefits
2. Employee Benefits (C) Ages 6-21	\$ 1,285	\$ (1,285)	\$ -	To reclassify instructor benefits
2. Employee Benefits (D) Unasgn Children Program	\$ 176	\$ 3	\$ 179	To allocate OPERS
2. Employee Benefits (H) Unasgn Adult Program	\$ 32,449	\$ 620	\$ 33,069	To allocate OPERS
2. Employee Benefits (L) Community Residential	\$ 7,021	\$ (578)	\$ 6,443	To agree to detailed expense report
		\$ 3,658		To reclassify workers compensation expense
		\$ 193	\$ 10,294	To allocate OPERS
4. Other Expenses (L) Community Residential	\$ 4,052	\$ (3,658)	\$ 394	To reclassify workers compensation expense
5. COG Expenses (N) Service & Support Admin	\$ 178	\$ (4)	\$ 174	To match audited COG totals
Worksheet 3				
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 33,217	\$ 2,728	\$ 36,632	To reclassify workers compensation expense
		\$ 687	\$ 36,632	To allocate OPERS
4. Other Expenses (X) Gen Expense All Prgm.	\$ 156,887	\$ (2,728)	\$ 154,159	To reclassify workers compensation expense
		\$ 312	\$ 154,159	To reclassify building service expenses
		\$ 2,589	\$ 157,060	To reclassify building service expense
5. COG Expenses (N) Service & Support Admin	\$ 43	\$ (1)	\$ 42	To match audited COG totals
Worksheet 4				
1. Salaries (D) Unasgn Children Program	\$ 16,926	\$ (3,278)	\$ 13,648	To reclassify instructor salary
2. Employee Benefits (D) Unasgn Children Program	\$ 2,256	\$ 464	\$ 2,720	To reclassify workers compensation expense
		\$ (203)	\$ 2,517	To reclassify instructor benefits
		\$ 48	\$ 2,565	To allocate OPERS
4. Other Expenses (D) Unasgn Children Program	\$ 758	\$ (464)	\$ 294	To reclassify workers compensation expense
Worksheet 5				
1. Salaries (B) Ages 3-5	\$ 165,741	\$ 6,750	\$ 172,491	To reclassify instructor salary
1. Salaries (C) Ages 6-21	\$ 614,709	\$ 3,278	\$ 617,987	To reclassify instructor salary
		\$ 5,601	\$ 617,987	To reclassify instructor salary
		\$ (9,311)	\$ 614,277	To reclassify leave payout
1. Salaries (D) Unasgn Children Program	\$ 189,454	\$ (37,032)	\$ 152,422	To reclassify MUI coordinator salary
2. Employee Benefits (A) Ages (0-2)	\$ 50,122	\$ 1,594	\$ 51,716	To reclassify workers compensation expense
		\$ 988	\$ 52,704	To allocate OPERS
2. Employee Benefits (B) Ages (3-5)	\$ 49,518	\$ 2,354	\$ 51,872	To reclassify instructor benefits
		\$ 991	\$ 52,863	To allocate OPERS
2. Employee Benefits (C) Ages (6-21)	\$ 277,164	\$ 39,427	\$ 316,591	To reclassify workers compensation expense
		\$ 203	\$ 316,794	To reclassify instructor benefits
		\$ 1,285	\$ 318,079	To reclassify instructor benefits
		\$ 6,076	\$ 324,155	To allocate OPERS
2. Employee Benefits (D) Unasgn Children Program	\$ 97,244	\$ (20,494)	\$ 76,750	To reclassify MUI coordinator benefits
