



Dave Yost • Auditor of State



**GALLIA COUNTY BOARD OF DEVELOPMENTAL DISABILITIES**

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## Independent Accountant's Report on Applying Agreed-Upon Procedures

Halina Schroeder, Audit Chief  
Division of Fiscal Administration - Audit Office  
Ohio Department of Developmental Disabilities  
30 E. Broad Street, 13<sup>th</sup> Floor  
Columbus, Ohio 43215

Dear Ms. Schroeder:

As permitted by Ohio Rev. Code § 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 Gallia County Board of Developmental Disabilities (County Board) prepared its *Income and Expenditure Report* for the years ended December 31, 2009 and 2010 (Cost Reports) in accordance with DODD's Guide to Preparing Income and Expenditure Reports for 2009 and 2010 (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 tour 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 space and, if final 2008 square footage totals are the same and no significant changes in the floor plan have occurred, to perform no additional procedures.

We toured the facilities to identify how space was used by County Board programs and to identify new, closed or empty buildings along with rented or idle floor space. We found no unreported or idle floor space. We also compared 2009 and 2010 square footage totals to final 2008 square footage totals and discussed square footage changes with the County Board and noted no significant changes have occurred.

2. DODD requested us to report variances if the County Board's square footage for three rooms 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 measured three rooms and compared the square footage to the County Board's square footage summary.

We found no square footage variances for rooms that were measured exceeding 10 percent.

3. 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.

4. DODD requested us to report variances if the County Board's square footage summary varied by more than 10 percent when comparing the County Board's summary to the Cost Report for any cell within *Schedule B-1, Section A, Square Footage* worksheet.

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

We found no variances exceeding 10 percent.

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

The County Board reported the same square footage in the 2009 and 2010 cost reports for the area that was shared. Therefore we tested the 2010 methodology, and applied the results to both years' cost reports. As a result, we made adjustments to 2009 in Appendix A to bring 2009 in line with 2008 and 2010. We found no inconsistencies between the County Board's methodology and the Cost Report Guide.

### **Statistics – Attendance**

1. We reviewed the Cost Reports to determine if individuals served or units of service were omitted on *Schedule B-1 Section B Attendance Statistic*, worksheet 4, or worksheets 7A to 7H which result in unassigned program or general expenses-all program costs.

No adjustment/revision necessary.

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

We compared the County Board's 'Gallco Client List' and 'Gallco Attendance' 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, 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 also footed the County Board's reports on Attendance Statistics for accuracy.

We found no variances or computational errors exceeding two percent.

3. DODD requested us to report variances if the County Board's number of individuals served varied by more than 10 percent when compared to the prior year's final attendance statistics on *Schedule B-1, Section B, Attendance Statistics*.

We compared the County Board's final 2008 number of individuals served to the final individuals served for Day Habilitation/Adult Day Services/Vocational Habilitation, Community Employment for 2009 and the final 2009 individual served to the final individuals served for 2010 on *Schedule B-1, Section B, Attendance Statistics* and determined if the variances were over 10 percent.

The number of reported individuals served did not change by more than 10 percent from the prior year's Schedule B-1.

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

We haphazardly selected 15 individual names from the County Board's attendance sheets for 2009 and 15 individual names from the County Board's attendance sheets for 2010, 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 haphazardly selected 15 units from 2009 and 15 units from 2010 from the County Board's detailed Community Employment units report due to lack of documentation. The final number of 15 units for the Community Employment was an estimate by County Board. Due to using an estimate and lack of documentation, a sample is unable to be pulled.

We found differences as reported in Appendix A (2009) and Appendix B (2010).

### **Statistics – Transportation**

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

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

We found no differences or computational errors.

2. DODD requested us to report variances of more than 10 percent of the total trips taken for five individuals for both 2009 and 2010, between the County Board's internal documentation versus the amount reported on *Schedule B-3, Quarterly Summary of Transportation Services*.

