



Dave Yost • Auditor of State

ATHENS 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 Athens County Board of Developmental Disabilities (County Board) prepared its *Income and Expenditure Report* for the years ended December 31, 2010 and 2011 (Cost Reports) in accordance with DODD's Guide to Preparing Income and Expenditure Reports for 2010 and 2011 (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, 2010 and 2011 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 2009 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 2010 and 2011 square footage totals to final 2009 square footage totals and noted no significant changes have occurred. See Procedure 4 below.

2. DODD requested us to report variances if the County Board's square footage for three rooms varied by more than 10 percent of the square footage reported in the summary which rolls up to *Schedule B-1, Section A, Square Footage*.

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 2009 Cost Report through 2010 and 2011 (see 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*.

We did not perform this procedure as there were no significant changes in square footage allocated between program from the square footage reported in the final 2009 Cost Report through 2010 and 2011 (see 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*.

We compared the County Board's final 2009 square footage summary to the square footage reported for each cell in *Schedule B-1, Section A, Square Footage*.

We found variances exceeding 10 percent and we reported these variances in Appendix A (2010) and Appendix B (2011).

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

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 2009 Cost Report through 2010 and 2011 (see 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 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 2009 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 2010 and 2011 and, if the hours are the same, to do no additional procedures.

We compared the final 2009 typical hours of service to the typical hours of service reported on *Schedule B-1* for 2010 and 2011.

We found the reported typical hours of service changed in 2010 and 2011. 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 2010 and 2011. We found differences as reported in Appendix A (2010) and Appendix B (2011).

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 Acuity report for the number of individuals served, days of attendance, and 15 minute units with similar information reported for Day Habilitation/Adult Day Services/Vocational Habilitation, Enclave and Community Employment on *Schedule B-1, Section B, Attendance Statistics* and determined if the statistics were reported in accordance with the Cost Report Guides. We also footed the County Board's reports on attendance statistics for accuracy.

We found variances or computational errors exceeding two percent in 2010 and 2011. We reported these variances in Appendix A (2010) and Appendix B (2011).

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

We compared the County Board's final 2009 number of individuals served to the final individuals served for Day Habilitation/Adult Day Services/Vocational Habilitation and Enclave for 2010 and the final 2010 individuals served to the final individuals served for 2011 on *Schedule B-1, Section B, Attendance Statistics* and determined if the variances were over 10 percent.

The number of reported individuals served changed more than 10 percent from the prior year's *Schedule B-1* in 2010 and 2011 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* 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 2010 and 15 for 2011 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*.

We found no differences exceeding three individuals.

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 Guides.

We haphazardly selected 15 units from 2010 and 15 units from 2011 from the County Board's detailed Community Employment units report and determined if the units were calculated in accordance with the Cost Report Guides. We pulled an additional sample of 15 units each year based on errors noted in the initial sample.

From the sample population of 2,017 Community Employment units for 2010, we selected our sample of 30 units and found 13.3 percent of those units were for non-community employment activities. We projected and then removed 269 units as Community Employment units on *Schedule B-1, Section B, Attendance Statistics*. We reported these differences in Appendix A (2010).

From the sample population of 3,218 Community Employment units for 2011, we selected our sample of 30 units and found 40.0 percent of those units were for non-community employment activities. We projected and then removed 1,287 units as Community Employment units on *Schedule B-1, Section B, Attendance Statistics*. We reported these differences in Appendix B (2011).

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 for 2008, 2009, 2010, and 2011 did not agree to the County Board's supporting documentation.

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 and Enclave with the Days of Attendance and Individuals Served by Acuity supplemental Cost Report worksheets for 2008, 2009, 2010, and 2011.

We found variances in 2008, 2009, 2010 and 2011. The County Board did not report Enclave services in its 2008 and 2009 Cost Reports. The County Board now indicates that it did have Enclave services during those two years and it adjusted attendance statistics to reflect this.

We found the following days on the Days of Attendance by Acuity supplemental Cost Report worksheet should be reclassified for Enclave:

- In 2008, add 207 days to acuity level A-1, reduce 235 days from acuity level A, and add 28 days to acuity level B;
- In 2009, add 369 days to acuity level A-1, reduce 496 days from acuity level A, and add 127 days to acuity level B;
- In 2010, add 538 days to acuity level A-1, reduce 672 days from acuity level A, and add 134 days to acuity level B; and
- In 2011, add 454 days to acuity level A-1 and reduce 454 days from acuity level A.

2. We also compared two individuals from each acuity level on the County Board's 2008, 2009, 2010 and 2011 Attendance by Acuity Reports to the Acuity Assessment Instrument (AAI) for each individual for 2008, 2009, 2010, and 2011.

