



Dave Yost • Auditor of State

PIKE COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

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Independent Auditor'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) Home and Community Based Services 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 Pike 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.

The Auditor of State, under the same authority noted above, also performed the Acuity Testing procedures below for the 2008, 2009 and 2010 cost reports.

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.

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 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.

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 in the 2009 and 2010 cost reports. Therefore we tested the 2009 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 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 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 2010 and as a result, 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).

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

We compared the County Board's Attendance By Month All Clients report for the number of individuals served and 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. We reported these variances in Appendix A (2009) and Appendix B (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 in 2010. In 2009, 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.

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 haphazardly selected 15 individual names from the County Board's attendance sheets for 2009 and compared the individuals by name to the compiled listing of individuals served by program documentation which rolls up to *Schedule B-1, Section B, Attendance Statistics* of the Cost Reports for Day Habilitation/Adult Day Services/Vocational Habilitation.

We found no differences.

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 County Board did not provide Community Employment services in 2009 or 2010.

Acuity Testing

1. DODD requested us to report variances if days of attendance and individuals served on the Days of Attendance and Individuals Served by Acuity supplemental cost report worksheet did not agree to the County Board's supporting documentation for 2008, 2009, and 2010.

We compared the County Board's individuals served and attendance acuity reports for the number of individuals served and days of attendance for Day Habilitation/Adult Day Services/ Vocational

Habilitation with the Days of Attendance and Individuals Served by Acuity supplemental cost report worksheet.

We found no variances in 2008 or 2009. In 2010, we found 24 individuals served and 1,954 days of attendance on the Attendance by Month All Clients (by IIF Program) were omitted from the Acuity Plus Attendance report.

2. We also compared two individuals from each acuity level on the County Board's 2008, 2009 and 2010 Pike Attendance by Acuity Report to the Acuity Assessment Instrument or Day Habilitation Acuity Assessment for each individual.

We found 1 individual and 160 days of attendance in 2008 that should be reclassified from Acuity B to C.

We found no acuity variances in 2009 or 2010, for any individuals and days of attendance reported on the Days of Attendance and Individuals Served by Acuity supplemental cost report worksheet from our test of acuity.

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 Quarterly Transportation 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 Quarterly Transportation report for accuracy.

We found variances or computational errors exceeding two percent. We found differences as reported in 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 State Expenses Detailed report to the amount reported in *Schedule B-3* of the Cost Reports.

We found differences in amounts reported on Schedule B-3 exceeding two percent which we 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 Summaries 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 Summaries 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 2009 Other Allowable units and 2010 TCM Allowable units 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 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 the Medicaid Information Technology System (MITS).

The units found to be in error did not exceed 10 percent of our sample for 2009 nor indicate a systematic issue; therefore, we adjusted the known errors in our sample. We reported the difference in Appendix A (2009).

The units found to be in error exceeded 10 percent of our Other SSA Allowable services sample in 2010. The County Board's explanation that individuals in an ICFMR or nursing home were included in Other Allowable units indicated a systemic issue. As a result, we removed these units from the sample and error calculation to remove the systemic error. In addition, we reclassified all Other Allowable units that should have been classified as Unallowable due to the individual residing in an ICFMR or nursing home. Once the systemic error was removed, the errors exceeded 10 percent of our sample making it necessary to project over the entire population for 2010.

From the sample population of 501 Other SSA Allowable units for 2010, we selected our sample of 22 units and found 36 percent of those units were for individuals Medicaid eligible at the time of service delivery. We projected and then reclassified 182 units as TCM units.

We reported these differences in Appendix B (2010).

The County Board stated they do not have a process in place to determine ongoing Medicaid eligibility. Currently, the only way to determine Medicaid Eligibility is during the intake process, which occurs annually. During that time, individuals receiving services could fall off Medicaid while continuing to receive services; however, the County Board does not get reimbursed for those services the individual receives while not enrolled on Medicaid.

Recommendation: The County Board should develop a process to determine Medicaid eligibility of individuals served and ensure that TCM services to Medicaid eligible recipients are appropriately classified as Line 1-TCM units on *Schedule B-4, Quarterly Summary of Units of Service - Service and*

Support Administration as required by the Cost Report Guide. Section *Schedule B-4, Quarterly Summary of Units of Service - Service and Support Administration* of the Cost Report Guide states in pertinent part, "Units of Service, for purposes of this schedule, are to be separated into two categories as denoted below. The below activities generate units of service for statistical purposes. Allowable Units (Units generated by performing activities noted in Columns (A) and (C) below:

- TCM – Medicaid Eligible Individuals;
- Other SSA Allowable Units – Non-Medicaid Eligible Individuals; and
- Transition Coordination services provided under the Home Choice demonstration grant."

