



Dave Yost • Auditor of State



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Independent Accountants' Report on Applying Agreed-Upon Procedures

Ohio Department of Developmental Disabilities
30 East Broad Street
Columbus, Ohio 43215

We have performed the procedures enumerated below, which were agreed to by the Ohio Department of Developmental Disabilities (DODD), on the *Income and Expenditure Report* of the Harrison County Board of Developmental Disabilities (County Board) for the years ended December 31, 2013 and 2014 (Cost Reports). The County Board's management is responsible for preparing these reports. The sufficiency of these procedures is solely the responsibility of DODD. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Statistics – Square Footage

1. We compared program costs and statistics to square footage reported in the Cost Reports to identify potential square footage errors.

We found potential errors in 2013 Adult Nursing and Early Intervention and 2014 Child Nursing; however, these issues were resolved with revisions to square footage described below. We also noted additional programs in both years with no square footage; however, the County Board responded that no square footage was dedicated to these areas.

We also compared the 2013 and 2014 square footage to the final 2012 totals and found variances above 10 percent. The County Board stated that the final 2012 square footage reflects the correct square footage usage by program in 2013 and 2014.

We reported the 2012 square footage in Appendix A (2013) and Appendix B (2014).

2. DODD asked us to compare the square footage for each room on the floor plan of the County Board's building to the summary for each year which rolls up to *Schedule B-1, Section A, Square Footage* to ensure that square footage was allocated in accordance with the Cost Report Guides and identify any variances greater than 10 percent.

We did not perform this procedure (see procedure 1 above).

3. DODD asked us to compare the County Board's square footage summary for each year to the square footage reported in each cell in *Schedule B-1, Section A, Square Footage* to identify variances greater than 10 percent for any cell in *Schedule B-1*.

We did not perform this procedure (see procedure 1 above).

4. We reviewed differences from our payroll testing procedures to determine if they resulted in square footage variances greater than 10 percent for any cell in *Schedule B-1*.

We found no variances in 2013 or 2014.

Statistics – Attendance

1. We reviewed the Cost Reports and determined if individuals served or units of service were omitted on *Schedule B-1, Section B, Attendance Statistics*, worksheet 4, or worksheets 7A to 7H which resulted in program or general expenses-all program costs not being allocated to the County Board's programs.

We found no unassigned program or general expenses-all program costs.

2. We compared the County Board's Day Services Attendance Summary By Consumer, Location, Acuity and Month for the number of individuals served and days of attendance on *Schedule B-1, Section B, Attendance Statistics* and determined if the statistics were reported in accordance with the Cost Report Guides. We identified any variances greater than two percent of reported attendance statistics at each acuity level. We also footed the County Board's reports on attendance statistics for accuracy.

We reported variances in Appendix A (2013) and Appendix B (2014).

3. We traced the number of total attendance days for three adult day service and two enclave individuals for two months in 2013 and five adult day service individuals in 2014 between the County Board's monthly attendance documentation and Attendance Acuity reports and the number of days reported on *Schedule B-1, Section B, Attendance Statistics*. We then compared the acuity level on the County Board's attendance acuity report to the DODD Acuity Assessment Instrument Ratio Listing or Acuity Assessment Instrument or other documentation for each individual.

We also selected one additional individual in 2013 and two additional individuals in 2014 and performed the same acuity level comparison. For differences in days noted, we compared the paid claims in the Medicaid Billing System (MBS) data to the County Board's monthly monitoring attendance report and/or acuity assessment instrument to ensure the County Board was correctly reimbursed.

We reported differences in Appendix A (2013) and Appendix B (2014) and found no overpayment.

4. DODD asked us to select 30 community employment units from the detailed community employment units reports and determine if the units were calculated in accordance with the Cost Report Guides and met the service documentation requirements of Ohio Admin. Code § 5123:2-9 to identify variances greater than 10 percent to *Schedule B-1, Section B, Attendance Statistics*.

We did not perform this procedure because the board did not compile units provided of this service.