For 2008, for facility based services, we found five days for one individual that should be reclassified from acuity level A to B; 194 days for one individual that should be reclassified from acuity level B to C; two days for one individual that should be reclassified from acuity level B to A-1; 204 days for one individual that should be reclassified from acuity level C to B; and 136 days for one individual that should be reclassified from acuity level C to A-1. For Enclave services, we found 28 days for one individual that should be reclassified from acuity level B to A.

For 2009, for facility based services, we found 143 days for one individual that should be reclassified from acuity level A to B; 218 days for one individual that should be reclassified from acuity level B to A. We also found one individual with no supporting documentation so we were unable to verify acuity level. For Enclave services, we found 127 days for one individual that should be reclassified from acuity level B to A.

For 2010, we found three facility based individuals in which the AAI provided was not dated and we were unable to verify acuity levels for this period. For Enclave services, we found two days for

one individual that should be reclassified from acuity level A-1 to A and 134 days for one individual that should be reclassified from acuity level B to A.

For 2011, for facility based services we found 28 days for one individual that should be reclassified from acuity level A-1 to A. We also found one facility based individual and one Enclave individual with no supporting documentation and two facility based individuals for whom the AAI provided was not dated; therefore, we were unable to verify acuity levels for these four individuals for this time period.

Recommendation:

We recommend the Board adopt procedures to ensure acuity levels are supported by the requisite AAI for individuals enrolled in a waiver program. We further recommend that County Board use the AAI or something equivalent for non-waiver individuals that accurately reflect the category for each individual. The County Board should ensure it is properly completing the instruments and reporting the correct acuity level on the Attendance by Acuity reports.

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 Services*.

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

We found differences as reported in Appendix A (2010) and Appendix B (2011).

2. DODD requested us to report variances of more than 10 percent of the total trips taken for five individuals, for both 2010 and 2011, 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 four adult individuals and one child for the 1st quarter of 2010 and the 3rd quarter of 2011 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 County 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 Services*. We compared the cost of bus tokens/cabs from the County Board's State Expenses Detailed reports to the amount reported in *Schedule B-3*.

We did not perform this procedure as the County Board did not report any cost of bus tokens, cabs on *Schedule B-3* for 2010 or 2011. However, we did review the County Board's State Expenses Detailed reports for any of these costs not identified by the County Board. We found unreported cost of bus tokens and cabs as reported in Appendix A (2010) and Appendix B (2011).

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 Billing History reports with those statistics reported in *Schedule B-4, Quarterly Summary of Units of Service – Service and Support Administration*. We also footed the County Board's Billing History reports for accuracy.

We found differences as reported in Appendix A (2010) and Appendix B (2011).

2. DODD requested us to report variances if the Other SSA Allowable units tested had an error rate exceeding 10 percent.

We haphazardly selected two samples of 60 Other SSA Allowable units for both 2010 and 2011 from the TCM Allowable/Unallowable Detail reports and determined if the case note documentation described activities listed in Ohio Admin. Code § 5101:3-48-01(D), and also included the documentation required by Ohio Admin. Code § 5101:3-48-01(F).

The units found to be in error exceeded 10 percent of our Other SSA Allowable services sample. From the sample population of 7,202 Other SSA Allowable units for 2010, we selected our sample of 60 units and found 23 percent of those units were for unallowable activities. We projected and then reclassified 1680 units as Unallowable SSA units. We reported the differences in Appendix A (2010).

From the sample population of 224 Other SSA Allowable units for 2011, we selected our sample of 60 units and found 28 percent of those units were for unallowable activities. We projected and then reclassified 69 units as Unallowable SSA units. We reported these differences in Appendix B (2011).

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

We haphazardly selected a sample of 60 Unallowable SSA service units for 2010 and reviewed the total population of six units for 2011 from the TCM Allowable/Unallowable Detail reports and determined if the case note documentation described activities listed in Ohio Admin. Code § 5101:3-48-01(D), and also included the documentation required by Ohio Admin. Code § 5101:3-48-01(F).

In 2010, the units found to be in error exceeded 10 percent of our sample; however, the errors were due to the lack of supporting documentation and we were unable to determine if appropriately classified. We found no differences in 2011.

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 2009 SSA units to the final 2010 SSA units and compared the final 2010 SSA units to the final 2011 SSA units.

The final units did not decrease by more than five percent from the prior year's *Schedule B-4* from 2009 to 2010. The final Other SSA Allowable and final SSA Unallowable units decreased by more than five percent from 2010 to 2011 and we obtained the County Board's explanation that there was an increase in the number of Medicaid eligible individuals and a decrease in the number of unallowable activities performed by SSA staff.

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 did record general time units and they accounted for over 10 percent of total SSA units on the final audited *Schedule B-4* plus any recorded general time units, DODD requested us to determine if they were properly classified and report any variances with an error rate exceeding 10 percent and indicating a systemic issue.

We haphazardly selected a sample of 60 General Time Units for both 2010 and 2011 from the Billing History 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.

