



Dave Yost • Auditor of State



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Independent Accountants' Report on Applying Agreed-Upon Procedures

Ohio Department of Developmental Disabilities
30 East Broad Street
Columbus, Ohio 43215

We have performed the procedures enumerated below, which were agreed to by the Ohio Department of Developmental Disabilities (DODD), on the Income and Expenditure Report of the Hardin County Board of Developmental Disabilities (County Board) for the years ended December 31, 2013 and 2014 (Cost Reports). The County Board's management is responsible for preparing these reports. 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. We compared program costs and statistics to square footage reported in the Cost Reports to identify potential square footage errors.

We found costs for Medicaid Administrative Claiming (MAC) with no corresponding square footage. The County Board provided the omitted square footage. We reported this variance in Appendix A (2013) and Appendix B (2014).

We also compared the 2013 and 2014 square footage totals to the final 2012 totals and found variances above 10 percent. The County Board stated that the final 2012 square footage reflects the correct usage by program. We reported these variances in Appendix A (2013) and Appendix B (2014) to carry forward the final 2012 square footage.

2. DODD asked that we compare the square footage for each room on the floor plan of one building to the County Board's summary for each year which rolls up to *Schedule B-1, Section A, Square Footage* to ensure that square footage was allocated in accordance with DODD's Guide to Preparing Income and Expenditure Reports for 2013 and 2014 (Cost Report Guides) to identify any variances greater than 10 percent.

We did not perform this procedure as no change since 2012 (see procedure 1 above).

3. DODD asked that we compare the County Board's square footage summary for each year to the square footage reported in each cell in *Schedule B-1, Section A, Square Footage* to identify variances greater than 10 percent for any cell in *Schedule B-1*.

We did not perform this procedure as no change since 2012 (see procedure 1 above).

4. We reviewed differences from our payroll testing procedures to determine if they resulted in square footage variances greater than 10 percent for any cell in *Schedule B-1*.

We reported differences in Appendix A (2013) and Appendix B (2014).

Statistics – Attendance

1. We reviewed the Cost Reports and determined 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 resulted in unallocated program or general expenses-all program costs.

We found no unassigned program or general expenses-all program costs.

2. We compared the County Board's Day Services Attendance Summary by Consumer, Location, Acuity and Month and Services Provided Detailed reports for the number of individuals served, days of attendance, and 15 minute units with similar information on *Schedule B-1, Section B, Attendance Statistics* and determined if the statistics were reported in accordance with the Cost Report Guides. We identified any variances greater than two percent of reported attendance statistics at each acuity level. We also footed the County Board's attendance reports for accuracy.

We found no variances.

3. We traced the number of total attendance days for five Adult Day Service individuals for two months in 2013 and 2014 between the County Board's monthly attendance documentation and Day Services Attendance Summary by Consumer, Location, Acuity and Month reports and *Schedule B-1, Section B, Attendance Statistics*. We then compared the acuity level on the County Board's reports to the DODD Acuity Assessment Instrument Ratio Listing or other documentation for each individual.

We also selected an additional five individuals in 2013 and four individuals in 2014 and performed the same acuity level comparison. For differences in acuity and attendance days noted, we compared the results to the Medicaid Billing System (MBS) data to ensure the County Board was correctly reimbursed.

We reported differences in Appendix A (2013) and Appendix B (2014). We found no overpayment.

4. We selected 30 Supported Employment-Community Employment units from the Services Provided Detailed reports and determined if the units were calculated in accordance with the Cost Report Guides and met the service documentation requirements of Ohio Admin. Code § 5123:2-9 to identify variances greater than 10 percent to *Schedule B-1, Section B, Attendance Statistics*.

We found no variances or instances of non-compliance.

Statistics – Transportation

1. We compared the number of one-way trips from the County Board's Units Delivered Transportation by Service, Month and Age Group reports with those statistics as reported in *Schedule B-3, Quarterly Summary of Transportation Services* to identify any variances greater than two percent of reported total children or adult program trips. We also footed the County Board's transportation reports for accuracy.

We reported variances in Appendix A (2013). We found no variances exceeding two percent in 2014.

Statistics – Transportation (Continued)

2. We traced the number of trips for four adults and one child for one week in October 2013 and January 2014 from the County Board's daily reporting documentation to *Schedule B-3* to identify any variances greater than 10 percent of the total trips tested each year.

We found no variances in 2013. We found no variances exceeding 10 percent in 2014.