Statistics – Transportation

1. We compared the number of one-way trips from the County Board's Units Delivered Transportation By Service, Month, and Age Group reports with those statistics as reported in *Schedule B-3, Quarterly Summary of Transportation Services* to identify any variances greater than two percent of either total children or adult program trips. We also footed the County Board's transportation reports for accuracy.

We reported variances in Appendix A (2013) and Appendix B (2014).

Statistics – Transportation (Continued)

2. We traced the number of trips for four adults and one child for various months in 2013 and 2014 from the County Board's daily reporting documentation to *Schedule B-3* to identify any variances greater than 10 percent of the total trips tested each year.

We found no variances exceeding 10 percent.

3. We compared the cost of bus tokens/cabs from the County Board's State Expenses Detailed reports to the amount reported in *Schedule B-3* to identify any variances greater than two percent of total costs on each row. We determined if the costs were correctly reported on *Worksheet 8, Transportation Services*.

We reported variances in Appendix A (2013) and Appendix B (2014).

Statistics – Service and Support Administration (SSA)

1. We compared the number of Targeted Case Management (TCM), Other SSA Allowable, and SSA Unallowable units from the County Board's Case Notes Listing for TCM Billing – Subtotaled by Consumer reports with those statistics reported in *Schedule B-4, Quarterly Summary of Units of Service-Service and Support Administration* to identify any variances greater than two percent of total units on each row. We also footed the County Board's SSA reports for accuracy.

We reported differences in Appendix A (2013). We found no variances in 2014.

2. We haphazardly selected 60 Other SSA Allowable units for both 2013 and 2014 from the Case Notes Listing for TCM Billing – Subtotaled by Consumer reports and determined if the case note documentation described activities listed in Ohio Admin. Code § 5160:48-01(D) and included the elements required by Ohio Admin. Code § 5160:48-01(F) to identify any variances greater than 10 percent of total units tested in each year.

We found no variances exceeding 10 percent in 2013. We found no variance in 2014.

3. We haphazardly selected 30 SSA Unallowable units for 2013 and 2014 from the Case Notes Listing for TCM Billing – Subtotaled by Consumer reports and determined if the case note documentation described activities listed in Ohio Admin. Code § 5160:48-01(D) and included the elements required by Ohio Admin. Code § 5160:48-01(F) to identify any variances greater than 10 percent of total units tested in each year.

We found no variances in 2013. We found variances as reported in Appendix B (2014).

4. We determined the County Board did maintain case note documentation for non-individual specific activities (general time units) as described in *Worksheet 9, Service and Support Administration Costs of the Cost Report Guides* and they accounted for over 10 percent of total SSA units on the final *Schedule B-4* plus any general time units recorded.

We haphazardly selected 60 general time units for both 2013 and 2014 from the Case Notes Listing for TCM Billing – Subtotaled by Consumer reports and determined if the case note documentation described activities listed in Ohio Admin. Code § 5160:48-01(D) or in *Worksheet 9, Service and Support Administration Costs, Section 1(b) of the Cost Report Guides* to identify any variances greater than 10 percent of total units tested in each year.

We found no variances.

Revenue Cost Reporting and Reconciliation to the County Auditor Report

1. We compared the receipt totals from the 2013 and 2014 County Auditor Budget reports for the People with Developing Abilities (B50), Title XX (B60), ESCE-IDEA (B75) and Capital Improvements-TSA (T60) funds to the county auditor's report total reported on the *Reconciliation to County Auditor Worksheet*.

We then compared the total County Board receipts reported in the *Reconciliation to County Auditor Worksheets* to the county auditor's receipt totals to determine if the Cost Reports reconciled within acceptable limits.

We found no differences and the Cost Reports reconciled within acceptable limits.

2. We compared revenue entries on *Schedule C, Income Report* to the final Mid East Ohio Regional Council (COG) County Board Summary Workbooks for 2013 and 2014.

We found no differences.