The units found to be in error exceeded 10 percent of our general time sample in 2010. However, this was due to the County Board being unable to provide supporting documentation or the documentation not supporting units recorded. We reported no adjustments to the Cost Report for 2010.

From the sample population of 18,960 General Time Units for 2011, we selected our sample of 60 units and found 12 percent of those units were for allowable activities. We projected and then reported 2,212 units as Other Allowable SSA Units. We reported these differences in Appendix B (2011).

Revenue Cost Reporting and Reconciliation to the County Auditor Report

1. We compared the receipt totals from the 12/31/2009 and 12/31/2010 County Auditor's detailed revenue transactions report for the General fund, ACBDD-WCBDD Project fund, Beacon Bond fund and Capital Improvement fund to the County Auditor's report totals reported on the *Reconciliation to County Auditor Worksheets*.

We found differences as reported in Appendix A (2010). We found no differences in 2011.

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's yearly receipt totals reported for these funds.

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

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

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

We found differences as reported in Appendix A (2010). We found no differences in 2011.

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

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

- Miscellaneous refunds, reimbursements and other income in the amount of \$46.01 in 2010, and
- School Lunch Program revenues in the amount of \$19,342.17 in 2010 and \$18,862.28 in 2011.

Paid Claims Testing

1. We selected 150 paid claims among all service codes from 2010 and 2011 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).

Recoverable Finding - 2010

Finding \$200.79

We determined the County Board was over reimbursed for 12 units of ADF Vocational Habilitation - 15 minute service (ADF); 3 units of Non-Medical Transportation - Per trip - Eligible Vehicle service (ATB); 3 units of Supported Employment - Community - 15 minute service (FCO); 78 units of Adult Day Support - 15 minute service (FDF); and 3 units of Non-Medical Transportation - Per trip - Eligible Vehicle service (FTB) in which the County Board was incorrectly reimbursed due to billing errors.

Service Code	Units	Review Results	Finding
ADF	12	Billed more units than was provided	\$37.71
ATB	3	Billed more units than was provided	\$39.48
FCO	3	Billed more units than was provided and lack of supporting documentation	\$11.98
FDF	78	Billed more units than was provided	\$71.26
FTB	3	Billed more units than was provided and lack of supporting documentation	40.36
TOTAL			\$200.79

Recoverable Finding - 2011

Finding \$1,048.22

We determined the County Board was over reimbursed for 50 units of Adult Day Support - 15 minute service (ADF); 2 units of Adult Day Support -Daily service (ADS); 14 units of Adult Day Support - 15 minute service (FDF); 2 units of Non-Medical Transportation - Per Trip -Eligible Vehicle service (FTB); and 72 units of Targeted Case Management service (TCM) in which the County Board should not have been reimbursed due to billing errors and lack of supporting documentation.

Service Code	Units	Review Results	Finding
ADF	50	Billed more units than was provided and lack of supporting documentation	\$70.31
ADS	2	Billed more units than was provided and lack of supporting documentation	\$46.22
FDF	14	Lack of supporting documentation	\$14.19
FTB	2	Lack of supporting documentation	\$12.02
TCM	72	Billed more units than was provided	\$905.48
TOTAL			\$1,048.22

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 and Supported Employment - Community Employment units.

3. DODD requested us to report whether any reimbursements exceeded disbursements on *Schedule A, Summary of Service Costs- By Program* 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 2010 and 2011 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 12/31/2010 and 12/31/2011 County Auditor's report listed on the *Reconciliation to County Auditor Worksheets* to the County Auditor's disbursements report balances for the General fund, ACBDD-WCBDD Project fund, Supported Living fund and Capital Improvement fund.

We found no differences in 2010. We found differences as reported in Appendix B (2011).

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's yearly disbursement totals reported for these funds.

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

We did not perform this procedure since total County Board disbursements were within 1/4 percent of the County Auditor's 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 no differences exceeding \$100 on any worksheet.

5. We compared disbursement entries on *Schedule A, Summary of Service Costs – By Program* and worksheets 2 through 10 to the COG prepared County Board Summary Workbook.

We found no differences in 2010. We found differences as reported in Appendix B (2011).

6. DODD asked us to determine whether the County Board's detailed disbursements were properly classified within two percent of total service contracts and other expenses for all worksheets and if any 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 through 8; column N-Service and Support Admin Costs on worksheet 9; and columns E-Facility Based Services, F-Enclave, 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 (2010) and Appendix B (2011) for misclassified and non-federal reimbursable costs.

7. We scanned the County Board's State Expenses Detailed reports for items purchased during 2010 and 2011 that met the County Board's capitalization criteria and traced them to inclusion on the County Board's Depreciation Schedule.

We reported differences for 2010 purchases to record their first year's depreciation in Appendix B (2011). However, we did not determine if 2011 purchases were properly capitalized in 2012.