3. We compared the cost of bus tokens/cabs from the County Board's State Expenses Without Payroll or Benefits (Detailed) Reports to the amount reported in *Schedule B-3* to identify any variances greater than two percent of total costs reported on each row. We determined if the costs were correctly reported on *Worksheet 8, Transportation Services*.

We reported variances in Appendix A (2013) and Appendix B (2014).

Statistics – Service and Support Administration (SSA)

1. We compared the number of Targeted Case Management (TCM), Other SSA Allowable and SSA Unallowable units from the County Board's Case Notes Listing for TCM Billing - Subtotaled by Consumer reports with those statistics reported in *Schedule B-4, Quarterly Summary of Units of Service-Service and Support Administration* to identify any variances greater than two percent of total units reported on each row. We also footed the County Board's SSA reports for accuracy.

We found no variances in 2013. We reported differences in Appendix B (2014).

2. We haphazardly selected two samples of 60 Other SSA Allowable units for both 2013 and 2014 from the Case Notes Listing for TCM Billing - Subtotaled by Consumer reports and determined if the case note documentation described activities listed in Ohio Admin. Code § 5160-48-01(D) and included the elements required by Ohio Admin. Code § 5160-48-01(F) to identify any variances greater than 10 percent of total units tested in each year.

We found no variances.

3. We haphazardly selected two samples of 30 SSA Unallowable units for both 2013 and 2014 from the Case Notes Listing for TCM Billing - Subtotaled by Consumer reports and determined if the case note documentation described activities listed in Ohio Admin. Code § 5160-48-01(D) and included the elements required by Ohio Admin. Code § 5160-48-01(F) to identify any variances greater than 10 percent of total units tested in each year.

We found no variances.

4. We determined that the County Board maintained case note documentation for non-individual specific activities (general time units) as described in *Worksheet 9, Service and Support Administration Costs of the Cost Report Guides* and these units accounted for over 10 percent of total SSA units on the final *Schedule B-4* plus any general time units recorded.

We haphazardly selected two samples of 60 general time units for both 2013 and 2014 from the Case Notes Listing for TCM Billing - Subtotaled by Consumer reports and determined if the case note documentation described activities listed in Ohio Admin. Code § 5160-48-01(D) or in *Worksheet 9, Service and Support Administration Costs, Section 1(b) of the Cost Report Guides* to identify any variances greater than 10 percent of total units tested in each year.

Statistics – Service and Support Administration (Continued)

We found no variances exceeding 10 percent in 2013. The variance was greater than 25 percent in 2014 and we selected an additional sample of 60 units. The combined error exceeded 25 percent and we projected and reclassified 565 units to SSA Unallowable as reported in Appendix B (2014).

Revenue Cost Reporting and Reconciliation to the County Auditor Report

1. We compared the receipt totals from the county auditor's 2013 and 2014 Revenue History reports for the Board of Developmental Disabilities (S50) fund to the county auditor's report total reported on the *Reconciliation to County Auditor Worksheet*.

We then compared the total County Board receipts reported in the *Reconciliation to County Auditor Worksheets* to the county auditor's receipt totals to determine if the Cost Reports reconciled within acceptable limits.

We found no differences and the Cost Reports reconciled within acceptable limits.

2. We compared revenue entries on *Schedule C, Income Report* to the final West Central Ohio Network (COG) County Board Summary Workbooks for 2013 and 2014.

We found no differences.

3. We reviewed the County Board's State Account Code Detailed Reports and *Schedule C, Income Report* to determine whether revenues are maintained separately to offset corresponding expense via the use of specific expenditure costs centers to identify any potential revenue offsets/applicable credits.

We identified the following sources of potential revenue credits for which the County Board did not offset costs or areas where costs may need separated between federal programs 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 \$15,697 in 2013 and \$80,237 in 2014;
- IDEA Part B revenues in the amount of \$26,692 in 2013;
- IDEA Early Childhood Special Education revenues in the amount of \$10,950 in 2013;
- Title XX revenues in the amount of \$23,812 in 2013; and
- Help Me Grow revenues in the amount of \$46,650 in 2013 and \$47,192 in 2014.

Paid Claims Testing

1. We selected 100 paid claims among all service codes from 2013 and 2014 from the MBS data and compared these services to the County Board's service documentation and determined if the documentation matched requirements of each respective service code per Ohio Admin. Code § 5123:2-9. We applied the service documentation rules in effect at the time of service delivery.

