



Dave Yost • Auditor of State

HIGHLAND COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

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Independent Accountant's Report on Applying Agreed-Upon Procedures

Halina Schroeder, Audit Chief
Division of Fiscal Administration – Audit Office
Ohio Department of Developmental Disabilities
30 E. Broad Street, 13th Floor
Columbus, Ohio 43215

Dear Ms. Schroeder:

As permitted by Ohio Rev. Code § 5123.05 and as required by the *Application for a § 1915(c) HCBS Waiver*, Appendix I-2(c), the Auditor of State's Office performed the procedures enumerated below, to which the Ohio Department of Developmental Disabilities (DODD) agreed. The purpose is to assist you in evaluating whether the Highland 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 10 percent of the square footage reported in the summary which rolls up to *Schedule B-1, Section A, Square Footage* of the Cost Reports.

We did not measure three rooms because the County Board indicated there were no significant changes from the final 2007 square footage to the 2008 and 2009 square footage.

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 noted an unreported storage facility which was completed in 2008 and a change in usage for a multi-purpose room and one classroom. We reported these variances in Appendix A (2008) and Appendix B (2009).

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

We did not perform this procedure as there were no significant changes from the final 2007 square footage.

3. 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 final 2007 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 variance exceeding 10 percent as reported 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 obtained the methodology for allocating square footage for the multi-purpose room and one classroom as the County Board reported a change in use for these areas from the final 2007 square footage. The same methodology was applied to both 2008 and 2009. We found no inconsistencies between the County Board's methodology and the Cost Report Guides.

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. We compared the County Board's supporting documentation for the hours of service to the typical hours of service reported on *Schedule B-1, Section B, Attendance Statistics* of the Cost Reports to determine if the statistics were reported according to the Cost Report Guides.

We did not perform this procedure as there was no change in reported typical hours of service in 2008 and 2009 from the final 2007 typical hours of service.

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 HIGHCO, Inc Attendance by Daily Inputs reports 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 and Community Employment on *Schedule B-1, Section B, Attendance Statistics* of the Cost Reports and determined if the statistics were reported in accordance with the Cost Report Guides. We also footed the County Board's reports on attendance statistics for accuracy.

We found variances or computational errors exceeding two percent. We reported these variances in Appendix A (2008) and Appendix B (2009).

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 period's final attendance statistics on *Schedule B-1, Section B, Attendance Statistics*.

We compared the County Board's final 2007 number of individuals served to the final individuals served for Day Habilitation/Adult Day Services/Vocational Habilitation and Community Employment for 2008 and the final 2008 individual served to the final individuals served for 2009 on *Schedule B-1, Section B, Attendance Statistics* and determined if the variances were over 10 percent.

The number of reported individuals served did not change by more than 10 percent from the prior year's *Schedule B-1*.

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

We did not perform this procedure as the variance found in Procedure 4 did not exceed 10 percent.

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

We haphazardly selected 30 units from 2008 and 30 units from 2009 from the County Board's detailed Community Employment units report and determined if the units were calculated in accordance with the Cost Report Guide.

We found fewer than three units that were not calculated in accordance with the Cost Report Guide. The County Board did not provide documentation to support one unit. We reviewed the Medicaid Billing System (MBS) data and determined that the County Board was reimbursed for this one unit and we developed a recoverable finding for this unsupported unit.

Recoverable Finding - 2008

Finding \$4.11

We determined the County Board was over reimbursed for one unit of Supported Employment-Community-15 minute unit (ACO) service in which no documentation was provided.

Service Code	Units	Review Results	FFP ¹ Amount	eFMAP ² Amount	Total Finding
ACO	1	No supporting documentation	\$3.64	\$0.47	\$4.11

¹Federal Financial Participation Amount (FFP)

²Enhanced Federal Medical Assistance Percentage (eFMAP)

Statistics – Transportation

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

We compared the number of one-way trips from the County Board's Transportation by Age Group report with those statistics as reported in *Schedule B-3, Quarterly Summary of Transportation Statistics* of the Cost Reports. We also footed the County Board's Transportation by Age Group report for accuracy.

We found variances or computational errors exceeding two percent as reported in Appendix A (2008) and Appendix B (2009). The County Board did not provide a breakdown of children's transportation trips by program for 2008 and estimates were developed with County Board input. The estimates are reflected in the variances reported in Appendix A (2008).

We also noted that the units reported on *Worksheet 8, Transportation Services* did not agree to the units reported on *Schedule B-3, Quarterly Summary of Transportation Statistics* as the formula built into the Cost Report had been removed.

We replaced the original formulas and reported these difference in Appendix A (2008). We recommend that the County Board not alter any of the formulas built into the Cost Report templates developed by DODD.

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

We traced the number of trips for five individuals for 2008 and five for 2009 from the County Board's daily reporting documentation to *Schedule B-3, Quarterly Summary of Transportation Services*.

We found no differences exceeding 10 percent.

3. DODD requested us to report variances if the Board's cost of bus tokens/cabs was not within two percent of the total amount reported on *Schedule B-3 Quarterly Summary of Transportation Statistics*.

