



Dave Yost • Auditor of State

SHELBY 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) 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 Shelby 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 cost report.

Statistics – Square Footage

1. DODD requested us to tour the facilities to identify how space was used by County Board programs and to identify new, closed or empty buildings along with rented or idle space and, if final 2008 square footage totals are the same and no significant changes in the floor plan have occurred, to perform no additional procedures.

We toured the facilities to identify how space was used by County Board programs and to identify new, closed or empty buildings along with rented or idle floor space. We found no unreported rented or idle floor space.

We also compared 2009 and 2010 square footage totals to final 2008 square footage totals and discussed square footage changes with the County Board and noted no significant changes have occurred except in the areas of SSA square footage, direct service square footage for employees not above first line supervision, and non-federal reimbursable square footage. Therefore, we performed limited procedures below in those areas where the square footage has changed since 2008.

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 did not perform this procedure as there were no significant changes in square footage allocated between programs from the square footage reported in the final 2008 cost report through 2009 and 2010 except for those noted in Procedure 1 above.

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 did not perform this procedure as there were no significant changes in square footage allocated between programs from the square footage reported in the final 2008 cost report through 2009 and 2010 except for those noted in Procedure 1 above.

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 final 2008 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 review 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 did not perform this procedure as there were no significant changes in square footage allocated between programs from the square footage reported in the final 2008 cost report through 2009 and 2010 except for those noted in Procedure 1 above.

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 2009 expenses on *Worksheet 7E, Occupational therapy* should be reclassified to *Worksheet 10, Adult Programs*. We also noted that Worksheet 5, Direct Services costs should be reclassified from Column (C) School Age to Column (D) Unassigned Children's Program.

We reported these differences 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 Month All Clients by Age Group reports for the number of individuals served, days of attendance for Day Habilitation/Adult Day Services/Vocational Habilitation and Units Provided Detail reports for Community Employment 15 minute units 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.

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.

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.

We haphazardly selected 15 units from 2009 and 15 units from 2010 from the County Board's Units Provided Detailed report and determined if the units were calculated in accordance with the Cost Report Guide.

We found differences as reported in Appendix A (2009). We found no differences in 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 2008-2010 Attendance by 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 the 65 individuals listed on the 2008 Supplemental Acuity Spreadsheet as Acuity level A should be adjusted to reflect 62 individuals as reported on the County Board's Attendance by Acuity report.

We also found that 14 individuals listed on the 2009 Supplemental Acuity Spreadsheet as Acuity level B should be adjusted to reflect 13 non-duplicated individuals as reported on the County Board's Attendance by Acuity report.

We also found that one individual for Acuity level A and two individuals for Acuity level B and C on the 2010 Supplemental Acuity Spreadsheet were over reported per the County Board's Attendance by Acuity report.

2. We also compared two individuals from each acuity level on the County Board's 2008-2010 Attendance by Acuity reports to the DODD Acuity Assessment Instrument Ratio Listing or other documentation for each individual.

We found no acuity variances for any individuals and days of attendance reported on the 2008-2010 Days of Attendance and Individuals Served by Acuity Supplemental cost report worksheets.

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 MR/DD Print Consumers Name Given Transportation reports with those statistics as reported in *Schedule B-3, Quarterly Summary of Transportation Statistics* of the Cost Reports. We also footed the County Board's County Board's Shelby County Board MR/DD Print Consumers Name Given Transportation reports for accuracy. We received additional Cav One Way Trip Reports 2009 and 2010 reports documenting compiled pre-school transportation. We footed Cav One Way Trip Reports 2009 and 2010 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 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 weekly route sheets and MR/DD Transportation by Name reports to *Schedule B-3, Quarterly Summary of Transportation Services*. We also counted January 2009 and December 2010 pre-school trips from the weekly route sheets to trace to Cav One Way transportation reports for each year.

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 did not perform this procedure as the County Board did not report the cost of bus tokens, cabs on *Schedule B-3* of the Cost report for 2009 and 2010. However, we did review the County Board's State Expenses Detailed reports for any of these costs not identified by the County Board (see procedures and results in the Non-Payroll Expenditures and Reconciliation to the County Audit Report Section). We did not identify any Schedule B-3 Transportation Costs.