We traced the number of trips for five individuals for 2009 and five for 2010 from the County Board's daily reporting documentation to *Schedule B-3, Quarterly Summary of Transportation Services*.

We found no differences exceeding 10 percent.

3. DODD requested us to report variances if the Board's cost of bus tokens/cabs was not within two percent of the total amount reported on *Schedule B-3 Quarterly Summary of Transportation Statistics*.

There were no costs reported on Schedule B-3. There were no expenses identified that would need to be added.

### **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, Home Choice, and SSA Unallowable,) from the County Board's SSA Summary reports with those statistics reported in *Schedule B-4, Quarterly Summary of Units of Service – Service and Support Administration*. We also footed the County Board's SSA Summary reports for accuracy.

We found differences as reported in Appendix A (2009) and Appendix B (2010).

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

We haphazardly selected two samples of 40 units for Other Allowable and another sample of 40 units for Unallowable SSA services for both 2009 and 2010 from TCM Allowable/Unallowable Detail Reports and determined if the case note documentation described activities listed in Ohio Admin. Code § 5101:3-48-01(D), and also included the documentation required by Ohio Admin. Code § 5101:3-48-01(F). We also determined if the 40 units for Other Allowable SSA services for both 2009 and 2010 were provided to individuals that were not Medicaid eligible at the time of service delivery per Medicaid Information Technology System (MITS).

Ninety two of 243 (2009) and 124 of 324 (2010) units were provided to individuals that were Medicaid eligible at the time of service delivery per MITS and incorrectly classified by the County Board as Other Allowable SSA services; therefore, we reclassified these units as TCM. We reported these differences in Appendix A (2009) and Appendix B (2010).

3. DODD requested us to report decreases exceeding five percent in total SSA units by line on *Schedule B-4* when compared to the prior year's final cost report.

We compared the final 2008 SSA units to the final 2009 SSA units and compared the final 2009 SSA units to the final 2010 SSA units.

The final units decreased by more than five percent from the prior year's *Schedule B-4* and we obtained the County Board's explanation that improvements in SSA staff training and procedures were the reasons for the changes; SSA's were better trained in identifying billable versus non-billable services. We reported no variances in Appendix A (2009) and Appendix B (2010).

### **Revenue Cost Reporting and Reconciliation to the County Auditor Report**

1. We compared the receipt totals from the 12/31/2009 and 12/31/2010 County Auditor's *MTD/YTD Revenue Period Report for the year 09 and 10-Month 12* for 019, 025 and 029 funds to the County Auditor's report totals reported on the *Reconciliation to County Auditor Worksheets*.

We found no differences.

2. 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.

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

We found differences as reported in Appendix A (2009). We found no differences in 2010.

4. We reviewed the County Board's Revenue report and *Schedule C Income Report* to determine whether revenues are maintained separately to offset corresponding expense via the use of specific expenditure costs centers and identified any potential revenue offsets/applicable credits.

We identified the following sources of potential revenue credits for which the County Board did not offset costs on the Cost Reports in accordance with 2 CFR 225, Appendix A (C )(3)(c) and (4)(a):

2009:

- ARRA Federal School Lunch in the amount of \$ 2,520;
- CAFS - Medicaid Reimbursement in the amount of \$146,101;
- Early Childhood Special Ed "IDEA" in the amount of \$11,437;
- Federal School Lunch in the amount of \$19,208;
- Local Schools & Misc Reimbursements in the amount of \$149,662;
- Refunds in the amount of \$466;
- Rent/Lease in the amount of \$71,701;
- Special Education Part B "IDEA" in the amount of \$27,029;
- Title V in the amount of \$123;
- Title XX in the amount of \$23,328;
- TD Student Fees in the amount of \$3,035;
- Trailer Tax Homestead/Rollback in the amount of \$3,259;
- Trailer Tax in the amount of \$14,134; and
- Utility Reimbursement in the amount of \$153,074;

