



**ASHLAND COUNTY BOARD OF DEVELOPMENTAL DISABILITIES**

**AGREED UPON PROCEDURES**

**FOR THE COST REPORTING PERIOD  
JANUARY 1, 2007 THROUGH DECEMBER 31, 2008  
AND  
JANUARY 1, 2008 THROUGH DECEMBER 31, 2009**



**Dave Yost • Auditor of State**



**ASHLAND COUNTY BOARD OF DEVELOPMENTAL DISABILITIES**

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## Independent Accountant's Report on Applying Agreed-Upon Procedures

Halina Schroeder, Audit Chief  
Office of Audits, Ohio Department of Developmental Disabilities  
30 E. Broad Street, 13<sup>th</sup> 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 Ashland County Board of Developmental Disabilities (County Board) prepared its *Income and Expenditure Report* for the years ended December 31, 2008 and 2009 (Cost Reports) in accordance with DODD's Guide to Preparing Income and Expenditure Reports for 2008 and 2009 (Cost Report Guides) and to assist you in evaluating whether reported receipts and disbursements complied with 2 CFR 225 (OMB Circular A-87 *Cost Principles for State, Local, and Indian Tribal Governments*), and other compliance requirements described in the procedures below. The County Board's management is responsible for preparing these reports. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of DODD. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

### **Statistics – Square Footage**

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

We measured three rooms and compared the square footage to the County Board's square footage summary. We also 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 square footage variances for rooms that were measured exceeding 10 percent. We also found no unreported rented or idle floor space.

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

We compared one building and traced each room on the floor plan to the County Board's summary for each year. We found no variances exceeding 10 percent when comparing the total square footage of one floor plan to the County Board's summary.

3. DODD requested us to report variances if the County Board's square footage summary varied by more than ten percent when comparing the County Board's summary to the Cost Report for any cell within *Schedule B-1, Section A, Square Footage* worksheet.

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

We found variances exceeding 10 percent and we reported these variances in Appendix A (2008) and Appendix B (2009).

4. 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 tested the 2008 and 2009 methodology. We found no inconsistencies between the County Board's methodology and the Cost Report Guide.

### **Statistics – Attendance**

1. We reviewed the Cost Reports to determine if individuals served or units of service were omitted on *Schedule B-1 Section B Attendance Statistic*, worksheet 4, or worksheets 7A to 7H which result in unassigned program or general expenses-all program costs.

We found no omitted statistics.

2. DODD requested us to report variances if the Board's attendance statistics were not within 10 percent of the attendance statistics reported to DODD.

We compared the County Board's Ashland Attendance by Month All Clients (by age group) by program and Community Employment Attendance reports for the number of individuals served, days of attendance with similar information reported for Day Habilitation/Adult Day Services/Vocational Habilitation and 15 minute Community Employment 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 for Day Habilitation/Adult Day Services/Vocational Habilitation exceeding 10 percent for 2008 and reported these variances in Appendix A (2008).

The County Board was able to provide a list of individuals served for Supported Employment – Community Employment and estimated 15 minute units; however, supporting documentation of services provided on individual dates of service for 2008 and 2009 was unavailable and was not examined (see Procedure 5 below). In addition, the Board stated some of these services similar to community employment were provided in a sheltered workshop, which does not meet the definition of supported employment under the Cost Report guide. Therefore, individuals served reported for the Community Employment program on Schedule B-1, Section B, Attendance Statistics could not be supported as required under the Cost Report Guide, Schedule A, Program Center Definitions and 2 CFR Part 225, Appendix A, Sections (C)(1)(j) and (C)(3)(a) and were removed as reported in Appendix A (2008) and Appendix B (2009).

We recommended the County Board maintain the required documentation for services as required by the Cost Report Guide in section *Schedule B-1, Allocation Statistics* which states in pertinent part, "This schedule requires statistical information specific to the Adult and Children's Programs" and the *Audit and Records Retention Requirements* section, which states, "Expenditure and Income Reports are subject to audit by DODD, ODJFS and CMS at their discretion. Records, documentation, and supplemental worksheets used to prepare the report must be kept on file for a period of seven years from the date of receipt of payment from all sources, or for six years following completion and adjudication of any state or federal initiated audit, whichever period of time is longer."

3. We compared the County Board's supporting documentation for the hours of service to the hours of service reported 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 found no differences.

4. We determined whether individuals served as summarized in *Schedule B-1, Section B, Attendance Statistics* included both Medicaid and non-Medicaid-eligible individuals as documented on the Medicaid Information Technology System (MITS).

We noted the summary of individuals served included both Medicaid and non-Medicaid eligible individuals.

5. DODD requested us to report variances if the individuals served on *Schedule B-1, Section B, Attendance Statistics* of the Cost Reports were not within three of the individuals documented on the attendance sheets.

We haphazardly selected 15 individual names from the County Board's attendance sheets for 2008 and 15 for 2009 and compared the individuals by name to the compiled listing of individuals served by program documentation which rolls up to *Schedule B-1, Section B, Attendance Statistics* of the Cost Reports.

We found no differences.

6. DODD requested us to report variances to *Schedule B-1, Section B, Attendance Statistics* if more than three of the 15 minute Community Employment units tested were not calculated in accordance with the Cost Report Guide.

The County Board could not provide supporting documentation of services provided on individual dates of service for 2008 and 2009 (see Procedure 1 above). As a result, 15 minute Community Employment units reported on *Schedule B-1, Section B*; therefore, *Attendance Statistics* could not be supported under 2 CFR Part 225, Appendix A, Section (C)(1)(j) and corresponding costs reported on *Worksheet 10, Adult Program* and square footage on *Schedule B-1, Allocation Statistics, Section A, Square Footage* in 2008 and 2009 lacked supporting documentation to show they benefitted the County Board's program and are unallowable under 2 CFR Part 225, Appendix A, Section (C)(3)(a).

We reported these differences in Appendix A (2008) and Appendix B (2009).

### **Statistics – Transportation**

1. DODD requested us to report variances if the Board's transportation units were not within one percent of total units reported on each line of *Schedule B-3, Quarterly Summary of Transportation Statistics* to DODD.

We compared the number of one-way trips from the Ashland County Board MR/DD Print Transportation by Age Group reports with those statistics as reported in *Schedule B-3, Quarterly Summary of Transportation Statistics* of the Cost Reports.

We found no differences.

2. 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* to DODD.

We compared the cost of bus tokens/cabs from the County Board's Dale Roy School and Workshop Code Report for the periods 01/01/08 thru 12/31/2008 and 01/01/09 thru 12/31/2009 to the amount reported in Schedule B-3 of the Cost Reports.

We found differences on Schedule B-3 and differences in proper classification of these costs on Worksheet 8 as reported in Appendix A (2008) and Appendix B (2009).