8. We haphazardly selected 40 disbursements from 2010 and 2011 from the County Board's State Expenses Detailed reports that were classified as service contract and other expenses on worksheets 2 through 10. 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 from these procedures in Appendix A (2010) and Appendix B (2011) for misclassified and non-federal reimbursable costs.

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 2009 Depreciation Schedule to the County Board's 2010 and 2011 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 on Appendix A (2010) and Appendix B (2011).

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

We found differences as reported in Appendix A (2010) and Appendix B (2011).

4. We scanned the County Board's Depreciation Schedule for 2010 and 2011 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 in 2010. We reported differences for purchases that were not properly capitalized in Appendix B (2011).

5. We haphazardly selected the lesser of 10 of the County Board's fixed assets or 10 percent of items which meet the County Board's capitalization policy, and purchased in either 2010 or 2011, to determine if the useful lives 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 useful life to determine compliance with the Cost Report Guides and AHA Asset Guide.

We found no differences in 2010. We found differences as reported in Appendix B (2011).

6. We haphazardly selected one disposed asset 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 items based on its undepreciated basis and any proceeds received from the trade in of the asset to determine compliance with the Cost Report Guide and CMS Publication 15-1, Chapter 1.

We found differences as reported in Appendix A (2010). We did not perform this procedure in 2011 because the County Board stated that no capital assets were disposed of in 2011. We also scanned the County Board's DD Revenue Received Reports and did not find any proceeds from the sale or exchange of fixed assets.

Payroll Testing

1. DODD asked us to determine whether total County Board salaries and benefits in the 2010 and 2011 Cost Reports were within two percent of the County Auditor's report totals for these funds: Salaries Employees, Beacon Medicare, Health Insurance, Workmen's Compensation and Public Employee Retire.

We totaled salaries and benefits from worksheets 2 through 10 from the 2010 and 2011 Cost Reports and compared the yearly totals to the County Auditor's expenditure report. The variance was less than two percent.

2. DODD asked us to compare the County Board disbursements on the Athen's County DD State Expenses Payroll Only by SAC/Employee Summary Report and Benefit SAC 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 Athen's County DD State Expenses Payroll Only by SAC/Employee Summary Report and Benefit SAC Reports.

We found no differences exceeding \$100 for salary or employee benefit expenses on any worksheet.

3. We selected 32 employees and compared the County Board's payroll summary SAC 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 found no differences.

4. DODD asked us to scan the County Board's State Expenses Detailed Reports for 2010 and 2011 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 Office of Audits to report differences if the MAC salary and benefits versus the County Board's payroll records exceeded 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 Payroll Only by SAC/Employee Summary Report.

We found no variance exceeding one percent.

2. We compared the original Individual MAC Costs by Code and MAC RMTS Reports to Worksheet 6, columns (I) and (O) for both years.

We reported differences in Appendix A (2010). We found no differences in 2011.

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 (2010) and Appendix B (2011).

4. We selected 15 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 and 12 RMTS observed moments from the third quarter of 2011 in which they documented their time spent on administering Medicaid-funded programs. We determined if supporting documentation of the County Board employee's activity for each observed moment was maintained and the observed moment was properly classified in accordance with DODD's Guide to MAC using the RMTS Methodology for 2010 and 2011.

We found 8 RMTS observed moments for Activity Code 18-General Administration, 3 RMTS observed moments for Activity Code 17-Major Unusual Incidents and Unusual Incidents Investigations for combined population, 1 RMTS observed moment for Activity Code 1-Direct Care, and 2 RMTS observed moments that did not have an Activity Code assigned that lacked supporting documentation in 2010.

We found 1 RMTS observed moment for Activity Code 18-General Administrations that lacked supporting documentation in 2011 and 1 RMTS observed moment that was incorrectly classified as Activity Code 18-General Administration when it should have been classified, per the above guidelines, as Activity Code 14-Non-Medicaid Provider Relations.

We have reported these instances of non-compliance to DODD. DODD is currently working with the Ohio Department of Medicaid (ODM) to determine an acceptable methodology to calculate the findings for recovery

Recommendation:

We recommend the County Board maintain documentation for RMTS observed moments in accordance with DODD's Guide to Medicaid Administrative Claiming using the Random Moment Time Studies Methodology, in the section Response and Documentation of Random Moment, which says in pertinent part, "Appropriate documentation should provide the detail needed to support the activity selected for the sample moment and clearly identify the date and time corresponding to the sampled moment."

The County Board responded that they were unable to provide any documentation for 2010 due to a computer crash at the County Board. They are aware of the noncompliance for 2011 and intend to correct the matter going forward in subsequent reviews.