2010:

- CAFS - Medicaid Reimbursement in the amount of \$219,737;
- Early Childhood Special Ed "IDEA" in the amount of \$10,408;
- Federal School Lunch in the amount of \$21,206;
- Gallco Lunch Room used for meeting reimbursement in amount of \$210;
- Local Schools & Misc Reimbursements in the amount of \$226,052.
- Refunds in the amount of \$988;
- Rent/Lease in the amount of \$68,333;
- Special Education Part B "IDEA" in the amount of \$59,269;
- Utility Reimbursement in the amount of \$148,182;
- TD Student Fees in the amount of \$1,922;
- Title XX in the amount of \$15,794;
- Trailer Tax Homestead/Rollback in the amount of \$3,298;
- Trailer Tax in the amount of \$13,428; and
- Workers Comp Refund in the amount of \$1,444.

### **Paid Claims Testing**

1. We selected 50 paid claims among all service codes from 2009 and 2010 from the Medicaid Billing System (MBS) data and determined if the claims met the following service documentation requirements of Ohio Admin. Code Sections 5123:2-9-05, 5123:2-9-18(H) (1)-(2), 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. [1]

[1] For non-medical transportation (service codes) we reviewed similar service documentation requirements to ensure compliance with Ohio Admin. Code § 5123:2-9-18 (H)(1)-(2) excluding H(1)(d),(f),(j) and H (2)(d),(f).

We found no instances of non-compliance with these documentation requirements for 2009 and/or 2010.

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 final 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 instance where the Medicaid reimbursed units were greater than audited TCM units.

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

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 2009 and 2010 on the MBS Summary by Service Code report.

We found no differences.

### **Non-Payroll Expenditures and Reconciliation to the County Auditor Report**

1. We compared the disbursement totals from the 12/31/2009 and 12/31/2010 County auditor's report listed on the *Reconciliation to County Auditor Worksheets* to the County Auditor's Combined MTD/YTD Expense Period Report for the years 09 and 10 Month 12-Gallia County balances for Fund

019-0019 Board MR/DD, Fund 019-0119 Early Childhood, Fund 029-0128 Community MR/DD and Fund 025-0025 ODMR/DD Grant.

We found no differences.

2. 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.

3. DODD asked us to compare the County Board disbursements on the State Expenses Detailed reports to the amounts reported on Worksheets 2 through 10, and report variances exceeding \$100 for service contracts and other expenses on any Worksheet.

We compared all Service Contract and Other Expenses entries on Worksheets 2 through 10 to the County Board's State Expenses Detailed reports.

We found differences as reported in Appendix A (2009). We found no differences exceeding \$100 on any worksheet for 2010.

4. We compared disbursement entries on Schedule A, Summary of Service Costs – By Program and Worksheets 2 through 10 to the Southwest Ohio Council of Government (SOCOG) prepared County Board Summary Workbook.

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

5. DODD asked us to determine whether total County Board disbursements on the State Expenses Detailed reports were properly classified, on Worksheets 2 through 10, within two percent of total service contracts and other expenses for each individual Worksheet and that no Worksheet included disbursements over \$100 which are non-federal reimbursable under 2 CFR 225 Appendix B.

We scanned the County Board's State Expenses Detailed reports for service contracts and other expenses in the following columns and worksheets: Column X-Gen Expense all Programs on Worksheets 2, 3 and 8; Column N-Service and Support Admin Costs on Worksheet 9; and Columns E-Facility Based Services, F-Enclave, and G-Community Employment and H-unassigned on Worksheet 10 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 (2009) and Appendix B (2010) for misclassified and non-federal reimbursable costs.

6. We scanned the County Board's State Expenses Detailed for items purchased during 2009 and 2010 that met the County Board's capitalization criteria and traced them to inclusion on the County Board's Fixed Asset Listing.

We found no unrecorded purchases meeting the capitalization criteria.

