



Dave Yost • Auditor of State

HOLMES COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

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Independent Accountant's Report on Applying Agreed-Upon Procedures

Halina Schroeder, Audit Chief
Ohio Department of Developmental Disabilities, Office of Audits
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 Holmes County Board of Developmental Disabilities (County Board) prepared its *Income and Expenditure Report* for the years ended December 31, 2009 and 2010 (Cost Reports) in accordance with DODD's Guide to Preparing Income and Expenditure Reports for 2009 and 2010 (Cost Report Guides) and to assist you in evaluating whether reported receipts and disbursements complied with 2 CFR 225 (OMB Circular A-87 *Cost Principles for State, Local, and Indian Tribal Governments*), and other compliance requirements described in the procedures below. The County Board's management is responsible for preparing these reports. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of DODD. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Statistics – Square Footage

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

We toured the facilities to identify how space was used by County Board programs and to identify new, closed or empty buildings along with rented or idle floor space. We found unreported rented or idle floor space. We reported these variances in Appendix A (2009) and Appendix B (2010).

We also compared 2009 and 2010 square footage totals to final 2008 square footage totals and we discussed square footage changes with the County Board and noted significant changes have occurred and we performed limited procedures below.

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

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

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

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

4. DODD requested us to report variances if the County Board's square footage summary varied by more than 10 percent when comparing the County Board's summary to the Cost Report for any cell within *Schedule B-1, Section A, Square Footage* worksheet.

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

We found variances exceeding 10 percent and we reported these variances in Appendix A (2009) and Appendix B (2010).

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

We obtained the County Board's methodology for allocating square footage and compared the methodology with the Cost Report Guides.

The County Board reported the same square footage in the 2009 and 2010 cost reports. Therefore we tested the 2009 methodology, and applied the results to both years' cost reports. We found no inconsistencies between the County Board's methodology and the Cost Report Guide.

Statistics – Attendance

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

We determined that there were no individuals served or units of service omitted on *Schedule B-1, Section B, Attendance Statistics*, worksheet 4, or worksheets 7A to 7H which resulted in unassigned program or general expenses-all program costs in 2009. In 2010, we determined that the number of individuals served for Worksheets 7-C, 7-E and 7-F needed to be obtained as costs were reported in General Expense All Programs for 2010 and were not being assigned to Pre-School, Family Support Services and Facility Based Services. The County Board provided support for these omitted statistics.

These statistics are reported in Appendix B.

2. 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 Habilitation and Production Attendance Summary reports for the number of individuals served and days of attendance with similar information reported for Day Habilitation/Adult Day Services/Vocational Habilitation on *Schedule B-1, Section B, Attendance*

Statistics of the Cost Reports and determined if the statistics were reported in accordance with the Cost Report Guides. We also footed the County Board's reports on Attendance Statistics for accuracy.

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

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

We compared the County Board's final 2008 number of individuals served to the final individuals served for Day Habilitation/Adult Day Services/Vocational Habilitation for 2009 and the final 2009 individual served to the final individuals served for 2010 on *Schedule B-1, Section B, Attendance Statistics* and determined if the variances were over 10 percent.

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

4. DODD asked us to compare the County Board's final 2008 typical hours of service reported on *Schedule B-1, Section B, Attendance statistics* to the typical hours of service reported on *Schedule B-1* for 2009 and 2010 and, if the hours are the same, to do no additional procedures.

We compared the final 2008 typical hours of service to the typical hours of service reported on *Schedule B-1* for 2009 and 2010.

We found no differences.

5. 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 did not select units from 2009 or 2010 to test as the County Board did not provide community employment services.

Statistics – Transportation

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

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

We found no differences or computational errors.

2. DODD requested us to report variances of more than 10 percent of the total trips taken for five individuals for both 2009 and 2010, between the County Board's internal documentation versus the amount reported on *Schedule B-3, Quarterly Summary of Transportation Services*.

We traced the number of trips for five individuals for 2009 and five individuals for 2010 from the County Board's daily reporting documentation to *Schedule B-3, Quarterly Summary of Transportation Services*. We found no differences.

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 Detailed Expense Report to the amount reported in *Schedule B-3* of the Cost Reports.

We found no differences or computational errors exceeding two percent.

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, and SSA Unallowable) from the County Board's Quarterly Receivable Billing Reimbursable Summary 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 Quarterly Receivable Billing Reimbursable Summary reports for accuracy.

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

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

We haphazardly selected a sample of 40 Other SSA Allowable units for both 2009 and 2010 from the Receivable Billing Reimbursable Detail reports and determined if the case note documentation described activities listed in Ohio Admin. Code § 5101:3-48-01(D), and also included the documentation required by Ohio Admin. Code § 5101:3-48-01(F). We also determined if the units for Other Allowable SSA services for both 2009 and 2010 were provided to individuals that were not Medicaid eligible at the time of service delivery per the Medicaid Information Technology System (MITS).

From the sample population of 2288 Other SSA Allowable units for 2009, we selected our sample of 52 units and found 27 percent of those units were for individuals Medicaid eligible at the time of service delivery and we projected and then reclassified 552 units as TCM units.

We reported the differences in Appendix A (2009).

From the sample population of 2219 Other SSA Allowable units for 2010, we selected our sample of 49 units and found 29 percent of those units were for individuals Medicaid eligible at the time of service delivery and we projected and then reclassified 580 units as TCM units.

We reported these differences in Appendix B (2010).

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

Recommendation: We recommend the County Board develop a process to help determine Medicaid eligibility of individuals served and ensure that TCM services to Medicaid eligible recipients are appropriately classified as Line 1-TCM units on *Schedule B-4, Quarterly Summary of Units of Service - Service and Support Administration* as required by the Cost Report Guide. Section *Schedule B-4, Quarterly Summary of Units of Service - Service and Support Administration* of the Cost Report Guide states in pertinent part, "Units of Service, for purposes of this schedule, are to be separated into two categories as denoted below. The below activities generate units of service for statistical purposes. Allowable Units (Units generated by performing activities noted in Columns (A) and (C) below:

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

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

We haphazardly selected a sample of 40 Unallowable SSA service units for 2009 from the Receivable Billing Reimbursement Summary report 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).

