



Dave Yost • Auditor of State

HARRISON 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, 13th 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 Harrison 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 rented 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 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 variances exceeding 10 percent when comparing the total square footage of one floor plan to the County Board's summary. We reported these differences in Appendix A (2009) and Appendix B (2010).

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 variances exceeding 10 percent and we reported these variances in Appendix A (2009) and Appendix B (2010)

5. DODD asked us to obtain 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 did not have a methodology for allocating square footage between programs since they had omitted rooms that shared square footage from the summaries or reported the square footage to one program over another. The AOS informed the County Board that shared space could be split per a methodology, and then suggested a methodology to the Business Manager. This methodology was approved by the Business Manager and applied to the rooms in question. The methodology ensures that square footage for areas shared by more than one type of service is allocated by program based on reported usage of the area in accordance with the Cost Report Guides.

We found that the lack of a methodology created inaccurate reporting of square footage and differences are reported in Appendix A (2009) and Appendix B (2010).

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.

We determined that there were no individuals served or units of service omitted on *Schedule B-1, Section B, Attendance Statistics*, worksheet 4, or worksheets 7A to 7H which resulted in unassigned program or general expenses-all program costs.

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 Attendance by Age report for the number of individuals served, days of attendance, with similar information reported for Day Habilitation/Adult Day

Services/Vocational Habilitation, and Enclave 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 variances or computational errors exceeding two percent. We reported these variances in Appendix A (2009) and Appendix B (2010).

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, and Enclave 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 changed more than 10 percent from the prior year's Schedule B-1 and as a result we performed procedure 5 below.

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 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 asked us to compare the County Board's final 2008 typical hours of service reported on *Schedule B-1, Section B, Attendance statistics* to the typical hours of service reported on *Schedule B-1* for 2009 and 2010 and, if the hours are the same, to do no additional procedures.

We compared the final 2008 typical hours of service to the typical hours of service reported on *Schedule B-1* for 2009 and 2010.

We found the reported typical hours of service changed in [2009 and/or 2010] and we compared the County Board's supporting documentation for typical hours of service to the typical hours of service reported on *Schedule B-1* for 2009 and 2010. We found differences as reported in Appendix A (2009) and Appendix B (2010).]

6. 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.

The Board does not provide this service.

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 Transportation Units report 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 Transportation Units report for accuracy.

We found variances or computational errors exceeding two percent. We found differences as reported in Appendix A (2009) and Appendix B (2010).

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*.

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

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

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 TCM Units 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 TCM Units 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 Other SSA Allowable 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 for 2009 from Unit Entry by Date Span and Detailed Units Marked Non-Billable respectively. As for 2010, two samples of 16 units for Other Allowable were selected from the TCM Other Allowable report. Then we 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 2009 and 16 units for 2010 were provided to individuals that were not Medicaid eligible at the time of service delivery per Medicaid Information Technology System (MITS).

The units found to be in error did not exceed 10 percent of our sample.

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

We haphazardly selected a sample of 40 Unallowable SSA service units for 2009 and 40 units for 2010 from the TCM Allowable/Un-Allowable 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).

The units found to be in error did not exceed 10 percent of our sample for 2009 and 2010.

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 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 the attrition of their SSA staff contributed to the decrease in units from one year to the next.

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 detailed receipt report for B50, B60, B66, B75, T55, and T60 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. DODD asked that we compare the account description and amount for each revenue reconciling item on the *Reconciliation to County Auditor Worksheet* to the County Board's State Account Code Detail Reports and other supporting documentation unless Procedure 2 above reconciled within the 1/4 percent threshold.

We did not perform this procedure since the total County Board receipts were within 1/4 percent of the County Auditor yearly receipt totals in Procedure 2 above.

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

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

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

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

- Miscellaneous refunds, reimbursements and other income in the amount of \$49,140 in 2009 and \$56,921 in 2010;
- IDEA Part B revenues in the amount of \$20,912 in 2009
- IDEA Early Childhood Special Education revenues in the amount of \$26,064 in 2009 and \$13,314 in 2010;
- Title V revenues in the amount of \$52 in 2009
- Title XX revenues in the amount of \$14,058 in 2009 and \$10,308 in 2010

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

We found no instances of non-compliance with these documentation requirements for 2009.

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).

Recoverable Finding - 2010

Finding \$50.51

We determined the County Board was over reimbursed for 7 units of TCM service in which there was no supporting documentation.

Service Code	Units	Review Results	FFP1 Amount	eFMAP2 Amount	Total Finding
TCM	7	unverified	45.39	5.12	50.51
		TOTAL			50.51

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 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.

