



Dave Yost • Auditor of State



# Scioto County Board of Developmental Disabilities

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

Halina Schroder, Audit Chief  
Office of Audits, Ohio Department of Developmental Disabilities  
30 E. Broad Street, 13<sup>th</sup> Floor  
Columbus, Ohio 43215

Dear Ms. Schroder:

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

### **Statistics – Square Footage**

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

We did not measure three rooms as the County Board reported that its square footage had not changed from the final 2007 square footage. We toured one facility to identify how space was used by County Board programs and to identify new, closed or empty buildings along with rented or idle floor space.

We found no unreported rented or idle floor space but did find a change in space usage in 2009; however, this usage change did not impact reported square footage.

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

We did not trace each room in one building to the County Board's summary as the County Board reported that the square footage in 2008 and 2009 was the same as the final 2007 square footage.

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

We compared the County Board's final 2007 square footage to the square footage reported for each cell in *Schedule B-1, Section A, Square Footage* of the Cost Reports.

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

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

This procedure was not performed as the County Board reported that the square footage in 2008 and 2009 was the same as the final 2007 square footage.

### **Statistics – Attendance**

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

We determined that there were no such omissions.

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

We found a difference and reported this variance in Appendix A (2008). We found no difference in 2009.

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

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

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

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

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

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

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

The procedure to compare names from the County Board's attendance sheets to the compiled listing of individuals served by program documentation was not performed as the variance found in Procedure 4 did not exceed 10 percent.

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

We haphazardly selected 15 units for 2008 and 15 units for 2009 from the County Board's Units Provided Detail reports and determined if the units were calculated in accordance with the Cost Report Guide.

We found no differences.

### **Statistics – Transportation**

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

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

We found no variances or computational errors exceeding two percent in 2008. We found variances or computational errors exceeding two percent in 2008 as reported in Appendix B (2009).

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

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

We found no differences exceeding ten percent.

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

We compared the cost of bus tokens/cabs from the County Board's 2008 Waiver Transportation Report and the State Expenses Detailed Reports to the amount reported in *Schedule B-3*.

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

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

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

We compared the number of SSA units (Targeted Case Management (TCM), Other SSA Allowable, Home Choice, and SSA Unallowable,) from the County Board's "TCM 2008/2009 and TCM Detail 2008/2009" reports with those statistics reported in *Schedule B-4, Quarterly Summary of Units of Service – Service and Support Administration*. We also footed the County Board's "TCM 2008/2009 and TCM Detail 2008/2009" reports for accuracy.

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

2. DODD requested us to report variances if the SSA units tested had an error rate exceeding 10 percent and indicated a systemic issue. We haphazardly selected a sample of 40 units for Other Allowable and we selected all of the County Board's Unallowable SSA services (34 units) for both 2008 and 2009 from the Scioto DD TCM Allowable/Un-Allowable 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 40 units for Other Allowable SSA services for both 2008 and 2009 were provided to individuals that were not Medicaid eligible at the time of service delivery per Medicaid Information Technology System (MITS).

The units found to be in error (Other Allowable SSA services) did exceed 10 percent of our sample for 2008 and we reported the variance in Appendix A (2008). We found no units in error in 2009.

3. DODD requested us to obtain any supporting documentation of the County Board's compliance with Ohio Admin. Code § 5101-3-48-01(G)(12) which states "A CBMRDD shall not submit claims in excess of twenty-six units per day per service and support administrator (SSA) unless the service(s) associated with such claims is considered medically necessary . . . a CBMRDD is required to maintain sufficient documentation to track the units per day per SSA."

The County Board's software system provides a report showing the units per day per SSA and the SSA Director reviews this data monthly. The County Board indicated that during the review period it had no process to ensure the services were medically necessary prior to submitting claims.

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

We compared the final 2007 SSA units to the final 2008 SSA units and compared the final 2008 SSA units to the final 2009 SSA units.

The reported units decreased by more than five percent from the prior year's *Schedule B-4* for Other Allowable SSA units and we obtained the County Board's explanation that the variance was due to improvements in documentation of Medicaid eligibility. We reported no variances in Appendix A (2008) and Appendix B (2009).



### Revenue Cost Reporting and Reconciliation to the County Auditor Report

1. We compared the receipt totals from the 12/31/2008 and 12/31/2009 County Auditor's Revenue Report for the General (231), Trust (227), Reach (228), Medicaid Reserve (229) and Residential Services (230) funds to the County Auditor's report totals reported on the *Reconciliation to County Auditor Worksheets*.

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

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

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

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

We found no differences.

4. 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 expenses via the use of specific expenditure cost 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 \$1,333 in 2008 and \$11,739 in 2009;
- Employees Share of Insurance revenues in the amount of \$86,432 in 2008 and \$89,044 in 2009;
- Reach, ODDC, and Regional Infant Hearing revenues in the amount of \$152,604 in 2008 and \$172,392 in 2009;
- Grant revenues in the amount of \$5,000 in 2008;
- Title XX revenues in the amount of \$66,141 in 2008 and \$63,606 in 2009; and
- Help Me Grow revenues in the amount of \$711,011 in 2008 and \$495,296 in 2009.

### Paid Claims Testing

1. We selected 50 paid claims among all service codes from 2008 and 2009 from the Medicaid Billing System (MBS) data and determined if the claims met the following service documentation requirements of Ohio Admin. Code Sections 5123:2-9-05, 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 interrupted time during which the service was provided; and
- Arrival and departure times of the provider of service's site visit to the recipient's location or of the recipient's visit to the provider of service's location. <sup>1</sup>

We found no instances of non-compliance with these documentation requirements for 2008. We found instances of non-compliance in 2009 as reported in Recoverable Finding.

**Recoverable Finding - 2009**

**Finding \$21.72**

We determined the County Board was over reimbursed for 1 units of Adult Day/Vocational Habilitation Combination - Daily Unit (AXD) service in which no supporting documentation was provided.

Service Code	Units	Review Results	FFP <sup>1</sup> Amount	eFMAP <sup>2</sup> Amount	Total Finding
AXD	1	lack of documentation	\$18.75	\$2.97	\$21.72
				<b>TOTAL</b>	<b>\$21.72</b>

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

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

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

We compared the number of reimbursed TCM units and Community Employment units from the MBS Summary by Service Code report, to the 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 final units for TCM and Community Employment.

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

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

We found no differences.

<sup>1</sup> 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).

### **Non-Payroll Expenditures and Reconciliation to the County Auditor Report**

1. We compared the disbursement totals from the 12/31/2008 and 12/31/2009 County auditor's report listed on the *Reconciliation to County Auditor Worksheets* to the County Auditor's Expense Report balances for the General (231), Trust (227), Reach (228), Residential Services (230), Recovery Assistance Medicaid (374), and Capital Improvements (503) funds.

