



Dave Yost • Auditor of State

ADAMS 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 Adams 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 and found unreported idle floor space that was a result of the school program ending in May 2009. We reported these variances in Appendix A (2009) and Appendix B (2010).

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; therefore, we performed the procedures below.

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 variances exceeding 10 percent as reported 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.

We obtained the County Board's methodology for allocating square footage and compared the methodology with the Cost Report Guides. The County Board reported the same square footage for areas shared by more than one type of service in the 2009 and 2010 cost reports. Therefore, we tested the 2010 methodology, and applied the results to both years' cost reports.

We found no inconsistencies between the County Board's methodology and the Cost Report Guide.

Statistics – Attendance

1. We reviewed the Cost Reports to determine 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 result in unassigned program or general expenses-all program costs.

We determined that the number of individuals served for worksheets 7B and 7D was not reported although service costs were reported in Column (E) Facility Based Services for 2009 and 2010.

These omitted statistics are reported in Appendix A (2009) and Appendix B (2010).

2. 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 no differences.

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

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, 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 in 2009. We reported these variances in Appendix A (2009). We found no variances or computational errors exceeding two percent in 2010.

4. 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, 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.

5. 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 did not perform this test since the number of reported individuals in Procedure 4 above did not change by more than 10 percent from prior year's Schedule B-1.

Statistics – Transportation

1. DODD requested us to report variances if the County 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 Summary Transportation by Age Group 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 transportation reports for accuracy.

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 10 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 10 individuals for 2009 and 10 for 2010 from the County Board's daily reporting documentation to *Schedule B-3, Quarterly Summary of Transportation Services*.

We found no differences.

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 State Expenses Without Payroll or Benefits (Detailed) Reports to the amount reported in *Schedule B-3* of the Cost Reports.

We found variances 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 County Board's SSA units were not within two percent of total units reported on each line of *Schedule B-4, Quarterly Summary of Units of Service – Service and Support Administration*.

We compared the number of SSA units (Targeted Case Management (TCM), Other SSA Allowable, and SSA Unallowable) from the County Board's TCM Allowable/Un-Allowable Detail 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 Allowable/Un-Allowable Detail 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 a sample of 40 Other SSA Allowable units for both 2009 and 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). We also determined if all the individuals that make up the Other Allowable SSA service units for both 2009 and 2010 were not Medicaid eligible at the time of service delivery per the Medicaid Information Technology System (MITS).

We found 245 units in 2009 and 112 units in 2010 across all individuals that were provided during periods when the individuals were Medicaid eligible per MITS; therefore, we reclassified these units as Line 1-TCM units as reported in Appendix A (2009) and Appendix B (2010).

3. We selected all 30 Unallowable SSA service 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 2010. There were no Unallowable SSA units reported in 2009.

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 2010 Other SSA Allowable units decreased by more than five percent from the prior year's *Schedule B-4*. We noted this was due to adjustments made during this review. We reported these variances in Appendix A (2009) and Appendix B (2010) as part of Procedure 1 and 2 above.

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 Revenue Summary reports for the AC BD Developmental Disabilities (155) and ARRA (156) funds to the County Auditor's report totals reported on the *Reconciliation to County Auditor Worksheets*.

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

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 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 detailed revenue 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 after the adjustments in Procedure 2 above were made.

4. We compared revenue entries on *Schedule C, Income Report* to the Southern Ohio Council of Government (SOCOG) 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 State Account Code Detailed Revenue 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 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):

- Miscellaneous refunds, reimbursements and other income in the amount of \$5,803 in 2009 and \$7,685 in 2010; and
- Title XX revenues in the amount of \$18,875 in 2009 and \$22,777 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 uninterrupted 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 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 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*.

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) Environmental Accessibility Adaptations to Line (25) 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 because the County Board does not have services on *Schedule A, Summary of Service Costs – By Program*, for Lines (20) to Line (25). We reviewed the MBS Summary by Service Code report and found the County Board did not get reimbursed for these services in 2009 and 2010.

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 Expense report balances for the the AC BD Developmental Disabilities (155) fund.

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

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.

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).

Total county board disbursements were not within 1/4 percent of the county auditor yearly disbursement totals reported for these funds. However, after the County Auditor's Expense report balances were adjusted in Procedure 1 above, the disbursements reconciled within limits.