3. We reviewed the County Board's State Account Code Detail Reports 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 miscellaneous refunds, reimbursements and other income in the amount of \$36,368 in 2013 and \$48,590 in 2014, and Title XX revenues in the amount of \$11,085 in 2013 for which the County Board did not offset costs or areas where costs may need separated between federal programs on the Cost Reports in accordance with 2 CFR 225, Appendix A (C)(3)(c) and (4)(a).

Paid Claims Testing

1. We selected 100 paid claims among all service codes from 2013 and 2014 from the MBS data and compared these services to the County Board's service documentation and determined if the documentation matched requirements of each respective service code per Ohio Admin. Code § 5123:2-9. We applied the service documentation rules in effect at the time of service delivery.

We found instances of non-compliance with Non-Medical Transportation – Per Trip (ATB/FTB), Adult Day/Vocational Habilitation Combination - Daily Unit (FXD), and Adult Day/Vocational Habilitation Combination - 15 minute unit (FXF) and calculated a recoverable finding as described below and made corresponding unit adjustments on *Schedule B-1 and B-3* as reported in Appendix A (2013) and Appendix B (2014).

2. For selected contracted transportation services, DODD asked that we compare the County Board's usual and customary rate with the reimbursed rate to ensure that the County Board was reimbursed the lesser of the two as per Ohio Admin. Code § 5123:2-9-06. For any errors found, DODD requested that we obtain documentation and identify all overpayments related to reimbursements exceeding the usual and customary rate. Also, if the vehicle did not meet the requirement of commercial transportation, DODD asked us to determine if the provision of services met select provider and staff qualification requirements applicable under Ohio Admin. Code § 5123:2-9-18.

Additionally, for any other selected services codes that have contracted services, DODD asked that we compare the County Board's contract rate with the reimbursed rate to ensure that the County Board was reimbursed no more than the contracted rate. For any errors found, DODD asked that we obtain documentation and identify all overpayments related to reimbursements exceeding the contract rate.

Paid Claims Testing (Continued)

We found no instances of contracted services in the sample.

Recoverable Finding - 2013

Service Code	Units	Review Results	Finding
ATB	4	Units billed in excess of service delivery	\$61.07
FTB	2	Units billed in excess of service delivery	\$23.61
		Total	\$84.68¹

Recoverable Finding - 2014

Service Code	Units	Review Results	Finding
ATB	4	Units billed in excess of service delivery	\$46.93
FTB	2	Units billed in excess of service delivery	\$23.61
FXD	1	Billed daily in lieu of 15 minute service code	\$23.75
FXF	9	Units billed in excess of service delivery	\$1.13
		Total	\$95.42¹

¹ Recoverable findings are subject to interest collection pursuant to Ohio Rev. Code § 5164.60.

3. We compared the number of reimbursed TCM units and Community Employment units from the MBS Summary by Service Code report to the final TCM units on *Schedule B-4, Quarterly Summary of Units of Service – Service and Support Administration* and to the final Community Employment units on *Schedule B-1, Section B, Attendance Statistics* to determine whether Medicaid reimbursed units exceeded final units.

We found no instance where the Medicaid reimbursed units were greater than final TCM units. The County Board was not reimbursed for Community Employment services.

4. We compared the amounts reported on *Schedule A, Summary of Service Costs – By Program*, Line (20), Environmental Accessibility Adaptations to Line (25), Other Waiver Services to the amount reimbursed for these services on the MBS Summary by Service Code report to determine whether any reimbursements exceeded disbursements on *Schedule A* by two percent.

We found no differences.

Non-Payroll Expenditures and Reconciliation to the County Auditor Report

1. We compared the disbursement totals from the county auditor's report listed on the *Reconciliation to County Auditor Worksheets* to the county auditor's Budget reports for the People with Developing Abilities (B50), Title XX (B60), ESCE-IDEA (B75) and Capital Improvements-TSA (T60) funds. We then compared the total County Board disbursements reported in the *Reconciliation to County Auditor Worksheets* to the county auditor's disbursement totals to determine if the Cost Reports reconciled within acceptable limits.

We found no differences and the Cost Reports reconciled within acceptable limits.