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 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.

The units found to be in error exceeded 10 percent of our SSA Unallowable services sample in 2010.

From the sample population of 2,118 Other SSA Unallowable units for 2010, we selected our sample of 40 units and found no errors indicating a systematic issue; therefore, no projection was necessary.

We reported the differences in Appendix B (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.

In 2009, the final units did not decrease by more than five percent from the prior year's *Schedule B-4*. The 2010 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 individuals residing in an ICFMR or nursing home were incorrectly billed as Other Allowable units. We reported no variances in Appendix B (2010).

5. DODD requested us to determine if the County Board maintained case note documentation for non-individual specific activities (general time units) as described in *Worksheet 9, Service and Support Administration Costs* of the Cost Report Guides. If the County Board does record general time units and they account for over 10% of total SSA units on the final audited Schedule B-4 plus any general time units recorded, DODD requested us to determine if they were properly classified and report any variances with an error rate exceeding 10 percent and indicated a systemic issue.

We haphazardly selected a sample of 40 General Time Units for 2010 from the Non-Billable SSA Detail reports and determined if the case note documentation described activities listed in Ohio Admin. Code § 5101:3-48-01(D) or in *Worksheet 9, Service and Support Administration Costs*, Section 1(b) of the Cost Report Guides. We did not select a sample of 40 General Time units for 2009 as they did not account for over 10% of total SSA units on the final audited Schedule B-4.

The units found to be in error did not exceed 10 percent of our sample for 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 five year revenue history report for General, ARRA EFMAP Enhanced FMAP, ARRA-Part B IDEA, Family Children First Council, Ohio Children Trust Pass Thru, TANF-Help Me Grow, GRF-Help Me Grow, Part C-Help Me Grow, Family Centered Services and Support, and ARRA Part C Stimulus fund to the County Auditor's report totals reported on the *Reconciliation to County Auditor Worksheets*.

We found differences as reported in Appendix A (2009) and Appendix B (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 before adjustment were not within 1/4 percent of the County Auditor yearly receipt totals reported for these funds, as a result we performed step 3 below.

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 compared 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 such as county tax settlement sheets.

We found differences as reported in Appendix A (2009) and Appendix B (2010). After these adjustments were made, the final 2009 and 2010 *Reconciliation to County Auditor Worksheet* is within 1/4 percent of the County Auditor yearly receipt totals for these funds.

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

We found differences in 2009 as reported in Appendix A (2009). We found no differences in 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 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 reimbursements and other income in the amount of \$2,372.42 in 2009 and \$1,871.56 in 2010;
- Miscellaneous refunds in the amount of \$25.00 in 2009 and \$2,489.32 in 2010;
- Insurance reimbursements in the amount of \$2,032.38 in 2009;
- IDEA Part B revenues in the amount of \$10,263.28 in 2009 and \$19,372.49 in 2010;
- IDEA Early Childhood Special Education revenues in the amount of \$875.08 in 2009 and \$694.33 in 2010;

- Title V revenues in the amount of \$690.45 in 2009;
- Title XX revenues in the amount of \$37,341.00 in 2009 and \$24,502.00 in 2010; and
- Help Me Grow revenues in the amount of \$308,159.22 in 2009 and \$236,150.10 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 to determine 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

Recoverable Finding - 2009

Finding \$1.10

We determined the County Board was over reimbursed for 1 unit of FTT Non-Medical Transportation Per Trip-Commercial Vehicle service and 1 unit of ATT Non-Medical Transportation Per Trip-Commercial Vehicle service in which the date of service on the documentation did not match the date of service on the billing.

Service Code	Units	Review Results	FFP1 Amount	eFMAP2 Amount	Total Finding
ATT	1	No support for date of service	.63	.10	.73
FTT	1	No support for date of service	.31	.05	.36
TOTAL					1.10

¹ Federal Financial Participation Amount (FFP)

² Enhanced Federal Medical Assistance Percentage (eFMAP)

Recoverable Finding - 2010

Finding \$.88

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 determined the County Board was over reimbursed for 1 units of AXF ADS & Voc Hab "Combo" - 15 min service in which the CB was over reimbursed for 1 unit.

Service Code	Units	Review Results	FFP1 Amount	eFMAP2 Amount	Total Finding
AXF	1	Overreimbursed for one unit	.76	.12	.88
TOTAL					.88

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 (25)* 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 expenditure history report balances for the General, Capital, Paint Valley Cluster, Paint Valley FCFC, Ohio Children Trust Passthrough, TANF-Help Me Grow, GAF-Help Me Grow, Part C-Help Me Grow, FCSS Family Centered Services and Support, ARRA Part C Stimulus, ARRA EFMAP Enhanced, Grant and ARRA Part B IDEA 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.