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 after the County Auditor's Expense report balances were adjusted in Procedure 1 above.

4. DODD asked us to compare the County Board's detailed disbursements 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 without Payroll or Benefits Detailed reports.

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

5. We compared disbursement entries on Schedule A, Summary of Service Costs – By Program and Worksheets 2 through 10 to the SOCOG prepared County Board Summary Workbooks.

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

6. DODD asked us to determine whether total County Board's detailed disbursements 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 Without Payroll or Benefits 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 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 for misclassified and non-federal reimbursable costs as reported in Appendix A (2009) and Appendix B (2010).

7. We scanned the County Board's State Expenses Without Payroll or Benefits Detailed 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 State Expenses Without Payroll or Benefits Detailed reports that were classified as service contract and other expenses on Worksheets 2-10 (not selected for scanning under Step 6 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 reported differences for misclassified and non-federal reimbursable costs in Appendix A (2009) and Appendix B (2010).

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 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 found no differences.

5. We haphazardly selected one County Board fixed asset which met the County Board's capitalization policy and purchased in 2010 to determine if its 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 the asset, based on its 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 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 applicable to 2009 or 2010 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. We also scanned the 2009 and 2010 State Account Code Detailed Revenue reports and found no revenues from the sale of disposed assets.

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 this fund.

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 Expense Reports.

The variance was less than two percent.

2. DODD asked us to compare the County Board's detailed 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 Totals by SAC and Job description reports and Benefit Spreadsheets.

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

3. We selected 9 employees and compared the County Board's organizational chart and the Totals by SAC and Job description reports and Benefit Spreadsheets to the worksheet in which each employee's salary and benefit costs were allocated to ensure allocation is consistent with the Cost Report Guides.

We found no differences for those employees selected; however, the County Board provided support for the adjustment of one employees' salary and we reported differences in Appendix A (2009) and Appendix B (2010).

4. DODD asked us to scan the County Board's detailed payroll reports for 2009 and 2010 and compare 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 if the errors in Procedure 3 above exceeded 10 percent.

We did not perform this procedure as the misclassification errors in Procedure 3 above did not exceed 10 percent of the sample size.

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 Office of Medical Assistance, 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

March 8, 2013

cc: Scott Amen, Superintendent, Adams County Board of Developmental Disabilities
Andrea Parks, Director of Finance, Adams County Board of Developmental Disabilities
Brice Mikesell, Board President, Adams County Board of Developmental Disabilities