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, Home Choice, and SSA Unallowable) from the County Board's Quarterly TCM units Detailed Units Marked Non-Billable reports and 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 Shelby TCM units 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 2009 and 43 2010 from the Unit Entry by Date Span reports and determined if the case note documentation described activities listed in Ohio Admin. Code § 5101:3-48-01(D), and also included the documentation required by Ohio Admin. Code § 5101:3-48-01(F). We also determined if the units for Other Allowable SSA services for both 2008 and 2009 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 or 2010.

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 SSA Unallowable service units for 2009 and 40 units for 2010 from the Detailed Units Marked Non-Billable 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 or 2010.

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

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

The final 2009 SSA Unallowable units decreased by more than five percent from the prior year's *Schedule B-4* and we noted that this was due to adjustments made during our review for general time units that were not made in the prior year.

We also noted the final TCM and Other Allowable units decreased by more than five percent from 2009 to 2010 on *Schedule B-4* and we obtained the County Board's explanation that TCM units decreased because there was one less SSA in 2010, and Other Allowable units decreased because Medicaid inquiries performed at the beginning of 2010. We reported no variances in Appendix A (2009) and 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 42 General Time Units for both 2009 and 40 General Time Units 2010 from the Detailed Units - Marked Non-Billable 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.

The units found to be in error did not exceed 10 percent of our sample for 2009 or 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 Revenue History reports for the (039) DD General, (021) Capital Improvement, (073B) Early Childhood Special Education, (074) Day Care, (085) Shelby Hills Trust, (121) Preschool grant, (218) Severance/Benefit funds to the County Auditor's report totals reported on the *Reconciliation to County Auditor Worksheets*.

We found differences in 2009 as reported in Appendix A (2009). We found no differences in 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 expense reports and other supporting documentation unless Procedure 2 above reconciled within the 1/4 percent threshold.

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

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

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

5. We reviewed the County Board's Revenue History 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 \$4,679 in 2009 and \$303,936 in 2010;
- IDEA Early Childhood Special Education revenues in the amount of \$54,195 in 2009 and \$52,533 in 2010;
- Title XX revenues in the amount of \$41,975 in 2009 and \$34,867 in 2010; and
- Title V revenues in the amount of \$103 in 2009.

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

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

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

2. DODD requested us to report variances if units reimbursed by Medicaid were more than the units reported in the Cost Reports.

We compared the number of reimbursed TCM units and Community Employment units from the MBS Summary by Service Code report, to the final units on *Schedule B-4, Quarterly Summary of Units of Service – Service and Support Administration, Line (1)(F), TCM Units* and to *Schedule B-1, Section B, Attendance Statistics, Line (4)(C), Supported Employment – Community Employment, 15 minute units*, respectively.

We found no instance where the Medicaid reimbursed units were greater than audited TCM or Community Employment 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) Other Waiver Services* 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 Expense History reports for funds (039) DD General, (021) Capital Improvement, (073B) Early Childhood Special Education, (074) Day Care, (085) Shelby Hills Trust, (121) Preschool grant, (218) Severance/Benefit funds.

We found differences as reported in Appendix A (2009). We found no differences in 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 within 1/4 percent of the County Auditor yearly disbursement totals reported for these funds.

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

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

4. DODD asked us to compare the County Board'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 Detailed reports.

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

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

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

6. DODD asked us to determine whether the 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 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 \$25,936 in Early Retirement Incentive Payments from worksheet 5; \$15,720 from worksheet 9; and \$58,238 from worksheet 10 to non-federal reimbursable as the County Board did not obtain the required approval per 2 CFR 225 Appendix B (8)(g)(3) as reported in Appendix A (2009) and Appendix B (2010).

7. We scanned the Shelby County Board's State Expenses 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 the Shelby County Board's State Expenses 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 in 2009 from these procedures in Appendix A (2009) for misclassified and non-federal reimbursable costs.

We found no differences in 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 Ledger to the County Board's 2009 and 2010 Depreciation Ledger for changes in the depreciation amounts for assets purchased prior to the periods under review which were not in compliance with the Cost Report Guides.

We found no differences.

3. DODD asked us to compare the depreciation costs reported in the County Board's depreciation ledger 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 ledger.

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

4. We scanned the County Board's Depreciation Ledger 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 the County Board was still depreciating a fixed asset that was disposed in 2005 as reported in Appendix A (2009) and Appendix B (2010).

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.

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

We found no differences.

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 (039) DD General, (073B) Early Childhood Special Education, and (121) Preschool grant funds.