3. DODD requested us to report variances of more than 10 percent of the total trips taken for two individuals for 2008 and 2009, between the County Board's internal documentation versus the amount reported to DODD in *Schedule B-3, Quarterly Summary of Transportation Services*.

We traced the number of trips for one individual for 2008 and two individuals 2009 from the County Board's daily reporting documentation to Ashland County Board of MR/DD Transportation by Name reports, which in total rolled up to *Schedule B-3, Quarterly Summary of Transportation Services*. For other individual selected in 2008, we obtained explanation that there was no transportation route sheet due to the individual being transported by family.

We found no differences.

4. DODD requested us to report variances exceeding two percent in the total trips taken for the 30 individuals tested.

We haphazardly selected 15 individual names from the County Board's attendance sheets for 2008 and for 2009 and compared the individuals by name to the compiled listing of individuals transported to determine whether the compiled listing is complete.

We found no differences.

5. We determined whether the sample of individuals selected in Step 4 included both Medicaid and non-Medicaid-eligible individuals as documented on MITS.

We noted the sample of individuals selected included both Medicaid and non-Medicaid eligible individuals.

#### **Statistics – Service and Support Administration (SSA)**

1. DODD requested us to report variances if the Board's SSA units were not within two percent of total units reported on each line of *Schedule B-4, Quarterly Summary of Units of Service – Service and Support Administration* to DODD.

We compared the number of SSA units (Targeted Case Management (TCM), Other SSA Allowable, and SSA Unallowable) from the County Board's TCM reports from the Billing Connection with those statistics reported in *Schedule B-4, Quarterly Summary of Units of Service – Service and Support Administration*. We also footed the County Board's TCM reports for accuracy.

We found differences as reported in Appendix A (2008) and Appendix B (2009).

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

We haphazardly selected two samples of 72 units for Other Allowable and Unallowable SSA services across 2008 and 2009 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 72 units for Other Allowable SSA services were provided to individuals that were not Medicaid eligible at the time of service delivery per MITS.

The units found to be in error exceeded ten percent of our sample and we reported the differences in Appendix A (2008) and Appendix B (2009).

3. DODD requested us to perform a review to determine compliance with Ohio Admin. Code § 5101-3-48-01(G)(12) which states "A CBMRDD shall not submit claims in excess of twenty-six units per day per service and support administrator (SSA) unless the service(s) associated with such claims is considered medically necessary . . ." Using Medicaid claims data, we identified the number of individuals and unique dates of service on which 27 or more TCM units were paid through the Medicaid program. We examined the results looking for trends and patterns indicating potential overbilling practices.

We found no indication of trend or pattern indicating potential overbilling.

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 audited cost report. We compared the audited 2007 SSA units to the final adjusted 2008 SSA units and compared the final adjusted 2008 SSA units to the final adjusted 2009 SSA units.

The reported units decreased by more than five percent from the prior year's *Schedule B-4* and we obtained the County Board's explanation that they experienced turnover of SSA staff, changed SSA tracking software in 2008 and experienced internal system software and hardware errors which caused some data loss. Management provided a methodology for estimating the number of unrecorded units when requested.

We added the estimated units as reported in Appendix A (2008) and Appendix B (2009).

#### **Revenue Reconciliation to the County Auditor Report**

1. We compared the receipt totals from the 12/31/2008 and 12/31/2009 County Auditor's Summary Revenue Report for 06 DaleRoy Preschool Grant, 08 DaleRoy School, 10 DaleRoy Sch Title 6B, 017 Family Resources/Respite, 0139 D-R Capital Improvement, 0153 DaleRoy Trust Fund, and 0161 MR/DD Residential Service funds to the County Auditor's report totals reported on the *Reconciliation to County Auditor Worksheets*.

We found differences as reported in Appendix A (2008) and Appendix B (2009).

2. We compared the account description and amount for each revenue reconciling item on the *County Auditor Reconciliation Worksheet* to the County Board's Dale Roy School and Workshop Code Report.

We found differences as listed in Appendix A (2008) and Appendix B (2009).

3. 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 for 2008 after the adjustments made under Procedure 1 above. In 2009, the county board receipts were not initially within ¼ percent of the county auditor yearly receipt totals for these funds for 2009. Therefore, we compared receipts reported on *Schedule C Income Report* with the County Auditor's Transaction History Listing report for these funds.

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

### **Revenue Cost Report Testing**

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

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

- Refunds in the amount of \$355 in 2008 and \$338 in 2009;
- Other income in the amount of \$797,183 in 2008 and \$291,673 in 2009;
- IDEA Part B revenues in the amount of \$48,836 in 2008 and \$51,067 in 2009;
- IDEA Early Childhood Special Education revenues in the amount of \$18,172 in 2008 and \$14,255 in 2009;
- Title V revenues in the amount of \$249 in 2008 and \$75 in 2009;
- Title XX revenues in the amount of \$39,515 in 2008 and \$40,385 in 2009;
- School Lunch Program revenues in the amount of \$50,468 in 2008 and \$47,477 in 2009.

### **Paid Claims Testing**

1. We selected 56 paid claims among all service codes from 2008 and 2009 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 and 5101:3-48-01(F):

- Date of service;
- Place of service;
- Name of the recipient;
- Name of the provider;
- Signature of the person delivering the service or initials of the person delivering the service if the signature and corresponding initials are on file with the provider;
- Type of service (for homemaker/personal care, type must include if routine, on-site/on-call, or level one emergency);
- Number of units of the delivered service or continuous amount of interrupted time during which the service was provided; and
- Arrival and departure times of the provider of service's site visit to the recipient's location or of the recipient's visit to the provider of service's location.

We reported instances of documentation non-compliance in the Recoverable Findings Schedule of this report below.

**Recoverable Finding - 2008**

**Finding \$37.04**

We determined the County Board was over reimbursed for one unit of Adult Day/Voc Hab Combo – Daily – L1 Waiver (FXD) service and one unit of Adult Day/Voc Hab Combo – Daily – IO Waiver (AXD) service for \$18.52 each in which no supporting documentation was provided.

Service Code	Units	Review Result	FFP <sup>1</sup> Amount	Total Finding
FXD	1	No documentation	\$18.52	\$18.52
AXD	1	No documentation	\$18.52	\$18.52
<b>TOTAL</b>				<b>\$37.04</b>

<sup>1</sup> Federal Financial Participation Amount (FFP)

**Recoverable Finding - 2009**

**Finding \$27.94**

We determined the County Board was over reimbursed for two units of Non-Medical Transportation-One-Way Trip-Eligible Vehicle (FTB) service totaling \$27.94 in which no supporting documentation was provided.

Service Code	Units	Review Result	FFP <sup>1</sup> Amount	eFMAP <sup>2</sup> Amount	Total Finding
FTB	2	No documentation for trips	\$24.00	\$3.94	\$27.94

<sup>1</sup> Federal Financial Participation Amount (FFP)

<sup>2</sup> Enhanced Federal Medical Assistance Percentage (eFMAP)

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

We compared the number of reimbursed TCM units and Community Employment units from the MBS Summary by Service Code report, to the reimbursed 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 reported differences in the number of reported units as reported in Appendix A (2008) and Appendix B (2009).