From the sample population of 697 Other SSA Unallowable units for 2009, we selected our sample of 40 units and found 23 percent of those units were SSA Allowable and we projected and then reclassified 141 units as SSA Allowable units.

We reported the differences in Appendix A (2009).

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

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

The final units decreased by more than five percent from the prior year's *Schedule B-4* and we obtained the County Board's explanation that the variances were due to adjustments made during the audit to the 2009 and 2010 *Schedule B-4*. We reported no variances in Appendix A (2009) and Appendix B (2010).

Revenue Cost Reporting and Reconciliation to the County Auditor Report

1. We compared the receipt totals from the 12/31/2009 and 12/31/2010 County Auditor's Receipt Report for MRDD General Fund (900), MRDD Capital Fund (505), Family Resources Fund (902), MRDD Title XX Fund (903), Title V Fund (904), MRDD Food Fund (905), MRDD Gifts and Donations Fund (906), MRDD IDEA Part B Fund (911), MRDD Dental Fund (915), MRDD Library Grant

Fund (917), MRDD CAFS/TCM Federal Fund (918) and the John T. Graven Memorial Expenditure Fund (3004) - To the County Auditor's report totals reported on the *Reconciliation to County Auditor Worksheets*.

We found no differences.

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

Total County Board receipts were within 1/4 percent of the County Auditor's yearly receipt totals reported for these funds.

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

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

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

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

5. We reviewed the County Board's 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, reimbursements and other income in the amount of \$343,559 in 2009 and \$182,776 in 2010;
- IDEA Part B revenues in the amount of \$55,042 in 2009 and \$51,951;
- IDEA Part B (ARRA) revenues in the amount of \$18,500 in 2009 and \$24,326 in 2010;
- Title XX revenues in the amount of \$22,687 in 2009 and \$17,092 in 2010;
- School Lunch Program revenues in the amount of \$4,817 in 2009 and \$5,638 in 2010; and
- Food Service revenues in the amount of \$44,134 in 2009 and \$41,868 in 2010.

Paid Claims Testing

1. We selected 50 paid claims among all service codes from 2009 and 2010 from the Medicaid Billing System (MBS) data and determined if the claims met the following service documentation requirements of Ohio Admin. Code Sections 5123:2-9-05, 5123-2-9-18 (H) (1)-(2), and 5101:3-48-01(F):

- Date of service;
- Place of service;
- Name of the recipient;

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

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

Recoverable Finding - 2010

Finding \$30.04

We determined the County Board was over reimbursed for 1 unit of ADF service and 2 units of TCM service in which the documentation provided did not support all of the units billed.

Service Code	Units	Review Results	FFP1 Amount	eFMAP2 Amount	Total Finding
ADF	1	Documentation provided does not support all units billed.	\$0.56	\$0.09	\$ 0.65
TCM	2	Documentation provided does not support all units billed.	\$12.91	\$2.05	\$14.96
TCM	2	Documentation provided does not support all units billed.	\$12.97	\$1.46	\$14.43
		TOTAL			\$30.04

¹ Federal Financial Participation Amount (FFP)

² Enhanced Federal Medical Assistance Percentage (eFMAP)

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

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

We found no instance where the Medicaid reimbursed units were greater than audited TCM units.

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

We compared the amounts reported on *Schedule A, Summary of Service Costs – By Program*, Lines (20) to Line (25) for Community Residential to the amount reimbursed for these services in 2009 and 2010 on the MBS Summary by Service Code report.

We found no differences.

Non-Payroll Expenditures and Reconciliation to the County Auditor Report

1. We compared the disbursement totals from the 12/31/2009 and 12/31/2010 County Auditor's report listed on the *Reconciliation to County Auditor Worksheets* to the County Auditor's budget report balances for BB1 - MRDD General, BB5 - MRDD Capital, SO2 - Family Resources, SO3 - MRDD Title XX, SO4- V Innovation, SO5 - MRDD Food, SO6 MRDD Gifts, S10 - MRDD Rehabilitation Services, S12 - MRDD Part B IDEA, S13 - MRDD Preschool Entitlement, S18 - MRDD Dental Account, S19 - Medicaid Reserve Risk, S20 - DD Library Account, S25 - CAFS/TCM Federal, and U10 - John T. Graven Memorial funds.

We found differences for 2009 as reported in Appendix A (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 within 1/4 percent of the County Auditor yearly disbursement totals reported for these funds.

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

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

4. DODD asked us to compare the County Board disbursements on the State Expenses Detailed reports to the amounts reported on Worksheets 2 through 10, and report variances exceeding \$100 for service contracts and other expenses on any Worksheet.

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

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

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

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

6. DODD asked us to determine whether total County Board disbursements on the State Expenses Detailed reports were properly classified, on Worksheets 2 through 10, within two percent of total

service contracts and other expenses for each individual Worksheet and that no Worksheet included disbursements over \$100 which are non-federal reimbursable under 2 CFR 225 Appendix B.

We scanned the County Board's State Expenses Detailed reports for service contracts and other expenses in the following columns and worksheets: Column X-Gen Expense all Programs on Worksheets 2, 3 and 8; Column N-Service and Support Admin Costs on Worksheet 9; and Columns E-Facility Based Services, F-Enclave, and G-Community Employment and H-unassigned on Worksheet 10 and reviewed documentation to identify disbursements not classified as prescribed by the Cost Report Guides or costs which are non-federal reimbursable under 2 CFR 225 Appendix B.

We found differences as reported in Appendix A (2009) and Appendix B (2010) for misclassified and non-federal reimbursable costs.