7. We haphazardly selected 20 disbursements from 2009 and 2010 from the County Board's State Expenses Detailed report that were classified as service contract and other expenses on Worksheets 2-10 (not selected for scanning under Step 5 above). We 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 exceeding two percent of total service contracts and other expenses on any Worksheet or any disbursements over \$100 which are non-federal reimbursable under 2 CFR 225 Appendix B.

### **Property, Depreciation, and Asset Verification Testing**

1. We compared the County Board's procedures regarding capitalization of fixed assets with the Cost Report Guides for preparing *Worksheet 1, Capital Costs* and 2 CFR 225 (OMB Circular A-87, Appendix B, 15(a)(2)).

We noted the following inconsistencies between the County Board's capitalization policy and the guidelines.

County Board policy states that depreciation can be taken in period of acquisition. The County Board took depreciation in year of acquisition on some items. We adjusted for the discrepancy in further procedures.

2. We compared the County Board's final 2008 Depreciation Schedule to the County Board's 2009 and 2010 Depreciation Schedules for changes in the depreciation amounts for assets purchased prior to the periods under review which were not in compliance with the Cost Report Guides.

We found differences in depreciation as reported in Appendix A (2009) and Appendix B (2010).

3. DODD asked us to compare the depreciation costs reported in the County Board's depreciation schedule to the amounts reported on *Worksheet 1, Capital Costs*, and to report variances exceeding \$100.

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

We found differences as reported in Appendix A (2009) and Appendix B (2010).

4. We scanned the County Board's Depreciation Schedule for 2009 and 2010 for 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.

We reported differences for purchases that were not properly capitalized in Appendix A (2009) and Appendix B (2010).

5. 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 purchased in either 2009 or 2010 to determine if their useful life agreed to the estimated useful lives prescribed in the 2008 American Hospital Association (AHA) Asset Guide. We also recomputed the first year's depreciation for these assets, based on their cost, acquisition date and period of useful life to determine compliance with the Cost Report Guides and AHA Asset Guide.

We found differences as reported in Appendix A (2009) and Appendix B (2010).

6. We haphazardly selected the lesser of five percent or 20 disposed assets from 2009 and 2010 from the County Board's list of disposed assets and determined if the asset was removed from the County Board's fixed asset ledger. We also recalculated depreciation and any gain or loss applicable to 2009 for the disposed items based on its un-depreciated basis and any proceeds received from the sale of the asset to determine compliance with the Cost Report Guide and CMS Publication 15-1, Chapter 1.

No revisions were deemed necessary, as one asset was below the capitalization threshold at the time of purchase, and we were unable to obtain supporting documentation for the purchase price of the other asset.

### **Payroll Testing**

1. DODD asked us to determine whether total County Board salaries and benefits in the 2009 and 2010 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 2009 and 2010 cost reports and compared the yearly totals to the county auditor's financial reports. The variance was less than two percent.

2. DODD asked us to compare the County Board disbursements on the State Expenses Payroll Reports to the amounts reported on Worksheets 2 through 10, and to report variances exceeding \$100 for salaries or employee benefit expenses.

We compared all Salary and Employee Benefit entries on Worksheets 2 through 10 to the County Board's State Expenses Payroll Reports.

We found no differences exceeding \$100 for Salary or Employee Benefit expenses on any Worksheet.

3. We selected 17 employees and compared the County Board's organizational chart to the worksheet in which each employee's salary and benefit costs were allocated to ensure allocation is consistent with the Cost Report Guides. DODD asked us to report differences greater than three percent of the total wage and benefit of each worksheet affected.

We reported differences from these procedures in Appendix A (2009) and Appendix B (2010) and because errors exceeded 10 percent of the sample size we performed Procedure 4 below.

4. We scanned the County Board's payroll journal for 2009 and 2010 and compared classification of employees to entries on Worksheets 2 through 10 to determine if salary and benefit costs were reported in accordance with the Cost Report Guides.