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

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

Total county board disbursements were not within 1/4 percent of the county auditor yearly disbursement totals reported for these funds. Disbursements in the County Auditor's reports exceed the County Board disbursements by \$830,298 in 2008 and \$631,451 in 2009 and, as a result, we performed Procedure 3.

3. We compared the account descriptions and amount for each reconciling item on the County Auditor Reconciliation Worksheet to the County Board's State Expenses Detailed Reports.

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

4. DODD asked us to compare the County Board disbursements on the State Expenses Detailed reports to the amounts reported on Worksheets 2 through 10, and report variances exceeding \$100 for service contracts and other expenses for 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 exceeding \$100 as reported in Appendix A (2008) and Appendix B (2009). In 2008, these differences were related to not including all funds in the Cost Report (see Procedure 3).

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

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

6. DODD asked us to determine whether total County Board disbursements on the State Expenses Detailed reports were properly classified, on Worksheets 2 through 10, within two percent of total service contracts and other expenses for each individual Worksheet and that no Worksheet included disbursements over \$100 which are non-federal reimbursable under 2 CFR 225 Appendix B.

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

We found differences as reported in Appendix A (2008) and Appendix B (2009) for misclassified and non-federal reimbursable costs.

7. We scanned the County Board's State Expenses Detailed for items purchased during 2008 and 2009 that met the County Board's capitalization criteria and traced them to inclusion on the County Board's Fixed Asset Listing.

We reported differences for purchases that were not properly capitalized in Appendix A (2008) and Appendix B (2009). We reported differences for 2008 to record the first year's depreciation in Appendix B (2009). However, we did not determine if 2009 purchases were properly capitalized in 2010.

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

We reported differences in Appendix A (2008) for misclassified costs. We found no differences in 2009.

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

1. We compared the County Board's procedures regarding capitalization of fixed assets with the Cost Report Guides for preparing *Worksheet 1, Capital Costs* and 2 CFR 225 (OMB Circular A-87, Appendix B, 15(a)(2)).

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

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

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

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

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

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

We found no differences.

5. We haphazardly selected the lesser of 10 of the County Board's fixed assets or 10 percent of items which meet the County Board's capitalization policy and purchased in either 2008 or 2009 to determine if their useful life agreed to the estimated useful lives prescribed in the 2008 American Hospital Association (AHA) Asset 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 (2009) for 2008 purchases that were not added to the Depreciation Schedules.

6. We haphazardly selected the lesser of five percent or 20 disposed assets from 2008 and 2009 from the County Board's list of disposed assets and determined if the asset was removed from the County Board's fixed asset ledger. We also recalculated depreciation and any gain or loss applicable to 2009 for the disposed items based on its undepreciated basis and any proceeds received from the disposal of the asset to determine compliance with the Cost Report Guides and CMS Publication 15-1, Chapter 1.

The Board reported no disposed assets in 2008. We found differences in 2009 as reported in Appendix B (2009).

### **Payroll Testing**

1. DODD asked us to determine whether total County Board salaries and benefits in the 2008 and 2009 Cost Reports were within two percent of the county auditor's report totals for the general (231) Residential Services (230), and the Reach State Grants (228) funds.

We totaled salaries and benefits from Worksheets 2-10 from the 2008 and 2009 cost reports and compared the yearly totals to the County Auditor's Expense Reports. Because the variance was greater than two percent, we obtained the County Board's explanation and scanned the County Board's State Expenses Detail Reports to identify misclassified costs. The variances were due to misclassified expenses including workers compensation, unemployment, Health Savings Account (HSA) expenses, and settlement expenses for a former employee.

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

2. We selected 30 employees and compared the County Board's organization chart and job description to the worksheet in which each employee's salary and benefit costs were allocated to ensure allocation is consistent with the Cost Report Guides. DODD asked us to report differences greater than three percent of the total wage and benefit of each worksheet affected.

We reported differences in Appendix A (2008) and Appendix B (2009) and, because misclassification errors exceeded 10 percent of the sample size, we performed Procedure 3.

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

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

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

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

This report is intended solely for the use of the managements of the County Board, DODD, the Ohio Department of Job and Family Services, and the Centers for Medicare and Medicaid Services and is not intended to be, and should not be used by anyone other than these specified parties.

Sincerely,

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

**Dave Yost**  
Auditor of State

May 9, 2012

cc: Ben Hollinger, Superintendent, Scioto County Board of Developmental Disabilities  
Matt Purcell, Business Manager, Scioto County Board of Developmental Disabilities  
Rodney Barnett, Board President, Scioto County Board of Developmental Disabilities

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
<b>Schedule B-1, Section A</b>				
1. Building Services (C) Child	4,740	(3,686)	1,054	
4. Nursing Services (C) Child	735	(409)	326	
5. Speech/Audiology (C) Child	395	(143)	252	
7. Occupational Therapy (C) Child	1,563	(1,083)	480	
8. Physical Therapy (C) Child	1,563	(1,083)	480	
11. 0-2 Age Children (C) Child	8,770	(8,241)	529	
12. 3-5 Age Children (C) Child	-	6,596	6,596	
13. 6-21 Age Children (C) Child	36,285	(22,065)	14,220	To correct Square Footage
14. Facility Based Services (B) Adult	29,012	(8,007)	21,005	
21. Service And Support Admin (D) General	5,774	(2,356)	3,418	
22. Program Supervision (B) Adult	-	3,671	3,671	
22. Program Supervision (C) Child	850	(697)	153	
23. Administration (D) General	2,876	1,096	3,972	
24. Transportation (D) General	-	413	413	
25. Non-Reimbursable (C) Child	-	10,527	10,527	
<b>Schedule B-1, Section B</b>				
1. Total Individuals Served By Program (A) Facility Based Services	124	4	128	
1. Total Individuals Served By Program (C) Supported Emp. -Community Employment	-	19	19	To correct statistics
2. Days Of Attendance (A) Facility Based Services	20,225	2,867	23,092	
3. Typical Hours Of Service (A) Facility Based Services	-	6	6	
4. 15 Minute Units (C) Supported Emp. -Community Employment	-	533	533	
<b>Schedule B-4</b>				
1. TCM Units (D) 4th Quarter	7,549	12	7,561	
1. TCM Units (E) COG Activity	-	27	27	
2. Other SSA Allowable Units (B) 2nd Quarter	1,111	(77)	1,034	
2. Other SSA Allowable Units (C) 3rd Quarter	1,504	(1,504)	-	
2. Other SSA Allowable Units (D) 4th Quarter	1,773	(1,773)	-	To correct SSA units
5. SSA Unallowable Units (A) 1st Quarter	780	(765)	15	
5. SSA Unallowable Units (B) 2nd Quarter	791	(791)	-	
5. SSA Unallowable Units (C) 3rd Quarter	919	(919)	-	
5. SSA Unallowable Units (D) 4th Quarter	799	(799)	-	
<b>Worksheet 1</b>				
3. Buildings/Improve (C) Ages 6-21	\$ 208,642	\$ (207,261)	\$ 1,381	To reclassify debt payments on energy program
3. Buildings/Improve (V) Admin	\$ -	\$ 1,318	\$ 1,318	To record depreciation expense
3. Buildings/Improve (W) Program Supervision	\$ 1,318	\$ (1,318)	\$ -	To record depreciation expense
5. Movable Equipment (U) Transportation	\$ -	\$ 42,553	\$ 42,553	To record depreciation expense on 2007 purchases
5. Movable Equipment (V) Admin	\$ -	\$ 68	\$ 68	To record depreciation expense
5. Movable Equipment (W) Program Supervision	\$ 68	\$ (68)	\$ -	To record depreciation expense
8. COG Expenses (N) Service & Support Admin	\$ 639	\$ (567)	\$ 72	To match reviewed COG summary workbook
<b>Worksheet 2</b>				
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 165,582	\$ 11,098	\$ 176,680	To allocate workers compensation expense
		\$ 3,220	\$ 190,061	To allocate Anthem binder check expense
		\$ 9,328	\$ 199,389	To reclassify HSA benefit expense
		\$ 833	\$ 200,222	To reclassify HSA benefit expense
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 1,675	\$ 1,675	To reclassify Non-federal reimbursable costs
4. Other Expenses (X) Gen Expense All Prgm.	\$ 256,503	\$ (190,103)	\$ 66,400	To match detailed expense report
		\$ (9,328)	\$ 57,072	To reclassify HSA benefit expense
		\$ (1,675)	\$ 55,397	To reclassify non-federal reimbursable costs
5. COG Expense (N) Service & Support Admin	\$ 17,832	\$ (14,419)	\$ 3,413	To match reviewed COG summary workbook
10. Unallowable Fees (O) Non-Federal Reimbursable	\$ 91,039	\$ 96,492	\$ 187,531	To record county auditor/treasurer fees