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Schedule B-1, Section A				
1. Building Services (C) Child	413	(240)	173	To reclassify non-federal reimbursable sq. ft.
2. Dietary Services (C) Child	1,056	(612)	444	To reclassify non-federal reimbursable sq. ft.
4. Nursing Services (C) Child	80	(80)	-	To reclassify non-federal reimbursable sq. ft.
13. 6-21 Age Children (C) Child	4,647	(2,695)	1,952	To reclassify non-federal reimbursable sq. ft.
14. Facility Based Services (B) Adult	6,512	856	7,368	To record unrecorded sq. ft.
20. Family Support Services (D) General	-	53	53	To reclassify family support sq. ft.
22. Program Supervision (B) Adult	-	523	523	To reclassify program supervision sq. ft.
23. Administration (D) General	1,438	(575)	863	To reclassify program supervision and family support sq. ft.
25. Non-Reimbursable (D) General	-	3,547	3,547	To reclassify non-federal reimbursable sq. ft.
Schedule B-1, Section B				
1. Total Individuals Served By Program (A) Facility Based Services	69	3	72	To report correct number of Individuals Served
2. Days Of Attendance (A) Facility Based Services	11,267	829	12,096	To report correct number of Days of Attendance
Schedule B-3				
1. Children 0-2 (H) Cost of Bus, Token, Cabs- Fourth Quarter	\$ -	-	-	
3. Children 6-21 (G) One Way Trips- Fourth Quarter	-	2,151	2,151	To record unrecorded trips
5. Facility Based Services (F) Cost of Bus, Tokens, Cabs- Third Quarter	\$ -	3,000	3,000	To record transportation costs
5. Facility Based Services (G) One Way Trips- Fourth Quarter	2,720	10,941	13,661	To record unrecorded trips
Schedule B-4				
1. TCM Units (D) 4th Quarter	2,330	245	2,575	To correctly report Allowable Units
2. Other SSA Allowable Units (D) 4th Quarter	99	204		To reclassify report Other Allowable Units
2. Other SSA Allowable Units (D) 4th Quarter		(245)	58	To reclassify Allowable Units
5. SSA Unallowable Units (A) 1st Quarter	51	(51)	-	To reclassify Other Allowable Units
5. SSA Unallowable Units (B) 2nd Quarter	51	(51)	-	To reclassify Other Allowable Units
5. SSA Unallowable Units (C) 3rd Quarter	51	(51)	-	To reclassify Other Allowable Units
5. SSA Unallowable Units (D) 4th Quarter	51	(51)	-	To reclassify Other Allowable Units
Worksheet 1				
2. Land Improvements (D) Unasgn Children Programs	\$ -	\$ 1,123	\$ 1,123	To record depreciation not previously recorded
2. Land Improvements (E) Facility Based Services	\$ -	\$ 6,222	\$ 6,222	To record depreciation not previously recorded
3. Buildings/Improve (E) Facility Based Services	\$ 45,407	\$ (113)	\$ 45,294	To correct depreciation expense to compiled reports
4. Fixtures (D) Unasgn Children Programs	\$ 1,259	\$ (288)	\$ 971	To correct depreciation expense to compiled reports
4. Fixtures (E) Facility Based Services	\$ 8,113	\$ (4,437)	\$ 3,676	To correct depreciation expense to compiled reports
5. Movable Equipment (E) Facility Based Services	\$ 2,680	\$ 2,016	\$ 4,696	To record depreciation for unrecorded asset
5. Movable Equipment (U) Transportation	\$ 63,740	\$ (14,118)	\$ 49,622	To match to compiled report
8. COG Expenses (O) Non-Federal Reimbursable	\$ -	\$ 33	\$ 33	To match to audited COG data
Worksheet 2				
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 1,906	\$ 1,906	To reclassify non-federal reimbursable costs
4. Other Expenses (X) Gen Expense All Prgm.	\$ 30,391	\$ (2,061)	\$ 28,330	To reclassify non-program supervision expenses
5. COG Expenses (L) Community Residential	\$ 2,573	\$ 60	\$ 2,633	To reclassify non-federal reimbursable costs
5. COG Expense (N) Service & Support Admin	\$ 2,300	\$ 53	\$ 2,353	To reclassify administration expenses
5. COG Expense (O) Non-Federal Reimbursable	\$ -	\$ 1,980	\$ 1,980	To match to audited COG data
10. Unallowable Fees (O) Non-Federal Reimbursable	\$ -	\$ 21,600	\$ 21,600	To match to audited COG data
Worksheet 2A				
1. Salaries (E) Facility Based Services	\$ 82,439	\$ (515)	\$ 81,924	To match audited COG data
2. Employee Benefits (E) Facility Based Services	\$ 39,119	\$ (390)	\$ 38,729	To match audited COG data
4. Other Expenses (E) Facility Based Services	\$ 25,302	\$ (20,564)	\$ 4,738	To reclassify facility based salaries
5. COG Expenses (L) Community Residential	\$ 105	\$ (3)	\$ 102	To reclassify facility based benefits
5. COG Expenses (N) Service & Support Admin	\$ 94	\$ (2)	\$ 92	To reclassify non-program supervision expenses
5. COG Expenses (O) Non-Federal Reimbursable	\$ -	\$ 77	\$ 77	To match audited COG data
Worksheet 3				
2. Employee Benefits (C) Ages 6-21	\$ 8,545	\$ 215	\$ 8,760	To match audited COG data
2. Employee Benefits (E) Facility Based Services	\$ 20,207	\$ (3,569)	\$ 16,638	To correct benefits to compiled report
2. Employee Benefits (V) Admin	\$ 1,504	\$ 3,355	\$ 4,859	To correct benefits to compiled report
4. Other Expenses (E) Facility Based Services	\$ 49,382	\$ 5,627	\$ 55,009	To correct benefits to compiled report
5. COG Expenses (O) Non-Federal Reimbursable	\$ -	\$ 19	\$ 19	To reclassify building expenses
Worksheet 4				
2. Employee Benefits (E) Facility Based Services	\$ 19,080	\$ 465	\$ 19,545	To match audited COG data
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 8,413	\$ (464)	\$ 7,949	To correct benefits to compiled report
Worksheet 5				
2. Employee Benefits (C) Ages (6-21)	\$ 38,693	\$ (4,214)	\$ 34,479	To match audited COG data
4. Other Expenses (A) Ages (0-2)	\$ -	\$ -	\$ -	To correct benefits to compiled report
5. COG Expenses (O) Non-Federal Reimbursable	\$ -	\$ 8,962	\$ 8,962	To match to audited COG data
Worksheet 7-B				
4. Other Expenses (E) Facility Based Services	\$ 480	\$ (60)	\$ 420	To match audited COG data
13. No. of Individual Served (E) Facility Based Services	-	72	72	To reclassify non-nursing expenses
Worksheet 7-D				
13. No. of Individual Served (E) Facility Based Services	-	72	72	To report number of Individual Served