3. DODD requested us to report whether any reimbursements exceeded disbursements on *Schedule A, Summary of Service Costs- By Program* worksheet.

We compared the amounts reported on *Schedule A, Summary of Service Costs – By Program*, Lines (20) to Line (27) for Community Residential to the amount reimbursed for these services in 2008 and 2009 on the MBS Summary by Service Code report.

The County Board reported no amounts on Schedule A, Lines 20 to 27 and was not reimbursed for services relating to these cost report categories. We found no differences.

**Expenditure Reconciliation to the County Auditor Report**

1. We compared the disbursement totals from the 12/31/2008 and 12/31/2009 County Auditor's report listed on the *Reconciliation to County Auditor Worksheets* to the County Auditor's Monthly Budget Report for 06 DaleRoy Preschool Grant, 08 DaleRoy School, 10 DaleRoy Sch Title 6B, 017 Family

Resources/Respite, 0139 D-R Capital Improvement, 0153 DaleRoy Trust Fund, and 0161 MR/DD Residential Service funds.

We found differences as reported in Appendix A (2008) and Appendix B (2009).

2. We also compared the account description and amount for each reconciling item on the *Reconciliation to County Auditor Worksheet* to the County Board's Dale Roy School and Workshop Code Report and other supporting documentation such as the County Auditor's Monthly Budget Reports and Ashland County Medicaid Payments report.

We found differences as reported in Appendix A (2008) and Appendix B (2009).

3. DODD asked us to determine whether total County Board disbursements reported in the *Reconciliation to County Auditor Worksheets* reconciled within 1/4 percent of the county auditor's yearly report of total disbursements for these funds.

Total county board disbursements were not initially within ¼ percent of the county auditor yearly disbursement totals for these funds for 2008 and 2009. However, after the adjustments made under other Procedures in the Expenditure Reconciliation to the County Auditor Report funds total county board disbursements were within 1/4 percent of the county auditor yearly disbursement totals reported for these funds for both years.

4. We compared all expenditure entries on Worksheets 2 through 10 to the County Board's Dale Roy School and Workshop Code reports.

We found differences as reported in Appendix A (2008) and Appendix B (2009).

5. We scanned the County Board's Dale Roy School and Workshop Code Report 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 (2008) and Appendix B (2009) for misclassified and non-federal reimbursable costs.

### **Property, Depreciation, and Asset Verification Testing**

1. We compared the County Board's policies regarding capitalization of fixed assets with the following guidelines:

- Cost Report Guides for preparing *Worksheet 1, Capital Costs*
- 2 CFR 225 (OMB Circular A-87, Appendix B, 15(a)(2), and
- CMS Publication 15-1.

We found no inconsistencies between the County Board's capitalization policies and the guidelines listed above.

2. We scanned the County Board's Dale Roy School and Workshop Code Report for items purchased during 2008 and 2009 that met the County Board's capitalization criteria and traced them to inclusion on the County Board's depreciation schedule.

We reported differences for purchases that were not properly capitalized as reported in Appendix A (2008) and Appendix B (2009).

3. We scanned the County Board's depreciation schedule for 2008 and 2009 for depreciation taken on the same asset more than once, assets that have been fully depreciated, or depreciation taken on assets during the period of acquisition which were not in compliance with the Cost Report Guides.

We found no differences.

4. We compared all depreciation entries reported on *Worksheet 1, Capital Costs* to the County Board's depreciation schedule.

We found differences as reported in Appendix A (2008) and Appendix B (2009).

5. We compared the County Board's audited 2007 depreciation schedule to the County Board's 2008 and 2009 depreciation schedule for changes in the depreciation amounts for assets which were not in compliance with the Cost Report Guides.

We found no differences.

6. We haphazardly selected five assets from the County Board's depreciation schedule and traced these assets to their physical location.

We were able to trace all five assets to their physical location.

7. 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 are being depreciated in their first year in either 2008 or 2009 to determine if their useful life agreed to the estimated useful lives prescribed in the 2008 American Hospital Association (AHA) Asset Guides. 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 Guides.

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

8. DODD asked us to haphazardly select the lesser of five percent or 20 disposed assets from 2008 and 2009 from the County Board's list of disposed assets and determined if the asset was removed from the County Board's fixed asset ledger.

No capital assets were identified by the County Board as being disposed of in 2008 and 2009.

### **Payroll Testing**

1. DODD asked us to determine whether total County Board salaries and benefits in the 2008 and 2009 cost reports were within two percent of the county auditor's report totals for 06 DaleRoy Preschool Grant, 08 DaleRoy School, 10 DaleRoy Sch Title 6B, 017 Family Resources/Respite, 0139 D-R Capital Improvement, 0153 DaleRoy Trust Fund, and 0161 MR/DD Residential Service funds.

We totaled salaries and benefits from Worksheets 2-10 from the 2008 and 2009 cost reports and compared the yearly totals to the county auditor's Monthly Budget Report.

The variance was less than two percent.

2. We selected 33 employees and compared their 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 as reported in Appendix A (2008) and Appendix B (2009).

3. We scanned the County Board's Actual Salary report for 2008 and 2009 and compared classification of employees to entries on worksheets 2 through 10 to determine if salary and benefit costs were reported in accordance with the Cost Report Guides.

We found differences as reported in Appendix A (2008) and Appendix B (2009).

4. DODD asked us to determine an expectation for changes in salary and benefit costs between 2008 and 2009 and to determine whether audited salary and benefit costs were within two percent of this established expectation on worksheets 2 through 10.

Variances in salary and benefit costs exceeded two percent of expectation on worksheets 2, 3, 4, 5, 6, 7-B, 7-C, 8, and 9. We scanned the County Board's Actual Salary report for 2008 and 2009 to identify explanations for variances. We noted that variances were due to changes in part-time employment, hiring new staff, and salary increases; therefore, we did not report the differences in Appendix A (2008) and Appendix B (2009).

#### **Non-Payroll Disbursement Testing**

1. We haphazardly selected 40 disbursements from 2008 and 2009 from the County Board's Dale Roy School and Workshop Code Report and 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 (2008) and Appendix B (2009).

#### **Medicaid Administrative Claiming (MAC)**

1. We compared the salary and benefits entered on the Individual MAC Costs by Code Report to the County Board's Actual Salary report. DODD asked us to contact its Office of Audits to report differences between the MAC salary and benefits versus the County Board's payroll records exceeding one percent.

We found no variance exceeding one percent.

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

We found differences as reported in Appendix A (2008) and Appendix B (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 found differences as reported in Appendix A (2008) and Appendix B (2009).