We totaled salaries and benefits from Worksheets 2-10 from the 2009 and 2010 cost reports and compared the yearly totals to the County Auditor's 2009 Expenditure History Report and the 2010 County Auditor's Appropriation Report.

The variance was less than two percent.

2. 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 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 Detailed Reports.

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

3. We selected 29 employees and compared the County Board's organizational chart, staff roster, and job descriptions to the worksheet in which each employee's salary and benefit costs were allocated to ensure allocation is consistent with the Cost Report Guides.

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

4. DODD asked us to scan the County Board's State Expenses Detailed 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.

Medicaid Administrative Claiming (MAC)

1. DODD asked us to contact its Random Moment Time Study (RMTS) Coordinator to report differences if the MAC salary and benefits exceeded the County Board's payroll records by one percent or more.

We compared the salary and benefits entered on the Individual MAC Costs by Code and MAC Random Moment Time Summary (RMTS) reports to the County Board's State Expenses Detail reports that included payroll.

We found no variance exceeding one percent.

2. We compared the original Individual MAC Costs by Code and MAC Random Moment Time Summary (RMTS) Report(s) to Worksheet 6, columns (I) and (O) for both years.

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

3. We compared Ancillary Costs on the Roll Up Report for the Ohio Department of Job and Family Services to Lines 6-10 of the *MAC Reconciliation Worksheet*.

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

4. We selected two RMTS observed moments completed by employees of the County Board from the DODD RMTS Participant Moments Question and Answer report for the fourth quarter of 2010 in which they documented their time spent on administering Medicaid-funded programs. We determined if supporting documentation of the County Board employees' activity for each observed moment was maintained and the observed moment was properly classified in accordance with DODD's Guide to Medicaid Administrative Claiming (MAC) using the Random Moment Time Studies (RMTS) Methodology for 2010.

We found no differences.

The County Board responded to Non-Payroll Expenditures and Reconciliation to the County Auditor Report, Procedure 6, regarding the reclassification of Early Retirement Incentive Payments in the combined amounts of \$99,894 in 2010. The Shelby County Board of DD has submitted information to DODD and CMS in order to reverse this reclassification. Approval of the Early Retirement Incentive Payment (ERIP) from CMS is pending. Members of the audit team agreed to the reversal if CMS approves the ERIP.

We did not audit the response and, accordingly, we express no opinion on it.

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

July 17, 2013

cc: Laura Zureich, Superintendent, Shelby County Board of DD
Elizabeth Wagner, Business Manager, Shelby County Board of DD
Dan Bensman, Board President, Shelby County Board of DD