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
<b>Worksheet 2A</b>				
1. Salaries (A) Ages 0-2	\$ 52,224	\$ (12,629)	\$ 39,595	To reclassify B. McAllister salary expense
1. Salaries (B) Ages 3-5	\$ 29,916	\$ (364)		To reclassify K. Reedy sub position expenses
		\$ 14,884	\$ 44,436	To reclassify M. Cornwell salary expenses
1. Salaries (C) Ages 6-21	\$ 94,061	\$ (28,692)		To reclassify M. Cassidy salary expenses
		\$ (64,715)	\$ 654	To reclassify M. Cornwell salary expenses
1. Salaries (E) Facility Based Services	\$ 97,341	\$ (28,448)		To reclassify N. Conkel salary expenses
		\$ (68,893)	\$ -	To reclassify P. Griffith salary expenses
1. Salaries (F) Enclave	\$ 78,334	\$ (48,683)		To reclassify K. Hunter salary expenses
		\$ (29,651)	\$ -	To reclassify N. Bays salary expenses
1. Salaries (H) Unasgn Adult Program	\$ -	\$ 48,683	\$ 48,683	To reclassify K. Hunter salary expenses
1. Salaries (L) Community Residential	\$ 198,976	\$ (25,172)		To reclassify T. Bolton salary expenses
		\$ (50,374)		To reclassify J. Monroe salary expenses
		\$ (21,331)		To reclassify K. Campbell salary expenses
		\$ (51,946)		To reclassify C. Newberry salary expenses
		\$ (24,981)		To reclassify T. Rodino salary expenses
		\$ (25,172)	\$ -	To reclassify J. Reutinger salary expenses
1. Salaries (N) Service & Support Admin	\$ 149,517	\$ (23,064)		To reclassify J. Compton salary expenses
		\$ (25,172)		To reclassify L. Mosley salary expenses
		\$ (30,286)	\$ 70,995	To reclassify S. Brisker salary expenses
2. Employee Benefits (A) Ages 0-2	\$ 7,470	\$ (2,221)	\$ 5,249	To reclassify B. McAllister salary expenses
2. Employee Benefits (B) Ages 3-5	\$ 12,183	\$ 1,040		To allocate workers compensation expense
		\$ 460		To allocate Anthem binder check expense
		\$ (56)		To reclassify K. Reedy benefit expenses
		\$ 2,278	\$ 15,905	To reclassify M. Cornwell benefit expenses
2. Employee Benefits (C) Ages 6-21	\$ 25,250	\$ (15,347)		To reclassify M. Cassidy benefit expenses
		\$ (9,903)	\$ -	To reclassify M. Cornwell benefit expenses
2. Employee Benefits (E) Facility Based Services	\$ 36,412	\$ (13,013)		To reclassify N. Conkel benefit expenses
		\$ (23,399)	\$ -	To reclassify P. Griffith benefit expenses
2. Employee Benefits (F) Enclave	\$ 18,664	\$ (10,419)		To reclassify K. Hunter benefit expenses
		\$ (8,245)	\$ -	To reclassify N. Bays benefit expenses
2. Employee Benefits (H) Unasgn Adult Program	\$ -	\$ 10,419		To reclassify K. Hunter benefit expenses
		\$ 1,688		To allocate workers compensation expense
		\$ 570	\$ 12,677	To allocate Anthem binder check expense
2. Employee Benefits (L) Community Residential	\$ 96,865	\$ (15,707)		To reclassify T. Bolton benefit expenses
		\$ (19,481)		To reclassify J. Monroe benefit expenses
		\$ (11,908)		To reclassify K. Campbell benefit expenses
		\$ (10,942)		To reclassify C. Newberry benefit expenses
		\$ (15,680)		To reclassify T. Rodino benefit expenses
		\$ (7,553)		To reclassify J. Reutinger benefit expenses
		\$ 2,498		To reclassify HSA expense
		\$ (18,092)	\$ -	To reclassify benefit expenses
2. Employee Benefits (M) Family Support Services	\$ 644	\$ 130	\$ 774	To allocate workers compensation expense
2. Employee Benefits (N) Service & Support Admin	\$ 59,678	\$ 5,198		To allocate workers compensation expense
		\$ (9,382)		To reclassify J. Compton benefits expenses
		\$ (15,707)		To reclassify L. Mosley benefits expenses
		\$ (16,499)		To reclassify S. Brisker benefit expenses
		\$ 1,840	\$ 25,128	To allocate Anthem binder check expense
3. Service Contracts (B) Ages 3-5	\$ 4,191	\$ (4,191)	\$ -	To reclassify program expenses
3. Service Contracts (C) Ages 6-21	\$ 4,426	\$ (4,426)	\$ -	To reclassify program expenses
3. Service Contracts (E) Facility Based Services	\$ 5,254	\$ (5,254)	\$ -	To reclassify program expenses
3. Service Contracts (G) Community Employment	\$ 15,733	\$ (15,733)	\$ -	To reclassify program expenses
3. Service Contracts (L) Community Residential	\$ 3,917	\$ (3,917)	\$ -	To reclassify program expenses
3. Service Contracts (N) Service & Support Admin	\$ 3,247	\$ (3,247)	\$ -	To reclassify program expenses
4. Other Expenses (B) Ages 3-5	\$ 714	\$ (674)	\$ 40	To reclassify program expenses
4. Other Expenses (C) Ages 6-21	\$ 933	\$ (184)	\$ 749	To reclassify program expenses
4. Other Expenses (L) Community Residential	\$ 19,230	\$ (9,765)		To reclassify program expenses
		\$ (2,498)		To reclassify HSA deposits to benefit expense
		\$ (983)	\$ 5,984	To reclassify community residential expenses
5. COG Expenses (N) Service & Support Admin	\$ 2,224	\$ (2,109)	\$ 115	To match reviewed COG summary workbook
<b>Worksheet 3</b>				
2. Employee Benefits (B) Ages 3-5	\$ 3,608	\$ 688	\$ 4,296	To allocate workers compensation expense
2. Employee Benefits (C) Ages 6-21	\$ 16,750	\$ 1,032		To allocate workers compensation expense
		\$ 460		To allocate Anthem binder check expense
		\$ 1,666	\$ 19,908	To reclassify HSA benefit expense
3. Service Contracts (X) General Expense All Prgm	\$ -	\$ 207,261	\$ 207,261	To record debt payments on energy program
4. Other Expenses (C) Ages 6-21	\$ 91,317	\$ (1,666)	\$ 89,651	To reclassify HSA benefit expense
4. Other Expenses (E) Facility Based Services	\$ 91,440	\$ (21,135)	\$ 70,305	To reclassify purchases > \$5,000
5. COG Expenses (N) Service & Support Admin	\$ 65	\$ (40)	\$ 25	To match reviewed COG summary workbook
<b>Worksheet 4</b>				
3. Service Contracts (B) Ages 3-5	\$ -	\$ 2,255	\$ 2,255	To reclassify lunch expense
3. Service Contracts (C) Ages 6-21	\$ -	\$ 2,558	\$ 2,558	To reclassify lunch expense