		\$ 1,466	\$ 78,216	To allocate OPERS
		\$ (25,405)	\$ 52,811	To allocate OPERS
3. Service Contracts (D) Unasgn Children Program	\$ 148,571	\$ (121,980)	\$ 26,591	To reclassify COG expenses
		\$ (756)	\$ 25,835	To reclassify contingent billing fees
		\$ (8,226)	\$ 17,609	To reclassify adult expenses
3. Service Contracts (L) Community Residential	\$ 131,354	\$ (81,822)	\$ 49,532	To reclassify room and board expenses
		\$ 302	\$ 50,134	To reclassify personal care expenses
		\$ (15,036)	\$ 34,798	To reclassify adult expenses
4. Other Expenses (A) Ages (0-2)	\$ 6,686	\$ (1,594)	\$ 5,092	To reclassify workers compensation expense
4. Other Expenses (C) Ages (6-21)	\$ 54,671	\$ (39,427)	\$ 15,244	To reclassify workers compensation expense
		\$ (21)	\$ 15,223	To reclassify transportation expense
		\$ (2,589)	\$ 12,634	To reclassify building service expense
4. Other Expenses (D) Unasgn Children Program	\$ 29,031	\$ (289)	\$ 28,742	To reclassify non-federal reimbursable expenses
		\$ (10,000)	\$ 18,742	To reclassify capital asset acquisition
4. Other Expenses (L) Community Residential	\$ 103,749	\$ (401)	\$ 103,348	To reclassify workers compensation expense
4. Other Expenses (M) Family Support Services	\$ 35,448	\$ (95)	\$ 35,353	To reclassify workers compensation expense
		\$ 275	\$ 35,628	To reclassify family resource expense
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 289	\$ 289	To reclassify non-federal reimbursable expenses
Worksheet 6				
1. Salaries (O) Non-Federal Reimbursable	\$ -	\$ 61,478	\$ 61,478	To reclassify MAC Salaries
2. Employee Benefits (I) Medicaid Admin	\$ 53,539	\$ (41,845)	\$ 11,694	To reclassify MAC Salaries
Worksheet 7B				
1. Salaries (D) Unasgn Children Program	\$ 76,465	\$ 1,500	\$ 77,965	To reclassify salary expenses
2. Employee Benefits (D) Unasgn Children Program	\$ 26,636	\$ 1,950	\$ 28,586	To reclassify workers compensation expense
		\$ 232	\$ 28,818	To reclassify benefit expenses
		\$ 550	\$ 29,368	To allocate OPERS
3. Service Contracts (D) Unasgn Children Program	\$ 4,582	\$ (1,950)	\$ 2,632	To reclassify workers compensation expense
		\$ (1,500)	\$ 1,132	To reclassify salary expenses
4. Other Expenses (D) Unasgn Children Program	\$ 232	\$ (232)	\$ -	To reclassify benefit expenses
Worksheet 7C				
2. Employee Benefits (D) Unasgn Children Program	\$ 13,896	\$ 2,892	\$ 16,788	To reclassify workers compensation expense
		\$ 321	\$ 17,109	To allocate OPERS
		\$ 3,245	\$ 20,354	To reclassify STRS payment
4. Other Expenses (D) Unasgn Children Program	\$ 3,394	\$ (2,892)	\$ 502	To reclassify workers compensation expense