7. We scanned the County Board's State Expenses Detailed for items purchased during 2009 and 2010 that met the County Board's capitalization criteria and traced them to inclusion on the County Board's Fixed Asset Listing.

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

8. We haphazardly selected 20 disbursements from 2009 and 2010 from the County Board's State Expenses Detailed report that were classified as service contract and other expenses on Worksheets 2-10 (not selected for scanning under Step 5 above) to determine 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 misclassified and non-federal reimbursable costs for 2010 in Appendix B (2010).

Property, Depreciation, and Asset Verification Testing

1. We compared the County Board's procedures regarding capitalization of fixed assets with the Cost Report Guides for preparing *Worksheet 1, Capital Costs* and 2 CFR 225 (OMB Circular A-87, Appendix B, 15(a)(2) to ensure assets are either capitalized or expensed in accordance with established guidelines.

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

2. We compared the County Board's final 2008 Fixed Asset Ledger to the County Board's 2009 and 2010 Fixed Asset Ledgers for changes in the depreciation amounts for assets purchased prior to the periods under review which were not in compliance with the Cost Report Guides.

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

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

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

We found differences exceeding \$100 as reported in Appendix A (2009) and Appendix B (2010).

4. We scanned the County Board's Fixed Asset Ledger for 2009 and 2010 for depreciation taken on the same asset more than once, assets that have been fully depreciated in prior years, or depreciation taken on assets during the period of acquisition which were not in compliance with the Cost Report Guides.

We found no differences.

5. We haphazardly selected 2 County Board's fixed assets which meet the County Board's capitalization policy and purchased in either 2009 or 2010 to determine if their useful life agreed to the estimated useful lives prescribed in the 2008 American Hospital Association (AHA) Asset Guide. We also recomputed the first year's depreciation for these assets, based on their cost, acquisition date and period of useful life to determine compliance with the Cost Report Guides and AHA Asset Guide.

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

6. DODD asked us to haphazardly select the lesser of five percent or 20 disposed assets from 2009 and 2010 from the County Board's list of disposed assets and determined if the asset was removed from the County Board's fixed asset ledger. DODD also asked us to recalculate depreciation and any gain or loss applicable to 2009 (and 2010, if applicable) for the disposed items based on its undepreciated basis and any proceeds received from the disposal or sale of the asset to determine compliance with the Cost Report Guide and CMS Publication 15-1, Chapter 1.

We did not perform this procedure because the County Board stated that no capital assets were disposed of in 2009 or 2010.

Payroll Testing

1. DODD asked us to determine whether total County Board salaries and benefits in the 2009 and 2010 cost reports were within two percent of the county auditor's report totals for these funds.

We totaled salaries and benefits from Worksheets 2-10 from the 2009 and 2010 cost reports and compared the yearly totals to the County Auditor's budget reports. The variance was less than two percent.

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

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

We found differences exceeding \$100 for 2010 as reported in Appendix B (2010).

3. We selected 40 employees and compared the County Board's organizational chart to the worksheet in which each employee's salary and benefit costs were allocated to ensure allocation is consistent with the Cost Report Guides.

We found misclassification errors exceeding 10 percent that we reported in Appendix A (2009) and Appendix B (2010). As a result of the misclassification errors we performed procedure 4 below.

4. DODD asked us to scan the County Board's State Expenses Detailed Reports for 2009 and 2010 and compare classification of employees to entries on worksheets 2 through 10 to determine if salary and benefit costs were reported in accordance with the Cost Report Guides if the errors in Procedure 3 above exceeded 10 percent.

We scanned the County Board's State Expenses Detail report for 2009 and 2010 and compared classification of employees to entries on worksheets 2 through 10 to determine if salary and benefit costs were reported in accordance with the Cost Report Guides.

We found no differences.

Medicaid Administrative Claiming (MAC)

1. DODD asked us to contact its Office of Audits to report differences if the MAC salary and benefits exceeded the County Board's payroll records by one percent or more.

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

We found variance exceeding one percent and accordingly DODD adjusted the Individual MAC Costs by Code Report or MAC Random Moment Time Summary (RMTS) to correct the misstatements identified.

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

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

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

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

4. We selected 11 RMTS observed moments completed by employees of the County Board from the DODD RMTS Participant Moments Question and Answer report for the fourth quarter of 2010 in which they documented their time spent on administering Medicaid-funded programs. We determined if supporting documentation of the County Board employees' activity for each observed moment was maintained and the observed moment was properly classified in accordance with DODD's Guide to Medicaid Administrative Claiming (MAC) using the Random Moment Time Studies (RMTS) Methodology for 2010.

We found 1 RMTS observed moments for Activity Code 18-General Administration that lacked supporting documentation and we found 1 RMTS observed moments for Activity Code 7-Referral, Coordination and Monitoring of Medicaid Services that lacked supporting documentation. We have reported these instances of non-compliance to DODD.

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 Office of Medical Assistance, and the Centers for Medicare and Medicaid Services and is not intended to be, and should not be used by anyone other than these specified parties.

Sincerely,

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

Dave Yost
Auditor of State

April 18, 2013

cc: Scott Brace, Superintendent, Holmes County Board of Developmental Disabilities
Curtis Goehring, Business Manager, Holmes County Board of Developmental Disabilities
Myron Stutzman, Board President, Holmes County Board of Developmental Disabilities