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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
<b>Worksheet 5</b>				
1. Salaries (A) Ages 0-2	\$ 158,526	\$ 12,629	\$ 171,155	To reclassify B. McAllister salary expenses
1. Salaries (B) Ages 3-5	\$ 136,619	\$ 364	\$ 136,983	To reclassify K. Reedy sub salary
1. Salaries (C) Ages 6-21	\$ 594,357	\$ 28,692		To reclassify M. Cassidy salary
		\$ 49,831	\$ 672,880	To reclassify M. Cornwell salary to worksheet 5
1. Salaries (L) Community Residential	\$ -	\$ 25,172		To reclassify T. Bolton salary
		\$ 50,374		To reclassify J. Monroe salary
		\$ 21,331		To reclassify K. Campbell salary
		\$ 51,946		To reclassify C. Newberry salary
		\$ 24,981		To reclassify T. Rodino salary
		\$ 25,172	\$ 198,976	To reclassify J. Reutinger salary
2. Employee Benefits (A) Ages (0-2)	\$ 73,658	\$ 7,327		To allocate workers compensation expense
		\$ 2,760		To allocate Anthem binder check expense
		\$ 2,221		To reclassify B. McAllister's benefits to 5/A/2
		\$ 13,283	\$ 99,249	To reclassify HSA benefit expense
2. Employee Benefits (B) Ages (3-5)	\$ 96,357	\$ 4,750		To allocate workers compensation expense
		\$ 4,600		To allocate Anthem binder check expense
		\$ 56		To reclassify K. Reedy sub secretary benefits
		\$ 9,996	\$ 115,759	To reclassify HSA benefit expense
2. Employee Benefits (C) Ages (6-21)	\$ 220,906	\$ 23,934		To allocate workers compensation expense
		\$ 16,101		To allocate Anthem binder check expense
		\$ 15,347		To reclassify M. Cassidy benefits
		\$ 7,625		To reclassify M. Cornwell benefits
		\$ 13,324	\$ 297,237	To reclassify HSA deposits as benefit expense
2. Employee Benefits (L) Community Residential	\$ -	\$ 15,707		To reclassify T. Bolton benefits
		\$ 19,481		To reclassify J. Monroe benefits
		\$ 11,908		To reclassify K. Campbell benefits
		\$ 10,942		To reclassify C. Newberry benefits
		\$ 15,680		To reclassify T. Rodino benefits
		\$ 7,553		To reclassify J. Reutinger benefits
		\$ 5,830		To reclassify HSA benefit expense
		\$ 6,918		To allocate workers compensation expense
		\$ 2,760		To allocate Anthem binder check expense
		\$ 18,092	\$ 114,871	To reclassify benefit expenses
3. Service Contracts (B) Ages (3-5)	\$ 5,835	\$ 4,191		To reclassify program expenses
		\$ (2,255)	\$ 7,771	To reclassify lunch expenses
3. Service Contracts (C) Ages (6-21)	\$ 14,117	\$ 4,426		To reclassify program expenses
		\$ (2,558)	\$ 15,985	To reclassify lunch expenses
3. Service Contracts (L) Community Residential	\$ 62,560	\$ 3,917		To reclassify program expenses
		\$ 983	\$ 67,460	To reclassify community residential expenses
4. Other Expenses (A) Ages (0-2)	\$ 26,471	\$ (13,283)	\$ 13,188	To reclassify HSA benefit expense
4. Other Expenses (B) Ages (3-5)	\$ 25,553	\$ 674		To reclassify program expenses
		\$ (2,010)		To reclassify non-federal reimbursable expense
		\$ (9,996)	\$ 14,221	To reclassify HSA benefit expense
4. Other Expenses (C) Ages (6-21)	\$ 40,617	\$ 184		To reclassify program expenses
		\$ (13,324)		To reclassify HSA benefit expense
		\$ (216)	\$ 27,261	To reclassify non-federal reimbursable expense
4. Other Expenses (L) Community Residential	\$ 11,726	\$ 9,765		To reclassify program expenses
		\$ (5,830)	\$ 15,661	To reclassify HSA benefit expense
4. Other Expenses (M) Family Support Services	\$ 21,431	\$ 29,007	\$ 50,438	To record Trust Fund expenses
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 2,010		To reclassify non-federal reimbursable expense
		\$ 216	\$ 2,226	To reclassify non-federal reimbursable expense
<b>Worksheet 7B</b>				
2. Employee Benefits (B) Ages 3-5	\$ 4,404	\$ 722		To allocate workers compensation expense
		\$ 460		To allocate Anthem binder check expense
		\$ 333	\$ 5,919	To reclassify HSA benefit expense
2. Employee Benefits (C) Ages 6-21	\$ 17,368	\$ 1,374		To allocate workers compensation expense
		\$ 460		To allocate Anthem binder check expense
		\$ 1,333	\$ 20,535	To reclassify HSA benefit expense
2. Employee Benefits (E) Facility Based Services	\$ 8,274	\$ 1,082		To allocate workers compensation expense
		\$ 460		To allocate Anthem binder check expense
		\$ 832	\$ 10,648	To reclassify HSA benefit expense
4. Other Expenses (B) Ages 3-5	\$ 544	\$ (333)	\$ 211	To reclassify HSA benefit expense
4. Other Expenses (C) Ages 6-21	\$ 4,815	\$ (1,333)	\$ 3,482	To reclassify HSA benefit expense
4. Other Expenses (E) Facility Based Services	\$ 4,961	\$ (832)	\$ 4,129	To reclassify HSA benefit expense
<b>Worksheet 7C</b>				
2. Employee Benefits (C) Ages 6-21	\$ 7,378	\$ 1,314		To allocate workers compensation expense
		\$ 460	\$ 9,152	To allocate Anthem binder check expense
<b>Worksheet 7D</b>				
4. Other Expenses (C) Ages 6-21	\$ 833	\$ (833)	\$ -	
<b>Worksheet 7E</b>				
2. Employee Benefits (B) Ages 3-5	\$ 4,491	\$ 293		To allocate workers compensation expense
		\$ 460	\$ 5,244	To allocate Anthem binder check expense
2. Employee Benefits (C) Ages 6-21	\$ 18,813	\$ 685	\$ 19,498	To allocate workers compensation expense
<b>Worksheet 7F</b>				
2. Employee Benefits (B) Ages 3-5	\$ 4,587	\$ 298	\$ 4,885	To allocate workers compensation expense
2. Employee Benefits (C) Ages 6-21	\$ 12,370	\$ 695		To allocate workers compensation expense
		\$ 460	\$ 13,525	To allocate Anthem binder check expense