We found differences as reported in Appendix A (2009) and Appendix B (2010).

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

October 3, 2012

cc: Rosalie Durbin, Superintendent, Gallia County Board of Developmental Disabilities  
Crystal Double, Business Manager, Gallia County Board of Developmental Disabilities  
Lance Clifford, Board President, Gallia County Board of Developmental Disabilities

**Appendix A**  
**Gallia County Board of Developmental Disabilities**  
**2009 Income and Expenditure Report Adjustments**

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
<b>Schedule B-1, Section A</b>				
1. Building Services (B) Adult	88	72	160	To adjust to actual square footage
1. Building Services (C) Child	-	542	542	To adjust to actual square footage
2. Dietary Services (C) Child	615	615	1,230	To adjust to actual square footage
4. Nursing Services (B) Adult	72	(2)	70	To adjust to actual square footage
5. Speech/Audiology (C) Child	85	3	88	To adjust to actual square footage
12. 3-5 Age Children (C) Child	1,971	2,447	4,418	To adjust to actual square footage
13. 6-21 Age Children (C) Child	2,420	(1)	2,419	To adjust to actual square footage
14. Facility Based Services (B) Adult	10,260	(1,305)	8,955	To adjust to actual square footage
16. Supported Emp. -Comm Emp. (B) Adult	-	1	1	To adjust to actual square footage
21. Service And Support Admin (D) General	192	(14)	178	To adjust to actual square footage
22. Program Supervision (B) Adult	651	(123)	528	To adjust to actual square footage
23. Administration (D) General	522	776	1,298	To adjust to actual square footage
25. Non-Reimbursable (C) Child	-	4,520	4,520	To adjust to actual square footage
<b>Schedule B-1, Section B</b>				
1. Total Individuals Served By Program (A) Facility Based Services	50	3	53	To correctly report number of Individual Served - Facility
4. 15 Minute Units (C) Supported Emp. -Community Employment	13,656	(13,592)	64	To adjust to correct number of Community Emp Units
<b>Schedule B-4</b>				
1. TCM Units (D) 4th Quarter	813	397		To correctly report SSA Units
		344	1,554	Reclassified SSA Units
2. Other SSA Allowable Units (D) 4th Quarter	-	584		To correctly report SSA Units
		(344)	240	Misclassified SSA Units
<b>Schedule C</b>				
<b>II. Department of MR/DD</b>				
(G) Waiver Administration- Subsidy- COG Revenue	- \$	460 \$	460	To match the audited COG numbers
<b>Worksheet 1</b>				
2. Land Improvements (D) Unasgn Children Programs	1,054 \$	2,065 \$	3,119	Adjust to actual
3. Buildings/Improve (D) Unasgn Children Programs	6,429 \$	71,013 \$	77,442	Adjust to actual
3. Buildings/Improve (X) Gen Expense All Prgm.	7,577 \$	(3,453) \$	4,124	Adjust to actual
4. Fixtures (D) Unasgn Children Programs	20,550 \$	(1,279) \$	19,271	Adjust to actual
8. COG Expenses (N) Service & Support Admin	36 \$	(1) \$	35	To match the audited COG numbers
<b>Worksheet 2</b>				
3. Service Contracts (X) Gen Expense All Prgm.	30,203 \$	(466) \$	29,737	Adjust to detailed expenditure ledgers
4. Other Expenses (O) Non-Federal Reimbursable	- \$	3,666 \$	3,666	Non-federal reimbursable expenses misclassified
4. Other Expenses (X) Gen Expense All Prgm.	16,916 \$	(3,666) \$		Non-federal reimbursable expenses misclassified
		859 \$	14,109	Adjust to detailed expenditure ledgers
5. COG Expense (N) Service & Support Admin	2,058 \$	48 \$	2,106	To match the audited COG numbers