Appendix A
Holmes 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	\$ -	\$ 8,194	\$ 8,194	To match audited COG reports
Schedule B-1, Section A				
1. Building Services (C) Child	1,013	187	1,200	Square footage incorrectly allocated
4. Nursing Services (B) Adult	228	(85)	143	Square footage incorrectly allocated
4. Nursing Services (C) Child	225	120	345	Square footage incorrectly allocated
5. Speech/Audiology (C) Child	-	812	812	Square footage omitted
7. Occupational Therapy (C) Child	180	(60)	120	Square footage incorrectly allocated
12. 3-5 Age Children (C) Child	4,699	(260)	4,439	Square footage incorrectly allocated
13. 6-21 Age Children (C) Child	6,983	357	7,340	Square footage incorrectly allocated
14. Facility Based Services (B) Adult	32,479	238	32,717	Square footage incorrectly allocated
21. Service And Support Admin (D) General	1,480	175	1,655	Square footage incorrectly allocated
22. Program Supervision (B) Adult	535	(65)	470	Square footage incorrectly allocated
22. Program Supervision (C) Child	612	(108)	504	Square footage incorrectly allocated
23. Administration (D) General	1,630	763	2,393	Square footage incorrectly allocated
25. Non-Reimbursable (C) Child	-	1,487	1,487	Square footage omitted
25. Non-Reimbursable (D) General	-	1,228	1,228	Square footage omitted
Schedule B-1, Section B				
1. Total Individuals Served By Program (A) Facility Based Services	111	14	125	To correct individuals served
2. Days Of Attendance (A) Facility Based Services	8,341	12,650	20,991	To correct days of attendance
Schedule B-4				
1. TCM Units (D) 4th Quarter	2,580	552		To adjust other allowable units
		141	3,273	To adjust unallowable units
2. Other SSA Allowable Units (C) 3rd Quarter	474	(203)	271	To adjust other allowable units
2. Other SSA Allowable Units (D) 4th Quarter	349	(349)	-	To adjust other allowable units
5. SSA Unallowable Units (D) 4th Quarter	-	697		To add unallowable units
		(141)	556	To adjust unallowable units
Schedule C				
I. County				
(B) Interest- COG Revenue	\$ -	\$ 8,095	\$ 8,095	To match audited COG reports
II. Department of MR/DD				
(A) Supported Living- County Revenue	\$ -	\$ 79,158	\$ 79,158	To match audited COG reports
(F) SERMAK- COG Revenue	\$ -	\$ 350	\$ 350	To match audited COG reports
(G) Waiver Administration- Subsidy- COG Revenue	\$ -	\$ 701	\$ 701	To match audited COG reports
V. Other Revenues				
(H) Refunds- COG Revenue	\$ -	\$ 29,910	\$ 29,910	To match audited COG reports
23. Miscellaneous SL Refunds	\$ -	\$ 73	\$ 73	To match audited COG reports
Worksheet 1				
2. Land Improvements (X) Gen Expense All Prgm.	\$ -	\$ 7,754	\$ 7,754	To record audited depreciation expense
3. Buildings/Improve (D) Unasn Children Programs	\$ -	\$ 31,591	\$ 31,591	To record audited depreciation expense
3. Buildings/Improve (U) Transportation	\$ -	\$ 336		To record audited depreciation expense
		6,400	6,736	To record audited depreciation expense
3. Buildings/Improve (X) Gen Expense All Prgm.	\$ 26,676	\$ 1,398	\$ 28,074	To record audited depreciation expense
5. Movable Equipment (U) Transportation	\$ 98,265	\$ 32,440	\$ 130,705	To record audited depreciation expense
5. Movable Equipment (X) Gen Expenses All Prgm.	\$ 2,992	\$ 398		To record audited depreciation expense
		738	4,128	To record audited depreciation expense
8. COG Expenses (L) Community Residential	\$ -	\$ 41	\$ 41	To match audited COG reports
8. COG Expenses (N) Service & Support Admin	\$ -	\$ 129	\$ 129	To match audited COG reports
Worksheet 2				
1. Salaries (X) Gen Expense All Prgm.	\$ 310,639	\$ (46,546)		To reclassify MAC salaries
		(115,581)		To reclassify MAC salaries
		(4,649)	143,863	To reclassify special olympic payroll
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 120,261	\$ (67)	\$ 120,194	To reclassify special olympic payroll
3. Service Contracts (X) Gen Expense All Prgm.	\$ 115,946	\$ (8,585)		To reclassify billing fees
		(210)	107,151	To reclassify non-Federal reimbursable items
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 210		To reclassify non-Federal reimbursable items
		896	1,106	To reclassify non-Federal reimbursable items
4. Other Expenses (X) Gen Expense All Prgm.	\$ 18,688	\$ (896)	\$ 17,792	To reclassify non-Federal reimbursable items
5. COG Expenses (L) Community Residential	\$ -	\$ 2,105	\$ 2,105	To match audited COG reports
5. COG Expense (N) Service & Support Admin	\$ -	\$ 6,671	\$ 6,671	To match audited COG reports
10. Unallowable Fees (O) Non-Federal Reimbursable	\$ -	\$ 8,585		To reclassify billing fees
		7,385		To reclassify billing fees
		74,092	90,062	To record auditor/treasurer fees
Worksheet 2A				
1. Salaries (B) Ages 3-5	\$ 42,587	\$ (42,587)	\$ -	To reclassify program supervision payroll
1. Salaries (C) Ages 6-21	\$ 42,586	\$ (42,586)	\$ -	To reclassify program supervision payroll
1. Salaries (E) Facility Based Services	\$ 145,613	\$ (9,631)		To reclassify MAC salaries
		(22,900)		To reclassify MAC salaries
		(87,322)	25,760	To reclassify program supervision payroll
1. Salaries (N) Service & Support Admin	\$ 51,148	\$ (51,148)	\$ -	To reclassify program supervision payroll
2. Employee Benefits (A) Ages 0-2	\$ 10,407	\$ (10,407)	\$ -	To reclassify program supervision payroll
2. Employee Benefits (B) Ages 3-5	\$ 7,006	\$ (7,006)	\$ -	To reclassify program supervision payroll
2. Employee Benefits (C) Ages 6-21	\$ 17,983	\$ (17,983)	\$ -	To reclassify program supervision payroll
2. Employee Benefits (E) Facility Based Services	\$ 45,926	\$ (30,332)	\$ 15,594	To reclassify program supervision payroll
2. Employee Benefits (N) Service & Support Admin	\$ 9,519	\$ (9,519)	\$ -	To reclassify program supervision payroll
3. Service Contracts (B) Ages 3-5	\$ 35	\$ (35)	\$ -	To reclassify program supervision expenses
3. Service Contracts (C) Ages 6-21	\$ 35	\$ (35)	\$ -	To reclassify program supervision expenses
3. Service Contracts (D) Unasn Children Program	\$ 12,305	\$ (12,305)	\$ -	To reclassify program supervision expenses
3. Service Contracts (E) Facility Based Services	\$ 450	\$ (375)	\$ 75	To reclassify program supervision expenses
4. Other Expenses (A) Ages 0-2	\$ 61	\$ (61)	\$ -	To reclassify program supervision expenses
4. Other Expenses (B) Ages 3-5	\$ 18	\$ (18)	\$ -	To reclassify program supervision expenses
4. Other Expenses (C) Ages 6-21	\$ 79	\$ (79)	\$ -	To reclassify program supervision expenses
4. Other Expenses (D) Unasn Children Program	\$ 4	\$ (4)	\$ -	To reclassify program supervision expenses
4. Other Expenses (E) Facility Based Services	\$ 1,891	\$ (1,576)	\$ 315	To reclassify program supervision expenses
Worksheet 3				
4. Other Expenses (X) Gen Expense All Prgm.	\$ 44,966	\$ 5,799	\$ 50,765	To reclassify expenses that were capitalized
5. COG Expenses (L) Community Residential	\$ -	\$ 43	\$ 43	To match audited COG reports