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
<b>Worksheet 8</b>				
2. Employee Benefits (E) Facility Based Services	\$ 1,938	\$ 444		To allocate workers compensation expense
		\$ 460	\$ 2,842	To allocate Anthem binder check expense
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 143,682	\$ 10,567		To allocate workers compensation expense
		\$ 8,740	\$ 162,989	To allocate Anthem binder check expense
4. Other Expenses (X) Gen Expense All Prgm.	\$ 372,109	\$ (105,555)	\$ 266,554	To reclassify lease payment for bus purchase
<b>Worksheet 9</b>				
1. Salaries (N) Service & Support Admin. Costs	\$ 443,741	\$ 23,064		To reclassify J. Compton salary
		\$ 25,172		To reclassify L. Mosley salary
		\$ 30,286	\$ 522,263	To reclassify S. Brisker salary
2. Employee Benefits (N) Service & Support Admin. Costs	\$ 231,266	\$ 15,427		To allocate workers compensation expense
		\$ 5,980		To allocate Anthem binder check expense
		\$ 9,382		To reclassify J. Compton benefit expenses
		\$ 15,707		To reclassify L. Mosley benefit expenses
		\$ 16,499		To reclassify S. Brisker benefit expenses
		\$ 11,660	\$ 305,921	To reclassify HSA benefit expense
3. Service Contracts (N) Service & Support Admin. Costs	\$ 11,312	\$ 3,247	\$ 14,559	To reclassify program expenses
4. Other Expenses (N) Service & Support Admin. Costs	\$ 46,675	\$ (11,660)		To reclassify HSA benefit expense
		\$ (16,320)	\$ 18,695	To reclassify renovations on SSA office
5. COG Expenses (N) Service & Support Admin. Costs	\$ 35,667	\$ (22,666)	\$ 13,001	To match reviewed COG summary workbook
<b>Worksheet 10</b>				
1. Salaries (E) Facility Based Services	\$ 543,425	\$ (543,425)	\$ -	To reclassify to unassigned adult program
1. Salaries (H) Unasgn Adult Program	\$ 9,265	\$ 28,448		To reclassify N. Conkel salary expenses
		\$ 68,893		To reclassify P. Griffith salary expenses
		\$ 29,651		To reclassify N. Bays salary expense
		\$ 543,425	\$ 679,682	To reclassify to unassigned adult program
2. Employee Benefits (E) Facility Based Services	\$ 189,105	\$ 18,893		To allocate workers compensation expense
		\$ 11,500		To allocate Anthem binder check expense
		\$ 18,317		To reclassify HSA benefit expense
		\$ (237,815)	\$ -	To reclassify to unassigned adult program
2. Employee Benefits (H) Unasgn Adult Program	\$ 16,286	\$ 4,741		To allocate workers compensation expense
		\$ 1,730		To allocate Anthem binder check expense
		\$ 13,013		To reclassify N. Conkel benefit expenses
		\$ 23,399		To reclassify P. Griffith benefit expenses
		\$ 8,245		To reclassify N. Bays benefit expense
		\$ 237,815	\$ 305,229	To reclassify to unassigned adult program
3. Service Contracts (E) Facility Based Services	\$ 27,838	\$ 5,254		To reclassify program expenses
		\$ (33,092)	\$ -	To reclassify to unassigned adult program
3. Service Contracts (G) Community Employment	\$ 5,900	\$ 15,733		To reclassify program expenses
		\$ (21,633)	\$ -	To reclassify to unassigned adult program
3. Service Contracts (H) Unasgn Adult Program	\$ -	\$ 33,092		To reclassify to unassigned adult program
		\$ 21,633	\$ 54,725	To reclassify to unassigned adult program
4. Other Expenses (E) Facility Based Services	\$ 53,055	\$ (18,317)		To reclassify HSA benefit expense
		\$ (436)		To reclassify fair expenses to non-federal reimbursable
		\$ (34,302)	\$ -	To reclassify to unassigned adult program
4. Other Expenses (H) Unasgn Adult Program	\$ -	\$ 34,302	\$ 34,302	To reclassify to unassigned adult program
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 436	\$ 436	To reclassify fair expenses to non-federal reimbursable
<b>Reconciliation to County Auditor Worksheet Expense:</b>				
Plus: Real Estate Fees	\$ -	\$ (96,492)	\$ (96,492)	To reconcile county auditor/treasurer fees
Plus: Leases and Rentals	\$ -	\$ 105,555	\$ 105,555	To reclassify lease payment on bus purchase
Plus: Purchases Greater Than \$5,000	\$ -	\$ 21,135		To reclassify capital asset purchases
		\$ 16,320	\$ 37,455	To reclassify capital asset purchases
Plus: Fund 228	\$ -	\$ 801,291	\$ 801,291	To record Fund 228 expenses
Plus: Other	\$ -	\$ 5,822	\$ 5,822	To reconcile expenses for Funds 227 and 228
Less: Capital Costs	\$ (164,479)	\$ (42,554)	\$ (207,033)	To reconcile capital costs
Total from 12/31 County Auditor's Report	\$ 7,710,752	\$ 830,298	\$ 8,541,050	To correct county auditor total to include all funds
<b>Revenue:</b>				
Plus: Transfers	\$ -	\$ 887,370	\$ 887,370	To record transfers
Total from 12/31 County Auditor's Report	\$ 8,016,035	\$ 887,370	\$ 8,903,405	To correct county auditor total