2. We compared the County Board's State Expenses Detail Reports to all service contract and other expenses entries on worksheets 2 through 10 to identify variances resulting in reclassification to another program or worksheet exceeding \$250.

We reported differences in Appendix A (2013). We found no variances in 2014.

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

3. We compared disbursement entries on *Schedule A, Summary of Service Costs – By Program* and worksheets 1 through 10 to the final COG County Board Summary Workbooks.

We reported differences in Appendix A (2013) and Appendix B (2014).

4. We scanned the County Board's 2013 and 2014 State Expenses Detailed Reports and selected 30 disbursements from the service contracts and other expenses reported on worksheets 2 through 10. We determined if supporting documentation was maintained, the costs were allowable and properly classified according to the Cost Report Guides and 2 CFR 225, to identify any variances greater than two percent of total service contracts and other expenses on any worksheet or costs which are non-federal reimbursable under 2 CFR 225 Appendix B and greater than \$250.

We reported misclassified costs in Appendix A (2013) and Appendix B (2014).

We also scanned for contracted services or COG expenses on *Worksheet 8, Transportation Services; Worksheet 9, Service and Support Administration Costs; and Worksheet 10, Adult Program* without corresponding statistics.

We found no program costs that lacked corresponding statistics.

5. We scanned the County Board's State Expenses Detailed Reports for items purchased during 2013 and 2014 that met the County Board's capitalization criteria and traced them to inclusion on the County Board's Depreciation Schedule.

We found no unrecorded purchases in 2013. We reported differences for purchases that were not properly capitalized in Appendix B (2014).

6. We determined the County Board had supporting documentation for June 2013 and July 2014 showing that it reconciled its income and expenditures with the county auditor.

Property, Depreciation, and Asset Verification Testing

1. We compared the depreciation costs reported in the County Board's depreciation schedules to the amounts reported on *Worksheet 1, Capital Costs* to identify any cell variances greater than \$250.

We reported differences in Appendix A (2013). We found no differences in 2014.

2. We compared the County Board's final 2012 Depreciation Schedule and prior year depreciation adjustments to the County Board's 2013 and 2014 Depreciation Schedules for changes in the depreciation amounts for assets purchased prior to the periods under review, depreciation taken on the same asset more than once, assets that have been fully depreciated in prior years, or depreciation taken on assets during the period of acquisition which were not in compliance with the Cost Report Guides to identify any cell variances greater than \$250.

We found no differences.

Property, Depreciation, and Asset Verification Testing (Continued)

3. DODD asked us to determine the County Board's capitalization threshold and haphazardly select the lesser of 10 or 10 percent of the County Board's fixed assets which met the capitalization threshold and were being depreciated in their first year in either 2013 or 2014 and determine if the useful lives agreed to the estimated useful lives prescribed in the 2013 American Hospital Association (AHA) Asset Guide. DODD also asked us to recompute the first year's depreciation for the assets tested, based on its cost, acquisition date and useful life to determine compliance with the Cost Report Guides and AHA Asset Guide and identify any variances.

We did not perform this procedure because the County Board stated it did not purchase any capital assets during the Cost Report periods.

4. DODD asked us to haphazardly select the lesser of 10 percent or 10 disposed assets from 2013 and 2014 from the County Board's list of disposed assets and determine if the asset was removed from the County Board's fixed asset ledger. DODD also asked us to recalculate depreciation and any gain or loss for the disposed items tested, based on its undepreciated basis and any proceeds received from the disposal or sale of the asset to determine compliance with the Cost Report Guide and CMS Publication 15-1, Chapter 1.

We did not perform this procedure because the County Board stated that no capital assets were disposed of in 2013 or 2014.

Payroll Testing

1. We compared total salaries and benefits from worksheets 2 through 10 and the yearly totals to the payroll disbursements on the county auditor's Budget Reports for the People with Developmental Disabilities (B50), Title XX (B60) and ESCE Idea (B75) funds to identify variances greater than two percent of the county auditor's report totals for these funds.

We found variances greater than two percent and obtained the County Board's explanation for the variances. We also scanned the County Board's State Expense Detail Report to identify misclassified payroll costs.