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Schedule A				
19. Room and Board/Cost to Live (L) Community Residential	\$ 186,175	\$ (186,175)	\$ -	To revise COG expenses
Schedule B-1, Section A				
11. 0-2 Age Children (C) Child	4,459	200	4,659	To reclassify Early Childhood Director square footage
12. 3-5 Age Children (C) Child	13,248	307	13,555	To reclassify Wee School Director square footage
21. Service And Support Admin (D) General	1,564	255	1,819	To report SSA square footage
22. Program Supervision (C) Child	507	(200)	-	To reclassify Early Childhood Director square footage
		(307)	-	To reclassify Wee School Director square footage
25. Non-Reimbursable (C) Child	-	2,412	2,412	To report NFR expenses.
Schedule B-1, Section B				
1. Total Individuals Served By Program (A) Facility Based Services	103	(3)	100	To revise individuals served
1. Total Individuals Served By Program (C) Supported Emp. -Community Employment	-	6	6	To report community employment individuals served
4. 15 Minute Units (C) Supported Emp. -Community Employment	-	39	39	To report community employment 15-minute units
		(4)	35	To remove units that did not meet definition of community employment
Schedule B-3				
2. Children 3-5 (G) One Way Trips- Fourth Quarter	-	31,237	31,237	To report pre-school one-way trips
3. Children 6-21 (G) One Way Trips- Fourth Quarter	-	13	13	To report 6-21 one-way trips
5. Facility Based Services (G) One Way Trips- Fourth Quarter	7,225	1,065	8,275	To revise facility-based trips
		(15)	8,275	To reclassify community employment trips
7. Supported Emp. -Comm Emp. (G) One Way Trips- Fourth Quarter	-	15	15	To reclassify community employment trips
Schedule B-4				
1. TCM Units (D) 4th Quarter	3,569	(1,407)	2,162	To revise TCM units.
2. Other SSA Allowable Units (D) 4th Quarter	505	1,257	1,762	To revised Other SSA Allowable Units
5. SSA Unallowable Units (A) 1st Quarter	4,080	(2,783)	1,297	To remove General Support Time units.
5. SSA Unallowable Units (B) 2nd Quarter	3,683	(3,683)	-	To remove General Support Time units.
5. SSA Unallowable Units (C) 3rd Quarter	3,740	(3,740)	-	To remove General Support Time units.
5. SSA Unallowable Units (D) 4th Quarter	2,931	(2,931)	-	To remove General Support Time units.
Schedule C				
II. Department of MR/DD				
(G) Waiver Administration- Subsidy- COG Revenue	\$ -	\$ 460	\$ 460	To match COG Summary Workbook
Worksheet 1				
4. Fixtures (A) Ages 0-2	\$ 3,374	\$ (406)	\$ 2,968	To adjust to agree to 2009 depreciation ledger.
4. Fixtures (N) Service & Support Admin	\$ 959	\$ 1,065	\$ 2,024	To adjust to agree to 2009 depreciation ledger.
		(1,214)	\$ 810	To reclassify non-federal reimbursable assets.
4. Fixtures (O) Non-Federal Reimbursable	\$ -	\$ 1,214	\$ 1,214	To reclassify non-federal reimbursable assets.
4. Fixtures (U) Transportation	\$ 675	\$ (405)	\$ 270	To adjust to agree to 2009 depreciation ledger.
5. Movable Equipment (A) Ages 0-2	\$ 492	\$ (492)	\$ -	To adjust for expense item reported as asset.
5. Movable Equipment (B) Ages 3-5	\$ 20,700	\$ (15,263)	\$ 5,437	To reclassify bus as transportation depreciation.
		\$ 275	\$ 5,712	To reclassify bus as transportation depreciation.
		(1,967)	\$ 3,745	To adjust for expense item reported as asset.
5. Movable Equipment (E) Facility Based Services	\$ 3,731	\$ (983)	\$ 2,748	To adjust for expense item reported as asset.
5. Movable Equipment (U) Transportation	\$ 134	\$ (134)	\$ -	To adjust for expense item reported as asset.
		\$ 15,263	\$ 15,263	To reclassify bus as transportation depreciation.
5. Movable Equipment (V) Admin.	\$ 8,810	\$ (358)	\$ 8,452	To adjust for expense item reported as asset.
5. Movable Equipment (X) Gen Expenses All Prgm.	\$ 77	\$ (77)	\$ -	To adjust - asset disposed in 2005.
6. Capital Leases (B) Ages 3-5	\$ 75,679	\$ (75,679)	\$ -	To reclassify Damlier Chrysler capital lease.
6. Capital Leases (E) Facility Based Services	\$ 99,928	\$ (99,928)	\$ -	To reclassify Damlier Chrysler capital lease.
6. Capital Leases (U) Transportation	\$ -	\$ 75,679	\$ 75,679	To reclassify Damlier Chrysler capital lease.
		\$ 99,928	\$ 175,607	To reclassify Damlier Chrysler capital lease.
8. COG Expenses (L) Community Residential	\$ 61	\$ 590	\$ 651	To match audited COG workbook
8. COG Expenses (M) Family Support Services	\$ 7	\$ 7	\$ 14	To match audited COG workbook
8. COG Expenses (N) Service & Support Admin	\$ 18	\$ 23	\$ 41	To match audited COG workbook
Worksheet 2				
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 3,764	\$ 3,764	To reclassify non-federal expenses
		\$ 948	\$ 4,712	To reclassify non-federal reimbursable donation
4. Other Expenses (X) Gen Expense All Prgm.	\$ 9,473	\$ (3,764)	\$ 5,709	To reclassify non-federal expenses
		(338)	\$ 5,371	To reclassify non-profit housing fees
5. COG Expenses (L) Community Residential	\$ 2,037	\$ 7,036	\$ 9,073	To match audited COG workbook
5. COG Expense (M) Family Support Services	\$ 219	\$ (17)	\$ 202	To match audited COG workbook
5. COG Expense (N) Service & Support Admin	\$ 608	\$ (39)	\$ 569	To match audited COG workbook
Worksheet 2A				
1. Salaries (A) Ages 0-2	\$ 75,569	\$ (75,569)	\$ -	To reclassify first level supervisor.
1. Salaries (B) Ages 3-5	\$ 79,099	\$ (79,099)	\$ -	To reclassify first level supervisor.
1. Salaries (N) Service & Support Admin	\$ 67,491	\$ (67,491)	\$ -	To reclassify first level supervisor.
2. Employee Benefits (A) Ages 0-2	\$ 16,647	\$ (16,647)	\$ -	To reclassify first level supervisor.
2. Employee Benefits (B) Ages 3-5	\$ 18,422	\$ (18,422)	\$ -	To reclassify first level supervisor.
2. Employee Benefits (N) Service & Support Admin	\$ 28,042	\$ (28,042)	\$ -	To reclassify first level supervisor.
Worksheet 3				
4. Other Expenses (X) Gen Expense All Prgm	\$ 14,476	\$ 127	\$ 14,603	To add expenses based on trace to cost report
5. COG Expenses (L) Community Residential	\$ 273	\$ 943	\$ 1,216	To match audited COG workbook
5. COG Expenses (M) Family Support Services	\$ 29	\$ (2)	\$ 27	To match audited COG workbook
5. COG Expenses (N) Service & Support Admin	\$ 81	\$ (5)	\$ 76	To match audited COG workbook