If there is no documentation to support paid claims or the units paid are not supported by service documentation per the Ohio Admin. Code, we calculated a recoverable finding.

We found no instances of non-compliance in 2013. We found instances of non-compliance in 2014 in Adult Day Service and Vocational Habilitation Combination – 15 minute unit (AXF) and Targeted Case Management (TCM) as described in the tables below and made corresponding unit adjustments on *Schedule B-1* and *B-4* as reported in Appendix B (2014).

Paid Claims Testing (Continued)

2. For selected contracted transportation services, we compared the County Board's usual and customary rate with the reimbursed rate to ensure that the County Board was reimbursed the lesser of the two as per Ohio Admin. Code § 5123:2-9-06. For any errors found, DODD requested that we obtain documentation and identify all overpayments related to reimbursements exceeding the usual and customary rate. Additionally, we determined if the provision of service met the following provider and staff qualification requirements as applicable under Ohio Admin. Code §5123:2-9-18:

- The driver holds a valid driver's license; has a Bureau of Motor Vehicles driving record showing less than six points and has passed a controlled substance test as applicable for per-trip transportation;
- Proof of liability insurance and verification of policies and procedures on driver requirements as applicable for per-trip transportation;
- Performance of daily vehicle inspection by the driver and annual inspection as applicable to per-mile and per-trip transportation;
- Provided transportation in a modified vehicle (any size) or non-modified vehicle with a capacity of nine or more passengers; and drivers had physical examinations ensuring that they are qualified to provide non-medical transportation as applicable to per-trip transportation;
- Provided transportation in a non-modified vehicle with the capacity of eight or less passengers as applicable to per-mile transportation; and
- The transport vehicle met the definition of a commercial vehicle.

Additionally, for any other selected services codes that have contracted services, we compared the County Board's contract rate with the reimbursed rate to ensure that the County Board was reimbursed no more than the contracted rate. For any errors found, we obtained documentation to identify all overpayments.

From the paid claims sample, we found contract transportation services rendered by Petermann Northeast, LLC. We determined that the selected services met the definition of per trip non-medical transportation (ATB and FTB); however, we noted instances of non-compliance with provider and vehicle qualifications. One of six drivers tested did not have a driver's license, BMV driving record, controlled substance test or physical examination. Furthermore, five of the 22 dates of services tested did not have a daily inspection log. As a result, we identified recoverable findings for trips associated with these errors.

The County Board's contract specified a per day amount by route. We determined that the contracted service was not for the complete provision of the service as the County Board was responsible for providing resources, such as fuel. As a result, we were unable to compare a contracted rate to the reimbursed rate.

We found no instances of other contracted services in our sample.

Recoverable Finding – 2013

Service Code	Units	Review Results	Finding
ATB	6	Non-compliance of driver and/or vehicle qualifications	\$73.13
FTB	3	Non-compliance of driver and/or vehicle qualifications	\$36.83
		Total	\$109.96¹

Paid Claims Testing (Continued)

Recoverable Finding – 2014

Service Code	Units	Review Results	Finding
ATB	4	Non-compliance of driver and/or vehicle qualifications	\$48.68
AXF	16	Lack of supporting documentation	\$16.44
TCM	1	Units billed in excess of service delivery	\$9.70
		Total	\$74.82¹

¹ Recoverable findings are subject to interest collection pursuant to Ohio Rev. Code § 5164.60

3. 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, to determine whether Medicaid reimbursed units exceeded final units.

We found no instance where the Medicaid reimbursed units were greater than final TCM and Supported Employment - Community Employment units.

4. We compared the amounts reported on *Schedule A, Summary of Service Costs – By Program*, Line (20), Environmental Accessibility Adaptations to Line (25), Other Waiver Services to the amount reimbursed for these services on the MBS Summary by Service Code report to determine whether any reimbursements exceeded disbursements on *Schedule A* by two percent.

We found no differences.

Non-Payroll Expenditures and Reconciliation to the County Auditor Report

1. We compared the disbursement totals from the county auditor's report listed on the *Reconciliation to County Auditor Worksheets* to the county auditor's Appropriation History reports for the Board of Developmental Disabilities (S50) fund.

We then compared the total County Board disbursements reported in the *Reconciliation to County Auditor Worksheets* to the county auditor's disbursement totals to determine if the Cost Reports reconciled within acceptable limits.

We found no differences and the Cost Reports reconciled within acceptable limits.