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 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,



Dave Yost
Auditor of State

January 19, 2014

cc: Eric Young, Superintendent, Athens County Board of Developmental Disabilities
Clark Blackstone, Business Manager, Athens County Board of Developmental Disabilities
John Day, Board President, Athens County Board of Developmental Disabilities

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Schedule A				
Schedule B-1, Section A				
2. Dietary Services (B) Adult	1,324	(1,324)	-	To match audited square footage
7. Occupational Therapy (C) Child	-	399	399	To match audited square footage
8. Physical Therapy (B) Adult	272	(272)	-	To match audited square footage
14. Facility Based Services (B) Adult	8,188	1,324	9,784	To match audited square footage
		272		To match audited square footage
Schedule B-1, Section B				
1. Total Individuals Served By Program (B) Supported Emp. -Enclave	-	20	20	To correct individuals served
1. Total Individuals Served By Program (C) Supported Emp. -Community Employment	93	(21)	72	To correct individuals served
2. Days Of Attendance (B) Supported Emp. -Enclave	-	1,688	1,688	To correct days of attendance
3. Typical Hours Of Service (B) Supported Emp. -Enclave	-	6	6	To correct typical hours of service
4. 15 Minute Units (C) Supported Emp. -Community Employment	3,749	(1,732)	2,017	To correct 15 minute units
		(269)		To remove 15 minute units
Schedule B-3				
2. Pre-School (G) One Way Trips- Fourth Quarter	358	745	1,103	To correct pre-school trips
3. School-Age (G) One Way Trips- Fourth Quarter	2,242	(990)	1,252	To correct school-age trips
5. Facility Based Services (F) Cost of Bus, Tokens, Cabs- Third Quarter	\$ -	\$ 265	\$ 265	To report transportation expenses
5. Facility Based Services (G) One Way Trips- Fourth Quarter	4,853	(4,458)	395	To correct facility based trips
6. Supported Emp. -Enclave (G) One Way Trips- Fourth Quarter	-	788	788	To correct enclave trips
7. Supported Emp. -Comm Emp. (E) One Way Trips- Third Quarter	3,238	(1,575)	1,663	To correct community employment trips
7. Supported Emp. -Comm Emp. (G) One Way Trips- Fourth Quarter	2,282	(2,282)	-	To correct community employment trips
Schedule B-4				
1. TCM Units (D) 4th Quarter	6,471	10,206	16,677	To correct reported units
1. TCM Units (E) COG Activity	-	311	311	To correct reported units
2. Other SSA Allowable Units (D) 4th Quarter	81	6,827	6,908	To correct reported units
		(1,680)		To reclassify units
2. Other SSA Allowable Units (E) COG Activity	-	18	18	To correct reported units
5. SSA Unallowable Units (D) 4th Quarter	-	138	138	To correct reported units
		1,680		To reclassify units
Schedule C				
I. County				
II. Department of MR/DD				
(D) SERMAK- COG Revenue	\$ 12,970	\$ (12,970)	\$ -	To agree to audited COG workbook
(E) Waiver Administration- Subsidy- COG Revenue	\$ -	\$ 12,970	\$ 12,970	To agree to audited COG workbook
Worksheet 1				
2. Land Improvements (D) Unasgn Children Programs	\$ 10,144	\$ (13)	\$ 10,131	To remove depreciation
		\$ (5)		To remove depreciation
		\$ (18)		To remove depreciation
		\$ 297	\$ 10,405	To report depreciation expense
3. Buildings/Improve (D) Unasgn Children Programs	\$ 37,010	\$ 13	\$ 37,023	To report depreciation expense
		\$ 57,566	\$ 94,589	To report depreciation expense
5. Movable Equipment (U) Transportation	\$ 74,634	\$ 144	\$ 74,778	To correct depreciation expense
		\$ 4,235	\$ 79,013	To report a loss on a vehicle trade in
Worksheet 2				
1. Salaries (X) Gen Expense All Prgm.	\$ 109,984	\$ (3,954)	\$ 106,030	To reclassify MAC salary
4. Other Expenses (X) Gen Expense All Prgm.	\$ 81,162	\$ (1,568)	\$ 79,594	To reclassify expenses
		\$ (5,890)	\$ 73,704	To reclassify purchases greater than \$5,000
10. Unallowable Fees (O) Non-Federal Reimbursable	\$ -	\$ 1,568	\$ 1,568	To reclassify expenses
		\$ 363		To reclassify expenses
		\$ 285		To reclassify expenses
		\$ 134		To reclassify expenses
		\$ 327		To reclassify expenses
		\$ 408		To reclassify non-Federal reimbursable expenses
		\$ 72,563	\$ 75,648	To reclassify administrative fees
Worksheet 2A				
4. Other Expenses (E) Facility Based Services	\$ 4,816	\$ (285)	\$ 4,531	To reclassify expenses
Worksheet 5				
3. Service Contracts (C) School-Age	\$ 2,065	\$ (1,771)	\$ 294	To reclassify expenses
4. Other Expenses (B) Pre-School	\$ 11,112	\$ (134)	\$ 10,978	To reclassify expenses
		\$ (252)	\$ 10,726	To reclassify special olympics expenses
4. Other Expenses (C) School-Age	\$ 29,654	\$ (327)	\$ 29,327	To reclassify expenses
		\$ (616)	\$ 28,711	To reclassify special olympics expenses
4. Other Expenses (L) Community Residential	\$ 21,922	\$ 252	\$ 22,174	To reclassify special olympics expenses
		\$ 616	\$ 22,790	To reclassify special olympics expenses
Worksheet 6				
1. Salaries (I) Medicaid Admin	\$ 324,591	\$ 3,954	\$ 328,545	To reclassify MAC salary
		\$ 215	\$ 328,760	To reclassify MAC salary
Worksheet 7C				
3. Service Contracts (D) Unasgn Children Program	\$ -	\$ 1,771	\$ 1,771	To reclassify expenses
Worksheet 8				
1. Salaries (X) Gen Expense All Prgm.	\$ 269,102	\$ (215)	\$ 268,887	To reclassify MAC salary
3. Service Contracts (E) Facility Based Services	\$ -	\$ 265	\$ 265	To reclassify transportation expenses
3. Service Contracts (X) Gen Expense All Prgm.	\$ 5,445	\$ (265)	\$ 5,180	To reclassify transportation expenses
Worksheet 10				
1. Salaries (F) Enclave	\$ -	\$ 8,999	\$ 8,999	To reclassify Enclave salaries
1. Salaries (G) Community Employment	\$ 41,844	\$ (8,999)	\$ 32,845	To reclassify Enclave salaries
2. Employee Benefits (F) Enclave	\$ -	\$ 40,203	\$ 40,203	To reclassify Enclave benefits
2. Employee Benefits (G) Community Employment	\$ 186,943	\$ (40,203)	\$ 146,740	To reclassify Enclave benefits
3. Service Contracts (F) Enclave	\$ -	\$ 29,922	\$ 29,922	To reclassify Enclave expenses
3. Service Contracts (G) Community Employment	\$ 139,138	\$ (29,922)	\$ 109,216	To reclassify Enclave expenses
4. Other Expenses (E) Facility Based Services	\$ 25,619	\$ (363)	\$ 25,256	To reclassify expenses
4. Other Expenses (F) Enclave	\$ -	\$ 8,090	\$ 8,090	To reclassify Enclave expenses
4. Other Expenses (G) Community Employment	\$ 37,617	\$ (8,090)	\$ 29,527	To reclassify Enclave expenses
		\$ (408)	\$ 29,119	To reclassify non-Federal reimbursable expenses