We compared the cost of bus tokens/cabs from the County Board's State Expenses Detailed Reports to the amount reported in *Schedule B-3* of the Cost Reports.

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

Statistics – Service and Support Administration (SSA)

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

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

We found differences exceeding two percent 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 and indicated a systemic issue.

We haphazardly selected samples of 40 units for Other Allowable and 40 units for Unallowable SSA services for both 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 40 units for Other Allowable SSA services for both 2008 and 2009 were provided to individuals that were not Medicaid eligible at the time of service delivery per Medicaid Information Technology System (MITS).

The units found to be in error exceeded 10 percent of our Other Allowable SSA services sample and as a result we reviewed an additional 20 units of Other Allowable SSA services for both 2008 and 2009. We obtained the County Board's explanation that several of the errors were due to individuals who were residents of intermediate Care Facilities for the Mentally Retarded (ICFs/MR). In addition, the County Board relies on an annual verification of Medicaid eligibility. We reported the differences in Appendix A (2008) and Appendix B (2009).

We found no units to be in error in the Unallowable SSA services sample.

3. DODD requested us to obtain any supporting documentation of the County Board's 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 . . . a CBMRDD is required to maintain sufficient documentation to track the units per day per SSA."

The County Board indicated that it did not track the units per day per SSA during 2008 and 2009 and it had no process to ensure the services were medically necessary prior to submitting claims.

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 2007 SSA units to the final 2008 SSA units and compared the final 2008 SSA units to the final 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 it was unaware of any practices that would result in a decrease in some types of units while total units increased each year. We saw no indication of unreported units during our testing. We reported no variances in Appendix A (2008) and Appendix B (2009).

Revenue Cost Reporting and Reconciliation to the County Auditor Report

1. We compared the receipt totals from the 12/31/2008 and 12/31/2009 County Auditor's Receipt Report for the Operating, Community Residential, Sustainability, Help Me Grow, Severance Benefit, Permanent Improvement, Construction Debt Retirement, and Storage Building 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). We found no differences for 2009.

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 not within 1/4 percent of the County Auditor yearly receipt totals reported for these funds. Receipts in the County Auditor's reports were less than the County Board receipts by \$432,832 for 2008 and we performed Procedure 3. Total county board receipts were within 1/4 percent of the county auditor yearly receipt totals reported for these funds for 2009.

3. We compared the account description and amount for each revenue reconciling item on the *Reconciliation to County Auditor Worksheet* for 2008 to the County Board's State Account Code Detail Report for 01/01/2008 to 12/31/2008 and other supporting documentation such as County Auditor's Receipt Report.

We found differences as reported in Appendix A (2008) and the final 2008 *Reconciliation to County Auditor Worksheet* is within 1/4 percent of the County Auditor yearly receipt totals for these funds.

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

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

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

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

- Miscellaneous refunds and reimbursements in the amount of \$17,412 in 2008 and \$28,668 in 2009;
- Help Me Grow revenues in the amount of \$367,724 in 2008 and \$449,608 in 2009;
- IDEA Part B revenues in the amount of \$15,189 in 2008 and \$14,654 in 2009;
- IDEA Early Childhood Special Education revenues in the amount of \$6,360 in 2008 and \$5,543 in 2009;
- Title V revenues in the amount of \$85 in 2008 and \$29 in 2009;
- Vehicle purchase subsidy in the amount of \$1,076 in 2009;

- School Lunch Program revenues in the amount of \$6,470 in 2008 and \$5,075 in 2009; and
- Title XX revenues in the amount of \$41,519 in 2008 and \$28,522 in 2009.

Paid Claims Testing

1. We selected 50 paid claims among all service codes from 2008 and 2009 from the 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)¹, 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.

We found no instances of noncompliance with these documentation requirements for 2008. We found one instance of noncompliance in 2009 and developed a recoverable finding.

Recoverable Finding - 2009

Finding \$37.86

We determined the County Board was over reimbursed for two units of Non-Medical Transportation-One Way Trip - Eligible Vehicle (ATB) service in which the documentation showed that the individual was reported absent.

Service Code	Units	Review Results	FFP1 Amount	eFMAP2 Amount	State Match	Total Finding
ATB	2	Documentation indicates no service provided on this date of service	\$24.01	\$3.80	\$10.05	\$37.86

¹ Federal Financial Participation Amount (FFP)

² Enhanced Federal Medical Assistance Percentage (eFMAP)

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

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

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).

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 final TCM and Community Employment units.

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

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

We found no differences.

Non-Payroll Expenditures and 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 Budget Report balances for the Operating, Community Residential, Sustainability, Help Me Grow, Severance Benefit, Permanent Improvement, Construction Debt Retirement and Storage Building funds.

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

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

Total county board disbursements were not within 1/4 percent of the County Auditor yearly disbursement totals reported for these funds. Disbursements in the County Auditor's reports exceeded the County Board disbursements by \$46,158 in 2008 and \$72,539 in 2009. As a result, we performed Procedure 3.

3. We also compared the account description and amount for each reconciling item on the *Reconciliation to County Auditor Worksheet* to the County Board's State Expenses Detailed Reports and other supporting documentation such as a County Auditor voucher package.