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
<b>Schedule B-1, Section A</b>				
1. Building Services (C) Child	4,740	(3,686)	1,054	
4. Nursing Services (C) Child	735	(409)	326	
5. Speech/Audiology (C) Child	395	(143)	252	
7. Occupational Therapy (C) Child	1,563	(1,083)	480	
8. Physical Therapy (C) Child	1,563	(1,083)	480	
11. 0-2 Age Children (C) Child	8,770	(8,241)	529	
12. 3-5 Age Children (C) Child	-	6,596	6,596	
13. 6-21 Age Children (C) Child	36,285	(22,065)	14,220	To correct Square Footage
14. Facility Based Services (B) Adult	29,012	(8,007)	21,005	
21. Service And Support Admin (D) General	5,774	(2,356)	3,418	
22. Program Supervision (B) Adult	-	3,671	3,671	
22. Program Supervision (C) Child	850	(697)	153	
23. Administration (D) General	2,876	1,096	3,972	
24. Transportation (D) General	-	413	413	
25. Non-Reimbursable (C) Child	-	10,527	10,527	
<b>Schedule B-1, Section B</b>				
1. Total Individuals Served By Program (C) Supported Emp. -Community Employment	13	30	43	To correct statistics
2. Days Of Attendance (A) Facility Based Services	15,731	6,624	22,355	
4. 15 Minute Units (C) Supported Emp. -Community Employment	-	1,186	1,186	
<b>Schedule B-3</b>				
1. Children 0-2 (G) One Way Trips- Fourth Quarter	-	10	10	To correct transportation units
5. Facility Based Services (H) Cost of Bus, Tokens, Cabs- Fourth Quarter	\$ -	\$ 656	\$ 656	To record bus fares
<b>Schedule B-4</b>				
1. TCM Units (D) 4th Quarter	7,262	1,525	8,787	
2. Other SSA Allowable Units (C) 3rd Quarter	1,282	(212)	1,070	
2. Other SSA Allowable Units (D) 4th Quarter	1,291	(1,291)	-	
3. Home Choice Units (D) 4th Quarter	-	6	6	
5. SSA Unallowable Units (A) 1st Quarter	818	(799)	19	To correct SSA units
5. SSA Unallowable Units (B) 2nd Quarter	482	(482)	-	
5. SSA Unallowable Units (C) 3rd Quarter	1,021	(1,021)	-	
5. SSA Unallowable Units (D) 4th Quarter	898	(898)	-	
<b>Worksheet 1</b>				
3. Buildings/Improve (C) Ages 6-21	\$ 1,381	\$ 239	\$ 1,620	To record loss disposed asset (telephone system)
3. Buildings/Improve (H) Unasgn Adult Programs	\$ 40,304	\$ 566	\$ 40,870	To record depreciation expense on 2007/2008 purchases
3. Buildings/Improve (N) Service & Support Admin	\$ 763	\$ 734	\$ 1,497	To record depreciation expense on 2007/2008 purchases
4. Fixtures (H) Unasgn Adult Programs	\$ -	\$ 1,331	\$ 1,331	To record loss disposed asset (telephone system)
5. Movable Equipment (H) Unasgn Adult Programs	\$ -	\$ 878	\$ 878	To record depreciation expense on 2007/2008 purchases
5. Movable Equipment (U) Transportation	\$ -	\$ 42,553	\$ 42,553	To record depreciation expense on 2007/2008 purchases
8. COG Expenses (N) Service & Support Admin	\$ 107	\$ (2)	\$ 105	To match reviewed COG summary workbook
<b>Worksheet 2</b>				
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 178,287	\$ 15,219	\$ 196,412	To allocate workers compensation expense
		\$ 2,906	\$ 196,412	To reclassify benefit expenses
3. Service Contracts (X) Gen Expense All Prgm.	\$ 111,198	\$ (370)	\$ 110,828	To match detailed expense report
4. Other Expenses (O) Non-Federal Reimbursable	\$ 95,532	\$ 841	\$ 96,373	To record non-federal reimbursable expenses
4. Other Expenses (X) Gen Expense All Prgm.	\$ 214,909	\$ (126,770)	\$ 88,139	To allocate workers compensation expense
		\$ (134)	\$ 88,139	To match detailed expense report
		\$ (5,965)	\$ 82,174	To reclassify capital asset purchase
		\$ (841)	\$ 81,199	To reclassify non-federal reimbursable expenses
5. COG Expense (N) Service & Support Admin	\$ 6,173	\$ 144	\$ 6,317	To match reviewed COG summary workbook
10. Unallowable Fees (O) Non-Federal Reimbursable	\$ -	\$ 94,366	\$ 94,366	To record county auditor/treasurer fees
<b>Worksheet 2A</b>				
1. Salaries (A) Ages 0-2	\$ 69,763	\$ (45,755)	\$ 24,008	To reclassify T. Nelson salary expense
		\$ (24,008)	\$ -	To reclassify B. McAllister salary
1. Salaries (B) Ages 3-5	\$ 30,401	\$ (30,195)	\$ 206	To reclassify A. Whitt salary expense
		\$ 15,626	\$ 15,832	To reclassify M. Cornwell salary expense
1. Salaries (C) Ages 6-21	\$ 97,504	\$ (29,567)	\$ 67,937	To reclassify M. Cassidy salary expense
		\$ (67,937)	\$ -	To reclassify M. Cornwell salary expense
1. Salaries (E) Facility Based Services	\$ 100,077	\$ (29,302)	\$ 70,775	To reclassify N. Conkel salary expense
		\$ (70,775)	\$ -	To reclassify P. Griffith salary expense
1. Salaries (L) Community Residential	\$ 211,318	\$ (26,345)	\$ 184,973	To reclassify T. Bolton salary expense
		\$ (55,997)	\$ 128,976	To reclassify J. Monroe salary expense
		\$ (22,843)	\$ 106,133	To reclassify K. Campbell salary expense
		\$ (53,443)	\$ 52,690	To reclassify C. Newberry salary expense
		\$ (26,345)	\$ 26,345	To reclassify T. Rodino salary expense
		\$ (26,345)	\$ -	To reclassify J. Reutinger salary expense
1. Salaries (N) Service & Support Admin	\$ 156,232	\$ (27,479)	\$ 128,753	To reclassify J. Compton salary expense
		\$ (19,618)	\$ 109,135	To reclassify L. Mosley salary expense
		\$ (35,226)	\$ 73,909	To reclassify S. Brisker salary expense