We reported differences in Appendix A (2013) and Appendix B (2014) for misclassified workers compensation costs.

2. We compared the salaries and benefit costs on the County Board's State Expenses Detailed Reports to the amounts reported on worksheets 2 through 10 to identify variances resulting in differences to another program or worksheet exceeding \$250.

We found no variances.

3. We calculated the lesser of 40 employees or 25 percent of the average number of total employees over the two year period. For the six selected, we compared the County Board's organizational chart, State Expenses Detailed Reports and job descriptions to the worksheet in which each employee's payroll costs were allocated to ensure the allocation is consistent with the Cost Report Guides. We identified any misclassification errors and, if the misclassification errors are greater than 10 percent of those tested, we would perform procedure 4.

We reported differences in Appendix A (2013) and Appendix B (2014) and, because misclassification errors exceeded 10 percent, we performed procedure 4.

Harrison County Board of Developmental Disabilities
Independent Accountants' Report on
Applying Agreed-Upon Procedures

Payroll Testing (Continued)

4. We scanned the County Board's State Expenses Detailed Reports and compared the 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.

This agreed-upon procedures engagement was conducted in accordance with the American Institute of Certified Public Accountants' attestation standards. We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on the County Board's Cost Reports. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported.

This report is intended solely for the use of the County Board and DODD, and is not intended to be, and should not be used by anyone other than these specified parties.



Dave Yost
Auditor of State

March 8, 2017

Appendix A
Harrison County Board of Developmental Disabilities
2013 Income and Expenditure Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Schedule B-1, Section A				
4. Nursing Services (B) Adult	-	90	90	To match 2012 square footage
4. Nursing Services (C) Child	-	102	102	To match 2012 square footage
11. Early Intervention (C) Child	-	81	81	To match 2012 square footage
12. Pre-School (C) Child	6,216	(250)	5,966	To match 2012 square footage
14. Facility Based Services (B) Adult	7,823	130	7,953	To match 2012 square footage
21. Service And Support Admin (D) General	-	85	85	To match 2012 square footage
23. Administration (D) General	455	140	595	To match 2012 square footage
Schedule B-1, Section B				
6. A (B) Supported Emp. - Enclave	-	2	2	To correct individuals served
10. A (A) Facility Based Services	3,800	21		To correct days of attendance.
		20		To correct days of attendance.
		(1)		To correct days of attendance.
		46		To add Belco Works days of attendance
		52	3,938	To add Belco Works days of attendance
10. A (B) Supported Emp. - Enclave	-	7	7	To correct days of attendance
12. B (A) Facility Based Services	1,560	42	1,602	To correct days of attendance
Schedule B-3				
2. Pre-School (G) One Way Trips- Fourth Quarter	762	263	1,025	To report correct number of one-way trips
5. Facility Based Services (G) One Way Trips- Fourth Quarter	2,004	259		To report correct number of one-way trips
		(4)		To remove unsupported trips
		(2)	2,257	To remove unsupported trips
6. Supported Emp. - Enclave (H) Cost of Bus, Tokens, Cabs- Fourth Quarter	\$ -	\$ 3,176		To report correct cost of bus, tokens, cabs
		560	\$ 3,736	To report correct cost of bus, tokens, cabs
7. Supported Emp. - Comm. Emp. (H) Cost of Bus, Tokens, Cabs- Fourth Quarter	\$ -	\$ 2,493	\$	To report correct cost of bus, tokens, cabs
		618	3,111	To report correct cost of bus, tokens, cabs
Schedule B-4				
2. Other SSA Allowable Units (D) 4th Quarter	180	(37)	143	To correctly report SSA units
Worksheet 1				
5. Movable Equipment (X) Gen Expense All Prgm.	\$ -	\$ 923	\$ 923	To record depreciation for snow plow
8. COG Expenses (N) Service & Support Admin	\$ 20	\$ 7	\$ 27	To match final COG workbook
8. COG Expenses (O) Non-Federal Reimbursable	\$ 8	\$ 4	\$ 12	To match final COG workbook
Worksheet 2				
1. Salaries (X) Gen Expense All Prgm.	\$ 75,264	\$ (5,009)	\$ 70,255	To reclassify portion of business manager salary
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 11,805	\$ 1,058	\$ 12,863	To reclassify worker's compensation benefits
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 5,009		To reclassify portion of business manager salary
		53,528	58,537	To reclassify donations and employee morale costs
4. Other Expenses (X) Gen Expense All Prgm.	\$ 115,742	\$ (6,962)	\$	To reclassify worker's compensation benefits
		(53,528)		To reclassify donations and employee morale costs
		(1,324)	53,928	To reclassify CES costs
5. COG Expense (N) Service & Support Admin	\$ 390	\$ (15)	\$ 375	To match final COG workbook
5. COG Expense (O) Non-Federal Reimbursable	\$ 147	\$ 12	\$ 159	To match final COG workbook
10. Unallowable Fees (O) Non-Federal	\$ 37,238	\$ (823)	\$ 36,415	To correctly report the amount of auditor fees