Total County Board disbursements were not initially within 1/4 percent of the county auditor yearly disbursement totals reported for these funds. As a result, we performed step 3 below.

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 State Expense Detailed Reports and other supporting documentation unless Procedure 2 above reconciled within the 1/4 percent threshold.

We compared the account description and amount for each reconciling item on the *County Auditor Reconciliation Worksheets* to the County Board's State Expenses Detailed reports and other supporting documentation such as county tax settlement sheets.

We found differences as reported in Appendix A (2009) and Appendix B (2010). After the adjustments were made, the final 2009 and 2010 *Reconciliation to County Auditor Worksheet* is within ¼ percent of the County Auditor yearly disbursement totals for these funds.

4. 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 in 2009 as reported in Appendix A (2009). We did not find any differences in 2010.

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

We found differences in 2009 as reported in Appendix A (2009). No differences were noted in 2010.

6. 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.

Please note the reclassification of \$7,018 in Early Retirement Incentive Payments from worksheets 3 to non-federal reimbursable in 2010 as the County Board did not obtain the required approval per 2 CFR 225 Appendix B (8)(g)(3) as reported in Appendix B (2010).

7. 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 reported differences for purchases that were not properly capitalized as reported in Appendix A (2009) and Appendix B (2010). We also found errors recording first year depreciation that we reported in Appendix B (2010).

8. We haphazardly selected 20 disbursements from 2009 and 2010 from the County Board's Detailed Expense 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 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 no differences exceeding \$100.

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 two County Board's fixed assets 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 in 2009. We found differences in 2010 as reported in Appendix B (2010).

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.

We did not perform this procedure because the County Board stated that no capital assets were disposed of in 2009 or 2010. Additionally, we reviewed the 2009 and 2010 Revenue Detail Reports and noted nothing that indicated the sale of an 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 the General, Capital, Paint Valley Cluster, Paint Valley FCFC, Ohio Children Trust Pass-Through, TANF-Help Me Grow, GRF-Help Me Grow, Part C-Help Me Grow, FCSS Family Centered Service & Support, ARRA-ODH Part C Stimulus, ARRA- EFMAP Enhanced, and ARRA-Part B IDEA 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 State Expense Detailed Reports. The variance was less than two percent.

2. DODD asked us to compare the County Board disbursements on the State Expenses Detail 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 Detail Reports.

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

3. We selected 11 employees and compared the County Board's payroll journal to the worksheet in which each employee's salary and benefit costs were allocated to ensure the allocation is consistent with the Cost Report Guides.

We reported differences from these procedures in Appendix A (2009) and Appendix B (2010).

4. DODD asked us to scan the County Board's Totals Pay Distribution with IHAC and SAC (Detail) 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 scanned the County Board's Totals Pay Distribution with IHAC and SAC (Detail) 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 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.

This report is intended solely for the use of the managements of the County Board, DODD, the Ohio Department of Medicaid, 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

July 22, 2013

cc: Jeff Noble, Executive Director, Pike County Board of Developmental Disabilities
Jeff Allen, Fiscal Director, Pike County Board of Developmental Disabilities
Tonya Cooper, Board President, Pike County Board of Developmental Disabilities