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
5. COG Expenses (N) Service & Support Admin	\$ -	\$ 135	\$ 135	To match audited COG reports
Worksheet 5				
1. Salaries (B) Ages 3-5	\$ 155,102	\$ 42,587	\$ 197,689	To reclassify program supervision payroll
1. Salaries (C) Ages 6-21	\$ 449,958	\$ 42,587	\$ 492,545	To reclassify program supervision payroll
1. Salaries (L) Community Residential	\$ -	\$ 4,649	\$ 4,649	To reclassify special olympic payroll
2. Employee Benefits (B) Ages (3-5)	\$ 90,460	\$ 7,007	\$ 97,467	To reclassify program supervision payroll
	\$ -	\$ 10,408	\$ 10,408	To reclassify program supervision payroll
2. Employee Benefits (C) Ages (6-21)	\$ 203,256	\$ 17,984	\$ 221,240	To reclassify program supervision payroll
2. Employee Benefits (L) Community Residential	\$ -	\$ 67	\$ 67	To reclassify special olympic payroll
3. Service Contracts (B) Ages (3-5)	\$ 31,355	\$ 35	\$ 31,390	To reclassify program supervision expenses
3. Service Contracts (C) Ages (6-21)	\$ 1,016	\$ 35	\$ 1,051	To reclassify program supervision expenses
3. Service Contracts (D) Unasgn Children Program	\$ 439	\$ 12,305	\$ 12,744	To reclassify program supervision expenses
4. Other Expenses (A) Ages (0-2)	\$ 2,433	\$ 61	\$ 2,494	To reclassify program supervision expenses
4. Other Expenses (B) Ages (3-5)	\$ 1,627	\$ 18	\$ 1,645	To reclassify program supervision expenses
4. Other Expenses (C) Ages (6-21)	\$ 5,461	\$ 79	\$ 5,540	To reclassify program supervision expenses
4. Other Expenses (D) Unasgn Children Program	\$ 7,278	\$ 4	\$ 7,282	To reclassify program supervision expenses
5. COG Expenses (L) Community Residential	\$ -	\$ 7,005	\$ 7,005	To match audited COG reported
Worksheet 6				
1. Salaries (I) Medicaid Admin	\$ -	\$ 76,739	\$ 76,739	To reclassify MAC salaries
1. Salaries (O) Non-Federal Reimbursable	\$ -	\$ 185,775	\$ 185,775	To reclassify MAC salaries
Worksheet 8				
3. Service Contracts (E) Facility Based Services	\$ -	\$ 2,376	\$ 2,376	To reclassify transportation expenses
3. Service Contracts (X) Gen Expense All Prgrm.	\$ 6,831	\$ (2,376)	\$ 4,455	To reclassify transportation expenses
Worksheet 9				
1. Salaries (N) Service & Support Admin. Costs	\$ 181,538	\$ (8,313)	\$ 173,225	To reclassify MAC salaries
	\$ -	\$ (19,658)	\$ (19,658)	To reclassify MAC salaries
	\$ -	\$ 51,149	\$ 51,149	To reclassify program supervision payroll
2. Employee Benefits (N) Service & Support Admin. Costs	\$ 101,224	\$ 9,520	\$ 110,744	To reclassify program supervision payroll
3. Service Contracts (N) Service & Support Admin. Costs	\$ 19,161	\$ (7,385)	\$ 11,776	To reclassify billing fees
4. Other Expenses (N) Service & Support Admin. Costs	\$ 34,708	\$ (544)	\$ 34,164	To reclassify adult travel expenses
	\$ -	\$ (29,847)	\$ (29,847)	To reclassify TCM match
5. COG Expenses (N) Service & Support Admin. Costs	\$ -	\$ 22,196	\$ 22,196	To match audited COG reports
Worksheet 10				
1. Salaries (E) Facility Based Services	\$ 722,753	\$ (12,249)	\$ 710,504	To reclassify MAC salaries
	\$ -	\$ (27,636)	\$ (27,636)	To reclassify MAC salaries
	\$ -	\$ 87,322	\$ 87,322	To reclassify program supervision payroll
2. Employee Benefits (E) Facility Based Services	\$ 342,525	\$ 30,322	\$ 372,847	To reclassify program supervision payroll
3. Service Contracts (E) Facility Based Services	\$ 3,460	\$ 375	\$ 3,835	To reclassify program supervision expenses
4. Other Expenses (E) Facility Based Services	\$ 2,428	\$ 544	\$ 2,972	To reclassify adult travel expense
	\$ -	\$ 1,576	\$ 1,576	To reclassify program supervision expenses
Reconciliation to County Auditor Worksheet Expense:				
Plus: Match Paid To ODMRDD For TCM	\$ -	\$ 29,847	\$ 29,847	To reclassify TCM match
Plus: Passthroughs	\$ 831,520	\$ 5,215	\$ 836,735	To reclassify flowthrough expenses
	\$ -	\$ 5,327	\$ 5,327	To reclassify flowthrough expenses
	\$ -	\$ (5,799)	\$ (5,799)	To reclassify expenses that were capitalized
Less: Capital Costs	\$ (165,817)	\$ (81,055)	\$ (246,872)	To record audited depreciation expense
Less: Auditor/Treasurer Fees	\$ -	\$ (74,092)	\$ (74,092)	To record auditor/treasurer fees
Total from 12/31 County Auditor's Report	\$ 6,097,159	\$ (715)	\$ 6,096,444	To reconcile to the County Auditor
Less: COG Revenue	\$ -	\$ (8,194)	\$ (8,194)	To record COG revenue
Revenue:				
Less: COG Revenue	\$ -	\$ (118,287)	\$ (118,287)	To record COG revenue
Medicaid Administration Worksheet				
Lines 6 -10 Ancillary Costs	\$ -	\$ 3,835	\$ 3,835	To record ancillary costs