We did not receive a response from officials to the exceptions noted above.

We were not engaged to and did not conduct an audit, the objective of which would be the expression of an opinion on the County Board's Cost Reports. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of the managements of the County Board, DODD, the Ohio Department of Job and Family Services, the Centers for Medicare and Medicaid 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

June 4, 2012

cc: Jim Huntingdon, Interim Superintendent, Ashland County Board of Developmental Disabilities  
Lana Switzer, Business Manager, Ashland County Board of Developmental Disabilities  
Barbara Swartz, Board President, Ashland County Board of Developmental Disabilities

**Appendix A**  
**Ashland County Board of Developmental Disabilities**  
**2008 Income and Expenditure Report Adjustments**

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
<b>Schedule B-1, Section A</b>				
4. Nursing Services (B) Adult	168	(168)	0	To remove sq footage totals for rented space in the Annex Bldg
14. Facility Based Services (B) Adult	28,920	(18,539)	10,381	To correct square footage for facility based services
16. Supported Emp. -Comm Emp. (B) Adult	269	(154)	115	To remove sq footage totals for rented space in the Annex Bldg
		(115)	0	To reclassify job trainer room to non-federal reimbursable
21. Service And Support Admin (D) General	716	(154)	562	To remove sq footage totals for rented space in the Annex Bldg
		(154)	408	To remove sq footage totals for rented space in the Annex Bldg
		(154)	254	To remove sq footage totals for rented space in the Annex Bldg
		(154)	100	To remove sq footage totals for rented space in the Annex Bldg
		(100)	0	To reclassify MUI room to non-federal reimbursable
22. Program Supervision (B) Adult	540	(540)	0	To remove sq footage totals for rented space in the Annex Bldg
25. Non-Reimbursable (B) Adult	0	115	115	To reclassify job trainer room to non-federal reimbursable
25. Non-Reimbursable (D) General	0	100	100	To reclassify MUI room to non-federal reimbursable
<b>Schedule B-1, Section B</b>				
1. Total Individuals Served By Program (A) Facility Based Services	103	24	127	To correct number of individuals served.
1. Total Individuals Served By Program (C) Supported Emp. -Community Employme	14	(14)	0	To remove community employment statistics
4. 15 Minute Units (C) Supported Emp. -Community Employment	15,144	(15,144)	0	To remove community employment statistics
<b>Schedule B-3</b>				
2. Children 3-5 (H) Cost Of Bus, Tokens, Cabs- Fourth Quarter	\$0	\$1,978	\$1,978	To include costs of bus token/cab fair on B-3
<b>Schedule B-4</b>				
1. TCM Units (A) 1st Quarter	1,333	(1,333)	0	To record the estimate of TCM units
1. TCM Units (B) 2nd Quarter	820	(820)	0	To record the estimate of TCM units
1. TCM Units (C) 3rd Quarter	433	(433)	0	To record the estimate of TCM units
1. TCM Units (D) 4th Quarter	0	9,150	9,150	To record the estimate of TCM units
2. Other SSA Allowable Units (A) 1st Quarter	641	(641)	0	To record the estimate of TCM units
2. Other SSA Allowable Units (B) 2nd Quarter	93	(93)	0	To record the estimate of TCM units
2. Other SSA Allowable Units (C) 3rd Quarter	59	(59)	0	To record the estimate of TCM units
2. Other SSA Allowable Units (D) 4th Quarter	0	3,496	3,496	To record the estimate of TCM units
5. SSA Unallowable Units (A) 1st Quarter	561	(561)	0	To record the estimate of TCM units
5. SSA Unallowable Units (B) 2nd Quarter	262	(262)	0	To record the estimate of TCM units
5. SSA Unallowable Units (C) 3rd Quarter	65	(65)	0	To record the estimate of TCM units
5. SSA Unallowable Units (D) 4th Quarter	0	4,644	4,644	To record the estimate of TCM units
<b>Schedule C</b>				
<b>I. County</b>				
(A) Tax Levy	\$ 3,488,445	\$ (78,828)	\$ 3,409,617	To remove auditor fees that were double-booked
<b>IV. Federal Programs</b>				
(O) Other (Detail On Separate Sheet)				
14. administration fees	\$ 18,343	\$ (18,343)	\$ -	To remove admin fees that were expensed
<b>Worksheet 1</b>				
2. Land Improvements (X) Gen Expense All Prgm.	\$ 8,613	\$ (4,040)	\$ 4,573	To correct audited depreciation amounts
3. Buildings/Improve (X) Gen Expense All Prgm.	\$ 37,011	\$ 4,121	\$ 41,132	To correct audited depreciation amounts
5. Movable Equipment (U) Transportation	\$ 46,158	\$ 6,434	\$ 52,592	To correct audited depreciation amounts
<b>Worksheet 2</b>				
4. Other Expenses (X) Gen Expense All Prgm.	\$ 157,002	\$ (7,147)	\$ 150,855	To remove admin fees that were double-booked
		\$ (13,079)	\$ 137,776	To reclassify billing fees
		\$ (555)	\$ 137,221	To reclassify non-Federal reimbursable costs
10. Unallowable Fees (O) Non-Federal Reimbursable	\$ 97,171	\$ 13,079	\$ 110,250	To reclassify billing fees
		\$ 3,588	\$ 113,838	To correct admin fees
		\$ 555	\$ 114,393	To reclassify non-Federal reimbursable costs
		\$ 94	\$ 114,487	To reclassify non-Federal reimbursable costs
		\$ 91	\$ 114,578	To reclassify non-Federal reimbursable costs
<b>Worksheet 2A</b>				
1. Salaries (D) Unasn Children Program	\$ 140,673	\$ (28,417)	\$ 112,256	To reclassify office assistant salary
		\$ (37,149)	\$ 75,107	To reclassify administrative assistant salary
		\$ (75,107)	\$ -	To reclassify 1st level supervisor salary
1. Salaries (E) Facility Based Services	\$ 162,688	\$ (34,908)	\$ 127,780	To reclassify account clerk salary
		\$ (78,510)	\$ 49,270	To reclassify adult services director salary
		\$ (49,270)	\$ -	To reclassify 1st level supervisor salary
1. Salaries (G) Community Employment	\$ 57,919	\$ (57,919)	\$ -	To reclassify 1st level supervisor salary
1. Salaries (H) Unasn Adult Program	\$ -	\$ 78,510	\$ 78,510	To reclassify adult services director salary
2. Employee Benefits (D) Unasn Children Program	\$ 57,365	\$ (11,588)	\$ 45,777	To reclassify office assistant benefits
		\$ (15,149)	\$ 30,628	To reclassify administrative assistant benefits
		\$ (30,628)	\$ -	To reclassify 1st level supervisor benefits
2. Employee Benefits (E) Facility Based Services	\$ 66,343	\$ (14,235)	\$ 52,108	To reclassify account clerk benefits
		\$ (32,016)	\$ 20,092	To reclassify adult services director benefits
		\$ (20,092)	\$ -	To reclassify 1st level supervisor benefits
2. Employee Benefits (G) Community Employment	\$ 23,619	\$ (23,619)	\$ (0)	To reclassify 1st level supervisor benefits
2. Employee Benefits (H) Unasn Adult Program	\$ -	\$ 32,016	\$ 32,016	To reclassify adult services director benefits
<b>Worksheet 3</b>				
1. Salaries (X) Gen Expense All Prgm.	\$ 81,769	\$ 29,263	\$ 111,032	To reclassify MAC salaries
		\$ (16,381)	\$ 94,651	To reclassify MAC salaries
4. Other Expenses (X) Gen Expense All Prgm.	\$ 244,264	\$ (30,915)	\$ 213,349	To correct audited cell amount
		\$ (6,464)	\$ 206,885	To remove benefit expenses