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Schedule A				
Schedule B-1, Section A				
1. Building Services (B) Adult	\$ 282	\$ (22)	\$ 260	To correct square footage
1. Building Services (C) Child	\$ 248	\$ (5)	\$ 243	To correct square footage
2. Dietary Services (B) Adult	\$ 1,371	\$ (1,371)	\$ -	To correct square footage
4. Nursing Services (B) Adult	\$ 262	\$ 80	\$ 342	To correct square footage
11. 0-2 Age Children (C) Child	\$ 936	\$ 292	\$ 1,228	To correct square footage
12. 3-5 Age Children (C) Child	\$ 306	\$ 1,266	\$ 1,572	To correct square footage
13. 6-21 Age Children (C) Child	\$ 608	\$ 796	\$ 1,404	To correct square footage
14. Facility Based Services (B) Adult	\$ 8,176	\$ 3,242	\$ 11,418	To correct square footage
		\$ 1,371	\$ 12,789	To correct square footage
21. Service And Support Admin (D) General	\$ 683	\$ 28	\$ 711	To correct square footage
22. Program Supervision (B) Adult	\$ 718	\$ (571)	\$ 147	To correct square footage
22. Program Supervision (C) Child	\$ 210	\$ (210)	\$ -	To correct square footage
23. Administration (D) General	\$ 2,854	\$ (1,329)	\$ 1,525	To correct square footage
24. Transportation (D) General	\$ 1,053	\$ (1,053)	\$ -	To correct square footage
25. Non-Reimbursable (C) Child	\$ 2,207	\$ (2,207)	\$ -	To correct square footage
25. Non-Reimbursable (D) General	\$ -	\$ 2,106	\$ 2,106	To correct square footage
Schedule B-1, Section B				
1. Total Individuals Served By Program (A) Facility Based Services	\$ 80	\$ 32	\$ 112	To correct individuals served
3. Typical Hours Of Service (A) Facility Based Services	6.0	0.5	6.5	To correct typical hours of service
Schedule B-3				
2. Children 3-5 (H) Cost Of Bus, Tokens, Cabs- Fourth Quarter	\$ -	\$ 532	\$ 532	To record transportation expenses
3. Children 6-21 (H) Cost of Bus, Tokens, Cabs- Fourth Quarter	\$ -	\$ 4,313	\$ 4,313	To record transportation expenses
Schedule B-4				
1. TCM Units (D) 4th Quarter	\$ 2,553	\$ 10	\$ 2,563	To reclassify Units
1. TCM Units (E) COG Activity	\$ 991	\$ (41)	\$ 950	To reclassify Units
2. Other SSA Allowable Units (D) 4th Quarter	\$ 497	\$ 213	\$ 710	To correct Other Allowable Units to reclassify units
	\$ -	\$ (10)	\$ -	To reclassify units
	\$ -	\$ 1	\$ 701	To reclassify units
2. Other SSA Allowable Units (E) COG Activity	\$ -	\$ 41	\$ 41	To
5. SSA Unallowable Units (D) 4th Quarter	\$ 569	\$ (1)	\$ 568	To reclassify units
Schedule C				
I. County				
II. Department of MR/DD				
(E) Residential Facility- Non Waiver Services- COG Revenue	\$ 218,301	\$ (218,301)	\$ -	To match audited COG workbook
III. Department of Education				
IV. Federal Programs				
V. Other Revenues				
VI. Capital Revenue				
Worksheet 1				
2. Land Improvements (E) Facility Based Services	\$ -	\$ 1,181	\$ 1,181	To record depreciation
2. Land Improvements (N) Service & Support Admin	\$ -	\$ 338	\$ 338	To record depreciation
2. Land Improvements (V) Admin	\$ -	\$ 338	\$ 338	To record depreciation
3. Buildings/Improve (A) Ages 0-2	\$ 87,807	\$ 979	\$ 88,786	To record depreciation
3. Buildings/Improve (N) Service & Support Admin	\$ -	\$ 3,085	\$ 3,085	To record depreciation
3. Buildings/Improve (V) Admin	\$ -	\$ 3,085	\$ 3,085	To record depreciation
3. Buildings/Improve (X) Gen Expense All Prgm.	\$ 15,000	\$ 2,466	\$ 17,466	To record depreciation
5. Movable Equipment (E) Facility Based Services	\$ 67,519	\$ (22,750)	\$ 44,769	To reclassify note payments
	\$ -	\$ (44,769)	\$ -	To reclassify note payments
5. Movable Equipment (U) Transportation	\$ -	\$ 9,353	\$ 9,353	To record depreciation
5. Movable Equipment (X) Gen Expenses All Prgm.	\$ 223	\$ 1,695	\$ 1,918	To record depreciation
	\$ -	\$ 1,088	\$ 3,006	To record depreciation
6. Capital Leases (X) Gen Expense All Prgm.	\$ 8,549	\$ (8,549)	\$ -	To reclassify an operating lease
8. COG Expenses (L) Community Residential	\$ 318	\$ (7)	\$ 311	To match audited COG workbook
8. COG Expenses (M) Family Support Services	\$ 54	\$ (1)	\$ 53	To match audited COG workbook
8. COG Expenses (N) Service & Support Admin	\$ 55	\$ (1)	\$ 54	To match audited COG workbook
Worksheet 2				
1. Salaries (X) Gen Expense All Prgm.	\$ 268,081	\$ (18,179)	\$ 249,902	To reclassify payroll
	\$ -	\$ (18,179)	\$ -	To reclassify payroll
	\$ -	\$ 34,050	\$ 34,050	To reclassify payroll
	\$ -	\$ 18,335	\$ 18,335	To reclassify payroll
	\$ -	\$ 25,758	\$ 25,758	To reclassify payroll
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 114,883	\$ (15,093)	\$ 99,790	To reclassify payroll
	\$ -	\$ (15,093)	\$ -	To reclassify payroll
	\$ -	\$ 10,217	\$ 10,217	To reclassify payroll
	\$ -	\$ 5,501	\$ 5,501	To reclassify payroll
	\$ -	\$ 12,149	\$ 12,149	To reclassify payroll
3. Service Contracts (X) Gen Expense All Prgm.	\$ 43,445	\$ 8,549	\$ 51,994	To reclassify an operating lease
	\$ -	\$ (21,315)	\$ -	To reclassify non-Federal reimbursable expenses
4. Other Expenses (X) Gen Expense All Prgm.	\$ 45,224	\$ (7,500)	\$ 37,724	To reclassify non-Federal reimbursable legal fees
5. COG Expenses (L) Community Residential	\$ 18,259	\$ 7,391	\$ 25,650	To match audited COG workbook
5. COG Expense (M) Family Support Services	\$ 3,111	\$ 1,259	\$ 4,370	To match audited COG workbook
5. COG Expense (N) Service & Support Admin	\$ 3,147	\$ 1,274	\$ 4,421	To match audited COG workbook
10. Unallowable Fees (O) Non-Federal Reimbursable	\$ 15,936	\$ 20,803	\$ 36,739	To reclassify non-Federal reimbursable expenses
	\$ -	\$ 51,024	\$ 51,024	To reclassify administrative fees
	\$ -	\$ 7,500	\$ 7,500	To reclassify non-Federal reimbursable legal fees
	\$ -	\$ 28,587	\$ 28,587	To record auditor/treasurer fees
Worksheet 2A				
1. Salaries (A) Ages 0-2	\$ 34,050	\$ (34,050)	\$ -	To reclassify payroll
1. Salaries (B) Ages 3-5	\$ 18,335	\$ (18,335)	\$ -	To reclassify payroll
1. Salaries (C) Ages 6-21	\$ -	\$ -	\$ -	
1. Salaries (E) Facility Based Services	\$ 78,313	\$ (25,758)	\$ 52,555	To reclassify payroll
2. Employee Benefits (A) Ages 0-2	\$ 10,217	\$ (10,217)	\$ -	To reclassify payroll
2. Employee Benefits (B) Ages 3-5	\$ 5,501	\$ (5,501)	\$ -	To reclassify payroll
2. Employee Benefits (E) Facility Based Services	\$ 25,568	\$ (12,149)	\$ 13,419	To reclassify payroll
4. Other Expenses (A) Ages 0-2	\$ 696	\$ (696)	\$ -	To reclassify expenses associated with payroll
4. Other Expenses (B) Ages 3-5	\$ 156	\$ (156)	\$ -	To reclassify expenses associated with payroll
4. Other Expenses (C) Ages 6-21	\$ 58	\$ (58)	\$ -	To reclassify expenses associated with payroll
5. COG Expenses (L) Community Residential	\$ 745	\$ (17)	\$ 728	To match audited COG workbook
5. COG Expenses (M) Family Support Services	\$ 127	\$ (3)	\$ 124	To match audited COG workbook
5. COG Expenses (N) Service & Support Admin	\$ 128	\$ (2)	\$ 126	To match audited COG workbook