2. We compared the County Board's State Expenses Without Payroll or Benefits (Detailed) Reports to all service contract and other expenses entries on worksheets 2 through 10 to identify variances resulting in reclassification to another program or worksheet exceeding \$250.

We found no variances.

3. We compared disbursement entries on *Schedule A, Summary of Service Costs – By Program* and worksheets 1 through 10 to the final COG County Board Summary Workbooks.

We found no differences.

Non-Payroll Expenditures and Reconciliation to the County Auditor Report (Continued)

4. We scanned the County Board's 2013 and 2014 State Expenses Without Payroll or Benefits (Detailed) Reports and judgmentally selected 20 disbursements from the service contracts and other expenses reported on worksheets 2 through 10. We determined if supporting documentation was maintained, the costs were allowable and properly classified according to the Cost Report Guides and 2 CFR 225, to identify any variances greater than two percent of total service contracts and other expenses on any worksheet or costs which are non-federal reimbursable under 2 CFR 225 Appendix B and greater than \$250.

We reported misclassified costs in Appendix A (2013) and Appendix B (2014).

We also scanned for contracted services or COG expenses on *Worksheet 8, Transportation Services; Worksheet 9, Service and Support Administration Costs; and Worksheet 10, Adult Program* without corresponding statistics.

We found transportation costs without corresponding statistics reported on *Schedule B-3*. In performing this procedure we found additional misclassified expenses that should have been reported on *Worksheet 5, Direct Services* and we reported this variance in Appendix A (2013) and Appendix B (2014).

5. We scanned the County Board's State Expenses Without Payroll or Benefits (Detailed) Reports for items purchased during 2013 and 2014 that met the County Board's capitalization criteria and traced them to inclusion on the County Board's Depreciation Schedules.

We found no unrecorded capital purchases.

6. We determined that the County Board had supporting documentation for September 2013 and March 2014 showing that it reconciled its income and expenditures with the county auditor.

Property, Depreciation, and Asset Verification Testing

1. We compared the depreciation costs reported in the County Board's Depreciation Schedules to the amounts reported on *Worksheet 1, Capital Costs* to identify any variances greater than \$250.

We found no differences.

2. We compared the County Board's final 2012 Depreciation Schedule and prior year depreciation adjustments to the County Board's 2013 and 2014 Depreciation Schedules for changes in the depreciation amounts for assets purchased prior to the periods under review, 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 to identify any cell variances greater than \$250.

We found no differences in 2013. We reported differences in Appendix B (2014).

3. We determined the County Board's capitalization threshold and haphazardly selected the lesser of 10 or 10 percent of the County Board's fixed assets which meet the capitalization threshold and were being depreciated in their first year in either 2013 or 2014 and determined if the useful lives agreed to the estimated useful lives prescribed in the 2013 American Hospital Association (AHA) Asset Guide. We also recomputed the first year's depreciation for the two assets tested, based on their cost, acquisition date and useful life to determine compliance with the Cost Report Guides and AHA Asset Guide to identify any variances.

Property, Depreciation, and Asset Verification Testing (Continued)

We reported differences in Appendix A (2013) and Appendix B (2014).

4. DODD asked that we haphazardly select the lesser of 10 percent or 10 disposed assets from 2013 and 2014 from the County Board's list of disposed assets and determine if the asset was removed from the County Board's fixed asset ledger. DODD asked that we also recalculate depreciation to determine compliance with the Cost Report Guide and CMS Publication 15-1, Chapter 1.

We did not perform this procedure as the County Board stated that no capital assets were disposed of in 2013 or 2014.

Payroll Testing

1. We compared total salaries and benefits from worksheets 2 through 10 yearly totals of payroll disbursements on the county auditor's Appropriation History reports for the Board of Developmental Disabilities (S50) fund to identify variances greater than two percent.

The variance was less than two percent.

2. We compared the salaries and benefit costs on the County Board's Salaries and Benefits reports to the amounts reported on worksheets 2 through 10 to identify variances that resulted in differences to another program or worksheet exceeding \$250.

We reported variances in Appendix A (2013). We found no variances in 2014.

3. We calculated a sample size of the lesser of 40 employees or 25 percent of the average number of total employees over the two year period. For the sample of 19 selected, we compared the County Board's organizational chart, Salaries and Benefits reports and job descriptions to the worksheet in which each employee's salary and benefit costs were allocated to ensure the allocation is consistent with the Cost Report Guides. We identified any misclassification errors and, if the misclassification errors are greater than 10 percent, we would perform procedure 4.