Appendix A (Page 2)
Harrison County Board of Developmental Disabilities
2013 Income and Expenditure Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 3				
2. Employee Benefits (D) Unasgn Children	\$ 2,424	\$ 568	\$ 2,992	To reclassify worker's compensation benefits
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 594	\$ 594	To reclassify bottle water
4. Other Expenses (X) Gen Expense All Prgm.	\$ 50,154	\$ (594)	\$ 47,060	To reclassify bottle water
		(2,500)		To reclassify day hab expenses
Worksheet 5				
2. Employee Benefits (B) Pre-School	\$ 78,488	\$ 2,286	\$ 80,774	To reclassify worker's compensation benefits
Worksheet 7-B				
4. Other Expenses (E) Facility Based Services	\$ 1,077	\$ (1,077)	\$ -	To reclassify nursing expenses
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 1,077	\$ 1,077	To reclassify nursing expenses
Worksheet 8				
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 39,380	\$ 1,043	\$ 40,423	To reclassify worker's compensation benefits
3. Service Contracts (F) Enclave	\$ 3,176	\$ 560	\$ 3,736	To reclassify enclave transportation costs
3. Service Contracts (G) Community Employment	\$ 2,492	\$ 618	\$ 3,110	To reclassify transportation costs
4. Other Expenses (X) Gen Expense All Prgm.	\$ 42,672	\$ (560)	\$ 42,112	To reclassify enclave transportation costs
Worksheet 9				
5. COG Expenses (N) Service & Support Admin. Costs	\$ 4,327	\$ (467)	\$ 3,860	To match final COG workbook
Worksheet 10				
1. Salaries (E) Facility Based Services	\$ 142,929	\$ (31)	\$ 142,898	To reclassify enclave salary
1. Salaries (F) Enclave	\$ -	\$ 31	\$ 31	To reclassify enclave salary
2. Employee Benefits (E) Facility Based Services	\$ 66,520	\$ (13)	\$ 66,507	To reclassify enclave benefits
2. Employee Benefits (F) Enclave	\$ -	\$ 13	\$ 13	To reclassify enclave benefits
2. Employee Benefits (H) Unasgn Adult Program	\$ -	\$ 2,007	\$ 2,007	To reclassify worker's compensation benefits
4. Other Expenses (E) Facility Based Services	\$ 12,994	\$ 2,500		To reclassify day hab expenses
		(618)		To reclassify transportation costs
		(671)	14,205	To reclassify CES Costs
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 1,324		To reclassify CES Costs
		671	\$ 1,995	To reclassify CES Costs
Reconciliation to County Auditor Worksheet				
Expense:				
Plus: Real Estate Fees	\$ (25,464)	\$ (823)	\$ (26,287)	To match detailed report
Plus: Bridges Match	\$ 22,803	\$ (8,843)	\$ 13,960	To separate out cost report settlement payments
Plus: Cost Report Settlement	\$ -	\$ 8,843	\$ 8,843	To separate out cost report settlement payments
Less: Capital Costs	\$ (28,513)	\$ (923)	\$ (29,436)	To reconcile off depreciation for snow plow