**Appendix A**  
**Ashland County Board of Developmental Disabilities**  
**2008 Income and Expenditure Report Adjustments**

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
<b>Worksheet 5</b>				
1. Salaries (D) Unasgn Children Program	\$ 92,153	\$ (40,440)	\$ 51,713	To reclassify Nurse salary
		\$ 28,417	\$ 80,130	To reclassify office assistant salary
		\$ 37,149	\$ 117,279	To reclassify administrative assistant salary
		\$ 75,107	\$ 192,386	To reclassify 1st level supervisor salary
1. Salaries (L) Community Residential	\$ -	\$ 29,263	\$ 29,263	To reclassify MAC salaries
		\$ (16,381)	\$ 12,882	To reclassify MAC salaries
2. Employee Benefits (D) Unasgn Children Program	\$ 37,579	\$ (16,491)	\$ 21,088	To reclassify Nurse benefits
		\$ 11,588	\$ 32,676	To reclassify office assistant benefits
		\$ 15,149	\$ 47,825	To reclassify administrative assistant benefits
		\$ 30,628	\$ 78,453	To reclassify 1st level supervisor benefits
3. Service Contracts (D) Unasgn Children Program	\$ 12,320	\$ (1,998)	\$ 10,322	To reclassify MUI expenses
3. Service Contracts (L) Community Residential	\$ 7,684	\$ (7,683)	\$ 1	To reclassify COG contract expense
3. Service Contracts (O) Non-Federal Reimbursable	\$ -	\$ 19,985	\$ 19,985	To reclassify MUI expenses
4. Other Expenses (B) Ages (3-5)	\$ 660	\$ (60)	\$ 600	To correct audited cell amount
4. Other Expenses (C) Ages (6-21)	\$ 26,101	\$ (8,313)	\$ 17,788	To correct audited cell amount
		\$ (91)	\$ 17,697	To reclassify non-Federal reimbursable costs
		\$ (45)	\$ 17,652	To reclassify speech expenses
		\$ (17)	\$ 17,635	To reclassify transportation expenses
4. Other Expenses (L) Community Residential	\$ 17,579	\$ (94)	\$ 17,485	To reclassify non-Federal reimbursable costs
		\$ (475)	\$ 17,010	To reclassify respite expenses
4. Other Expenses (M) Family Support Services	\$ 38,255	\$ 475	\$ 38,730	To reclassify respite expenses
<b>Worksheet 6</b>				
1. Salaries (I) Medicaid Admin	\$ 119,316	\$ (75,882)	\$ 43,434	To correct MAC salaries
1. Salaries (O) Non-Federal Reimbursable	\$ -	\$ 46,912	\$ 46,912	To correct MAC salaries
2. Employee Benefits (I) Medicaid Admin	\$ 48,656	\$ (48,656)	\$ -	To correct MAC salaries
<b>Worksheet 7-B</b>				
1. Salaries (D) Unasgn Children Program	\$ -	\$ 40,440	\$ 40,440	To reclassify Nurse salary
1. Salaries (H) Unasgn Adult Program	\$ -	\$ 33,277	\$ 33,277	To reclassify Nurse salary
		\$ 27,944	\$ 61,221	To reclassify Nurse salary
2. Employee Benefits (D) Unasgn Children Program	\$ -	\$ 16,491	\$ 16,491	To reclassify Nurse benefits
2. Employee Benefits (H) Unasgn Adult Program	\$ -	\$ 13,570	\$ 13,570	To reclassify Nurse benefits
		\$ 11,395	\$ 24,965	To reclassify Nurse benefits
<b>Worksheet 7-C</b>				
3. Service Contracts (D) Unasgn Children Program	\$ 79,314	\$ 45	\$ 79,359	To reclassify speech expenses
<b>Worksheet 7-E</b>				
3. Service Contracts (D) Unasgn Children Program	\$ 85,611	\$ 1,003	\$ 86,614	To corrected audited cell totals
4. Other Expenses (D) Unasgn Children Program	\$ -	\$ 3,319	\$ 3,319	To corrected audited cell totals
<b>Worksheet 8</b>				
3. Service Contracts (A) Ages 0-2	\$ -	\$ 1,978	\$ 1,978	To reclassify 0-2 transportation expenses
3. Service Contracts (X) Gen Expense All Prgm.	\$ 2,991	\$ (1,978)	\$ 1,013	To reclassify 0-2 transportation expenses
4. Other Expenses (X) Gen Expense All Prgm.	\$ 187,594	\$ (74,000)	\$ 113,594	To correct capital asset acquisitions that were double-booked
		\$ 17	\$ 113,611	To reclassify transportation expense
<b>Worksheet 10</b>				
1. Salaries (E) Facility Based Services	\$ 741,134	\$ 34,908	\$ 776,042	To reclassify account clerk salary
		\$ 49,270	\$ 825,312	To reclassify 1st level supervisor salary
		\$ 66,011	\$ 891,323	To reclassify MAC salaries
		\$ (14,150)	\$ 877,173	To reclassify MAC salaries
1. Salaries (G) Community Employment	\$ 58,414	\$ 57,919	\$ 116,333	To reclassify 1st level supervisor salary
		\$ (116,333)	\$ -	To move community employment costs to NFR
1. Salaries (H) Unasgn Adult Program	\$ 61,221	\$ (33,277)	\$ 27,944	To reclassify Nurse salary
		\$ (27,944)	\$ -	To reclassify Nurse salary
2. Employee Benefits (E) Facility Based Services	\$ 302,227	\$ 14,235	\$ 316,462	To reclassify account clerk benefits
		\$ 20,092	\$ 336,554	To reclassify 1st level supervisor benefits
2. Employee Benefits (G) Community Employment	\$ 23,821	\$ 23,619	\$ 47,440	To reclassify 1st level supervisor benefits
		\$ (47,440)	\$ (0)	To move community employment costs to NFR
2. Employee Benefits (H) Unasgn Adult Program	\$ 24,965	\$ (13,570)	\$ 11,395	To reclassify Nurse benefits
		\$ (11,395)	\$ -	To reclassify Nurse benefits
3. Service Contracts (E) Facility Based Services	\$ 17,987	\$ (17,987)	\$ -	To reclassify MUI expenses
4. Other Expenses (G) Community Employment	\$ 1,284	\$ (1,284)	\$ -	To move community employment costs to NFR
4. Other Expenses (H) Unasgn Adult Program	\$ 51,695	\$ (9,872)	\$ 41,823	To reclassify capital asset purchase
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 116,333	\$ 116,333	To move community employment costs to NFR
		\$ 47,440	\$ 163,773	To move community employment costs to NFR
		\$ 1,284	\$ 165,057	To move community employment costs to NFR
<b>Reconciliation to County Auditor Worksheet Expense:</b>				
Plus: Purchases Greater Than \$5,000	\$ 74,000	\$ 9,872	\$ 83,872	To reclassify capital asset purchase
Plus: Fees Paid To COG, Or Payments And Transfers made To COG	\$ -	\$ 7,683	\$ 7,683	To record fees paid to COG
Memo: 1 1/2% ODMRDD "Administrative & Oversight Fee" (Not In Total)	\$ 18,343	\$ (21,931)	\$ (3,588)	To correct administrative and oversight fees
Less: Capital Costs	\$ (110,251)	\$ (6,515)	\$ (116,766)	To correct audited depreciation totals
Less: transfer for capital improvement	\$ (108,000)	\$ 216,000	\$ 108,000	To correct transfers
Less: CCIP transfers	\$ (18,969)	\$ 37,938	\$ 18,969	To correct transfers
<b>Revenue:</b>				
Less: non waiver match	\$ (1,743)	\$ 1,743	\$ -	To remove unsupported reconciling item
Less: 1 1/2% ODMRDD "Administration & Oversight Fee"	\$ (18,343)	\$ 18,343	\$ -	To correct administrative and oversight fees
Plus: Transfers	\$ -	\$ 108,000	\$ 108,000	To record transfers
		\$ 18,969	\$ 126,969	To record transfers
<b>Medicaid Administration Worksheet</b>				
6.-10. Ancillary Costs (A) Reimbursement Requested Through Calendar Year	\$ -	\$ 2,217	\$ 2,217	To report ancillary costs