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
<b>Worksheet 2A</b>				
2. Employee Benefits (A) Ages 0-2	\$ 21,148	\$ 2,654 \$ (8,744) \$ (7,106)		To allocate workers compensation expense To reclassify T. Nelson benefit expense To reclassify B. McAllister benefit expense
2. Employee Benefits (B) Ages 3-5	\$ 23,953	\$ (7,952) \$ - \$ 1,157 \$ (15,078)		To reclassify benefit expenses To allocate workers compensation expense To reclassify A. Whitt benefit expense
2. Employee Benefits (C) Ages 6-21	\$ 54,786	\$ 3,938 \$ 13,970 \$ (17,699) \$ (17,121)		To reclassify M. Cornwell benefit expense To reclassify M. Cassidy benefit expense To reclassify M. Cornwell benefit expense
2. Employee Benefits (E) Facility Based Services	\$ 35,296	\$ (19,966) \$ - \$ (14,940) \$ (20,356)		To reclassify benefit expenses To reclassify N. Conkel benefit expense To reclassify P. Griffith benefit expense
2. Employee Benefits (H) Unasgn Adult Program	\$ 12,756	\$ 2,014 \$ 14,770		To allocate workers compensation expense
2. Employee Benefits (L) Community Residential	\$ 100,021	\$ (18,231) \$ (20,430) \$ (12,722) \$ (12,167) \$ (18,231) \$ (8,748) \$ (9,492)		To reclassify T. Bolton benefit expense To reclassify J. Monroe benefit expense To reclassify K. Campbell benefit expense To reclassify C. Newberry benefit expense To reclassify T. Rodino benefit expense To reclassify J. Reutinger benefit expense Reclassify benefit expenses
2. Employee Benefits (M) Family Support Services	\$ 3,834	\$ 469 \$ 4,303		To allocate workers compensation expense
2. Employee Benefits (N) Service & Support Admin	\$ 68,707	\$ 5,944 \$ (11,162) \$ (15,242) \$ (19,604)		To allocate workers compensation expense To reclassify J. Compton benefit expense To reclassify L. Mosley benefit expense To reclassify S. Brisker benefit expense
3. Service Contracts (B) Ages 3-5	\$ -	\$ 10,835 \$ 10,835		To match detailed expense report
3. Service Contracts (C) Ages 6-21	\$ -	\$ 13,072 \$ 13,072		To match detailed expense report
3. Service Contracts (E) Facility Based Services	\$ -	\$ 761 \$ 761		To match detailed expense report
3. Service Contracts (H) Unasgn Adult Program	\$ -	\$ 1,635 \$ 1,635		To match detailed expense report
3. Service Contracts (L) Community Residential	\$ -	\$ 4,997 \$ 4,997		To match detailed expense report
4. Other Expenses (B) Ages 3-5	\$ 17,277	\$ (10,835) \$ 6,442		To match detailed expense report
4. Other Expenses (C) Ages 6-21	\$ 29,445	\$ (12,811) \$ 16,634		To match detailed expense report
4. Other Expenses (E) Facility Based Services	\$ 1,793	\$ (790) \$ 1,003		To match detailed expense report
4. Other Expenses (H) Unasgn Adult Program	\$ 4,541	\$ (1,635) \$ 2,906		To match detailed expense report
4. Other Expenses (L) Community Residential	\$ 169,416	\$ (4,997) \$ 164,419		To match detailed expense report
5. COG Expenses (N) Service & Support Admin	\$ 252	\$ (6) \$ 246		To match reviewed COG summary workbook
<b>Worksheet 3</b>				
2. Employee Benefits (B) Ages 3-5	\$ 202	\$ (202) \$ -		To reclassify benefit expense
2. Employee Benefits (C) Ages 6-21	\$ 19,483	\$ 1,282 \$ 20,765		To allocate workers compensation expense
3. Service Contracts (X) Gen Expense All Prgm	\$ -	\$ 105,798 \$ 105,798		To reclassify debt payments for energy program
4. Other Expenses (C) Ages 6-21	\$ 65,513	\$ (195) \$ 65,318		To reclassify dietary expenses
4. Other Expenses (X) Gen Expense All Prgm	\$ 42,890	\$ (40,139) \$ 2,751		To reclassify capital asset purchase (phone system)
5. COG Expenses (N) Service & Support Admin	\$ 61	\$ (1) \$ 60		To match reviewed COG summary workbook
<b>Worksheet 4</b>				
4. Other Expenses (C) Ages 6-21	\$ -	\$ 195 \$ 195		To reclassify dietary expenses
<b>Worksheet 5</b>				
1. Salaries (A) Ages 0-2	\$ 155,284	\$ 45,755 \$ 24,008 \$ 15,098	\$ 240,145	To reclassify T. Nelson salary expense To reclassify B. McAllister salary expense To reclassify A. Whitt salary expense
1. Salaries (B) Ages 3-5	\$ 139,734	\$ 15,097 \$ 154,831		To reclassify A. Whitt salary expense
1. Salaries (C) Ages 6-21	\$ 620,510	\$ 29,567 \$ 52,311 \$ 702,388		To reclassify M. Cassidy salary expense To reclassify M. Cornwell salary expense
1. Salaries (L) Community Residential	\$ 452	\$ 26,345 \$ 55,997 \$ 22,843 \$ 53,443 \$ 26,345 \$ 26,345	\$ 211,770	To reclassify T. Bolton salary expense To reclassify J. Monroe salary expense To reclassify K. Campbell salary expense To reclassify C. Newberry salary expense To reclassify T. Rodino salary expense To reclassify J. Reutinger salary expense
2. Employee Benefits (A) Ages (0-2)	\$ 67,958	\$ 5,908 \$ 8,744 \$ 7,106 \$ 7,539 \$ 265 \$ 7,952		To allocate workers compensation expense To reclassify T. Nelson benefit expense To reclassify B. McAllister benefit expense To reclassify A. Whitt benefit expense To reclassify unemployment expense To reclassify benefit expenses
2. Employee Benefits (B) Ages (3-5)	\$ 113,696	\$ 202 \$ 105,674 \$ 5,316		To reclassify benefit expenses for T. Nelson To allocate workers compensation expense
2. Employee Benefits (C) Ages (6-21)	\$ 315,205	\$ 7,539 \$ 126,551 \$ 27,316 \$ 17,699 \$ 13,183 \$ 19,966		To reclassify A. Whitt benefit expense To allocate workers compensation expense To reclassify M. Cassidy benefit expense To reclassify M. Corwell benefit expense To reclassify benefit expenses
2. Employee Benefits (L) Community Residential	\$ 17,137	\$ 8,056 \$ 18,231 \$ 20,430 \$ 12,722 \$ 12,167 \$ 18,231 \$ 8,748 \$ 9,492	\$ 393,369	To allocate workers compensation expense To reclassify T. Bolton benefit expense To reclassify J. Monroe benefit expense To reclassify K. Campbell benefit expense To reclassify C. Newberry benefit expense To reclassify T. Rodino benefit expense To reclassify J. Reutinger benefit expense To reclassify benefit expenses
2. Employee Benefits (M) Family Support Services	\$ 2,906	\$ (2,906) \$ -		To reclassify benefit expense
3. Service Contracts (L) Community Residential	\$ 81,517	\$ (8,600) \$ 72,917		To reclassify special olympics costs
3. Service Contracts (M) Family Support Services	\$ 20,170	\$ 8,600 \$ 28,770		To reclassify special olympics costs
4. Other Expenses (A) Ages (0-2)	\$ 5,553	\$ (265) \$ 5,288		To reclassify unemployment expenses
4. Other Expenses (M) Family Support Services	\$ 7,348	\$ 27,028 \$ 34,376		To record Trust Fund expenses