We reported differences in Appendix A (2013) and Appendix B (2014), and because misclassification errors exceeded 10 percent, we performed procedure 4. The County Board did not provide personnel descriptions for two of the selected employees.

4. We scanned the County Board's Salaries and Benefits reports for 2013 and 2014 and compared the 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 reported differences in Appendix A (2013) and Appendix B (2014).

Medicaid Administrative Claiming

1. We compared the salary and benefits entered on the MAC Cost by Individual reports to the County Board's Salaries and Benefits reports and determined if the MAC salary and benefits were greater.

We found County Board salary and benefits reported exceeded MAC salaries and benefits in 2013. We found MAC salary and benefits exceeded the County Board's salaries and benefits by less than one percent in 2014.

Medicaid Administrative Claiming (Continued)

2. We compared the MAC Cost by Individual reports to *Worksheet 6, Medicaid Administration Worksheet* for both years.

We found no differences.

3. We selected 10 RMTS observed moments and 10 percent of any RMTS moments above that amount that were completed by employees of the County Board from the DODD RMTS Participant Moments Question and Answer report for the 1st quarter of 2013 and 4th quarter of 2014. We selected all six observed moments in 2013 and 11 observed moments in 2014 and determined if supporting documentation was maintained and the moments were properly classified in accordance with DODD's Guide to Medicaid Administrative Claiming (MAC) using the Random Moment Time Studies (RMTS) Methodology for 2012.

We found no differences.

This agreed-upon procedures engagement was conducted in accordance with the American Institute of Certified Public Accountants' attestation standards. We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on the County Board's Cost Reports. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported.

This report is intended solely for the information and use of the County Board and DODD, and is not intended to be, and should not be used by anyone other than these specified parties.



Dave Yost
Auditor of State

May 1, 2017

Appendix A
Hardin County Board of Developmental Disabilities
2013 Income and Expenditure Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Schedule B-1, Section A				
2. Dietary Services (B) Adult	555	(555)	-	To match 2012 square footage
2. Dietary Services (C) Child	1,104	(3)	1,101	To match 2012 square footage
4. Nursing Services (B) Adult	110	36	146	To match 2012 square footage
4. Nursing Services (C) Child	140	8	148	To match 2012 square footage
11. Early Intervention (C) Child	1,584	(490)	1,094	To match 2012 square footage
12. Pre-School (C) Child	2,525	(93)	2,432	To match 2012 square footage
13. School Age (C) Child	2,756	772	3,528	To match 2012 square footage
14. Facility Based Services (B) Adult	13,577	(753)		To match 2012 square footage
		57	12,881	To reclassify to Job Development Specialist square footage
16. Supported Emp. - Comm Emp. (B) Adult	143	(64)	79	To reclassify to Job Development Specialist square footage
17. Medicaid Administration (A) MAC	-	2	2	To reclassify MAC square footage
19. Community Residential (D) General	51	(51)	-	To match 2012 square footage
20. Family Support Services (D) General	51	(51)	-	To match 2012 square footage
21. Service And Support Admin (D) General	161	137	298	To match 2012 square footage
23. Administration (D) General	1,187	(550)		To match 2012 square footage
		(2)	635	To reclassify MAC square footage
24. Transportation (D) General	116	(15)	101	To match 2012 square footage
25. Non-Reimbursable (B) Adult	-	7	7	To reclassify to Job Development Specialist square footage
Schedule B-1, Section B				
10. A (A) Facility Based Services	6,351	(1)	6,350	To correct days of attendance
Schedule B-3				
1. Early Intervention (H) Cost of Bus, Token, Cabs- Fourth Quarter	\$ -	\$ 485	\$ 485	To match expenditure report
2. Pre-School (H) Cost Of Bus, Tokens, Cabs- Fourth Quarter	\$ -	\$ 144	\$ 144	To match expenditure report
3. School Age (G) One Way Trips- Fourth Quarter	1,250	278	1,528	To match transportation report
Worksheet 1				
5. Movable Equipment (D) Unasgn Children Programs	\$ 13,530	\$ (340)	\$ 13,190	To correct depreciation for temperature controls at school
Worksheet 2				
4. Other Expenses (X) Gen Expense All Prgm.	\$ 61,420	\$ (1,500)	\$ 59,920	To reclassify FCFC expenses
Worksheet 2A				
1. Salaries (E) Facility Based Services	\$ 69,995	\$ (69,995)	\$ -	To reclassify Adult Services Director salary
1. Salaries (N) Service & Support Admin	\$ (12,710)	\$ 12,710	\$ -	To reclassify SSA Director salary
2. Employee Benefits (E) Facility Based Services	\$ 27,212	\$ (27,212)	\$ -	To reclassify Adult Services Director benefits
2. Employee Benefits (N) Service & Support Admin	\$ 21,955	\$ (21,955)	\$ -	To reclassify SSA Director benefits
Worksheet 5				
1. Salaries (B) Pre-School	\$ 185,729	\$ (21,580)		To reclassify School Age Assistant salary
		\$ (31,509)		To reclassify School Age Assistants salary
		\$ 59,369		To reclassify Preschool Instructor salary
		\$ (14,106)	\$ 177,903	To reclassify School Age Assistant salary
1. Salaries (C) School Age	\$ 195,430	\$ (59,369)		To reclassify Preschool Instructor salary
		\$ 14,106		To reclassify School Age Assistant salary
		\$ 21,580		To reclassify School Age Assistant salary
		\$ 31,509	\$ 203,256	To reclassify School Age Assistants salary
2. Employee Benefits (B) Pre-School	\$ 72,206	\$ (8,390)		To reclassify School Age Assistant benefits
		\$ (12,250)		To reclassify School Age Assistants benefits
		\$ 23,081		To reclassify Preschool Instructor benefits
		\$ (5,484)	\$ 69,163	To reclassify School Age Assistant benefits