**Appendix B**  
**Ashland County Board of Developmental Disabilities**  
**2009 Income and Expenditure Report Adjustments**

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
<b>Schedule B-1, Section A</b>				
4. Nursing (B) Adult	245	(245)	0	To remove sq footage totals for rented space in the Annex Bldg
14. Facility Based Services (B) Adult	30,310	(20,290)	10,020	To remove sq footage totals for rented space in the Annex Bldg
16. Supported Emp. -Comm Emp. (B) Adult	395	(280)	115	To remove sq footage totals for rented space in the Annex Bldg
		(115)	0	To reclassify job trainer room to non-federal reimbursable
21. Service And Support Admin (D) General	0	216	216	To add SSA sq footage that was moved to Centre St. bldg mid year
22. Program Supervision (B) Adult	788	(788)	0	To remove sq footage totals for rented space in the Annex Bldg
25. Non-Reimbursable (B) Adult	0	115	115	To reclassify job trainer room to non-federal reimbursable
25. Non-Reimbursable (D) General	0	100	100	To move MUI room to non-federal reimbursable
<b>Schedule B-1, Section B</b>				
1. Total Individuals Served By Program (C) Supported Emp. -Community Employee	20	(20)	0	To remove community employment statistics
4. 15 Minute Units (C) Supported Emp. -Community Employment	16,656	(16,656)	0	To remove community employment statistics
<b>Schedule B-3</b>				
2. Children 3-5 (H) Cost Of Bus, Tokens, Cabs- Fourth Quarter	\$0	\$1,387	\$1,387	To include costs of bus token/cab fair on B-3
<b>Schedule B-4</b>				
1. TCM Units (A) 1st Quarter	992	(992)	0	To record the estimate of TCM units
1. TCM Units (B) 2nd Quarter	1,463	(1,463)	0	To record the estimate of TCM units
1. TCM Units (C) 3rd Quarter	1,624	(1,624)	0	To record the estimate of TCM units
1. TCM Units (D) 4th Quarter	1,619	14,118	15,737	To record the estimate of TCM units
2. Other SSA Allowable Units (A) 1st Quarter	546	(546)	0	To record the estimate of TCM units
2. Other SSA Allowable Units (B) 2nd Quarter	334	(334)	0	To record the estimate of TCM units
2. Other SSA Allowable Units (C) 3rd Quarter	276	(276)	0	To record the estimate of TCM units
2. Other SSA Allowable Units (D) 4th Quarter	191	3,588	3,779	To record the estimate of TCM units
5. SSA Unallowable Units (A) 1st Quarter	157	(157)	0	To record the estimate of TCM units
5. SSA Unallowable Units (B) 2nd Quarter	133	(133)	0	To record the estimate of TCM units
5. SSA Unallowable Units (C) 3rd Quarter	107	(107)	0	To record the estimate of TCM units
5. SSA Unallowable Units (D) 4th Quarter	604	2,191	2,795	To record the estimate of TCM units
<b>Schedule C</b>				
<b>I. County</b>				
(A) Tax Levy	\$ 4,168,019	\$ 30,297	\$ 4,198,316	To record additional county revenue
<b>III. Department of Education</b>				
(A) Pre-School And Supervision Units	\$ 81,838	\$ 69,316	\$ 151,154	To correct audited cell amount
(B) School Age	\$ 420,679	\$ 339,585	\$ 760,264	To correct audited cell amount
(C) Special Education Transportation	\$ 51,290	\$ 38,648	\$ 89,938	To correct audited cell amount
<b>IV. Federal Programs</b>				
(F) Idea Part B	\$ 47,067	\$ 4,000	\$ 51,067	To record grant revenue received
(G) Idea Early Childhood Special Education	\$ 12,955	\$ 1,300	\$ 14,255	To record grant revenue received
(O) Other (Detail On Separate Sheet)				
17. ARRA	\$ -	\$ 26,825	\$ 26,825	To record grant received
<b>V. Other Revenues</b>				
(I) Other (Detail On Separate Sheet)- County Revenue				
25. tax abatements	\$ 3,571	\$ 1,541		To record tax abatement revenue
		\$ 10,381	\$ 15,493	To record tax abatement revenue
27. Items sold at auction	\$ 2,625	\$ 833	\$ 3,458	To record revenue received from auction
29. reimbursements ins. etc.	\$ 66,059	\$ 3,337		To record insurance reimbursement
		\$ 9,656		To record worker's comp refund
		\$ 216	\$ 79,268	To record FSS revenue
<b>Worksheet 1</b>				