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 5				
1. Salaries (A) Ages 0-2	\$ 159,908	\$ 75,569	\$ 235,477	To reclassify first level supervisor.
1. Salaries (B) Ages 3-5	\$ 713,148	\$ 79,099	\$ 792,247	To reclassify first level supervisor.
2. Employee Benefits (A) Ages (0-2)	\$ 50,251	\$ 16,647	\$ 66,898	To reclassify first level supervisor.
2. Employee Benefits (B) Ages (3-5)	\$ 278,364	\$ 18,422	\$ 296,786	To reclassify first level supervisor.
3. Service Contracts (L) Community Residential	\$ 12,429	\$ (12,429)	\$ -	To reclassify payment to COG
4. Other Expenses (B) Ages (3-5)	\$ 51,645	\$ (4,817)	\$ 46,828	To reclassify non-federal donation costs to ESC
		\$ 989	\$ 47,817	To revise based on trace to cost report
		\$ 3,557	\$ 51,374	To add expenses based on trace to cost report
4. Other Expenses (L) Community Residential	\$ -	\$ 338	\$ 338	To reclassify non-profit housing fees
4. Other Expenses (O) Non-Federal Reimbursable	\$ 656	\$ 4,817	\$ 5,473	To reclassify non-federal reimbursable fundraising costs
5. COG Expenses (L) Community Residential	\$ 48,425	\$ 186,175	\$ 234,600	To match audited COG workbook
Worksheet 6				
2. Employee Benefits (I) Medicaid Admin	\$ 18,532	\$ (5,040)	\$ 13,492	To reclassify Waiver Administrator payroll not charged to MAC.
4. Other Expenses (I) Medicaid Admin	\$ 590	\$ (590)	\$ -	To reclassify Waiver Administrator non-payroll travel expense
Worksheet 7 (B)				
4. Other Expenses (E) Facility Based Services	\$ 1,662	\$ 122	\$ 1,784	To reclassify nursing expenses
Worksheet 7 (E)				
4. Other Expenses (E) Facility Based Services	\$ 135	\$ (135)	\$ -	To reclassify adult expenses
Worksheet 8				
2. Employee Benefits (E) Facility Based Services	\$ 107,350	\$ 170	\$ 107,520	To adjust cost report to agree to CBDD ledger.
Worksheet 9				
1. Salaries (N) Service & Support Admin. Costs	\$ 429,002	\$ 67,491	\$ 496,493	To reclassify first level supervisor.
		\$ 5,040	\$ 501,533	To reclassify Waiver Administrator payroll not charged to MAC.
2. Employee Benefits (N) Service & Support Admin. Costs	\$ 149,853	\$ 28,042	\$ 177,895	To reclassify first level supervisor.
3. Service Contracts (N) Service & Support Admin. Costs	\$ 41,591	\$ (26,382)	\$ 15,209	To reclassify payment to COG
4. Other Expenses (N) Service & Support Admin. Costs	\$ 29,652	\$ 590	\$ 30,242	To reclassify Waiver Administrator non-payroll travel expense
5. COG Expenses (N) Service & Support Admin. Costs	\$ 14,442	\$ 281	\$ 14,723	To match audited COG workbook
Worksheet 10				
4. Other Expenses (E) Facility Based Services	\$ 31,159	\$ (948)	\$ 30,211	To reclassify non-federal reimbursable donation
		\$ (122)	\$ 29,989	To reclassify non-federal reimbursable nursing
		\$ 135	\$ 30,124	To reclassify adult expenses
		\$ 6,329	\$ 36,553	To adjust for booking error
Reconciliation to County Auditor Worksheet				
Expense:				
Plus: Fees Paid To COG, Or Payments And Transfers made To COG	\$ 378,621	\$ 26,382	\$ 405,003	To reclassify payment to COG
		\$ 12,429	\$ 417,432	To reclassify payment to COG
Plus: Day Care Program	\$ -	\$ 206,046	\$ 206,046	To reconcile day-care expenses recorded by the Board
Plus: Other	\$ -	\$ 4,999	\$ 4,999	To reconcile day-care expenses not recorded by the Board
Plus: Transfers Out	\$ 275,798	\$ 18,943	\$ 294,741	To adjust for transfers from Co Auditor fund 218 to fund 039
Memo: 1 1/2 ODMRDD Administrative & Oversight Fee (not in total)	\$ (40,975)	\$ 40,975	\$ -	To eliminate the reconciling item
Less: Capital Costs	\$ (298,492)	\$ (6,020)	\$ (304,512)	To agree to WKst 1 Capital Costs
Treasurer & Auditor Fees	\$ (118,670)	\$ 118,670	\$ -	To eliminate the reconciling item
Total from 12/31 County Auditor's Report	\$ 7,652,365	\$ 219,667	\$ 7,872,032	To correct County Auditor total
Revenue:				
Total from 12/31 County Auditor's Report	\$ 8,535,728	\$ 10,779	\$ 8,546,507	To correct County Auditor total
Medicaid Administration Worksheet				
Lines 6-10 Ancillary Costs	\$ -	\$ 3,294	\$ 3,294	To report ancillary costs.