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Schedule A				
19. Room and Board/Cost to Live (L) Community Residential	\$ -	\$ 7,244	\$ 7,244	To match audited COG reports
20. Environmental Accessibility Adaptations And/Or Modifications And Supplies	\$ 7,244	\$ (7,244)	\$ -	To reclassify error
Schedule B-1, Section A				
1. Building Services (A) MAC	7	(7)	-	To adjust MAC square footage
1. Building Services (B) Adult	452	(120)	332	Square Footage incorrectly allocated
1. Building Services (C) Child	1,013	187	1,200	Square Footage incorrectly allocated
2. Dietary Services (B) Adult	3,523	(1,643)	1,880	Square Footage incorrectly allocated
2. Dietary Services (C) Child	548	1,642	2,190	Square Footage incorrectly allocated
4. Nursing Services (B) Adult	453	(310)	143	Square Footage incorrectly allocated
4. Nursing Services (C) Child	120	225	345	Square Footage incorrectly allocated
7. Occupational Therapy (C) Child	180	(60)	120	Square Footage incorrectly allocated
12. Pre-School (C) Child	4,581	(142)	4,439	Square Footage incorrectly allocated
13. School Age (C) Child	6,970	447	7,417	Square Footage incorrectly allocated
14. Facility Based Services (B) Adult	32,710	7	32,717	Square Footage incorrectly allocated
17. Medicaid Administration (A) MAC	-	7	7	To adjust MAC square footage
21. Service And Support Admin (D) General	1,250	405	1,655	Square Footage incorrectly allocated
22. Program Supervision (B) Adult	535	(65)	470	Square Footage incorrectly allocated
22. Program Supervision (C) Child	455	49	504	Square Footage incorrectly allocated
23. Administration (D) General	1,623	770	2,393	Square Footage incorrectly allocated
25. Non-Reimbursable (C) Child	-	1,487	1,487	Square footage omitted
25. Non-Reimbursable (D) General	-	1,228	1,228	Square footage omitted
Schedule B-1, Section B				
1. Total Individuals Served By Program (A) Facility Based Services	118	(3)	115	To correct individuals served
Schedule B-4				
1. TCM Units (D) 4th Quarter	2,735	580		To adjust unallowable units
		444	3,759	To adjust TCM Units
2. Other SSA Allowable Units (A) 1st Quarter	-	700	700	To move other allowable units
2. Other SSA Allowable Units (B) 2nd Quarter	-	488	488	To move other allowable units
2. Other SSA Allowable Units (C) 3rd Quarter	-	238	238	To move other allowable units
2. Other SSA Allowable Units (D) 4th Quarter	-	776		To move other allowable units
		(580)	196	To adjust unallowable units
5. SSA Unallowable Units (A) 1st Quarter	700	(700)	-	To move other allowable units
5. SSA Unallowable Units (B) 2nd Quarter	488	(488)	-	To move other allowable units
5. SSA Unallowable Units (C) 3rd Quarter	238	(238)	-	To move other allowable units
5. SSA Unallowable Units (D) 4th Quarter	776	(776)	-	To move other allowable units
Worksheet 1				
2. Land Improvements (X) Gen Expense All Prgm.	\$ 3,445	\$ (3,445)	\$ -	To reclassify expenses that were capitalized
3. Buildings/Improve (A) Early Intervention	\$ 15,796	\$ (15,796)	\$ -	To match 2008 audited amounts
3. Buildings/Improve (B) Pre-School	\$ 15,796	\$ (15,796)	\$ -	To match 2008 audited amounts
		\$ 2,113	\$ 2,113	To record audited depreciation expense
3. Buildings/Improve (C) School Age	\$ -	\$ 2,113	\$ 2,113	To record audited depreciation expense
3. Buildings/Improve (D) Unasgn Children Programs	\$ -	\$ 31,591	\$ 31,591	To match 2008 audited amounts
3. Buildings/Improve (X) Gen Expense All Prgm.	\$ 26,637	\$ 38		To record audited depreciation expense
		\$ 1,398	\$ 28,073	To record audited depreciation expense
5. Movable Equipment (U) Transportation	\$ 77,303	\$ 32,441	\$ 109,744	To record audited depreciation expense
5. Movable Equipment (X) Gen Expenses All Prgm.	\$ 1,550	\$ 398		To record audited depreciation expense