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 3				
5. COG Expenses (L) Community Residential	\$ 182	\$ (5)	\$ 177	To match audited COG workbook
5. COG Expenses (M) Family Support Services	\$ 31	\$ (1)	\$ 30	To match audited COG workbook
Worksheet 5				
1. Salaries (A) Ages 0-2	\$ 100,694	\$ 18,179	\$ 118,873	To reclassify payroll
1. Salaries (D) Unasn Children Program	\$ -	\$ 18,179	\$ 18,179	To reclassify payroll
2. Employee Benefits (A) Ages (0-2)	\$ 42,215	\$ 15,093	\$ 57,308	To reclassify payroll
2. Employee Benefits (D) Unasn Children Program	\$ -	\$ 15,093	\$ 15,093	To reclassify payroll
4. Other Expenses (A) Ages (0-2)	\$ 16,477	\$ 696	\$ 17,173	To reclassify expenses associated with payroll
4. Other Expenses (B) Ages (3-5)	\$ 8,493	\$ 156	\$ 8,649	To reclassify expenses associated with payroll
4. Other Expenses (C) Ages (6-21)	\$ 13,245	\$ 58	\$ 13,303	To reclassify expenses associated with payroll
Worksheet 7-B				
4. Other Expenses (A) Ages 0-2	\$ 160	\$ (160)	\$ -	To reclassify nursing expenses
4. Other Expenses (D) Unasn Children Program	\$ -	\$ 160	\$ 160	To reclassify nursing expenses
4. Other Expenses (E) Facility Based Services	\$ 1,911	\$ 573	\$ 2,484	To reclassify nursing expenses
Worksheet 9				
3. Service Contracts (N) Service & Support Admin. Costs	\$ 59,162	\$ (57,530)	\$ 1,632	To reclassify fees paid to COG
Worksheet 10				
4. Other Expenses (E) Facility Based Services	\$ 28,092	\$ (6,046)	\$ 22,046	To reclassify purchases > 5000
		\$ (573)	\$ 21,473	To reclassify nursing expenses
Reconciliation to County Auditor Worksheet				
Expense:				
Plus: Real Estate Fees	\$ -	\$ (28,587)	\$ (28,587)	To record auditor/treasurer fees
Plus: Transfers Out-General	\$ 29,915	\$ 13,605	\$ 43,520	To record transfer
		\$ 1,251	\$ 44,771	To adjust transfer amount
Plus: Purchases Greater Than \$5,000	\$ 22,750	\$ 6,046	\$ 28,796	To add purchase > 5000
		\$ 51,959	\$ 80,567	To record purchase > 5000
		\$ (22,750)	\$ 57,817	To reclassify note payment
Plus: Fees Paid To COG, Or Payments And Transfers made To COG	\$ -	\$ 57,530	\$ 57,530	To reclassify fees paid to COG
Plus: Match Paid To ODMRDD For IO & LVI Waivers	\$ 51,024	\$ (51,024)	\$ -	To reclassify administrative fees
Plus: Note Payment	\$ -	\$ 44,771	\$ 44,771	To reclassify note payments
		\$ 22,750	\$ 67,521	To reclassify note payment
Less: Capital Costs	\$ (103,714)	\$ (23,606)	\$ (127,320)	To record depreciation
Total from 12/31 County Auditor's Report	\$ 3,329,372	\$ 44,728	\$ 3,374,100	To adjust County Auditor totals
Revenue:				
Less: COG Revenue	\$ (462,667)	\$ 218,301	\$ (244,366)	To match audited COG workbook
Plus: transfer	\$ -	\$ 29,915	\$ 29,915	To record general obligation fund
		\$ 13,605	\$ 43,520	To record transfer
Total from 12/31 County Auditor's Report	\$ 3,807,138	\$ 43,529	\$ 3,850,667	To adjust County Auditor total