The county board was not reimbursed for any of these units.

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 disbursements report balances for B50, B60, B75, T55, T60 funds.

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

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 not within 1/4 percent of the county auditor yearly disbursement totals reported in 2009 for these funds requiring adjustment to reconcile. See Appendix A (2009).

3. DODD asked that we compare the account description and amount for each reconciling item on the *Reconciliation to County Auditor Worksheet* to the County Board's detailed expense reports and other supporting documentation unless Procedure 2 above reconciled within the 1/4 percent threshold.

We did not perform this procedure since total County Board disbursements were within 1/4 percent of the County Auditor yearly disbursement totals in Procedure 2 above.

4. DODD asked us to compare the County Board disbursements on the Detailed Expenditure 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 Detailed Expenditure reports.

We found no differences exceeding \$100 on any worksheet

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

We found no differences.

6. DODD asked us to determine whether total County Board disbursements on the Expenditure Detail 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 Expenditure Detail 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 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.

Please note the reclassification of \$11,532 in Early Retirement Incentive Payments from worksheet 2 to non-federal reimbursable as the County Board did not obtain the required approval per 2 CFR 225 Appendix B (8)(g)(3) as reported in Appendix A (2009) and Appendix B (2010).

7. We scanned the County Board's Expenditure Detail Reports 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.

8. We haphazardly selected 20 disbursements from 2009 and 2010 from the County Board's Detailed Expenditure 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 found no inconsistencies between the County Board's capitalization procedures and the guidelines listed above.

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 no differences.

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 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).

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 no differences.

6. DODD asked us to haphazardly select 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. DODD also asked us to recalculate depreciation and any gain or loss applicable to 2009 (and 2010, if applicable) for the disposed items 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 2009 or 2010.

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. Because the variance was greater than two percent, we obtained the county board's explanation and scanned the County Board's Detailed Expenditure reports to identify misclassified costs. This is due to the county auditor amount being greater than the cost report amount as a result of dental and life insurance premiums being vouchered in the county auditor's system, but not being posted in the county board's system. After adjustment, the variance is less than 2%. See Appendix A.

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 8 employees and compared the County Board's organizational chart, staffing/payroll journal and 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 found no differences

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.

Harrison County Board of Developmental Disabilities
Independent Accountant's Report on
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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

November 19, 2012

cc: Stephen Williams, Director of Operations, Harrison County Board of Developmental Disabilities
Lori Balvin, Business Manager, Harrison County Board of Developmental Disabilities
Robin Bowdish, Board President, Harrison County Board of Developmental Disabilities

Appendix A
Harrison 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	-	884	884	To adjust COG revenues
Schedule B-1, Section A				
7. Occupational Therapy (C) Child	-	110	110	add square footage
12. 3-5 Age Children (C) Child	4,320	(90)		Adjust square foorage
		515		Adjust square foorage
		81	4,826	Adjust square foorage
14. Facility Based Services (B) Adult	7,733	81	7,814	adjust square footage
21. Service And Support Admin (D) General	-	99	99	add square footage
22. Program Supervision (B) Adult	-	674	674	add square footage
22. Program Supervision (C) Child	-	306	306	add square footage
23. Administration (D) General	-	426	426	add square footage
24. Transportation (D) General	-	1,600	1,600	add square footage
Schedule B-1, Section B				
1. Total Individuals Served By Program (B) Supported Emp. -Enclave	-	16	16	add individuals served
2. Days Of Attendance (A) Facility Based Services	6,974	333	7,307	adjust days of attendance
2. Days Of Attendance (B) Supported Emp. -Enclave	296	961	1,257	adjust days of attendance
3. Typical Hours Of Service (B) Supported Emp. -Enclave	-	3	3	added hours of service
Schedule B-3				
2. Children 3-5 (G) One Way Trips- Fourth Quarter	-	5,975	5,975	To add trips
5. Facility Based Services (G) One Way Trips- Fourth Quarter	1,677	4,290	5,967	adjust one way trips
5. Facility Based Services (H) Cost of Bus, Tokens, Cabs- Fourth Quart	-	1,150	1,150	add costs reported on Worksheet 8
6. Supported Emp. -Enclave (G) One Way Trips- Fourth Quarter	-	2,514	2,514	add trips
Schedule B-4				
1. TCM Units (E) COG Activity	145	22	167	to adjust COG units
2. Other SSA Allowable Units (D) 4th Quarter	16	75	91	adjust tcm units
Schedule C				
I. County				
(A) Tax Levy			-	
(B) Interest- COG Revenue	-	4,194	4,194	To adjust COG revenues
II. Department of MR/DD				
(A) Supported Living- COG Revenue	-	32,306	32,306	To adjust COG revenues
(B) Family Support Services- COG Revenue	-	5,064	5,064	To adjust COG revenues
(C) SSA Subsidy- COG Revenue	-	7,484	7,484	To adjust COG revenues
(D) Operating Subsidy- COG Revenue	-	16,222	16,222	To adjust COG revenues
(G) Waiver Administration- Subsidy- COG Revenue	-	461	461	To adjust COG revenues
(I) Tax Equity- COG Revenue	-	34,660	34,660	To adjust COG revenues
V. Other Revenues				
(H) Refunds- COG Revenue	-	7,075	7,075	To adjust COG revenues
Worksheet 1				
5. Movable Equipment (U) Transportation	9,215	(4,478)	4,738	to correct depreciation
8. COG Expenses (L) Community Residential	-	97	97	To adjust COG revenues