		\$ 738	\$ 2,686	To record audited depreciation expense
7. Other (X) Gen Expense All Prgm.	\$ 2,464	\$ (2,464)	\$ -	To reclassify expenses that were capitalized
8. COG Expenses (L) Community Residential	\$ 62	\$ (41)	\$ 21	To match audited COG reports
8. COG Expenses (N) Service & Support Admin	\$ 186	\$ (124)	\$ 62	To match audited COG reports
8. COG Expenses (O) Non-Federal Reimbursable	\$ -	\$ 11	\$ 11	To match audited COG reports
Worksheet 2				
1. Salaries (X) Gen Expense All Prgm.	\$ 191,372	\$ 20,744	\$ 212,116	To reclassify MAC salaries
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 132,662	\$ (52,174)		To reclassify worker's compenstion benefits
		\$ 3,979	\$ 84,467	To reclassify worker's compenstion benefits
3. Service Contracts (X) Gen Expense All Prgm.	\$ 94,122	\$ 500		To account for expenses left off the cost report
		\$ (210)	\$ 94,412	To reclassify non-Federal reimbursable items
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 210		To reclassify non-Federal reimbursable items
		\$ 282	\$ 492	To reclassify non-Federal reimbursable items
4. Other Expenses (X) Gen Expense All Prgm.	\$ 22,657	\$ (282)	\$ 22,375	To reclassify non-Federal reimbursable items
5. COG Expenses (L) Community Residential	\$ 2,064	\$ (790)	\$ 1,274	To match audited COG reports
5. COG Expense (N) Service & Support Admin	\$ 6,181	\$ (2,367)	\$ 3,814	To match audited COG reports
5. COG Expense (O) Non-Federal Reimbursable	\$ -	\$ 5,043	\$ 5,043	To match audited COG reports
10. Unallowable Fees (O) Non-Federal Reimbursable	\$ 76,689	\$ 17,866		To reclassify billing fees
		\$ (6,298)	\$ 88,257	To record auditor/treasurer fees
Worksheet 2A				
1. Salaries (A) Early Intervention	\$ 31,255	\$ (31,255)	\$ -	To reclassify program supervision payroll
1. Salaries (B) Pre-School	\$ 8,929	\$ (8,929)	\$ -	To reclassify program supervision payroll
1. Salaries (C) School Age	\$ 31,255	\$ (31,255)	\$ -	To reclassify program supervision payroll
1. Salaries (E) Facility Based Services	\$ 119,931	\$ (20,744)		To reclassify MAC salaries
		\$ (87,333)	\$ 11,854	To reclassify program supervision payroll
1. Salaries (N) Service & Support Admin	\$ 51,504	\$ (51,504)	\$ -	To reclassify program supervision payroll
2. Employee Benefits (A) Early Intervention	\$ 11,099	\$ 1,043		To reclassify worker's compensation benefits
		\$ (12,142)	\$ -	To reclassify program supervision payroll
2. Employee Benefits (C) School Age	\$ 13,158	\$ 884		To reclassify worker's compensation benefits
		\$ (14,042)	\$ -	To reclassify program supervision payroll
2. Employee Benefits (E) Facility Based Services	\$ 42,940	\$ 1,326		To reclassify worker's compensation benefits
		\$ (32,224)	\$ 12,042	To reclassify program supervision payroll
2. Employee Benefits (N) Service & Support Admin	\$ 9,449	\$ 442		To reclassify worker's compensation benefits
		\$ (9,891)	\$ -	To reclassify program supervision payroll
3. Service Contracts (E) Facility Based Services	\$ 40	\$ (33)	\$ 7	To reclassify program supervision expense
4. Other Expenses (A) Early Intervention	\$ 12	\$ (12)	\$ -	To reclassify program supervision expense
4. Other Expenses (C) School Age	\$ 108	\$ (108)	\$ -	To reclassify program supervision expense
4. Other Expenses (E) Facility Based Services	\$ 430	\$ (358)	\$ 72	To reclassify program supervision expense
Worksheet 3				
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 46,130	\$ 2,211	\$ 48,341	To reclassify worker's compensation expense
4. Other Expenses (X) Gen Expense All Prgm.	\$ 50,482	\$ 3,445		To reclassify expenses that were capitalized
		\$ 2,464	\$ 56,391	To reclassify expenses that were capitalized