We found differences as reported in Appendix A (2008) and Appendix B (2009) and the final 2008 and 2009 *Reconciliation to County Auditor Worksheets* are within 1/4 percent of the County Auditor yearly totals for these funds.

4. DODD asked us to compare the County Board disbursements on the State Expenses Detailed Reports to the amounts reported on worksheets 2 through 10, and report variances exceeding \$100 of total service contracts and other expenses for each individual worksheet.

We compared all Service Contract and Other Expenses entries on worksheets 2 through 10 to the County Board's State Expenses Detailed Reports.

We found differences as reported in Appendix A (2008). We found no differences exceeding \$100 in 2009 on any worksheet.

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

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

6. DODD asked us to determine whether total County Board disbursements on the State Expenses Detailed Reports were properly classified, on worksheets 2 through 10, within two percent of total Service Contracts and Other Expenses for each individual worksheet and that no worksheet included disbursements over \$100 which are non-federal reimbursable under 2 CFR 225 Appendix B.

We scanned the County Board's State Expenses Detailed Reports for Service Contracts and Other Expenses in the following columns and worksheets: Column X-General Expense-All Programs on worksheets 2, 3, and 8; Column N-Service and Support Administration costs on worksheet 9; and Columns E-Facility Based Services, F-Enclave, G-Community Employment, and H-Unassigned Adult Program 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 (2008) and Appendix B (2009) for misclassified and non-federal reimbursable costs.

7. We scanned the County Board's State Expenses Detailed Reports 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 in Appendix A (2008) and Appendix B (2009). We reported differences for 2008 purchases to record the first year's depreciation in Appendix B (2009).

8. We haphazardly selected 20 disbursements from 2008 and 2009 from the County Board's State Expenses Detailed Reports that were classified as Service Contract and Other Expenses on worksheets 2 through 10 (not selected for scanning under Procedure 5). We determined if supporting documentation was maintained as required by 2 CFR 225 (OMB Circular A-87, Appendix A, (C)(1)(j)) and the disbursement was properly classified according to the Cost Report Guides.

We reported differences in Appendix A (2008) and Appendix B (2009) for misclassified costs.

9. We haphazardly selected four credit card statements and reviewed the corresponding merchant receipts to verify that all expenses were allowable per 2 CFR 225 Appendix B.

We found no differences.

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 2007 Depreciation Schedule to the County Board's 2008 and 2009 Depreciation Schedules for changes in the depreciation amounts for assets purchased prior to the periods under review which were not in compliance with the Cost Report Guides.

We found differences in depreciation as reported in Appendix A (2008) and Appendix B (2009). The County Board had not corrected depreciation for errors found in the review of the 2007 Cost Report.

3. DODD asked us to compare the depreciation costs reported in the County Board's Depreciation Schedule to the amounts reported on *Worksheet 1, Capital Costs*, and to report variances exceeding \$100.

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

We found no differences exceeding \$100.

4. 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 in prior years, or

depreciation taken on assets during the period of acquisition which were not in compliance with the Cost Report Guides.

We found no differences.

5. We haphazardly selected the lesser of 10 of the County Board's fixed assets or 10 percent of items which meet the County Board's capitalization procedure and purchased in either 2008 or 2009 to determine if the useful life agreed to the estimated useful life prescribed in the 2008 American Hospital Association (AHA) Asset Guide. We also recomputed the first year's depreciation for these assets, based on their cost, acquisition date and period of useful life to determine compliance with the Cost Report Guides and AHA Asset Guide.

We found no differences in 2008. We found differences as reported in Appendix B (2009).

6. We haphazardly selected 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.

We did not perform this procedure as the County Board reported no disposed capital assets in 2008 or 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 the Operating and Help Me Grow funds.

We totaled salaries and benefits from worksheets 2 through 10 from the 2008 and 2009 Cost Reports and compared the yearly totals to the County Auditor's Budget Reports. Because the variance was greater than two percent, we obtained the County Board's explanation and scanned the County Board's State Expenses Detailed Reports to identify misclassified costs. The variance was due to misclassified and unrecorded payroll transactions. We reported differences in Appendix A (2008) and Appendix B (2009).

2. DODD asked us to compare the County Board disbursements on the State Expenses Detailed Reports to the amounts reported on worksheets 2 through 10, and to report variances exceeding \$100 for salaries or employee benefit expenses.

We compared all Salary and Employee Benefit entries on worksheets 2 through 10 to the County Board's State Expenses Detailed Reports.

We found differences as reported in Appendix A (2008). We found no differences in 2009.

3. We selected 18 employees and compared the County Board's organizational chart and State Expenses Detailed Reports 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 in Appendix A (2008) and Appendix B (2009) and because misclassification errors exceeded 10 percent of the sample size, we performed Procedure 4.

4. We scanned the County Board's Detailed Expense Reports 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).

5. We compared the applicable contract/salary notices in effect for 2008 and 2009 for the Superintendent, Administrative Assistant/Board Clerk, Help Me Grow Service Coordinator, and Business Manager to actual payroll amounts from State Expenses Detailed Reports to ensure that

payroll costs were reported in manner consistent with the Cost Report Guides and 2 CRF 225 Appendix B, 8.