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
8. COG Expenses (N) Service & Support Admin	-	55	55	To adjust COG revenues
Worksheet 2				
2. Employee Benefits (X) Gen Expense All Prgm.	45,138	22,131	67,269	To adjust unposted benefits
4. Other Expenses (O) Non-Federal Reimbursable	-	5,766	5,766	To adjust ERIP Payment
4. Other Expenses (X) Gen Expense All Prgm.	56,412	(900)		To adjust speech therapy costs
		(1,765)		To adjust TCM Match
		(483)		To adjust NFR Healthcare Billing Fees
		(5,766)	47,498	To adjust ERIP Payment
5. COG Expenses (L) Community Residential	-	4,705	4,705	To adjust COG revenues
5. COG Expense (N) Service & Support Admin	-	2,681	2,681	To adjust COG revenues
10. Unallowable Fees (O) Non-Federal Reimbursable	13,454	23,158		To add County Auditor/Treasurer fees
		483	37,095	To adjust NFR Healthcare Billing Fees
Worksheet 3				
5. COG Expenses (L) Community Residential	-	102	102	To adjust COG revenues
5. COG Expenses (N) Service & Support Admin	-	58	58	To adjust COG revenues
Worksheet 5				
5. COG Expenses (L) Community Residential	-	16,694	16,694	To adjust COG revenues
Worksheet 7-C				
4. Other Expenses (E) Facility Based Services	-	300	300	To adjust speech therapy costs
4. Other Expenses (X) Gen Expense All Prgm.	-	900	900	To adjust speech therapy costs
Worksheet 9				
5. COG Expenses (N) Service & Support Admin. Costs	-	9,513	9,513	To adjust COG revenues
Worksheet 10				
1. Salaries (E) Facility Based Services	141,704	(141,704)	-	To reclassify adult program costs
1. Salaries (H) Unasgn Adult Program	-	141,704		To reclassify adult program costs
		1,737	143,441	To reclassify adult program costs
2. Employee Benefits (E) Facility Based Services	84,679	(84,679)	-	To reclassify adult program costs
2. Employee Benefits (H) Unasgn Adult Program	-	84,679	84,679	To reclassify adult program costs
4. Other Expenses (E) Facility Based Services	26,186	(300)		To adjust speech therapy costs
		(25,886)	-	To reclassify adult program costs
4. Other Expenses (H) Unasgn Adult Program	-	25,886		To reclassify adult program costs
		(1,737)	24,149	To reclassify adult program costs
Reconciliation to County Auditor Worksheet Expense:				
Plus: Match Paid To ODMRDD For TCM	14,564	1,765	16,329	To adjust TCM Match
Less: Capital Costs	(62,900)	4,478	(58,423)	to correct depreciation
Less: Auditor/Treasurer Fees	-	(23,158)	(23,158)	To add County Auditor/Treasurer fees
Total from 12/31 County Auditor's Report	1,472,067	22,131	1,494,198	To adjust county auditor amount