Appendix A
Athens County Board of Developmental Disabilities
2010 Income and Expenditure Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Reconciliation to County Auditor Worksheet				
Expense:				
Plus: Purchases Greater Than \$5,000	\$ 139,703	\$ 5,890	\$ 145,593	To reclassify purchases greater than \$5,000
Less: Capital Costs	\$ (196,316)	\$ 13		To reconcile depreciation expense
		\$ 5		To reconcile depreciation expense
		\$ 18		To reconcile depreciation expense
		\$ (13)		To reconcile off depreciation expense
		\$ (144)		To reconcile off depreciation expense
		\$ (297)		To reconcile off depreciation expense
		\$ (4,235)		To reconcile off loss of depreciation
		\$ (57,566)	\$ (258,535)	To reconcile off depreciation expense
Plus: Applicable Credits	\$ 418,826	\$ (1,382)	\$ 417,444	To correct credit amount
Less: DODD Admin Fees	\$ 72,563	\$ (72,563)	\$ -	To reclassify administrative fees
Revenue:				
Total from 12/31 County Auditor's Report	\$ 7,723,057	\$ (360)	\$ 7,722,697	To match County Auditor report
Medicaid Administration Worksheet				
Lines 6-10 Ancillary Costs	\$ -	\$ 21,461	\$ 21,461	To report Ancillary costs