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Schedule A				
19. Room and Board/Cost to Live (L) Community Residential	\$ -	\$ 2,222		To match COG summary workbook
		\$ 25	\$ 2,247	To reclassify room and board expense
20. Environmental Accessibility Adaptations And/Or Modifications And Supplies (L) Community Residential	\$ -	\$ 2,965	\$ 2,965	To match COG summary workbook
Schedule B-1, Section A				
11. 0-2 Age Children (C) Child	4,561	200	4,761	To reclassify Early Childhood Director square footage
12. 3-5 Age Children (C) Child	13,203	307	13,510	To reclassify Wee School Director square footage
22. Program Supervision (C) Child	507	(200)	(307)	To reclassify Early Childhood Director square footage
		(307)	-	To reclassify Wee School Director square footage
Schedule B-1, Section B				
1. Total Individuals Served By Program (C) Supported Emp. -Community Employment	10	8	18	To revise community employment individuals served
2. Days Of Attendance (A) Facility Based Services	20,048	(2,257)	17,791	To revise days of attendance
Schedule B-3				
3. Children 6-21 (G) One Way Trips- Fourth Quarter	-	146	146	To report 6-21 one-way trips.
5. Facility Based Services (G) One Way Trips- Fourth Quarter	7,959	(82)	7,877	To reclassify community employment trips
7. Supported Emp. -Comm Emp. (G) One Way Trips- Fourth Quarter	-	82	82	To reclassify community employment trips
Schedule B-4				
1. TCM Units (D) 4th Quarter	3,070	3	3,073	To reclassify TCM units
2. Other SSA Allowable Units (D) 4th Quarter	739	(96)		To revise Other SSA Allowable Units
		(3)		To reclassify TCM units
		4	644	To reclassify Other SSA Allowable Units
5. SSA Unallowable Units (D) 4th Quarter	847	51		To revise SSA Unallowable Units
		(4)	894	To reclassify Other SSA Allowable Units
Worksheet 1				
2. Land Improvements (A) Ages 0-2	\$4,023	(\$3,120)	\$903	To adjust Children's Home Road Blacktop.
2. Land Improvements (B) Ages 3-5	\$5,571	(\$4,105)	\$1,466	To adjust Children's Home Road Blacktop.
2. Land Improvements (E) Facility Based Services	\$3,300	(\$2,625)	\$675	To adjust Stolle Drive Blacktop.
2. Land Improvements (N) Service & Support Admin	\$2,561	(\$985)	\$1,576	To adjust Stolle Drive Blacktop.
4. Fixtures (B) Ages 3-5	\$ 8,985	\$ 1,750	\$ 10,735	To adjust to agree to 2010 depreciation ledger.
4. Fixtures (U) Transportation	\$ 67	\$ 203	\$ 270	To adjust to agree to 2010 depreciation ledger.
5. Movable Equipment (V) Admin	\$ 8,452	\$ 720	\$ 9,172	To adjust for disposed assets.
		\$ 99	\$ 9,271	To adjust for disposed assets.
5. Movable Equipment (X) Gen Expenses All Prgm.	\$ 77	(\$ 77)	\$ -	To adjust - asset disposed in 2005.
8. COG Expenses (B) Ages 3-5	\$ -	\$ 1	\$ 1	To match COG summary workbook
8. COG Expenses (L) Community Residential	\$ 178	(\$ 5)	\$ 173	To match audited COG report
8. COG Expenses (N) Service & Support Admin	\$ 44	\$ 2	\$ 46	To match audited COG report
8. COG Expenses (O) Non-Federal Reimbursable	\$ -	\$ 8	\$ 8	To match audited COG report
Worksheet 2				
2. Employee Benefits (X) Gen Expense All PRGM.	\$ 196,926	\$ 4,737		To reclassify sick leave payout - Pellman and Driver
		\$ 11,546		To reclassify sick leave and vacation payouts for Archer
		\$ 36,645	\$ 249,854	To reclassify Sick and Vacation pay-outs for Barhorst, Buchanan, Fullenkamp and Wall
4. Other Expenses (O) Non-Federal Reimbursable	\$ 189,483	\$ (80,105)		To reclassify miscellaneous fees