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
5. COG Expenses (N) Service & Support Admin	\$ 97	\$ 2	\$ 99	To match audited COG reports
5. COG Expenses (O) Non-Federal Reimbursable	\$ -	\$ 17	\$ 17	To match audited COG reports
Worksheet 4				
2. Employee Benefits (B) Pre-School	\$ 1,792	\$ 101	\$ 1,893	To reclassify worker's compensation benefits
2. Employee Benefits (C) School Age	\$ 4,018	\$ 226	\$ 4,244	To reclassify worker's compensation benefits
2. Employee Benefits (E) Facility Based Services	\$ 17,773	\$ 1,000	\$ 18,773	To reclassify worker's compensation benefits
Worksheet 5				
1. Salaries (A) Early Intervention	\$ 78,737	\$ 31,255	\$ 109,992	To reclassify program supervision payroll
1. Salaries (B) Pre-School	\$ 107,565	\$ 8,929	\$ 116,494	To reclassify program supervision payroll
1. Salaries (C) School Age	\$ 432,197	\$ 31,255	\$ 463,452	To reclassify program supervision payroll
2. Employee Benefits (A) Early Intervention	\$ 16,265	\$ 1,769	\$ 18,034	To reclassify worker's compensation benefits
		\$ 12,142	\$ 30,176	To reclassify program supervision payroll
2. Employee Benefits (B) Pre-School	\$ 71,537	\$ 4,696	\$ 76,233	To reclassify worker's compensation benefits
2. Employee Benefits (C) School Age	\$ 200,466	\$ 7,074	\$ 207,540	To reclassify worker's compensation benefits
		\$ 14,042	\$ 221,582	To reclassify program supervision payroll
2. Employee Benefits (M) Family Support Services	\$ 17,536	\$ 442	\$ 17,978	To reclassify worker's compensation benefits
3. Service Contracts (L) Community Residential	\$ 6,102	\$ (6,102)	\$ -	To reclassify COG expense
4. Other Expenses (A) Early Intervention	\$ 1,913	\$ 12	\$ 1,925	To reclassify program supervision expenses
4. Other Expenses (C) School Age	\$ 9,371	\$ (5,000)	\$ 4,371	To reclassify an expense to purchases > 5000
		\$ 108	\$ 4,479	To reclassify program supervision expenses
5. COG Expenses (L) Community Residential	\$ -	\$ 6,102	\$ 6,102	To reclassify COG expense
5. COG Expenses (O) Non-Federal Reimbursable	\$ -	\$ 3,204	\$ 3,204	To match audited COG reports
Worksheet 7-B				
2. Employee Benefits (B) Pre-School	\$ 9,485	\$ 287	\$ 9,772	To reclassify worker's compensation benefits
2. Employee Benefits (C) School Age	\$ 7,761	\$ 235	\$ 7,996	To reclassify worker's compensation benefits
2. Employee Benefits (E) Facility Based Services	\$ 18,093	\$ 1,068	\$ 19,161	To account for benefits
		\$ 522	\$ 19,683	To reclassify worker's compensation benefits
Worksheet 7-C				
2. Employee Benefits (A) Early Intervention	\$ 6,878	\$ 220	\$ 7,098	To reclassify worker's compensation benefits
2. Employee Benefits (C) School Age	\$ 9,498	\$ 302	\$ 9,800	To reclassify worker's compensation benefits
4. Other Expenses (C) School Age	\$ 7,698	\$ (7,381)	\$ 317	To remove passthrough expenses
13. No. of Individual Served (B) Pre-School	\$ -	\$ 55	\$ 55	To account for individuals served
13. No. of Individual Served (M) Family Support Services	\$ -	\$ 1	\$ 1	To account for individual served
Worksheet 7-E				
2. Employee Benefits (A) Early Intervention	\$ 8,131	\$ 476	\$ 8,607	To reclassify worker's compensation benefits
2. Employee Benefits (B) Pre-School	\$ 8,131	\$ 476	\$ 8,607	To reclassify worker's compensation benefits
2. Employee Benefits (C) School Age	\$ 10,841	\$ 612	\$ 11,453	To reclassify worker's compensation benefits
13. No. of Individual Served (E) Facility Based Services	\$ -	\$ 25	\$ 25	To account for individuals served
Worksheet 7-F				
2. Employee Benefits (A) Early Intervention	\$ 10,560	\$ 235	\$ 10,795	To reclassify worker's compensation benefits
2. Employee Benefits (B) Pre-School	\$ 11,343	\$ 257	\$ 11,600	To reclassify worker's compensation benefits
2. Employee Benefits (C) School Age	\$ 17,210	\$ 392	\$ 17,602	To reclassify worker's compensation benefits
13. No. of Individual Served (E) Facility Based Services	\$ -	\$ 6	\$ 6	To account for individuals served
Worksheet 8				
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 183,708	\$ 8,348	\$ 192,056	To reclassify worker's compensation benefits
Worksheet 9				
1. Salaries (N) Service & Support Admin. Costs	\$ 146,106	\$ 19,022	\$ 165,128	To reclassify MAC salary
		\$ 51,504	\$ 216,632	To reclassify program supervision payroll
2. Employee Benefits (N) Service & Support Admin. Costs	\$ 72,145	\$ 2,609	\$ 74,754	To reclassify worker's compensation benefits
		\$ 9,891	\$ 84,645	To reclassify program supervision payroll
4. Other Expenses (N) Service & Support Admin. Costs	\$ 60,719	\$ (56,377)	\$ 4,342	To reclassify TCM match expense
Worksheet 10				
1. Salaries (E) Facility Based Services	\$ 702,089	\$ (19,022)	\$ 683,067	To reclassify MAC salary
		\$ 87,333	\$ 770,400	To reclassify program supervision payroll
2. Employee Benefits (E) Facility Based Services	\$ 366,345	\$ 12,000	\$ 378,345	To reclassify worker's compensation benefits
		\$ 32,224	\$ 410,569	To reclassify program supervision payroll
3. Service Contracts (E) Facility Based Services	\$ 21,731	\$ (17,866)	\$ 3,865	To reclassify billing fees
		\$ 33	\$ 3,898	To reclassify program supervision expenses
4. Other Expenses (E) Facility Based Services	\$ 57,605	\$ 905	\$ 58,510	To account for expenses left off the cost report
		\$ (56,325)	\$ 2,485	To reclassify waiver match expense
		\$ 358	\$ 2,843	To reclassify program supervision expenses
Reconciliation to County Auditor Worksheet Expense:				
Plus: Purchases Greater Than \$5,000	\$ -	\$ 5,000	\$ 5,000	To reclassify expense to purchases > 5000
Plus: Match Paid To ODMRDD For IO & LVI Waivers	\$ -	\$ 56,325	\$ 56,325	To reclassify waiver match expenses
Plus: Match Paid To ODMRDD For TCM	\$ -	\$ 56,377	\$ 56,377	To reclassify TCM match expenses
Plus: Dental, Library, Transfers	\$ 642,662	\$ 7,381	\$ 650,043	To reclassify passthrough expenses
Less: Capital Costs	\$ (181,701)	\$ (39,238)	\$ (220,939)	To record audited depreciation expense
Less: Auditor/Treasurer Fees	\$ (76,689)	\$ 6,298	\$ (70,391)	To record auditor/treasurer fees
Medicaid Administration Worksheet				
Lines 6 -10 Ancillary Costs	\$ -	\$ 4,093	\$ 4,093	To record ancillary costs



Dave Yost • Auditor of State

HOLMES COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

HOLMES 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
MAY 30, 2013**