10. Unallowable Fees (O) Non-Federal Reimbursable	10,712 \$	28,514 \$	39,226	To reclassify real estate fees
<b>Worksheet 2A</b>				
1. Salaries (D) Unasgn Children Program	89,448 \$	(89,448) \$	-	Positions not above a first line supervisor
1. Salaries (E) Facility Based Services	91,902 \$	(91,902) \$	-	Positions not above a first line supervisor
2. Employee Benefits (D) Unasgn Children Program	43,884 \$	(43,884) \$	-	Positions not above a first line supervisor
2. Employee Benefits (E) Facility Based Services	41,436 \$	(41,436) \$	-	Positions not above a first line supervisor
5. COG Expenses (N) Service & Support Admin	84 \$	(2) \$	82	To match the audited COG numbers
<b>Worksheet 5</b>				
1. Salaries (D) Unasgn Children Program	- \$	89,448 \$	89,448	Positions not above a first line supervisor
2. Employee Benefits (D) Unasgn Children Program	- \$	43,884 \$	43,884	Positions not above a first line supervisor
3. Service Contracts (L) Community Residential	- \$	22,075 \$	22,075	Reclass community residential expenses
3. Service Contracts (M) Family Support Services	7,145 \$	727 \$	7,872	Reclass family support services
4. Other Expenses (D) Unasgn Children Program	17,760 \$	(150) \$	17,610	Nursing expenses misclassified
4. Other Expenses (L) Community Residential	- \$	153,495 \$	153,495	To reclassify capital housing to community residential
4. Other Expenses (M) Family Support Services	2,545 \$	678 \$	3,223	Adjust to detailed expenditure ledgers
<b>Worksheet 7-B</b>				
4. Other Expenses (X) Gen Expense All Prgm.	2,769 \$	150 \$	2,919	Nursing expenses misclassified
<b>Worksheet 8</b>				
4. Other Expenses (X) Gen Expense All Prgm.	44,079 \$	7,185 \$	51,264	Adjust to detailed expenditure ledgers
<b>Worksheet 10</b>				
1. Salaries (E) Facility Based Services	167,871 \$	91,902 \$		Positions not above a first line supervisor
		(259,773) \$	-	Reclass adult expenses to unassigned
1. Salaries (H) Unasgn Adult Program	- \$	259,773 \$	259,773	Reclass adult expenses to unassigned
2. Employee Benefits (E) Facility Based Services	82,587 \$	41,436 \$		Positions not above a first line supervisor
		(124,023) \$	-	Reclass adult expenses to unassigned
2. Employee Benefits (H) Unasgn Adult Program	- \$	124,023 \$	124,023	Reclass adult expenses to unassigned
3. Service Contracts (E) Facility Based Services	38,960 \$	(38,960) \$	-	Reclass adult expenses to unassigned
3. Service Contracts (H) Unasgn Adult Program	- \$	38,960 \$		Reclass adult expenses to unassigned
		(727) \$		Reclass family support services
		(22,075) \$	16,158	Reclass community residential expenses
4. Other Expenses (E) Facility Based Services	5,220 \$	(5,220) \$	-	Reclass adult expenses to unassigned
4. Other Expenses (H) Unasgn Adult Program	- \$	5,220 \$		Reclass adult expenses to unassigned
		516 \$	5,736	Adjust to detailed expenditure ledgers
<b>Reconciliation to County Auditor Worksheet Expense:</b>				
Plus: Real Estate Fees	27,680 \$	(27,680) \$	-	To reclassify real estate fees to 2/O/10
Plus: Personal Property Fees	834 \$	(834) \$	-	To reclassify real estate fees to 2/O/10
Plus: Capital Housing	153,495 \$	(153,495) \$	-	To reclassify capital housing to community residential
Memo: 1 1/2% ODMRDD "Administrative & Oversight Fee"	10,712 \$	(10,712) \$	-	Fees included in 2/O/10
Less: Capital Costs	(83,026) \$	(68,346) \$	(151,372)	Adjust depreciation to actual