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 8				
2. Employee Benefits (E) Facility Based Services	\$ 44,630	\$ 2,552	\$ 47,182	To correct benefits to compiled report
4. Other Expenses (A) Ages 0-2	\$ -		\$ -	
4. Other Expenses (E) Facility Based Services	\$ 233	\$ 107		To correct transportation expenses
		\$ 3,000	\$ 3,340	To reclassify transportation part of contract
4. Other Expenses (X) Gen Expense All Prgm.	\$ 71,946	\$ (106)	\$ 71,840	To correct transportation expenses
Worksheet 9				
4. Other Expenses (N) Service & Support Admin. Costs	\$ 27,597	\$ (24,319)		To reclassify fees paid to COG
		\$ 6,224	\$ 9,502	To reclassify non-program supervision expenses
Worksheet 10				
1. Salaries (E) Facility Based Services	\$ 223,459	\$ 515	\$ 223,974	To reclassify facility based salaries
2. Employee Benefits (E) Facility Based Services	\$ 150,861	\$ 1,671		To correct to compiled report
		\$ 390	\$ 152,922	To reclassify facility based benefits
4. Other Expenses (E) Facility Based Services	\$ 22,296	\$ (3,000)		To reclassify transportation part of contract
		\$ 417		To reclassify adult services expenses
		\$ 60	\$ 19,773	To reclassify non-nursing expenses
Reconciliation to County Auditor Worksheet				
Expense:				
Plus: Fees Paid To COG, Or Payments And Transfers made To COG	\$ -	\$ 24,474	\$ 24,474	To reclassify fees paid to COG
Less: Capital Costs	\$ (142,483)	\$ 12,102		To record depreciation for unrecorded assets
		\$ (7,345)		To record depreciation not previously recorded
		\$ 4,725		To correct depreciaiton expense to compiled reports
		\$ 113	\$ (132,888)	To correct depreciaiton expense to compiled reports
Less: Auditor/Treasurer Fees	-	\$ (21,600)	\$ (21,600)	To record auditor/treasurer fees
Less: Other			\$ -	
Total from 12/31 County Auditor's Report	\$ 1,302,566	\$ 282,197	\$ 1,584,763	To correct total reconcile to county auditor totals
Revenue:				
Total from 12/31 County Auditor's Report	\$ 1,696,084	\$ (134)	\$ 1,695,950	To correct total reconcile to county auditor totals