Appendix B
Athens County Board of Developmental Disabilities
2011 Income and Expenditure Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Schedule A				
Schedule B-1, Section A				
4. Nursing Services (B) Adult	136	64	200	To match audited square footage
4. Nursing Services (C) Child	112	98	210	To match audited square footage
5. Speech/Audiology (C) Child	139	101	240	To match audited square footage
7. Occupational Therapy (C) Child	154	(154)		To match audited square footage
		399	399	To match audited square footage
8. Physical Therapy (B) Adult	-	272		To match audited square footage
		(272)	-	To match audited square footage
8. Physical Therapy (C) Child	688	(238)	450	To match audited square footage
13. School-Age (C) Child	15,962	(900)	15,062	To match audited square footage
14. Facility Based Services (B) Adult	9,984	(472)		To match audited square footage
		272	9,784	To match audited square footage
Schedule B-1, Section B				
1. Total Individuals Served By Program (B) Supported Emp. -Enclave	-	13	13	To correct individuals served
1. Total Individuals Served By Program (C) Supported Emp. -Community Employment	136	(75)	61	To correct individuals served
2. Days Of Attendance (B) Supported Emp. -Enclave	-	2,003	2,003	To correct days of attendance
3. Typical Hours Of Service (B) Supported Emp. -Enclave	-	6	6	To correct typical hours of service
4. 15 Minute Units (C) Supported Emp. -Community Employment	-	3,218		To correct 15 minute units
		(1,287)	1,931	To remove 15 minute units
Schedule B-3				
2. Pre-School (G) One Way Trips- Fourth Quarter	353	1,234	1,587	To correct pre-school trips
3. School-Age (F) Cost of Bus, Tokens, Cabs- Third Quarter	\$ -	\$ 162.00	\$ 162.00	To report transportation expenses
3. School-Age (G) One Way Trips- Fourth Quarter	2,909	(1,569)	1,340	To correct school-age trips
5. Facility Based Services (F) Cost of Bus, Tokens, Cabs- Third Quarter	\$ -	\$ 275.00	\$ 275.00	To report transportation expenses
5. Facility Based Services (G) One Way Trips- Fourth Quarter	2,543	1,396	3,939	To correct facility based trips
6. Supported Emp. -Enclave (G) One Way Trips- Fourth Quarter	-	877	877	To correct enclave trips
7. Supported Emp. -Comm Emp. (G) One Way Trips- Fourth Quarter	3,073	(2,180)	893	To correct community employment trips
Schedule B-4				
1. TCM Units (D) 4th Quarter	8,678	5,205	13,883	To correct reported units
2. Other SSA Allowable Units (A) 1st Quarter	227	(52)	175	To reclassify units
2. Other SSA Allowable Units (B) 2nd Quarter	178	(161)		To correct reported units
		(17)	-	To reclassify units
2. Other SSA Allowable Units (C) 3rd Quarter	199	(199)	-	To correct reported units
2. Other SSA Allowable Units (D) 4th Quarter	576	(576)		To correct reported units
		2,212	2,212	To reclassify units
5. SSA Unallowable Units (D) 4th Quarter	5	69	74	To reclassify units
Worksheet 1				
2. Land Improvements (D) Unasgn Children Programs	\$ 10,144	\$ (13)		To remove depreciation expense
		\$ (5)		To remove depreciation expense
		\$ (18)		To remove depreciation expense
		\$ 297	\$ 10,405	To report depreciation expense
3. Buildings/Improve (D) Unasgn Children Programs	\$ 39,458	\$ 13		To report depreciation expense
		\$ 57,566	\$ 97,037	To report depreciation expense
5. Movable Equipment (U) Transportation	\$ 84,099	\$ (1,260)		To remove depreciation expense
		\$ 144		To correct depreciation expense
5. Movable Equipment (X) Gen Expenses All Prgm.	\$ 4,263	\$ (1,008)		To correct depreciation expense
		\$ (1,521)		To remove depreciation expense
		\$ 1,062	\$ 2,796	To add depreciation expense
8. COG Expenses (L) Community Residential	\$ 1,319	\$ (1,319)	\$ -	To match audited COG workbook
8. COG Expenses (N) Service & Support Admin	\$ 3	\$ (3)	\$ -	To match audited COG workbook
Worksheet 2				
4. Other Expenses (X) Gen Expense All Prgm.	\$ 116,661	\$ 45,500		To reclassify indirect costs paid to the county commissioners
		\$ (681)	\$ 161,480	To reclassify non-Federal reimbursable expenses
5. COG Expenses (L) Community Residential	\$ 61,993	\$ (61,993)	\$ -	To match audited COG workbook
5. COG Expense (N) Service & Support Admin	\$ 122	\$ (122)	\$ -	To match audited COG workbook
10. Unallowable Fees (O) Non-Federal Reimbursable	\$ -	\$ 3,361		To reclassify expenses
		\$ 681		To reclassify non-Federal reimbursable expenses
		\$ 147		To reclassify non-Federal reimbursable expenses
		\$ 597		To reclassify non-Federal reimbursable expenses
		\$ 67,054	\$ 71,840	To reclassify Admin Fees
Worksheet 2A				
5. COG Expenses (L) Community Residential	\$ 3,754	\$ (3,754)	\$ -	To match audited COG workbook
5. COG Expenses (N) Service & Support Admin	\$ 7	\$ (1)	\$ 6	To match audited COG workbook
		\$ -	\$ -	
Worksheet 3				
5. COG Expenses (L) Community Residential	\$ 346	\$ (346)	\$ -	To match audited COG workbook
5. COG Expenses (N) Service & Support Admin	\$ 1	\$ (1)	\$ -	To match audited COG workbook
Worksheet 5				
4. Other Expenses (B) Pre-School	\$ 13,598	\$ (1,574)	\$ 12,024	To reclassify purchases greater than 5000
4. Other Expenses (C) School-Age	\$ 71,189	\$ (1,059)		To reclassify special olympics expenses
		\$ (5,284)		To reclassify purchases greater than 5000
		\$ (147)	\$ 64,699	To reclassify non-Federal reimbursable expenses
4. Other Expenses (L) Community Residential	\$ -	\$ 1,059	\$ 1,059	To reclassify special olympics expenses
5. COG Expenses (O) Non-Federal Reimbursable	\$ -	\$ 6,682	\$ 6,682	To match audited COG
Worksheet 8				
3. Service Contracts (C) School-Age	\$ -	\$ 162	\$ 162	To reclassify transportation expenses
3. Service Contracts (E) Facility Based Services	\$ -	\$ 275	\$ 275	To reclassify transportation expense
3. Service Contracts (X) Gen Expense All Prgm.	\$ 2,827	\$ (275)		To reclassify transportation expenses
		\$ (162)	\$ 2,390	To reclassify transportation expenses
Worksheet 9				
5. COG Expenses (N) Service & Support Admin. Costs	\$ 692	\$ 1,454	\$ 2,146	To match audited COG workbook
Worksheet 10				
1. Salaries (F) Enclave	\$ -	\$ 16,957	\$ 16,957	To reclassify Enclave salaries