**Appendix B**  
**Gallia County Board of Developmental Disabilities**  
**2010 Income and Expenditure Report Adjustments**

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
<b>Schedule B-1, Section A</b>				
16. Supported Emp. -Comm Emp. (B) Adult	-	1	1	Adjust to actual square footage
21. Service And Support Admin (D) General	179	(1)	178	Adjust to actual square footage
<b>Schedule B-1, Section B</b>				
1. Total Individuals Served By Program (C) Supported Emp. -Community Employment	3	1	4	To correctly report number of Community Emp Individua
4. 15 Minute Units (C) Supported Emp. -Community Employment	11,440	(11,376)	64	To adjust to correct number of Community Emp Units
<b>Schedule B-4</b>				
1. TCM Units (D) 4th Quarter	1,021	2,328		To correctly report SSA Units
		155	3,504	To correctly report SSA Units
2. Other SSA Allowable Units (D) 4th Quarter	221	(155)	66	To correctly report SSA Units
<b>Worksheet 1</b>				
2. Land Improvements (D) Unasgn Children Programs	2,085	\$ 1,033	\$ 3,118	Adjust to actual
3. Buildings/Improve (D) Unasgn Children Programs	90,290	\$ (13,434)	\$ 76,856	Adjust to actual
3. Buildings/Improve (H) Unasgn Adult Programs	26,266	\$ (3,837)		Adjust to actual
		\$ (4,477)	\$ 17,952	Dpn expense on capital housing misclassified
3. Buildings/Improve (X) Gen Expense All Prgm.	-	\$ 4,477	\$ 4,477	Dpn expense on capital housing misclassified
4. Fixtures (D) Unasgn Children Programs	5,323	\$ (917)	\$ 4,406	Adjust to actual
<b>Worksheet 2</b>				
4. Other Expenses (O) Non-Federal Reimbursable	-	\$ 1,706	\$ 1,706	Non-federal reimbursable expenses misclassified
4. Other Expenses (X) Gen Expense All Prgm.	23,999	\$ (1,706)	\$ 22,293	
<b>Worksheet 2A</b>				
1. Salaries (D) Unasgn Children Program	95,936	\$ (95,936)	\$ -	Positions not above a first line supervisor
1. Salaries (H) Unasgn Adult Program	108,760	\$ (108,760)	\$ -	Positions not above a first line supervisor
2. Employee Benefits (D) Unasgn Children Program	44,445	\$ (44,116)		Positions not above a first line supervisor
		\$ (329)	\$ -	To revise to actual
2. Employee Benefits (H) Unasgn Adult Program	44,749	\$ (44,749)	\$ -	Positions not above a first line supervisor
<b>Worksheet 5</b>				
1. Salaries (D) Unasgn Children Program	-	\$ 95,936	\$ 95,936	Positions not above a first line supervisor
2. Employee Benefits (O) Non-Federal Reimbursable	-	\$ 329	\$ 329	RERS Delinquency to non-federal reimbursable
2. Employee Benefits (D) Unasgn Children Program	-	\$ 43,787	\$ 43,787	Positions not above a first line supervisor
<b>Worksheet 10</b>				
1. Salaries (H) Unasgn Adult Program	174,635	\$ 108,760	\$ 283,395	Positions not above a first line supervisor
2. Employee Benefits (H) Unasgn Adult Program	89,073	\$ 44,749	\$ 133,822	Positions not above a first line supervisor
<b>Reconciliation to County Auditor Worksheet</b>				
<b>Expense:</b>				
Less: Capital Costs	(150,572)	\$ 17,155	\$ (133,417)	To adjust depreciation expense to actual





# Dave Yost • Auditor of State

**GALLIA COUNTY BOARD OF DEVELOPMENTAL DISABILITIES**

**GALLIA 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  
NOVEMBER 20, 2012**