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Schedule B-1, Section A				
22. Program Supervision (B) Adult	403	120	523	To reclassify program supervision sq. ft
23. Administration (D) General	-	863	863	To record unrecorded sq. ft.
25. Non-Reimbursable (D) General	-	6,243	6,243	To record unrecorded sq. ft.
Schedule B-1, Section B				
1. Total Individuals Served By Program (A) Facility Based Services				
5. Total Individuals Served by Age Group (B) Pre-School	10	(10)	-	To remove individuals served reported in error
5. Total Individuals Served by Age Group (C) School Age	25	(25)	-	To remove individuals served reported in error
Schedule B-3				
1. Early Intervention (H) Cost of Bus, Tokens, Cabs - Fourth Quarter	\$ -		\$ -	
3. School Age (A) One Way Trips- First Quarter	417	(417)	-	To reclassify facility based transports
3. School Age (C) One Way Trips- Second Quarter	498	(498)	-	To reclassify facility based transports
3. School Age (E) One Way Trips- Third Quarter	720	(720)	-	To reclassify facility based transports
3. School Age (G) One Way Trips- Fourth Quarter	605	(605)	-	To reclassify facility based transports
5. Facility Based Services (G) One Way Trips- Fourth Quarter	4,833	2,240	7,073	To correctly report facility based transports
5. Facility Based Services (H) Cost of Bus, Tokens, Cabs- Fourth Quarter	\$ -	3,000	3,000	To record transportation costs
Schedule B-4				
1. TCM Units (D) 4th Quarter	3,076	112	3,188	To correctly report Allowable Units
2. Other SSA Allowable Units (D) 4th Quarter	-	140		To correctly report Other Allowable Units
2. Other SSA Allowable Units (D) 4th Quarter		(112)	28	To reclassify Allowable Units
5. SSA Unallowable Units (B) 2nd Quarter	116	(88)	28	To reclassify Other Allowable Units
5. SSA Unallowable Units (C) 3rd Quarter	38	(38)	-	To reclassify Other Allowable Units
5. SSA Unallowable Units (D) 4th Quarter	14	(14)	-	To reclassify Other Allowable Units
Schedule C				
I. County				
(B) Interest	\$ -	\$ 13,666	\$ 13,666	To match audited COG data
II. Department of MR/DD				
(B) County Board Subsidy (501) - COG Revenue	\$ -	\$ 39,390	\$ 39,390	To match audited COG data
IV. Federal Programs				
35. (COG Sch C-Other Worksheet)	\$ -	\$ 1,449	\$ 1,449	To match audited COG data
Worksheet 1				
2. Land Improvements (D) Unasn Children Programs	\$ -	\$ 1,123	\$ 1,123	To agree to compiled report
2. Land Improvements (E) Facility Based Services	\$ 4,946	\$ 1,276	\$ 6,222	To agree to compiled report
4. Fixtures (E) Facility Based Services	\$ 2,344	\$ 1,332	\$ 3,676	To match to compiled reports
5. Movable Equipment (E) Facility Based Services	\$ -	\$ 3,592	\$ 3,592	To match to compiled reports
5. Movable Equipment (N) Service & Support Admin	\$ -	\$ 67	\$ 67	To match to compiled reports
5. Movable Equipment (U) Transportation	\$ 9,337	\$ 40,285	\$ 49,622	To match to compiled reports
8. COG Expenses (L) Community Residential	\$ -	\$ 12	\$ 12	To match to audited COG data
8. COG Expenses (N) Service & Support Admin	\$ -	\$ 10	\$ 10	To match to audited COG data
Worksheet 2				
4. Other Expenses (O) Non-Federal Reimbursable		\$ 96	\$ 96	To reclassify non-federal reimbursable expenses
4. Other Expenses (X) Gen Expense All Prgm.	\$ 35,068	\$ (306)		To reclassify non-federal reimbursable expenses
		\$ 283	\$ 35,045	To reclassify administration expenses
5. COG Expenses (L) Community Residential	\$ -	\$ 868	\$ 868	To match audited COG data
5. COG Expense (N) Service & Support Admin	\$ -	\$ 785	\$ 785	To match audited COG data
10. Unallowable Fees (O) Non-Federal Reimbursable	\$ 16,428	\$ 21,441	\$ 37,869	To record auditor/treasurer fees
Worksheet 2A				
1. Salaries (E) Facility Based Services	\$ 82,514	\$ (521)	\$ 81,993	To reclassify facility based salaries
2. Employee Benefits (E) Facility Based Services	\$ 50,592	\$ (410)	\$ 50,182	To reclassify facility based benefits
4. Other Expenses (E) Facility Based Services	\$ 22,759	\$ (18,563)	\$ 4,196	To reclassify non program supervision expenses
5. COG Expenses (L) Community Residential	\$ -	\$ 31	\$ 31	To match audited COG data
5. COG Expenses (N) Service & Support Admin	\$ -	\$ 28	\$ 28	To match audited COG data
Worksheet 3				
4. Other Expenses (E) Facility Based Services	\$ 46,249	\$ 5,506	\$ 51,755	To reclassify facility based expenses
5. COG Expenses (L) Community Residential	\$ -	\$ 7	\$ 7	To match audited COG data
5. COG Expenses (N) Service & Support Admin	\$ -	\$ 7	\$ 7	To match audited COG data
Worksheet 4				
4. Other Expenses (E) Facility Based Services	\$ -	\$ 1,671	\$ 1,671	To reclassify dietary expenses
14. No. of Individual Meals Served (B) Pre-School	10	(10)	-	To remove individuals served reported in error
14. No. of Individual Meals Served (C) School Age	25	(25)	-	To remove individuals served reported in error
Worksheet 5				
3. Service Contracts (O) Non-Federal Reimbursable	\$ 5,780	\$ (5,780)	\$ -	To reclassify fees paid to COG
4. Other Expenses (A) Early Intervention			\$ -	
4. Other Expenses (L) Community Residential	\$ 6,027	\$ (6,027)	\$ -	To reclassify fees paid to COG
5. COG Expenses (L) Community Residential	\$ -	\$ 2,556	\$ 2,556	To match audited COG data
9. Individuals Served (B) Pre-School	10	(10)	-	To remove individuals served reported in error
Worksheet 7-B				
4. Other Expenses (E) Facility Based Services	\$ -	\$ 690	\$ 690	To agree to compiled report
13. No. of Individual Served (E) Facility Based Services	-	74	74	To report number of Individual Served
Worksheet 7-D				
4. Other Expenses (E) Facility Based Services	\$ -	\$ 1,575	\$ 1,575	To agree to compiled report
13. No. of Individual Served (E) Facility Based Services	-	74	74	To report number of Individual Served
Worksheet 8				
4. Other Expenses (A) Early Intervention	\$ -		\$ -	
4. Other Expenses (E) Facility Based Services	\$ -	\$ 3,000	\$ 3,000	To reclassify transportation costs