		\$ (108,715)		To reclassify Auditor and Treasurer Fees
		\$ 4,811	\$ 5,474	To reclassify non-federal expenses
4. Other Expenses (X) Gen Expense All Prgm.	\$ 56,181	(\$ 4,811)		To reclassify non-federal expenses
		(\$ 25)	\$ 51,345	To reclassify room and board expense
5. COG Expenses (B) Ages 3-5	\$ -	\$ 20	\$ 20	To match audited COG report
5. COG Expenses (L) Community Residential	\$ 4,105	(\$ 546)	\$ 3,559	To match audited COG report
5. COG Expense (N) Service & Support Admin	\$ 1,008	(\$ 54)	\$ 954	To match audited COG report
5. COG Expense (O) Non-Federal Reimbursable	\$ -	\$ 160	\$ 160	To match audited COG report
10. Unallowable Fees (O) Non-Federal Reimbursable	\$ -	\$ 80,105		To reclassify miscellaneous fees
		\$ 108,715	\$ 188,820	To reclassify Auditor and Treasurer Fees
Worksheet 2A				
1. Salaries (A) Ages 0-2	\$ 77,836	(\$ 77,836)	\$ -	To reclassify first level supervisor.
1. Salaries (B) Ages 3-5	\$ 84,690	(\$ 84,690)	\$ -	To reclassify first level supervisor.
1. Salaries (N) Service & Support Admin	\$ 66,426	(\$ 66,426)	\$ -	To reclassify first level supervisor.
2. Employee Benefits (A) Ages 0-2	\$ 17,537	(\$ 17,537)	\$ -	To reclassify first level supervisor.
2. Employee Benefits (B) Ages 3-5	\$ 19,575	(\$ 19,575)	\$ -	To reclassify first level supervisor.
2. Employee Benefits (N) Service & Support Admin	\$ 29,298	(\$ 29,298)	\$ -	To reclassify first level supervisor.
Worksheet 3				
5. COG Expenses (B) Ages 3-5	\$ -	\$ 2	\$ 2	To match audited COG workbook
5. COG Expenses (L) Community Residential	\$ 325	(\$ 10)	\$ 315	To match audited COG workbook
5. COG Expenses (N) Service & Support Admin	\$ 80	\$ 4	\$ 84	To match audited COG workbook
5. COG Expenses (O) Non-Federal Reimbursable	\$ -	\$ 14	\$ 14	To match audited COG workbook
Worksheet 5				
1. Salaries (A) Ages 0-2	\$ 155,729	\$ 77,836	\$ 233,565	To reclassify first level supervisor.
1. Salaries (B) Ages 3-5	\$ 753,242	\$ 84,690	\$ 837,932	To reclassify first level supervisor.
2. Employee Benefits (A) Ages (0-2)	\$ 50,339	\$ 17,537	\$ 67,876	To reclassify first level supervisor.
2. Employee Benefits (B) Ages (3-5)	\$ 344,138	\$ 19,575	\$ 363,713	To reclassify first level supervisor.
		(\$ 25,936)	\$ 337,777	To reclassify ERI expenses to NFR (Pellman, S. Driver, Klein)
		(\$ 4,737)	\$ 333,041	To reclassify sick leave payout - Pellman and Driver
2. Employee Benefits (O) Non-Federal Reimbursable	\$ -	\$ 25,936	\$ 25,936	To reclassify ERI expenses to NFR (Pellman, S. Driver, Klein)
3. Service Contracts (C) School Age	\$ 4,300	(\$ 4,300)	\$ -	To reclassify unassigned children expenses
3. Service Contracts (D) Unasn Children Program	\$ -	\$ 4,300	\$ 4,300	To reclassify unassigned children expenses
4. Other Expenses (C) School Age	\$ 5,055	(\$ 5,055)	\$ -	To reclassify unassigned children expenses
4. Other Expenses (D) Unasn Children Program	\$ 365	\$ 5,055	\$ 5,420	To reclassify unassigned children expenses
4. Other Expenses (L) Community Residential	\$ 103,988	\$ 438	\$ 104,426	To reclassify housing non-profit fees
5. COG Expenses (B) Ages (3-5)	\$ -	\$ 319	\$ 319	To match audited COG workbook
5. COG Expenses (L) Community Residential	\$ 61,953	(\$ 5,186)	\$ 56,767	To match audited COG workbook
5. COG Expenses (O) Non-Federal Reimbursable	\$ -	\$ 2,546	\$ 2,546	To match audited COG workbook