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Schedule A				
Schedule B-1, Section A				
1. Building Services (C) Child	\$ 248	\$ (5)	\$ 243	To correct square footage
4. Nursing Services (B) Adult	\$ 262	\$ (80)	\$ 182	To correct square footage
11. 0-2 Age Children (C) Child	\$ 936	\$ 345	\$ 1,281	To correct square footage
12. 3-5 Age Children (C) Child	\$ 306	\$ 1,620	\$ 1,926	To correct square footage
13. 6-21 Age Children (C) Child	\$ 608	\$ 796	\$ 1,404	To correct square footage
14. Facility Based Services (B) Adult	\$ 9,547	\$ 2,974	\$ 12,521	To correct square footage
21. Service And Support Admin (D) General	\$ 683	\$ 124	\$ 807	To correct square footage
22. Program Supervision (B) Adult	\$ 718	\$ (550)	\$ 168	To correct square footage
22. Program Supervision (C) Child	\$ 210	\$ (210)	\$ -	To correct square footage
23. Administration (D) General	\$ 2,854	\$ (1,158)	\$ 1,696	To correct square footage
24. Transportation (D) General	\$ 1,053	\$ (1,053)	\$ -	To correct square footage
25. Non-Reimbursable (C) Child	\$ 2,207	\$ (2,207)	\$ -	To correct square footage
25. Non-Reimbursable (D) General	\$ -	\$ 4,750	\$ 4,750	To correct square footage
Schedule B-1, Section B				
2. Days Of Attendance (A) Facility Based Services	\$ 17,912	\$ (374)	\$ 17,538	To correct days of attendance
3. Typical Hours Of Service (A) Facility Based Services	\$ 6	\$ 1	\$ 7	To correct typical hours of service
Schedule B-3				
2. Children 3-5 (H) Cost Of Bus, Tokens, Cabs- Fourth Quarter	\$ -	\$ 1,442	\$ 1,442	To record transportation expenses
3. Children 6-21 (H) Cost of Bus, Tokens, Cabs- Fourth Quarter	\$ -	\$ 3,873	\$ 3,873	To record transportation expenses
5. Facility Based Services (G) One Way Trips- Fourth Quarter	\$ 3,558	\$ 8,760	\$ 12,318	To record trips
Schedule B-4				
1. TCM Units (D) 4th Quarter	\$ 3,250	\$ 182	\$ 3,432	To reclassify units
2. Other SSA Allowable Units (C) 3rd Quarter	\$ 198	\$ (47)	\$ 151	To reclassify units
2. Other SSA Allowable Units (D) 4th Quarter	\$ 236	\$ (106)	\$ 130	To reclassify units
	\$ -	\$ (135)	\$ -	To reclassify units
	\$ -	\$ 5	\$ 5	To reclassify units
3. Home Choice Units (D) 4th Quarter	\$ -	\$ 4	\$ 4	To record Home Choice Units
5. SSA Unallowable Units (D) 4th Quarter	\$ 591	\$ 106	\$ 697	To reclassify units
	\$ -	\$ (5)	\$ -	To reclassify units
Worksheet 1				
2. Land Improvements (E) Facility Based Services	\$ -	\$ 1,181	\$ 1,181	To record depreciation
2. Land Improvements (N) Service & Support Admin	\$ -	\$ 338	\$ 338	To record depreciation
2. Land Improvements (V) Admin	\$ -	\$ 338	\$ 338	To record depreciation
3. Buildings/Improve (A) Ages 0-2	\$ 87,807	\$ 979	\$ 88,786	To record depreciation
3. Buildings/Improve (N) Service & Support Admin	\$ -	\$ 3,085	\$ 3,085	To record depreciation
3. Buildings/Improve (V) Admin	\$ -	\$ 3,085	\$ 3,085	To record depreciation
3. Buildings/Improve (X) Gen Expense All Prgm.	\$ 15,000	\$ 2,466	\$ 17,466	To record depreciation
5. Movable Equipment (U) Transportation	\$ -	\$ 9,353	\$ 9,353	To record depreciation
5. Movable Equipment (X) Gen Expenses All Prgm.	\$ 190	\$ 1,695	\$ 1,885	To record depreciation
	\$ -	\$ 1,088	\$ 1,088	To record depreciation
6. Capital Leases (X) Gen Expense All Prgm.	\$ 11,343	\$ (11,343)	\$ -	To reclassify operating lease
Worksheet 2				
1. Salaries (X) Gen Expense All Prgm.	\$ 296,052	\$ 24,600	\$ 320,652	To reclassify payroll
	\$ -	\$ 53,956	\$ 53,956	To reclassify payroll
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 113,718	\$ 14,422	\$ 128,140	To reclassify payroll
	\$ -	\$ 21,970	\$ 21,970	To reclassify payroll