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 7E				
2. Employee Benefits (D) Unasgn Children Program	\$ 17,365	\$ 3,471		To reclassify workers compensation expense
		\$ 398	\$ 21,234	To allocate OPERS
3. Service Contracts (D) Unasgn Children Program	\$ 81,444	\$ (3,471)	\$ 77,973	To reclassify workers compensation expense
Worksheet 7F				
4. Other Expenses (D) Unasgn Children Program	\$ 4,047	\$ (2,427)	\$ 1,620	To reclassify workers compensation expense
Worksheet 8				
1. Salaries (X) Gen Expense All Prgm.	\$ 191,089	\$ 4,083		To reclassify salary expenses
		\$ 2,065	\$ 197,237	To reclassify salary expenses
2. Employee Benefits (B) Ages 3-5	\$ 22,752	\$ 435	\$ 23,187	To allocate OPERS
2. Employee Benefits (C) Ages 6-21	\$ 35,319	\$ 675	\$ 35,994	To allocate OPERS
2. Employee Benefits (H) Unasgn Adult Program	\$ 102,330	\$ 629		To reclassify workers compensation expense
		\$ 1,967	\$ 104,926	To allocate OPERS
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 95,170	\$ 14,880		To reclassify workers compensation expense
		\$ 319		To reclassify workers compensation expense
		\$ 814		To reclassify unemployment benefits
		\$ 2,124	\$ 113,307	To allocate OPERS
4. Other Expenses (H) Unasgn Adult Program	\$ 5,716	\$ (4,083)		To reclassify salary expenses
		\$ (629)	\$ 1,004	To reclassify workers compensation expense
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 786	\$ 786	To reclassify non-federal reimbursable expenses
4. Other Expenses (X) Gen Expense All Prgm.	\$ 247,955	\$ (786)		To reclassify non-federal reimbursable expenses
		\$ (319)		To reclassify workers compensation expense
		\$ (14,880)		To reclassify workers compensation expense
		\$ (2,065)		To reclassify salary expenses
		\$ (814)		To reclassify unemployment benefits
		\$ 21	\$ 229,112	To reclassify transportation expense
Worksheet 9				
1. Salaries (N) Service & Support Admin. Costs	\$ 554,646	\$ (19,652)	\$ 534,994	To reclassify MAC Salaries
2. Employee Benefits (N) Service & Support Admin. Costs	\$ 200,011	\$ 13,798		To reclassify workers compensation expense
		\$ 4,084	\$ 217,893	To allocate OPERS
3. Service Contracts (N) Service & Support Admin. Costs	\$ 3,438	\$ 35,520	\$ 38,958	To reclassify an operating lease
4. Other Expenses (N) Service & Support Admin. Costs	\$ 21,872	\$ (13,798)		To reclassify workers compensation expense
		\$ (275)	\$ 7,799	To reclassify family resource expense
5. COG Expenses (N) Service & Support Admin. Costs	\$ -	\$ 20,180	\$ 20,180	To match audited COG totals
Worksheet 10				
1. Salaries (G) Community Employment	\$ -	\$ 38,300	\$ 38,300	To reclassify job coach salary
1. Salaries (H) Unasgn Adult Program	\$ 38,300	\$ (38,300)	\$ -	To reclassify job coach salary
2. Employee Benefits (G) Community Employment	\$ -	\$ 20,591		To reclassify job coach benefits
		\$ 393		To allocate OPERS
		\$ 878	\$ 21,862	To reclassify worker's compensation expense
2. Employee Benefits (H) Unasgn Adult Program	\$ 20,591	\$ (20,591)	\$ -	To reclassify job coach benefits
3. Service Contracts (G) Community Employment	\$ -	\$ 150	\$ 150	To reclassify adult direct services expenses
3. Service Contracts (H) Unasgn Adult Program	\$ 890,743	\$ (150)		To reclassify adult direct services expenses
		\$ (291)		To reclassify COG expenses
		\$ (3,909)		To reclassify COG expenses
		\$ (302)		To reclassify personal care expenses
		\$ 15,036		To reclassify adult expenses
		\$ 8,226	\$ 909,353	To reclassify adult expenses
4. Other Expenses (G) Community Employment	\$ -	\$ 1,004	\$ 1,004	To reclassify adult direct services expenses
4. Other Expenses (H) Unasgn Adult Program	\$ 2,215	\$ (1,004)		To reclassify adult direct services expenses
		\$ (333)		To reclassify non-federal reimbursable expenses
		\$ (878)	\$ -	To reclassify worker's compensation expense
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 333	\$ 333	To reclassify non-federal reimbursable expenses
Reconciliation to County Auditor Worksheet				
Expense:				
Plus: Leases And Rentals	\$ 35,520	\$ (35,520)	\$ -	To reclassify an operating lease
Plus: Purchases Greater than \$5,000	\$ 142,500	\$ 10,000	\$ 152,500	To reclassify capital asset acquisition
Plus: Fees Paid To COG, Or Payments And Transfers made To COG	\$ -	\$ 291		
		\$ 121,980		
		\$ 1,050		To reclassify COG fees/payments/transfers
		\$ 3,909	\$ 127,230	
Plus: Auditor Fees	\$ 104,132	\$ (104,132)	\$ -	To reclassify county auditor/treasurer fees
Memo: 1 1/2% ODMRDD "Administrative & Oversight Fee" (Not In Total)	\$ 70,876	\$ (70,876)	\$ -	To reclassify DODD administrative and oversight fees
Less: Capital Costs	\$ (127,993)	\$ (1,892)	\$ (129,885)	To reconcile depreciation
Revenue:				
Less: COG Revenue	\$ -	\$ (189,140)	\$ (189,140)	To reconcile COG revenues
Less: 1 1/2% ODMR/DD "Administration & Oversight Fee"	\$ (70,886)	\$ 70,886	\$ -	To remove unsupported reconciling item
Medicaid Administration Worksheet				
Lines 6-10 Ancillary Costs	\$ -	\$ 6,512	\$ 6,512	To record ancillary costs



Dave Yost • Auditor of State

ROSS COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

ROSS COUNTY

CLERK'S CERTIFICATION

This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
MARCH 8, 2012**