Appendix B
Harrison County Board of Developmental Disabilities
2014 Income and Expenditure Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Schedule B-1, Section A				
21. Service And Support Admin (D) General	-	85	85	To match 2012 square footage
23. Administration (D) General	680	(85)	595	To match 2012 square footage
Schedule B-1, Section B				
6. A (D) Supported Emp. - Enclave	-	3	3	To correct individuals served
8. B (C) Facility Based Services	10	(1)	9	To correct individuals served
9. C (C) Facility Based Services	-	1	1	To correct individuals served
10. A (C) Facility Based Services	3,362	102		To correct days of attendance
		37		To add Belco Works days of attendance
		(1)	3,500	To reclassify enclave day of attendance
10. A (D) Supported Emp. - Enclave	-	8		To correct days of attendance
		1	9	To reclassify enclave day of attendance
12. B (C) Facility Based Services	1,767	1	1,768	To correct days of attendance
13. C (C) Facility Based Services	-	33	33	To correct days of attendance
Schedule B-3				
2. Pre-School (G) One Way Trips- Fourth Quarter	396	237	633	To report correct number of one-way trips
5. Facility Based Services (G) One Way Trips- Fourth Quarter	1,694	208		To report correct number of one-way trips
		(4)		To remove unsupported trips
		(2)	1,896	To remove unsupported trips
5. Facility Based Services (H) Cost of Bus, Tokens, \$ Cabs- Fourth Quarter	-	\$ 532	\$ 532	To report correct cost of bus, tokens, cabs
6. Supported Emp. - Enclave (H) Cost of Bus, \$ Tokens, Cabs- Fourth Quarter	-	\$ 1,371	\$ 1,371	To report correct cost of bus, tokens, cabs
7. Supported Emp. - Comm. Emp. (H) Cost of Bus, \$ Tokens, Cabs- Fourth Quarter	-	\$ 1,966	\$ 1,966	To report correct cost of bus, tokens, cabs
Schedule B-4				
2. Other SSA Allowable Units (B) 2nd Quarter	57	3		To correctly report SSA units
		3	63	To correctly report SSA units
5. SSA Unallowable Units (B) 2nd Quarter	51	(3)		To correctly report SSA units
		(3)	45	To correctly report SSA units
Worksheet 2				
1. Salaries (X) Gen Expense All Prgm.	\$ 77,886	\$ (2,331)	\$ 75,555	To reclassify portion of business manager salary
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 12,205	\$ 1,330		To reclassify worker's compensation benefits
		\$ 20,000	\$ 33,535	To reclassify HRA expense
3. Service Contracts (X) Gen Expense All Prgm.	\$ 27,044	\$ 6,427	\$ 33,471	To reclassify medicaid service manager contract expense
4. Other Expenses (O) Non-Federal Reimbursable	\$ 3,101	\$ 2,331		To reclassify portion of business manager salary
			37,959	To reclassify donations and advertising expenses
4. Other Expenses (X) Gen Expense All Prgm.	\$ 108,373	\$ (8,815)		To reclassify worker's compensation benefits
		(37,959)		To reclassify donations and advertising expenses
		(20,000)		To reclassify HRA expense
		(1,234)		To reclassify cost for day hab services
		(6,135)	34,230	To reclassify Family Support Services
5. COG Expense (N) Service & Support Admin	\$ 359	\$ (82)	\$ 277	To match final COG workbook
5. COG Expense (O) Non-Federal Reimbursable	\$ 201	\$ (43)	\$ 158	To match final COG workbook
10. Unallowable Fees (O) Non-Federal Reimbursable	-	\$ 26,439	\$ 26,439	To record County Auditor fees
Worksheet 2A				
3. Service Contracts (N) Service & Support Admin	\$ 8,842	\$ (8,842)	-	To reclassify SSA expenses