3. Service Contracts (X) Gen Expense All Prgm.	\$ 32,499	\$ 11,343	\$ 43,842	To reclassify operating lease
	\$ -	\$ 2,313	\$ 2,313	To reclassify operating lease
	\$ -	\$ (1,961)	\$ -	To reclassify billing fees
	\$ -	\$ (984)	\$ -	To reclassify community residential expenses
4. Other Expenses (X) Gen Expense All Prgm.	\$ 66,835	\$ (2,439)	\$ 64,396	To reclassify non-Federal reimbursable expenses
	\$ -	\$ (893)	\$ -	To reclassify community residential expenses
10. Unallowable Fees (O) Non-Federal Reimbursable	\$ 40,710	\$ 1,961	\$ 42,671	To reclassify billing fees
	\$ -	\$ 2,439	\$ 2,439	To reclassify non-Federal reimbursable expenses
	\$ -	\$ 296	\$ 296	To reclassify billing fees
	\$ -	\$ 28,604	\$ 28,604	To record auditor/treasurer fees
Worksheet 2A				
1. Salaries (A) Ages 0-2	\$ 24,600	\$ (24,600)	\$ -	To reclassify payroll
1. Salaries (D) Unasn Children Program	\$ 91,081	\$ (37,125)	\$ 53,956	To reclassify payroll
	\$ -	\$ (53,956)	\$ -	To reclassify payroll
2. Employee Benefits (A) Ages 0-2	\$ 14,422	\$ (14,422)	\$ -	To reclassify payroll
2. Employee Benefits (B) Ages 3-5	\$ 508	\$ (508)	\$ -	To reclassify expenses associated with payroll
2. Employee Benefits (C) Ages 6-21	\$ 508	\$ (508)	\$ -	To reclassify expenses associated with payroll
2. Employee Benefits (D) Unasn Children Program	\$ 37,237	\$ (15,267)	\$ 21,970	To reclassify payroll
	\$ -	\$ (21,970)	\$ -	To reclassify payroll
3. Service Contracts (B) Ages 3-5	\$ 291	\$ (291)	\$ -	To reclassify expenses associated with payroll
4. Other Expenses (A) Ages 0-2	\$ 1,530	\$ (1,530)	\$ -	To reclassify expenses associated with payroll
4. Other Expenses (B) Ages 3-5	\$ 1,566	\$ (1,566)	\$ -	To reclassify expenses associated with payroll
4. Other Expenses (C) Ages 6-21	\$ 2,883	\$ (2,883)	\$ -	To reclassify expenses associated with payroll
4. Other Expenses (D) Unasn Children Program	\$ 209	\$ (209)	\$ -	To reclassify expenses associated with payroll
Worksheet 3				
2. Employee Benefits (O) Non-Federal Reimbursable	\$ -	\$ 7,018	\$ 7,018	To reclassify ERIP payments
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 9,440	\$ (7,018)	\$ 2,422	To reclassify ERIP payments
Worksheet 5				
1. Salaries (D) Unasn Children Program	\$ -	\$ 37,125	\$ 37,125	To reclassify expenses associated with payroll
2. Employee Benefits (B) Ages (3-5)	\$ 38,091	\$ 508	\$ 38,599	To reclassify expenses associated with payroll
2. Employee Benefits (C) Ages (6-21)	\$ 61,465	\$ 508	\$ 61,973	To reclassify expenses associated with payroll
2. Employee Benefits (D) Unasn Children Program	\$ -	\$ 15,267	\$ 15,267	To reclassify expenses associated with payroll
3. Service Contracts (B) Ages (3-5)	\$ 4,387	\$ 291	\$ 4,678	To reclassify expenses associated with payroll
3. Service Contracts (L) Community Residential	\$ 10,963	\$ 1,766	\$ 12,729	To reclassify community residential expenses
	\$ -	\$ 984	\$ 984	To reclassify community residential expenses
	\$ -	\$ 893	\$ 893	To reclassify community residential expenses
	\$ -	\$ 4,620	\$ 4,620	To reclassify community residential expenses
	\$ -	\$ 146	\$ 146	To reclassify community residential expenses
4. Other Expenses (A) Ages (0-2)	\$ 7,341	\$ 1,530	\$ 8,871	To reclassify expenses associated with payroll
4. Other Expenses (B) Ages (3-5)	\$ 3,724	\$ 1,566	\$ 5,290	To reclassify expenses associated with payroll
4. Other Expenses (C) Ages (6-21)	\$ 8,506	\$ 2,883	\$ 11,389	To reclassify expenses associated with payroll
4. Other Expenses (D) Unasn Children Program	\$ -	\$ 209	\$ 209	To reclassify expenses associated with payroll
4. Other Expenses (L) Community Residential	\$ -	\$ 464	\$ 464	To reclassify special Olympic expenses
Worksheet 8				