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Hardin County Board of Developmental Disabilities
2013 Income and Expenditure Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 5 (Continued)				
2. Employee Benefits (C) School Age	\$ 75,978	\$ (23,081)		To reclassify Preschool Instructor benefits
		\$ 5,484		To reclassify School Age Assistant benefits
		\$ 8,390		To reclassify School Age Assistant benefits
		\$ 12,250	\$ 79,021	To reclassify School Age Assistants benefits
3. Service Contracts (L) Community Residential	\$ -	\$ 1,070	\$ 1,070	To reclassify field trip costs
4. Other Expenses (A) Early Intervention	\$ 7,694	\$ 1,500	\$ 9,194	To reclassify FCFC expenses
4. Other Expenses (B) Pre-School	\$ 10,030	\$ (4,500)	\$ 5,530	To reclassify fees paid to COG
4. Other Expenses (L) Community Residential	\$ 285	\$ 1,000	\$ 1,285	To reclassify Special Olympics expenses
Worksheet 8				
3. Service Contracts (X) Gen Expense All Prgm.	\$ 493,428	\$ (1,070)	\$ 492,358	To reclassify field trip costs
Worksheet 9				
1. Salaries (N) Service & Support Admin. Costs	\$ 138,446	\$ (12,710)	\$ 125,736	To reclassify SSA Director salary
2. Employee Benefits (N) Service & Support Admin. Costs	\$ 53,824	\$ 21,955	\$ 75,779	To reclassify SSA Director benefits
Worksheet 10				
1. Salaries (E) Facility Based Services	\$ 465,360	\$ 15,911		To reclassify Job Development Specialist salary
		\$ 69,995	\$ 551,266	To reclassify Adult Services Director salary
1. Salaries (G) Community Employment	\$ 39,777	\$ (15,911)		To reclassify Job Development Specialist salary
		\$ (1,989)	\$ 21,877	To reclassify unallowable portion of Job Development Specialist salary
2. Employee Benefits (E) Facility Based Services	\$ 180,920	\$ 6,186		To reclassify Job Development Specialist benefits
		\$ 27,212	\$ 214,318	To reclassify Adult Services Director benefits
2. Employee Benefits (G) Community Employment	\$ 14,464	\$ 1,000		To match payroll report
		\$ (6,186)		To reclassify Job Development Specialist benefits
		\$ (773)	\$ 8,505	To reclassify unallowable portion of Job Development Specialist benefits
4. Other Expenses (E) Facility Based Services	\$ 28,922	\$ (1,000)	\$ 27,922	To reclassify Special Olympics expenses
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 1,989		To reclassify unallowable portion of Job Development Specialist salary
		\$ 733	\$ 2,722	To reclassify unallowable portion of Job Development Specialist benefits
Reconciliation to County Auditor Worksheet Expense:				
Plus: Fees Paid To COG, Or Payments And Transfers made To COG	\$ 257,439	\$ 4,500	\$ 261,939	To reclassify fees paid to COG