We found no significant variances between the approved compensation and the County Board's State Expenses Detailed Reports. However, the County Board could not provide contracts covering 7/1/2009 to 12/31/2009 for the Administrative Assistant/Board Clerk and the Help Me Grow Service Coordinator so compensation for these two individuals could not be tested for 2009. In addition, there was no supplemental contract for Help Me Grow activities for Business Manager in 2009. We reviewed salary and benefit expenses for these positions and found a consistent pattern during 2009. We reported no differences 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, and the Centers for Medicare and Medicaid Services and is not intended to be, and should not be used by anyone other than these specified parties.

Sincerely,

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping "D" and "Y".

Dave Yost
Auditor of State

July 2, 2012

cc: Fred Williams, Superintendent, Highland County Board of Developmental Disabilities
Lori Moore, Business Manager, Highland County Board of Developmental Disabilities
Linda Allen, Board President, Highland County Board of Developmental Disabilities

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Schedule B-1, Section A				
2. Dietary Services (B) Adult	-	854	854	
2. Dietary Services (C) Child	2,670	(1,817)	853	
5. Speech/Audiology (C) Child	240	120	360	
7. Occupational Therapy (C) Child	240	(240)	-	
8. Physical Therapy (C) Child	240	120	360	
11. 0-2 Age Children (C) Child	64	321	385	To correct square footage
12. 3-5 Age Children (C) Child	1,438	321	1,759	
13. 6-21 Age Children (C) Child	1,438	321	1,759	
14. Facility Based Services (B) Adult	9,858	2,750	12,608	
16. Supported Emp. -Comm Emp. (B) Adult	-	50	50	
Schedule B-1, Section B				
1. Total Individuals Served By Program (C) Supported Emp. -Community Employment	4	18	22	To correct reported statistics
4. 15 Minute Units (C) Supported Emp. -Community Employment	4,984	(890)	4,094	
Schedule B-3				
2. Children 3-5 (G) One Way Trips- Fourth Quarter	-	2,316	2,316	To correct one way trips
3. Children 6-21 (G) One Way Trips- Fourth Quarter	-	1,480	1,480	To correct one way trips
5. Facility Based Services (G) One Way Trips- Fourth Quarter	6,622	2,414	9,036	To correct one way trips
5. Facility Based Services (H) Cost of Bus, Tokens, Cab- Fourth Quarter	\$ -	\$ 2,730	\$ 2,730	To correct transportation costs
Schedule B-4				
1. TCM Units (D) 4th Quarter	784	720	1,504	
2. Other SSA Allowable Units (D) 4th Quarter	91	381	472	To correct SSA units
5. SSA Unallowable Units (D) 4th Quarter	22	38	60	
Schedule C				
I. County				
(B) Interest (COG)	\$ -	\$ 3,738	\$ 3,738	
II. Department of MR/DD				
(E) Residential Facility- Non Waiver Services- COG Revenue	\$ -	\$ 159,583	\$ 159,583	To agree to final COG summary workbook
Worksheet 1				
2. Land Improvements (X) Gen Expense All Prgm.	\$ 39,357	\$ 3,850	\$ 43,207	To correct depreciation
5. Movable Equipment (U) Transportation	\$ 34,831	\$ 15,770	\$ 50,601	To correct depreciation
8. COG Expenses (N) Service & Support Admin	\$ 439	\$ (363)	\$ 76	To agree to final COG summary workbook
8. COG Expenses (O) Non-Federal Reimbursable	\$ 474	\$ (474)	\$ -	To agree to final COG summary workbook