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 9				
1. Salaries (N) Service & Support Admin. Costs	\$ 413,930	\$ 66,426	\$ 480,356	To reclassify first level supervisor.
2. Employee Benefits (N) Service & Support Admin. Costs	\$ 180,022	\$ 29,298		To reclassify first level supervisor.
		\$ (15,720)		To reclassify ERI expenses to NFR -Archer
		\$ (11,546)	\$ 182,055	To reclassify sick leave and vacation payouts for Archer
2. Employee Benefits (O) Non-Federal Reimbursable	\$ -	\$ 15,720	\$ 15,720	To reclassify ERI expenses to NFR -Archer
4. Other Expenses (N) Service & Support Admin. Costs	\$ 34,904	\$ (438)	\$ 34,466	To reclassify non-profit housing fees
Worksheet 10				
1. Salaries (H) Unasgn Adult Program	\$ 5,506	\$ (5,506)	\$ -	To adjust cost report to agree to CBDD ledger.
2. Employee Benefits (E) Facility Based Services	\$ 391,184	\$ (58,238)		To reclassify ERI expenses to NFR
		\$ (36,645)	\$ 296,301	To reclassify Sick and Vacation pay-outs for Barhorst, Buchanan, Fullenkamp and Wall
4. Other Expenses (G) Community Employment	\$ 30,000	\$ (30,000)	\$ -	To reclassify RSC match to reconciliation
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 58,238	\$ 58,238	To reclassify ERI expenses to NFR-Wall, Barhorst, Fullenkamp
Reconciliation to County Auditor Worksheet				
Expense:				
Plus: Other	\$ -	\$ 30,000	\$ 30,000	To reclassify RSC match to reconciliation
Memo: 1 1/2% ODMRDD "Administrative & Oversight Fee"			\$ -	
Less: COG Expenses	\$ (82,915)	\$ 2,725	\$ (80,190)	To revised COG expense on reconciliation
Less: COG Expenses on Schedule A	\$ -	\$ (5,187)	\$ (5,187)	To reconcile COG expenses on Sch A
Less: Capital Costs	\$ (318,979)	\$ 8,139	\$ (310,840)	To adjust to agree to total 2010 depreciation adjustments
A1 Adult				
8. Facility Based Services (B) Less Revenue	\$ -	\$ 2,113	\$ 2,113	To offset RSC fees
Medicaid Administration Worksheet				
Lines 6-10 Ancillary Costs	\$ -	\$ 2,629	\$ 2,629	To report ancillary costs

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Dave Yost • Auditor of State

SHELBY COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

MERCER 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
AUGUST 6, 2013**