3. Buildings/Improve (E) Facility Based Services	\$ 5,391	\$ 888	\$ 6,279	To add depreciation for 2008 capital asset purchase
5. Movable Equipment (U) Transportation	\$ 47,202	\$ (925)	\$ 46,277	To correct depreciation on asset tested
<b>Worksheet 2</b>				
1. Salaries (X) Gen Expense All Prgm.	\$ 168,866	\$ 258	\$ 169,124	To correct audited cell amount
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 76,079	\$ (420)	\$ 75,659	To correct audited cell amount
4. Other Expenses (X) Gen Expense All Prgm.	\$ 88,476	\$ (40)		To correct audited cell amount
		\$ (25,377)		To reclassify billing fees
		\$ (288)	\$ 62,771	To reclassify non-Federal reimbursable costs
10. Unallowable Fees (O) Non-Federal Reimbursable	\$ -	\$ 25,377		To reclassify billing fees
		\$ 30,065		To reclassify admin fees
		\$ 288		To reclassify non-Federal reimbursable costs
		\$ 1,554		To reclassify non-Federal reimbursable costs
		\$ 87,004	\$ 144,288	To record auditor and treasurer fees
<b>Worksheet 2A</b>				
1. Salaries (D) Unasn Children Program	\$ 156,177	\$ (156,177)	\$ -	To correct audited cell totals
1. Salaries (E) Facility Based Services	\$ 221,934	\$ (221,934)	\$ -	To correct audited cell totals
1. Salaries (G) Community Employment	\$ 62,386	\$ (62,386)	\$ -	To correct audited cell totals
1. Salaries (H) Unasn Adult Program	\$ -	\$ 84,432	\$ 84,432	To correct audited cell totals
1. Salaries (L) Community Residential	\$ 32,329	\$ (32,329)	\$ -	To correct audited cell totals
1. Salaries (U) Transportation	\$ 43,331	\$ (43,331)	\$ -	To correct audited cell totals
2. Employee Benefits (D) Unasn Children Program	\$ 70,362	\$ (70,362)	\$ -	To correct audited cell totals
2. Employee Benefits (E) Facility Based Services	\$ 99,988	\$ (99,988)	\$ -	To correct audited cell totals
2. Employee Benefits (G) Community Employment	\$ 28,107	\$ (28,107)	\$ -	To correct audited cell totals
2. Employee Benefits (H) Unasn Adult Program	\$ -	\$ 37,771	\$ 37,771	To correct audited cell totals
2. Employee Benefits (L) Community Residential	\$ 14,565	\$ (14,565)	\$ -	To correct audited cell totals
2. Employee Benefits (U) Transportation	\$ 19,522	\$ (19,522)	\$ -	To correct audited cell totals
<b>Worksheet 3</b>				
1. Salaries (W) Program Supervision	\$ 33,630	\$ (33,630)	\$ -	To correct audited cell totals
1. Salaries (X) Gen Expense All Prgm.	\$ 89,252	\$ 31,893		To correct audited cell totals
		\$ (9,627)		To reclassify MAC salaries
		\$ (9,428)	\$ 102,090	To reclassify MAC salaries
2. Employee Benefits (W) Program Supervision	\$ 15,151	\$ (15,151)	\$ -	To correct audited cell totals
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 40,211	\$ 13,984	\$ 54,195	To correct audited cell totals
3. Service Contracts (X) Gen Expense All Prgm.	\$ 16,251	\$ 11,717	\$ 27,968	To correct audited cell totals
4. Other Expenses (X) Gen Expense All Prgm.	\$ 147,003	\$ (5,000)	\$ 142,003	To reclassify capital asset purchase
<b>Worksheet 4</b>				
1. Salaries (X) Gen Expense All Prgm.	\$ 77,938	\$ (105)	\$ 77,833	To correct audited cell totals
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 35,113	\$ (294)	\$ 34,819	To correct audited cell totals
<b>Worksheet 5</b>				
1. Salaries (A) Ages 0-2	\$ 93,112	\$ (47)	\$ 93,065	To correct audited cell totals
1. Salaries (B) Ages 3-5	\$ 257,168	\$ (485)	\$ 256,683	To correct audited cell totals
1. Salaries (C) Ages 6-21	\$ 425,579	\$ (4,590)	\$ 420,989	To correct audited cell totals
1. Salaries (D) Unasn Children Program	\$ 66,566	\$ 157,279	\$ 223,845	To correct audited cell totals
1. Salaries (L) Community Residential	\$ -	\$ 32,208		To correct audited cell totals
		\$ (9,627)		To reclassify MAC salaries
		\$ (9,428)	\$ 13,153	To reclassify MAC salaries

**Appendix B**  
**Ashland County Board of Developmental Disabilities**  
**2009 Income and Expenditure Report Adjustments**