Worksheet 2				
1. Salaries (X) Gen Expense All Prgm.	\$ 174,362	\$ 13,438	\$ 187,800	To reclassify leave payout
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 73,181	\$ 11,828	\$ 85,009	To remove unsupported adjustment to benefits
3. Service Contracts (X) Gen Expense All Prgm.	\$ 23,550	\$ (521)	\$ 23,029	To reclassify non-federal reimbursable expenses
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 521	\$ 521	To reclassify non-federal reimbursable expenses
		\$ 398		To reclassify non-federal reimbursable expenses
		\$ 491	\$ 1,410	To reclassify non-federal reimbursable expenses
4. Other Expenses (X) Gen Expense All Prgm.	\$ 30,904	\$ (737)		To reclassify dietary expenses
		\$ (6,426)		To reclassify job coach expenses
		\$ (2,939)		To reclassify transportation salary and benefits
		\$ (398)		To reclassify non-federal reimbursable expenses
		\$ (1,182)	\$ 19,222	To reclassify physical therapy expenses
5. COG Expense (N) Service & Support Admin	\$ 12,238	\$ (8,675)	\$ 3,563	To agree to final COG summary workbook
5. COG Expense (O) Non-Federal Reimbursable	\$ 13,224	\$ (13,224)	\$ -	To agree to final COG summary workbook
10. Unallowable Fees (O) Non-Federal Reimbursable	\$ 52,417	\$ 64,207	\$ 116,624	To record real estate fees
Worksheet 2A				
1. Salaries (A) Ages 0-2	\$ 15,000	\$ (15,000)	\$ -	To reclassify direct service salaries
1. Salaries (B) Ages 3-5	\$ 487	\$ (487)	\$ -	To reclassify direct service salaries
1. Salaries (D) Unasn Children Program	\$ 31,805	\$ (31,805)	\$ -	To reclassify direct service salaries
2. Employee Benefits (A) Ages 0-2	\$ 2,569	\$ (2,569)	\$ -	To reclassify direct service benefits
2. Employee Benefits (B) Ages 3-5	\$ 1,371	\$ (1,371)	\$ -	To reclassify direct service benefits
2. Employee Benefits (D) Unasn Children Program	\$ 18,655	\$ (18,655)	\$ -	To reclassify direct service benefits
3. Service Contracts (A) Ages 0-2	\$ 7,403	\$ (7,403)	\$ -	To reclassify partial return of grant
4. Other Expenses (A) Ages 0-2	\$ 75	\$ (75)	\$ -	To reclassify age 0-2 direct expense
4. Other Expenses (B) Ages 3-5	\$ 545	\$ (545)	\$ -	To reclassify direct service expenses
4. Other Expenses (D) Unasn Children Program	\$ 85	\$ (85)	\$ -	To reclassify direct service expenses
5. COG Expenses (N) Service & Support Admin	\$ 1,526	\$ (1,406)	\$ 120	To agree to final COG summary workbook
5. COG Expenses (O) Non-Federal Reimbursable	\$ 1,650	\$ (1,650)	\$ -	To agree to final COG summary workbook
Worksheet 3				
3. Service Contracts (E) Facility Based Services	\$ 4,968	\$ (4,143)	\$ 825	To reclassify capital purchase
3. Service Contracts (X) Gen Expense All Prgm.	\$ 112,733	\$ (2,000)		To reclassify capital purchase
		\$ (491)	\$ 110,242	To reclassify non-federal reimbursable expenses
4. Other Expenses (X) Gen Expense All Prgm.	\$ 13,875	\$ (13,118)	\$ 757	To reclassify debt payments
5. COG Expenses (N) Service & Support Admin	\$ 45	\$ (19)	\$ 26	To agree to final COG summary workbook
5. COG Expenses (O) Non-Federal Reimbursable	\$ 48	\$ (48)	\$ -	To agree to final COG summary workbook
Worksheet 4				
4. Other Expenses (X) Gen Expense All Prgm.	\$ 518	\$ 737	\$ 1,255	To reclassify dietary expenses