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
<b>Worksheet 7B</b>				
2. Employee Benefits (B) Ages 3-5	\$ 6,621	\$ 911	\$ 7,532	
2. Employee Benefits (C) Ages 6-21	\$ 16,494	\$ 1,530	\$ 18,024	To allocate workers compensation expense
2. Employee Benefits (E) Facility Based Services	\$ 7,906	\$ 1,220	\$ 9,126	
<b>Worksheet 7C</b>				
2. Employee Benefits (C) Ages 6-21	\$ 6,903	\$ 1,750	\$ 8,653	To allocate workers compensation expense
<b>Worksheet 7E</b>				
2. Employee Benefits (B) Ages 3-5	\$ 3,808	\$ 344	\$ 4,152	
2. Employee Benefits (C) Ages 6-21	\$ 8,884	\$ 802	\$ 9,686	To allocate workers compensation expense
<b>Worksheet 7F</b>				
2. Employee Benefits (B) Ages 3-5	\$ 5,757	\$ 331	\$ 6,088	
2. Employee Benefits (C) Ages 6-21	\$ 13,432	\$ 772	\$ 14,204	To allocate workers compensation expense
<b>Worksheet 8</b>				
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 11,616	\$ 607		To allocate workers compensation expense
		\$ 347	\$ 12,570	To reclassify unemployment expense
4. Other Expenses (X) Gen Expense All Prgm.	\$ 214,957	\$ (347)		To reclassify unemployment expense
		\$ (105,555)	\$ 109,055	To reclassify bus lease payments
<b>Worksheet 9</b>				
1. Salaries (N) Service & Support Admin. Costs	\$ 472,637	\$ 27,479		To reclassify J. Compton salary expense
		\$ 19,618		To reclassify L. Mosley salary expense
		\$ 35,226	\$ 554,960	To reclassify S. Brisker salary expense
2. Employee Benefits (N) Service & Support Admin. Costs	\$ 228,535	\$ 17,981		To allocate workers compensation expense
		\$ 11,162		To reclassify J. Compton benefit expense
		\$ 15,242		To reclassify L. Mosley benefit expense
		\$ 19,604	\$ 292,524	To reclassify S. Brisker benefit expense
3. Service Contracts (N) Service & Support Admin. Costs	\$ 16,031	\$ 285	\$ 16,316	To match detailed expense report
<b>Worksheet 10</b>				
1. Salaries (E) Facility Based Services	\$ 488,271	\$ (488,271)	\$ -	To reclassify to unassigned adult program
1. Salaries (H) Unasgn Adult Program	\$ 73,652	\$ 29,302		To reclassify N. Conkel salary expense
		\$ 70,775		To reclassify P. Griffith salary expense
		\$ 488,271	\$ 662,000	To reclassify to unassigned adult program
2. Employee Benefits (E) Facility Based Services	\$ 274,372	\$ 18,576		To allocate workers compensation expense
		\$ (297,948)		To reclassify to unassigned adult program
		\$ 5,000	\$ -	To reclassify HSA deposits
2. Employee Benefits (H) Unasgn Adult Program	\$ 31,270	\$ 6,609		To allocate workers compensation expense
		\$ 14,940		To reclassify N. Conkel benefit expense
		\$ 20,356		To reclassify P. Griffith benefit expense
		\$ 297,948	\$ 371,123	To reclassify to unassigned adult program
3. Service Contracts (E) Facility Based Services	\$ 12,676	\$ (102)		To match detailed expense report
		\$ (12,574)	\$ -	To reclassify to unassigned adult program
3. Service Contracts (F) Enclave	\$ 21,855	\$ (21,855)	\$ -	To reclassify to unassigned adult program
3. Service Contracts (G) Community Employment	\$ 55,445	\$ (55,445)	\$ -	To reclassify to unassigned adult program
3. Service Contracts (H) Unasgn Adult Program	\$ 13,265	\$ 250		To match detailed expense report
		\$ 12,574		To reclassify to unassigned adult program
		\$ 21,855		To reclassify to unassigned adult program
		\$ 55,445	\$ 103,389	To reclassify to unassigned adult program
4. Other Expenses (E) Facility Based Services	\$ 37,679	\$ (32,679)		To reclassify to unassigned adult program
		\$ (5,000)	\$ -	To reclassify HSA deposits
4. Other Expenses (F) Enclave	\$ 410	\$ (410)	\$ -	To reclassify to unassigned adult program
4. Other Expenses (H) Unasgn Adult Program	\$ 14,392	\$ 32,679		To reclassify to unassigned adult program
		\$ 410	\$ 47,481	To reclassify to unassigned adult program
<b>Reconciliation to County Auditor Worksheet Expense:</b>				
Plus: Real Estate Fees	\$ -	\$ (94,366)	\$ (94,366)	To reconcile county auditor/treasurer fees
Plus: Purchases Greater Than \$5,000	\$ -	\$ 5,965		To reclassify capital asset purchases
		\$ 40,139	\$ 46,104	To reclassify capital asset purchases
Plus: Leases and Rentals	\$ -	\$ 105,555	\$ 105,555	To reclassify bus lease payments
Plus: Loan payments	\$ 105,798	\$ (105,798)	\$ -	To reclassify energy program debt payments
Plus: Other (Fund 228)	\$ -	\$ 604,423	\$ 604,423	To record Fund 228 expenses
Less: Capital Costs	\$ (160,841)	\$ (46,302)	\$ (207,143)	To reconcile capital costs
Total from 12/31 County Auditor's Report	\$ 8,542,685	\$ 631,451	\$ 9,174,136	To correct county auditor total to include all funds
<b>Revenue:</b>				
Plus: Transfers	\$ -	\$ 709,066	\$ 709,066	To record transfers
Total from 12/31 County Auditor's Report	\$ 8,524,333	\$ 709,066	\$ 9,233,399	To correct county auditor total

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# Dave Yost • Auditor of State

**SCIOTO COUNTY BOARD OF DEVELOPMENTAL DISABILITIES**

**SCIOTO 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 31, 2012**