Appendix B
Hardin County Board of Developmental Disabilities
2014 Income and Expenditure Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Schedule B-1, Section A				
2. Dietary Services (B) Adult	555	(555)	-	To match 2012 square footage
2. Dietary Services (C) Child	1,104	(3)	1,101	To match 2012 square footage
4. Nursing Services (B) Adult	110	36	146	To match 2012 square footage
4. Nursing Services (C) Child	140	8	148	To match 2012 square footage
11. Early Intervention (C) Child	1,584	(490)	1,094	To match 2012 square footage
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14. Facility Based Services (B) Adult	13,577	(753)		To match 2012 square footage
		57	12,881	To reclassify to Job Development Specialist square footage
16. Supported Emp. - Comm Emp. (B) Adult	143	(64)	79	To reclassify to Job Development Specialist square footage
17. Medicaid Administration (A) MAC	-	2	2	To reclassify MAC square footage
19. Community Residential (D) General	51	(51)	-	To match 2012 square footage
20. Family Support Services (D) General	51	(51)	-	To match 2012 square footage
21. Service And Support Admin (D) General	161	137	298	To match 2012 square footage
23. Administration (D) General	1,187	(550)		To match 2012 square footage
		(2)	635	To reclassify MAC square footage
24. Transportation (D) General	116	(15)	101	To match 2012 square footage
25. Non-Reimbursable (B) Adult	-	7	7	To reclassify to Job Development Specialist square footage
Schedule B-1, Section B				
6. A (C) Facility Based Services (Non-Title XX Only)	61	1	62	To reclassify individual served
7. A-1 (C) Facility Based Services (Non-Title XX Only)	7	(1)	6	To reclassify individual served
10. A (C) Facility Based Services (Non-Title XX Only)	7,785	1		To correct days of attendance
		87		To reclassify days of attendance
		(1)	7,872	To remove day of attendance due to paid claim error
11. A-1 (C) Facility Based Services (Non-Title XX Only)	1,050	(87)	963	To reclassify days of attendance
Schedule B-3				
1. Early Intervention (H) Cost of Bus, Token, Cabs- Fourth Quarter	\$ -	\$ 587	\$ 587	To report family reimbursements expenses
2. Pre-School (H) Cost Of Bus, Tokens, Cabs- Fourth Quarter	\$ -	\$ 1,627		To report family reimbursements expenses
	\$ 16			To report family reimbursements expenses
	\$ 29	\$ 1,672		To report family reimbursements expenses
Schedule B-4				
1. TCM Units (D) 4th Quarter	1,604	(1)	1,603	To remove unit due to paid claim error
5. SSA Unallowable Units (D) 4th Quarter	130	74		To match SSA report
		565	769	To record projected unallowable units
Worksheet 1				
5. Movable Equipment (D) Unasgn Children Programs	\$ 13,530	\$ (340)	\$ 13,190	To correct depreciation for temperature controls at school
5. Movable Equipment (X) Gen Expense All Prgm.	\$ 11,692	\$ (2,159)	\$ 9,533	To remove fully depreciated asset
Worksheet 2				
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 1,403	\$ 1,403	To reclassify unallowable donations and promotional expenses
4. Other Expenses (X) Gen Expense All Prgm.	\$ 30,726	\$ (1,403)		To reclassify unallowable donations and promotional expenses
		\$ 4,283	\$ 33,606	To reclassify information technology expenses
Worksheet 2A				
1. Salaries (E) Facility Based Services	\$ 71,112	\$ (71,112)	\$ -	To reclassify Adult Services Director salary
1. Salaries (N) Service & Support Admin	\$ (14,295)	\$ 14,295	\$ -	To reclassify SSA Director salary
2. Employee Benefits (E) Facility Based Services	\$ 26,760	\$ (26,760)	\$ -	To reclassify Adult Services Director benefits