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 5				
1. Salaries (A) Ages 0-2	\$ 263,518	\$ 15,000		To reclassify direct service salaries
		\$ (33,139)	\$ 245,379	To reclassify occupational therapy salary
1. Salaries (B) Ages 3-5	\$ 106,736	\$ 487	\$ 107,223	To reclassify direct service salaries
1. Salaries (D) Unasgn Children Program	\$ 14,622	\$ 31,805	\$ 46,427	To reclassify direct service salaries
2. Employee Benefits (A) Ages (0-2)	\$ 97,448	\$ 28,646		To agree to compiled amount
		\$ 2,569		To reclassify direct service benefits
		\$ (17,104)	\$ 111,559	To reclassify occupational therapy benefits
2. Employee Benefits (B) Ages (3-5)	\$ 46,254	\$ 1,371	\$ 47,625	To reclassify direct service benefits
2. Employee Benefits (D) Unasgn Children Program	\$ 14,341	\$ 18,655	\$ 32,996	To reclassify direct service benefits
3. Service Contracts (B) Ages (3-5)	\$ 3,680	\$ (1,485)	\$ 2,195	To reclassify physical therapy expenses
3. Service Contracts (C) Ages (6-21)	\$ 10,476	\$ (1,251)	\$ 9,225	To reclassify physical therapy expenses
4. Other Expenses (A) Ages (0-2)	\$ 4,620	\$ 75	\$ 4,695	To reclassify age 0-2 direct expense
4. Other Expenses (B) Ages 3-5	\$ 4	\$ 545	\$ 549	To reclassify direct service expenses
4. Other Expenses (D) Unasgn Children Program	\$ -	\$ 85	\$ 85	To reclassify direct service expenses
5. COG Expenses (O) Non-Federal Reimbursable	\$ 26,451	\$ (26,451)	\$ -	To agree to final COG summary workbook
Worksheet 7-B				
4. Other Expenses (X) Gen Expense All Prgm.	\$ 252	\$ 90	\$ 342	To reclassify nursing expenses
Worksheet 7-C				
3. Service Contracts (A) Ages 0-2	\$ 1,333	\$ (1,333)	\$ -	
3. Service Contracts (D) Unasgn Children Program	\$ -	\$ 1,084	\$ 1,084	To reclassify speech expenses
		\$ 1,333	\$ 2,417	
Worksheet 7-E				
1. Salaries (A) Ages 0-2	\$ -	\$ 33,139	\$ 33,139	To reclassify occupational therapy salary
2. Employee Benefits (A) Ages (0-2)	\$ -	\$ 17,104	\$ 17,104	To reclassify occupational therapy benefits
Worksheet 7-F				
3. Service Contracts (B) Ages 3-5	\$ 6,619	\$ (6,619)	\$ -	
3. Service Contracts (C) Ages 6-21	\$ 1,815	\$ (1,815)	\$ -	To reclassify physical therapy expenses
3. Service Contracts (D) Unasgn Children Program	\$ -	\$ 12,352	\$ 12,352	
Worksheet 8				
1. Salaries (G) Community Employment	\$ 9,379	\$ (9,379)	\$ -	To reclassify transportation expenses
1. Salaries (X) Gen Expense All Prgm.	\$ 366,827	\$ 2,546	\$ 369,373	To reclassify transportation payroll
		\$ (13,438)	\$ 355,935	To reclassify leave payout
		\$ 9,379	\$ 365,314	To reclassify transportation expenses
2. Employee Benefits (G) Community Employment	\$ 1,448	\$ (1,448)	\$ -	To reclassify transportation expenses
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 171,672	\$ 393	\$ 172,065	To reclassify transportation benefits
		\$ 1,448	\$ 173,513	To reclassify transportation expenses
3. Service Contracts (E) Facility Based Services	\$ -	\$ 2,730	\$ 2,730	To reclassify transportation expenses
3. Service Contracts (X) Gen Expense All Prgm.	\$ 185,257	\$ (47,744)	\$ 137,513	To reclassify lease payments
13. No. Of One Way Trips (B) Ages 3-5	20	2,296	2,316	To replace formula in Cost Report
13. No. Of One Way Trips (C) Ages 6-21	14	1,466	1,480	To replace formula in Cost Report
13. No. Of One Way Trips (E) Facility Based Services	107	35,513	35,620	To replace formula in Cost Report
13. No. Of One Way Trips (G) Community Employment	4	(4)	-	To replace formula in Cost Report
Worksheet 9				
3. Service Contracts (N) Service & Support Admin. Costs	\$ 8,265	\$ (1,084)	\$ 7,181	To reclassify speech expenses
5. COG Expenses (N) Service & Support Admin. Costs	\$ 24,477	\$ (10,906)	\$ 13,571	To agree to final COG summary workbook
Worksheet 10				
3. Service Contracts (E) Facility Based Services	\$ 99,697	\$ (1,375)	\$ 98,322	To reclassify capital purchase
		\$ (76,998)	\$ 21,624	To reclassify community employment expenses
		\$ (2,730)	\$ 18,594	To reclassify transportation expenses
3. Service Contracts (G) Community Employment	\$ -	\$ 6,426	\$ 6,426	To reclassify job coach expenses
		\$ 76,998	\$ 83,424	To reclassify community employment expenses
4. Other Expenses (E) Facility Based Services	\$ 3,321	\$ (90)	\$ 3,231	To reclassify nursing expenses
Reconciliation to County Auditor Worksheet Expense:				
Plus: Real Estate Fees	\$ -	\$ (64,207)	\$ (64,207)	To reconcile real estate fees
Plus: Leases And Rentals	\$ -	\$ 47,744	\$ 47,744	To reclassify lease payments
Plus: Purchases Greater Than \$5,000	\$ -	\$ 228,079	\$ 228,079	To reclassify capital purchases
		\$ 7,518	\$ 235,597	To reclassify capital purchases
Plus: Match Paid To ODMRDD For TCM	\$ 42,689	\$ 222	\$ 42,911	To agree to compiled amount
Plus: Pass Through funds from Loan	\$ 460,000	\$ (460,000)	\$ -	To remove unsupported adjustment
Less: Capital Costs	\$ (75,736)	\$ (19,620)	\$ (95,356)	To reconcile depreciation expenses
Less: Partial Return of Grant	\$ -	\$ 7,403	\$ 7,403	To reconcile partial return of grant
Less: Other	\$ -	\$ 230,200	\$ 230,200	To reclassify debt payments
		\$ 13,118	\$ 243,318	To reclassify debt payments
Total from 12/31 County Auditor's Report	\$ 5,361,145	\$ 47,603	\$ 5,408,748	To agree to County Auditor report
Revenue:				
Less: Waiver Allocation Refund and COG Revenue	\$ (42,456)	\$ (163,321)	\$ (205,777)	To reconcile COG revenue
Plus: Transfers-Pass Through	\$ 827,425	\$ (432,832)	\$ 394,593	To agree to compiled amount
Total from 12/31 County Auditor's Report	\$ 5,248,863	\$ (432,832)	\$ 4,816,031	To agree to County Auditor report