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Schedule B-1, Section A				
1. Building Services (C) Child	427	(37)	390	adjust square footage
4. Nursing Services (B) Adult	-	90	90	add square footage
4. Nursing Services (C) Child	-	116	116	add square footage
5. Speech/Audiology (C) Child	-	135	135	add square footage
7. Occupational Therapy (C) Child	-	74	74	add square footage
12. Pre-School (C) Child	6,216	(1,451)	4,766	adjust square footage
14. Facility Based Services (B) Adult	7,823	130	7,953	adjust square footage
21. Service And Support Admin (D) General	-	99	99	add square footage
22. Program Supervision (B) Adult	-	674	674	add square footage
22. Program Supervision (C) Child	-	306	306	add square footage
23. Administration (D) General	455	(29)	426	adjust square footage
Schedule B-1, Section B				
1. Total Individuals Served By Program (A) Facility Based Ser	37	2	39	adjust individuals served
2. Days Of Attendance (B) Supported Emp. -Enclave	1,091	226	1,317	To adjust days of attendance
3. Typical Hours Of Service (B) Supported Emp. -Enclave	6	(3)	3	adjusted hours of service
5. Total Individuals Served by Age Group(C) School Age	5	(5)	-	Remove incorrect information
Schedule B-3				
2. Pre-School (G) One Way Trips- Fourth Quarter	-	5,176	5,176	To add trips
5. Facility Based Services (G) One Way Trips- Fourth Quarter	-	16,600	16,600	To add trips
5. Facility Based Services (H) Cost of Bus, Tokens, Cabs- Fo	-	573	573	add costs
6. Supported Emp. -Enclave (G) One Way Trips- Fourth Quar	-	2,634	2,634	add trips
Schedule B-4				
1. TCM Units (A) 1st Quarter	1	1,546	1,547	to add missing units
2. Other SSA Allowable Units (A) 1st Quarter	1	4	5	to add missing units
5. SSA Unallowable Units (A) 1st Quarter	1	108	109	to add missing units
Worksheet 1				
5. Movable Equipment (U) Transportation	-	9,216	9,216	to correct depreciation
5. Movable Equipment (X) Gen Expenses All Prgm.	-	923	923	to correct depreciation
8. COG Expenses (L) Community Residential	1,298	(864)	434	To adjust COG revenues
8. COG Expenses (O) Non-Federal Reimbursable	-	4	4	To adjust COG revenues
Worksheet 2				
2. Employee Benefits (X) Gen Expense All Prgm.	37,440	11,873	49,313	To adjust misclassified benefits
4. Other Expenses (O) Non-Federal Reimbursable	-	5,766	5,766	To adjust ERIP costs
4. Other Expenses (X) Gen Expense All Prgm.	133,557	(5,766)	127,791	To adjust ERIP costs
		(11,873)	115,918	To adjust misclassified benefits
		(1,740)	114,177	To adjust TCM Match
5. COG Expenses (L) Community Residential	26,816	(180)	26,636	To adjust COG revenues
5. COG Expense (O) Non-Federal Reimbursable	-	6,800	6,800	To adjust COG revenues
10. Unallowable Fees (O) Non-Federal Reimbursable	16,674	22,254	38,928	To add County Auditor/Treasurer fees

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 3				
5. COG Expenses (L) Community Residential	679	16	695	To adjust COG revenues
5. COG Expenses (O) Non-Federal Reimbursable	-	7	7	To adjust COG revenues
Worksheet 5				
4. Other Expenses (L) Community Residential	-	25,416	25,416	To adjust housing payment
5. COG Expenses (O) Non-Federal Reimbursable	-	1,206	1,206	To adjust COG revenues
Worksheet 8				
4. Other Expenses (E) Facility Based Services	-	573	573	reclassify costs
4. Other Expenses (O) Non-Federal Reimbursable	572	(572)	-	reclassify costs
Worksheet 10				
1. Salaries (E) Facility Based Services	151,703	(151,703)	-	To reclassify adult program costs
1. Salaries (H) Unasgn Adult Program	-	151,703	151,703	To reclassify adult program costs
2. Employee Benefits (E) Facility Based Services	83,615	(83,615)	-	To reclassify adult program costs
2. Employee Benefits (H) Unasgn Adult Program	-	83,615	83,615	To reclassify adult program costs
4. Other Expenses (E) Facility Based Services	19,745	(19,745)	-	To reclassify adult program costs
4. Other Expenses (H) Unasgn Adult Program	-	19,745	19,745	To reclassify adult program costs
Reconciliation to County Auditor Worksheet Expense:				
Plus: Match Paid To ODMRDD For TCM	6,767	1,740	8,507	To adjust TCM Match
Plus: residential home	25,416	(25,416)	-	To adjust housing payment
Less: Capital Costs	(53,865)	(923)	(64,003)	to correct depreciation
		(9,216)	(64,003)	to correct depreciation
Less: Auditor/Treasurer Fees	-	(22,254)	(22,254)	To add County Auditor/Treasurer fees

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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
DECEMBER 27, 2012**