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
4. Other Expenses (X) Gen Expense All Prgm.	\$ 173,053	\$ (100,035)	\$ 73,018	To reclassify purchases > 5000
Worksheet 9				
3. Service Contracts (N) Service & Support Admin. Costs	\$ 61,951	\$ (296)		To reclassify billing fees
		\$ (4,620)		To reclassify community residential expenses
		\$ (55,838)	\$ 1,197	To reclassify fees paid to COG
4. Other Expenses (N) Service & Support Admin. Costs	\$ 5,506	\$ (146)	\$ 5,360	To reclassify community residential expenses
Worksheet 10				
3. Service Contracts (E) Facility Based Services	\$ 679,905	\$ (1,766)	\$ 678,139	To reclassify community residential expenses
4. Other Expenses (E) Facility Based Services	\$ 16,606	\$ (464)		To reclassify special Olympic expenses
		\$ (2,313)	\$ 13,829	To reclassify operating lease
Reconciliation to County Auditor Worksheet				
Expense:				
Plus: Real Estate Fees	\$ -	\$ (28,604)	\$ (28,604)	To record auditor/treasurer fees
Plus: Purchases Greater Than \$5,000	\$ -	\$ 100,035	\$ 100,035	To add purchase > 5000
Plus: Fees Paid To COG, Or Payments And Transfers made To COG	\$ -	\$ 55,838	\$ 55,838	To reclassify fees paid to COG
Less: Note Payment	\$ -	\$ 44,192	\$ 44,192	To record note payment
Less: Capital Costs	\$ (103,681)	\$ (23,606)	\$ (127,287)	To record depreciation
Total from 12/31 County Auditor's Report	\$ 3,586,712	\$ 44,190	\$ 3,630,902	To adjust County Auditor totals
Revenue:				
Less: pass thru funds	\$ 217,690	\$ 46,119	\$ 263,809	To adjust pass thru funds
Plus: Transfer In	\$ 30,529	\$ 13,662	\$ 44,191	To record transfer
Total from 12/31 County Auditor's Report	\$ 4,295,503	\$ 44,191	\$ 4,339,694	To adjust County Auditor total

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Dave Yost • Auditor of State

PIKE COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

PIKE 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
SEPTEMBER 17, 2013