Appendix B
Athens County Board of Developmental Disabilities
2011 Income and Expenditure Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
1. Salaries (G) Community Employment	\$ 96,522	\$ (16,957)	\$ 79,565	To reclassify Enclave salaries
2. Employee Benefits (F) Enclave	\$ -	\$ 13,245	\$ 13,245	To reclassify Enclave benefits
2. Employee Benefits (G) Community Employment	\$ 75,397	\$ (13,245)	\$ 62,152	To reclassify Enclave benefits
3. Service Contracts (F) Enclave	\$ -	\$ 28,999	\$ 28,999	To reclassify expenses
3. Service Contracts (G) Community Employment	\$ 165,071	\$ (28,999)	\$ 136,072	To reclassify expenses
4. Other Expenses (E) Facility Based Services	\$ 77,055	\$ (3,361)	\$ 73,694	To reclassify expenses
4. Other Expenses (F) Enclave	\$ -	\$ 7,748	\$ 7,748	To reclassify expenses
4. Other Expenses (G) Community Employment	\$ 44,103	\$ (597)	\$ 43,506	To reclassify non-Federal reimbursable expenses
		\$ (7,748)	\$ 35,758	To reclassify expenses
Reconciliation to County Auditor Worksheet				
Expense:				
Plus: Transfers Out-General	\$ 1,145,315	\$ (45,500)	\$ 1,099,815	To reclassify indirect costs paid to the county commissioner
		\$ (67,054)	\$ 1,032,761	To reclassify Admin fees
Plus: Advance Out-General			\$ -	
Plus: Leases And Rentals			\$ -	
Plus: Purchases Greater Than \$5,000	\$ 387,908	\$ 6,858	\$ 394,766	To reclassify Purchases Greater than \$5,000
Less: Capital Costs	\$ (209,950)	\$ 3	\$ (209,947)	To correct the original capital costs amount
		\$ 1,319	\$ (1,319)	To correct the original capital costs amount
		\$ 18	\$ (18)	To reconcile depreciation
		\$ 5	\$ (5)	To reconcile depreciation
		\$ 13	\$ (13)	To reconcile depreciation
		\$ 1,008	\$ (1,008)	To reconcile depreciation
		\$ 1,521	\$ (1,521)	To reconcile depreciation
		\$ (144)	\$ (144)	To reconcile off depreciation expense
		\$ (144)	\$ (144)	To reconcile off depreciation expense
		\$ 1,260	\$ (1,260)	To reconcile depreciation
		\$ (13)	\$ (13)	To reconcile off depreciation expense
		\$ (297)	\$ (297)	To reconcile off depreciation expense
		\$ (1,062)	\$ (1,062)	To reconcile off depreciation expense
		\$ (57,566)	\$ (57,566)	To reconcile off depreciation expense
Less: COG Expenses	\$ (419,664)	\$ 59,409	\$ (360,255)	To reconcile COG expenses
Total from 12/31 County Auditor's Report	\$ 9,583,391	\$ (2,657)	\$ 9,580,734	To match County Auditor Total
Revenue:				
Medicaid Administration Worksheet				
Lines 6-10 Ancillary Costs	\$ -	\$ 17,407	\$ 17,407	To report Ancillary Costs



Dave Yost • Auditor of State

ATHENS COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

ATHENS 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
APRIL 15, 2014**