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Schedule A				
19. Room and Board/Cost to Live (L) Community Residential	\$ 37,654	\$ 1,763	\$ 39,417	To reclassify room and board expenses
Schedule B-1, Section A				
2. Dietary Services (B) Adult	-	854	854	
2. Dietary Services (C) Child	2,670	(1,817)	853	
5. Speech/Audiology (C) Child	240	120	360	
8. Physical Therapy (C) Child	240	120	360	
11. 0-2 Age Children (C) Child	64	321	385	To correct square footage
12. 3-5 Age Children (C) Child	1,438	321	1,759	
13. 6-21 Age Children (C) Child	1,438	321	1,759	
14. Facility Based Services (B) Adult	9,858	2,750	12,608	
16. Supported Emp. -Comm Emp. (B) Adult	-	50	50	
Schedule B-1, Section B				
1. Total Individuals Served By Program (C) Supported Emp. -Community Employment	2	9	11	
2. Days of Attendance (A) Facility Based Services	11,476	9,556	21,032	To correct reported statistics
4. 15 Minute Units (C) Supported Emp. -Community Employment	2,422	529	2,951	
Schedule B-3				
2. Children 3-5 (G) One Way Trips- Fourth Quarter	-	2,689	2,689	To correct one way trips
3. Children 6-21 (G) One Way Trips- Fourth Quarter	-	3,087	3,087	To correct one way trips
5. Facility Based Services (G) One Way Trips- Fourth Quarter	7,165	1,937	9,102	To correct one way trips
5. Facility Based Services (H) Cost of Bus, Tokens, Cab- Fourth Quarter	\$ -	\$ 209	\$ 209	To correct transportation costs
Schedule B-4				
1. TCM Units (D) 4th Quarter	1,652	(399)	1,253	
1. TCM Units (E) COG Activity	-	378	378	
2. Other SSA Allowable Units (D) 4th Quarter	375	(81)	294	To correct SSA units
2. Other SSA Allowable Units (E) COG Activity	-	31	31	
5. SSA Unallowable Units (D) 4th Quarter	307	176	483	
Schedule C				
I. County				
(B) Interest (COG)	\$ -	\$ 3,016	\$ 3,016	
V. Other Revenues				
23. I/O Waiver Allocation Refund	\$ -	\$ 62,678	\$ 62,678	To agree to final COG summary workbook
Worksheet 1				
2. Land Improvements (X) Gen. Expense All Prgm.	\$ 36,373	\$ 3,850	\$ 40,223	To correct depreciation
3. Buildings/ Improve. (E) Facility Based Services	\$ -	\$ 4,710	\$ 4,710	To correct depreciation
5. Movable Equipment (U) Transportation	\$ 28,617	\$ 9,182	\$ 37,799	To correct depreciation
8. COG Expenses (N) Service & Support Admin	\$ -	\$ 71	\$ 71	To agree to final COG summary workbook
Worksheet 2				
1. Salaries (X) Gen Expense All Prgm.	\$ 198,859	\$ 12,445	\$ 211,304	To reclassify leave payout expenses
		\$ 5,157	\$ 5,157	To reclassify leave payout expenses
		\$ 16,763	\$ 16,763	To reclassify leave payout expenses
		\$ 14,503	\$ 14,503	To reclassify leave payout expenses
		\$ 5,738	\$ 5,738	To reclassify leave payout expenses
		\$ 9,524	\$ 9,524	To reclassify leave payout expenses
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 149,063	\$ 69,484	\$ 218,547	To reclassify benefit expenses
		\$ 139	\$ 139	To reclassify leave payout benefits
3. Service Contracts (X) Gen Expense All Prgm.	\$ 30,492	\$ (383)	\$ 30,109	To reclassify non-federal reimbursable expenses
		\$ (615)	\$ 29,494	To reclassify physical therapy expenses
4. Other Expenses (O) Non-Federal Reimbursable	\$ 13,708	\$ 383	\$ 14,091	To reclassify non-federal reimbursable expenses
		\$ 2,169	\$ 16,222	To reclassify non-federal reimbursable expenses
		\$ (13,708)	\$ 2,552	To reclassify contingent billing fees
4. Other Expenses (X) Gen Expense All Prgm.	\$ 122,813	\$ (69,484)	\$ 53,329	To reclassify benefit expenses
		\$ (2,169)	\$ 51,160	To reclassify non-federal reimbursable expenses
		\$ (6,608)	\$ 44,552	To reclassify DODD Administration fees
		\$ (4,354)	\$ 40,198	To reclassify building expenses
		\$ (92)	\$ 39,806	To reclassify nursing expenses
5. COG Expense (N) Service & Support Admin	\$ -	\$ 4,270	\$ 4,270	To agree to final COG summary workbook
10. Unallowable Fees (O) Non-Federal Reimbursable	\$ -	\$ 60,853	\$ 60,853	To record real estate fees
		\$ 6,608	\$ 67,461	To reclassify DODD Administration fees
		\$ 13,708	\$ 81,169	To reclassify contingent billing fees
Worksheet 2A				
1. Salaries (A) Ages 0-2	\$ 29,028	\$ (29,028)	\$ -	To reclassify direct service salaries
1. Salaries (D) Unasn Children Program	\$ 12,445	\$ (12,445)	\$ -	To reclassify leave payout expenses
2. Employee Benefits (A) Ages 0-2	\$ 6,936	\$ (6,936)	\$ -	To reclassify direct service benefits
2. Employee Benefits (D) Unasn Children Program	\$ 139	\$ (139)	\$ -	To reclassify direct service benefits
4. Other Expenses (A) Ages 0-2	\$ 10,020	\$ (10,020)	\$ -	To reclassify age 0-2 direct expense
4. Other Expenses (C) Ages 6-21	\$ 132	\$ (132)	\$ -	To reclassify age 6-21 direct expense
4. Other Expenses (D) Unasn Children Program	\$ 23,999	\$ (174)	\$ 23,825	To reclassify children direct services expenses
		\$ (23,825)	\$ -	To reclassify unsupported adjustment
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 23,825	\$ 23,825	To reclassify unsupported adjustment
5. COG Expenses (N) Service & Support Admin	\$ -	\$ 166	\$ 166	To agree to final COG summary workbook