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 9				
4. Other Expenses (N) Service & Support Admin. Costs	\$ 6,088	\$ 9,085	\$ 15,173	To reclassify SSA expenses
5. COG Expenses (N) Service & Support Admin. Costs	\$ -	\$ 2,310	\$ 2,310	To match audited COG data
Worksheet 10				
1. Salaries (E) Facility Based Services	\$ 231,049	\$ 521	\$ 231,570	To reclassify facility based salaries
2. Employee Benefits (E) Facility Based Services	\$ 163,309	\$ 410	\$ 163,719	To reclassify facility based benefits
4. Other Expenses (E) Facility Based Services	\$ 16,784	\$ (2,265)		To agree to compiled report
		\$ 6,000		To reclassify facility based expenses
		\$ 2		To reclassify facility based expenses
		\$ 2,019	\$ 22,540	To reclassify facility based expenses
4. Other Expenses (G) Community Employment	\$ 9,000	\$ (9,000)	\$ -	To reclassify facility based expenses
Reconciliation to County Auditor Worksheet				
Expense:				
Plus: Fees Paid To COG, Or Payments And Transfers made To COG	\$ -	\$ 5,780		To reclassify fees paid to COG
		\$ 6,237	\$ 12,017	To reclassify fees paid to COG
Less: Capital Costs	\$ (84,109)	\$ (2,399)		To match to compiled reports
		\$ (43,944)		To match to compiled reports
		\$ (1,332)	\$ (131,784)	To match to compiled reports
Less: Auditor/Treasurer Fees	\$ -	\$ (21,441)	\$ (21,441)	To record auditor/treasurer fees
Less: Other			\$ -	
Total from 12/31 County Auditor's Report	\$ 1,653,180	\$ 2,065	\$ 1,655,245	To correct total reconcile to county auditor totals
Revenue:				
Less: COG Revenue	\$ -	\$ (54,505)	\$ (54,505)	To match audited COG data



Dave Yost • Auditor of State

ADAMS COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

ADAMS 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
MAY 28, 2013**