Appendix B (Page 2)
Harrison County Board of Developmental Disabilities
2014 Income and Expenditure Report Adjustments

	Reported Amount		Correction		Corrected Amount	Explanation of Correction
Worksheet 3						
2. Employee Benefits (D) Unasgn Children Program	\$ 2,145	\$	622	\$	2,767	To reclassify worker's compensation benefits
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$	785	\$	785	To reclassify bottled water expenses
4. Other Expenses (X) Gen Expense All Prgm.	\$ 71,619	\$	(785)	\$		To reclassify bottled water expenses
			(6,565)			To reclassify fence
			(9,946)		54,323	To reclassify day service expenses
Worksheet 5						
2. Employee Benefits (B) Pre-School	\$ 80,732	\$	2,969	\$	83,701	To reclassify workers compensation benefits
4. Other Expenses (C) School Age	\$ 15,000	\$	(15,000)	\$	-	To reclassify donation expense
4. Other Expenses (M) Family Support Services	\$ -	\$	6,135	\$	6,135	To reclassify Family Support Services
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$	15,000	\$	15,000	To reclassify donation expense
Worksheet 6						
3. Service Contracts (I) Medicaid Admin	\$ 6,427	\$	(6,427)	\$	-	To reclassify medicaid service manager contract
Worksheet 7-B						
4. Other Expenses (E) Facility Based Services	\$ 5,119	\$	(5,119)	\$	-	To reclassify nursing expenses
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$	5,119	\$		To reclassify nursing expenses
			4,421		9,540	To reclassify nursing expenses
4. Other Expenses (X) Gen Expense All Prgm.	\$ 4,221	\$	(4,221)	\$	-	To reclassify nursing expenses
Worksheet 8						
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 36,008	\$	1,321	\$	37,329	To reclassify worker's compensation benefits
4. Other Expenses (F) Enclave	\$ -	\$	1,371	\$	1,371	To reclassify enclave transportation costs
4. Other Expenses (G) Community Employment	\$ 658	\$	1,308	\$	1,966	To reclassify community employment transportation costs
4. Other Expenses (X) Gen Expense All Prgm.	\$ 59,044	\$	(1,308)			To reclassify community employment transportation costs
			(1,371)	\$	56,365	To reclassify enclave transportation costs
Worksheet 9						
3. Service Contracts (N) Service & Support Admin. Costs	\$ 37,321	\$	8,842	\$	46,163	To reclassify SSA Expenses
5. COG Expenses (N) Service & Support Admin. Costs	\$ 3,361	\$	(69)	\$	3,292	To match final COG workbook
Worksheet 10						
1. Salaries (E) Facility Based Services	\$ 150,652	\$	(30)	\$	150,622	To reclassify enclave salary
1. Salaries (F) Enclave	\$ -	\$	30	\$	30	To reclassify enclave salary
2. Employee Benefits (E) Facility Based Services	\$ 76,804	\$	(13)	\$	76,791	To reclassify enclave benefits
2. Employee Benefits (F) Enclave	\$ -	\$	13	\$	13	To reclassify enclave benefits
2. Employee Benefits (H) Unasgn Adult Program	\$ -	\$	2,573	\$	2,573	To reclassify worker's compensation benefits
4. Other Expenses (E) Facility Based Services	\$ 21,961	\$	9,946	\$		To reclassify day hab expenses
			(10,800)			To reclassify donation
			1,234		22,341	To reclassify day hab expenses
4. Other Expenses (G) Community Employment	\$ 21,665	\$	(21,665)	\$	-	To reclassify CES Costs
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$	10,800			To reclassify donation
			21,665	\$	32,465	To reclassify CES Costs
Reconciliation to County Auditor Worksheet						
Expense:						
Plus: Real Estate Fees	\$ -	\$	(26,439)	\$	(26,439)	To reconcile off County Auditor Fees
Plus: Purchases Greater Than \$5,000	\$ 23,377	\$	6,565	\$	29,942	To reconcile off cost of fence



Dave Yost • Auditor of State

HARRISON COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

HARRISON 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
APRIL 18, 2017**