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 3				
4. Other Expenses (X) Gen Expense All Prgm.	\$ 103,716	\$ 4,354		To reclassify building expenses
		\$ (2,028)	\$ 106,042	To reclassify capital purchase
5. COG Expenses (N) Service & Support Admin	\$ -	\$ 41	\$ 41	To agree to final COG summary workbook
Worksheet 5				
1. Salaries (A) Ages 0-2	\$ 242,489	\$ 29,028		To reclassify direct service salaries
		\$ (39,653)	\$ 231,864	To reclassify occupational therapy salary
1. Salaries (B) Ages 3-5	\$ 95,568	\$ (5,157)	\$ 90,411	To reclassify leave payout expenses
1. Salaries (C) Ages 6-21	\$ 156,282	\$ (16,763)	\$ 139,519	To reclassify leave payout expenses
2. Employee Benefits (A) Ages (0-2)	\$ 168,862	\$ 6,936		To reclassify direct service benefits
		\$ (21,953)	\$ 153,845	To reclassify occupational therapy benefits
3. Service Contracts (M) Family Support Services	\$ 7,452	\$ 352	\$ 7,804	To reclassify storage unit expense
4. Other Expenses (A) Ages (0-2)	\$ 19,408	\$ 10,020	\$ 29,428	To reclassify age 0-2 direct expense
4. Other Expenses (C) Ages (6-21)	\$ 3,627	\$ 132	\$ 3,759	To reclassify age 6-21 direct expense
4. Other Expenses (D) Unasgn Children Program	\$ 10	\$ 174	\$ 184	To reclassify children direct services expenses
Worksheet 7-B				
4. Other Expenses (X) Gen Expense All Prgm.	\$ 824	\$ 92	\$ 916	To reclassify nursing expenses
Worksheet 7-C				
1. Salaries (X) Gen Expense All Prgm.	\$ 40,549	\$ (14,503)	\$ 26,046	To reclassify leave payout expenses
Worksheet 7-E				
1. Salaries (A) Ages 0-2	\$ -	\$ 39,653	\$ 39,653	To reclassify occupational therapy salary
2. Employee Benefits (A) Ages (0-2)	\$ -	\$ 21,953	\$ 21,953	To reclassify occupational therapy benefits
Worksheet 7-F				
3. Service Contracts (D) Unasgn Children Program	\$ 330	\$ 615	\$ 945	To reclassify physical therapy expenses
Worksheet 8				
1. Salaries (X) Gen Expense All Prgm.	\$ 347,843	\$ (5,738)	\$ 342,105	To reclassify leave payout expenses
4. Other Expenses (E) Facility Based Services	\$ -	\$ 209	\$ 209	To reclassify transportation expenses
4. Other Expenses (X) Gen Expense All Prgm.	\$ 53,648	\$ (19,305)		To reclassify lease payments
		\$ (209)	\$ 34,134	To reclassify transportation expenses
Worksheet 9				
3. Service Contracts (N) Service & Support Admin. Costs	\$ 5,280	\$ (2,035)		To reclassify fees paid to COG
		\$ (2,115)	\$ 1,130	To reclassify storage unit and room and board expenses
5. COG Expenses (N) Service & Support Admin. Costs	\$ -	\$ 19,325	\$ 19,325	To agree to final COG summary workbook
Worksheet 10				
1. Salaries (E) Facility Based Services	\$ 631,716	\$ (9,524)	\$ 622,192	To reclassify leave payout expenses
3. Service Contracts (E) Facility Based	\$ 90,721	\$ (89,620)	\$ 1,101	To reclassify community employment expense
3. Service Contracts (G) Community Employment	\$ -	\$ 89,620	\$ 89,620	To reclassify community employment expense
Reconciliation to County Auditor Worksheet Expense:				
Plus: Real Estate Fees	\$ -	\$ (60,853)	\$ (60,853)	To reconcile real estate fees
Plus: Transfers Out-General	\$ 274,562	\$ 72,539	\$ 347,101	To record a transfer
Plus: Leases And Rentals	\$ -	\$ 19,305	\$ 19,305	To reclassify lease payments
Plus: Purchases Greater than \$5,000	\$ -	\$ 2,028	\$ 2,028	To reclassify capital purchase
Plus: Fees Paid To COG, Or Payments And Transfers made To COG	\$ 55,044	\$ 2,035	\$ 57,079	To reclassify fees paid to COG
Less: Capital Costs	\$ (66,538)	\$ (17,742)	\$ (84,280)	To reconcile depreciation
Total from 12/31 County Auditor's Report	\$ 4,490,489	\$ 72,539	\$ 4,563,028	To agree to County Auditor report
Revenue:				
Less: COG Revenue	\$ -	\$ (65,694)	\$ (65,694)	To reconcile COG revenue



Dave Yost • Auditor of State

HIGHLAND COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

HIGHLAND 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 12, 2012