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
<b>Worksheet 5, Cont'd</b>				
2. Employee Benefits (A) Ages (0-2)	\$ 41,950	\$ (317)	\$ 41,633	To correct audited cell totals
2. Employee Benefits (B) Ages (3-5)	\$ 115,862	\$ (1,034)	\$ 114,828	To correct audited cell totals
2. Employee Benefits (C) Ages (6-21)	\$ 191,736	\$ (3,405)	\$ 188,331	To correct audited cell totals
2. Employee Benefits (D) Unasgn Children Program	\$ 29,990	\$ 70,148	\$ 100,138	To correct audited cell totals
2. Employee Benefits (L) Community Residential	\$ -	\$ 14,408	\$ 14,408	To correct audited cell totals
3. Service Contracts (D) Unasgn Children Program	\$ 10,894	\$ (2,093)	\$ 8,801	To reclassify MUI expenses
3. Service Contracts (L) Community Residential	\$ 88,022	\$ (1,328)	\$ 86,694	To reclassify COG contract expenses
		\$ (6,482)	\$ 80,212	To reclassify respite expenses
3. Service Contracts (O) Non-Federal Reimbursable	\$ -	\$ 20,931	\$ 20,931	To reclassify MUI expenses
4. Other Expenses (C) Ages (6-21)	\$ 17,035	\$ 11,710	\$ 28,745	To correct audited cell totals
		\$ (10,389)	\$ 18,356	To reclassify capital asset purchase
4. Other Expenses (M) Family Support Services	\$ 30,218	\$ 6,482	\$ 36,700	To reclassify respite expenses
<b>Worksheet 6</b>				
1. Salaries (I) Medicaid Admin	\$ -	\$ 36,272	\$ 36,272	To report MAC salaries
1. Salaries (O) Non-Federal Reimbursable	\$ -	\$ 39,155	\$ 39,155	To report MAC salaries
<b>Worksheet 7-B</b>				
1. Salaries (D) Unasgn Children Program	\$ 22,572	\$ 6,364	\$ 28,936	To correct audited cell totals
1. Salaries (E) Facility Based Services	\$ 58,384	\$ 6,381	\$ 64,765	To correct audited cell totals
2. Employee Benefits (D) Unasgn Children Program	\$ 10,169	\$ 2,776	\$ 12,945	To correct audited cell totals
2. Employee Benefits (E) Facility Based Services	\$ 26,304	\$ 2,669	\$ 28,973	To correct audited cell totals
<b>Worksheet 7-C</b>				
1. Salaries (D) Unasgn Children Program	\$ 46,380	\$ 45	\$ 46,425	To correct audited cell totals
2. Employee Benefits (D) Unasgn Children Program	\$ 20,896	\$ (127)	\$ 20,769	To correct audited cell totals
3. Service Contracts (D) Unasgn Children Program	\$ 71,980	\$ 5,188	\$ 77,168	To correct audited cell totals
<b>Worksheet 7-E</b>				
3. Service Contracts (D) Unasgn Children Program	\$ 81,145	\$ (5,188)	\$ 75,957	To correct audited cell totals
<b>Worksheet 8</b>				
1. Salaries (X) Gen Expense All Prgm.	\$ 331,339	\$ 43,727	\$ 375,066	To correct audited cell totals
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 149,278	\$ 18,509	\$ 167,787	To correct audited cell totals
3. Service Contracts (A) Ages 0-2	\$ -	\$ 1,387	\$ 1,387	To reclassify 0-2 transportation expenses
3. Service Contracts (X) Gen Expense All Prgm.	\$ 3,680	\$ (1,387)	\$ 2,293	To reclassify 0-2 transportation expenses
<b>Worksheet 9</b>				
1. Salaries (N) Service & Support Admin. Costs	\$ 193,906	\$ 348	\$ 194,254	To correct audited cell totals
2. Employee Benefits (N) Service & Support Admin. Costs	\$ 87,360	\$ (460)	\$ 86,900	To correct audited cell totals
4. Other Expenses (N) Service & Support Admin. Costs	\$ 5,692	\$ (766)	\$ 4,926	To correct audited cell totals
		\$ (1,554)	\$ 3,372	To reclassify billing fee expense
<b>Worksheet 10</b>				
1. Salaries (E) Facility Based Services	\$ 756,223	\$ (2,138)	\$ 754,085	To reclassify MAC salaries
		\$ (1,939)	\$ 752,146	To reclassify MAC salaries
		\$ 227,622	\$ 979,768	To correct audited cell totals
		\$ (14,879)	\$ 964,889	To reclassify MAC salaries
		\$ (18,360)	\$ 946,529	To reclassify MAC salaries
1. Salaries (G) Community Employment	\$ 63,227	\$ 62,404	\$ 125,631	To reclassify community employment employee salaries
		\$ 95	\$ 125,726	To correct audited cell totals
		\$ 62,404	\$ 188,130	To reclassify community employment employee salaries
		\$ (125,726)	\$ 62,404	To move community employment costs to NFR
1. Salaries (H) Unasgn Adult Program	\$ 12,828	\$ (12,828)	\$ -	To correct audited cell totals
2. Employee Benefits (E) Facility Based Services	\$ 340,701	\$ 99,427	\$ 440,128	To correct audited cell totals
		\$ (18,973)	\$ 421,155	To reclassify community employment employee benefits
2. Employee Benefits (G) Community Employment	\$ 28,486	\$ (159)	\$ 28,327	To correct audited cell totals
		\$ 18,973	\$ 47,300	To reclassify community employment employee benefits
		\$ (47,300)	\$ -	To move community employment costs to NFR
2. Employee Benefits (H) Unasgn Adult Program	\$ 5,780	\$ (5,780)	\$ -	To correct audited cell totals
3. Service Contracts (E) Facility Based Services	\$ 2,500	\$ (2,500)	\$ -	To remove expense double-booked to 10/1/e and 2A/3/e
		\$ 40,000	\$ 40,000	To reclassify operating lease expense
3. Service Contracts (H) Unasgn Adult Program	\$ 20,088	\$ (18,838)	\$ 1,250	To reclassify MUI expenses
4. Other Expenses (G) Community Employment	\$ 996	\$ (996)	\$ -	To move community employment costs to NFR
4. Other Expenses (H) Unasgn Adult Program	\$ 380	\$ (380)	\$ -	To reclassify audited cell amount
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 125,726	\$ 125,726	To move community employment costs to NFR
		\$ 47,300	\$ 173,026	To move community employment costs to NFR
		\$ 996	\$ 174,022	To move community employment costs to NFR
<b>Reconciliation to County Auditor Worksheet Expense:</b>				
Plus: Capital Housing	\$ 171,508	\$ (171,508)	\$ -	To remove capital housing expenses that were double-booked
Plus: Leases And Rentals	\$ 40,000	\$ (40,000)	\$ -	To reclassify leases and rentals
Plus: Transfers Out-General	\$ -	\$ 10,437	\$ 10,437	To record transfers
		\$ 12,703	\$ 23,140	To record transfers
Plus: Purchases Greater Than \$5,000	\$ 151,421	\$ 5,000	\$ 156,421	To reclassify capital asset acquisitions
		\$ 10,389	\$ 166,810	To reclassify capital asset acquisitions
Plus: Fees Paid To COG, Or Payments And Transfers made To COG	\$ -	\$ 1,328	\$ 1,328	To reclassify fees paid to COG
Memo: 1 1/2% ODMRDD "Administrative & Oversight Fee" (Not In Total)	\$ (30,065)	\$ 30,065	\$ -	To correct administrative and oversight fees
Less: Capital Costs	\$ (99,733)	\$ (888)	\$ (100,621)	To reconcile depreciation
		\$ 925	\$ (99,696)	To reconcile depreciation
Less: transfer for capital improvement	\$ (50,000)	\$ 100,000	\$ 50,000	To correct transfers
Less: CCIP transfers	\$ (23,140)	\$ 23,140	\$ -	To correct transfers
Total from 12/31 County Auditor's Report	\$ 6,564,485	\$ 46,258	\$ 6,610,743	To correct county auditor's total
<b>Revenue:</b>				
Less: 1 1/2% ODMRDD "Administration & Oversight Fee"	\$ (30,065)	\$ 30,065	\$ -	To correct administrative and oversight fees
Plus: Transfers	\$ -	\$ 50,000	\$ 50,000	To record transfers
		\$ 23,140	\$ 73,140	To record transfers
Total from 12/31 County Auditor's Report	\$ 7,133,727	\$ 37,469	\$ 7,171,196	To correct county auditor's total
<b>Medicaid Administration Worksheet</b>				
6.-10. Ancillary Costs (A) Reimbursement Requested Through Calendar Year	\$ -	\$ 1,784	\$ 1,784	To report ancillary costs

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# Dave Yost • Auditor of State

**ASHLAND COUNTY BOARD OF DEVELOPMENTAL DISABILITIES**

**ASHLAND 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  
JULY 17, 2012**