Appendix B (Page 2)
Hardin County Board of Developmental Disabilities
2014 Income and Expenditure Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 2A (Continued)				
2. Employee Benefits (N) Service & Support Admin	\$ 22,112	\$ (22,112)	\$ -	To reclassify SSA Director salary
Worksheet 3				
4. Other Expenses (E) Facility Based Services	\$ 43,509	\$ (2,100)	\$ 41,409	To reclassify Special Olympics expenses
Worksheet 5				
1. Salaries (B) Pre-School	\$ 215,885	\$ 59,345		To reclassify Preschool Instructor salary
		\$ (23,024)		To reclassify School Age Assistant salary
		\$ (14,675)		To reclassify School Age Assistant salary
		\$ (32,127)		To reclassify School Age Assistants salary
		\$ (24,881)	\$ 180,523	To reclassify Program Specialist salary
1. Salaries (C) School Age	\$ 216,973	\$ (59,345)		To reclassify Preschool Instructor salary
		\$ 23,024		To reclassify School Age Assistant salary
		\$ 14,675		To reclassify School Age Assistant salary
		\$ 32,127	\$ 227,454	To reclassify School Age Assistants salary
2. Employee Benefits (B) Pre-School	\$ 81,238	\$ 22,332		To reclassify Preschool Instructor benefits
		\$ (8,664)		To reclassify School Age Assistant benefits
		\$ (5,522)		To reclassify School Age Assistant benefits
		\$ (12,089)		To reclassify School Age Assistants benefits
		\$ (9,363)	\$ 67,932	To reclassify Program Specialist benefits
2. Employee Benefits (C) School Age	\$ 81,647	\$ (22,332)		To reclassify Preschool Instructor benefits
		\$ 8,664		To reclassify School Age Assistant benefits
		\$ 5,522		To reclassify School Age Assistant benefits
		\$ 12,089	\$ 85,590	To reclassify School Age Assistants benefits
3. Service Contracts (L) Community Residential	\$ -	\$ 1,320	\$ 1,320	To reclassify field trip costs
4. Other Expenses (A) Early Intervention	\$ 5,506	\$ (587)	\$ 4,919	To reclassify parent reimbursement expenses
4. Other Expenses (B) Pre-School	\$ 7,956	\$ (16)		To reclassify parent reimbursement expenses
		\$ (1,627)		To reclassify parent reimbursement expenses
		\$ (29)	\$ 6,284	To reclassify parent reimbursement expenses
4. Other Expenses (L) Community Residential	\$ 2,500	\$ 2,100	\$ 4,600	To reclassify Special Olympics expenses
Worksheet 8				
3. Service Contracts (X) Gen Expense All Prgm.	\$ 356,881	\$ (1,320)	\$ 355,561	To reclassify field trip costs
4. Other Expenses (A) Early Intervention	\$ -	\$ 587	\$ 587	To reclassify parent reimbursement expenses
4. Other Expenses (B) Pre-School	\$ -	\$ 1,627		To reclassify parent reimbursement expenses
		\$ 16		To reclassify parent reimbursement expenses
		\$ 29	\$ 1,672	To reclassify parent reimbursement expenses
Worksheet 9				
1. Salaries (N) Service & Support Admin. Costs	\$ 147,688	\$ (14,295)	\$ 133,393	To reclassify SSA Director salary
2. Employee Benefits (N) Service & Support Admin. Costs	\$ 55,575	\$ 22,112	\$ 77,687	To reclassify SSA Director salary
Worksheet 10				
1. Salaries (E) Facility Based Services	\$ 435,578	\$ 16,116		To reclassify Job Development Specialist salary
		\$ 71,112		To reclassify Adult Services Director salary
		\$ 24,881	\$ 547,687	To reclassify Program Specialist salary
1. Salaries (G) Community Employment	\$ 40,290	\$ (16,116)		To reclassify Job Development Specialist salary
		\$ (2,015)	\$ 22,159	To reclassify unallowable portion of Job Development Specialist salary
2. Employee Benefits (E) Facility Based Services	\$ 163,909	\$ 6,064		To reclassify Job Development Specialist benefits
		\$ 26,760		To reclassify Adult Services Director benefits
		\$ 9,363	\$ 206,096	To reclassify Program Specialist benefits
2. Employee Benefits (G) Community Employment	\$ 15,161	\$ (6,064)		To reclassify Job Development Specialist benefits
		\$ (758)	\$ 8,339	To reclassify unallowable portion of Job Development Specialist benefits
4. Other Expenses (E) Facility Based Services	\$ 14,831	\$ (4,283)	\$ 10,548	To reclassify information technology expenses
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 2,015		To reclassify unallowable portion of Job Development Specialist salary
		\$ 758	\$ 2,773	To reclassify unallowable portion of Job Development Specialist benefits

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Dave Yost • Auditor of State

HARDIN COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

HARDIN 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 16, 2017**