



Dave Yost • Auditor of State

**CARROLL COUNTY BOARD OF DEVELOPMENTAL DISABILITIES
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Independent Accountant's Report on Applying Agreed-Upon Procedures

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

Dear Ms. Schroeder:

As permitted by Ohio Rev. Code § 5123.05 and as required by the *Application for a § 1915(c) HCBS Waiver*, Appendix I-2(c), the Auditor of State's Office performed the procedures enumerated below, to which the Ohio Department of Developmental Disabilities (DODD) agreed. The purpose is to assist you in evaluating whether the Carroll County Board of Developmental Disabilities (County Board) prepared its *Income and Expenditure Report* for the years ended December 31, 2008 and 2009 (Cost Reports) in accordance with DODD's Guide to Preparing Income and Expenditure Reports for 2008 and 2009 (Cost Report Guides) and to assist you in evaluating whether reported receipts and disbursements complied with 2 CFR 225 (OMB Circular A-87 *Cost Principles for State, Local, and Indian Tribal Governments*), and other compliance requirements described in the procedures below. The County Board's management is responsible for preparing these reports. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of DODD. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Statistics – Square Footage

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

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

We toured the facilities to identify how space was used by County Board programs and to identify new, closed or empty buildings along with rented or idle floor space.

We found no unreported rented or idle floor space.

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

We compared the County Board's 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).

Statistics – Attendance

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

We 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 differences as reported in Appendix A (2008) and Appendix B (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 Employee Daily Attendance Sheets for the number of individuals served and days of attendance with similar information reported for Day Habilitation/Adult Day Services/Vocational Habilitation and Enclave 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 differences exceeding two percent and we reported these variances in Appendix A (2008) and Appendix B (2009).

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

We compared the County Board's final 2007 number of individuals served to the final individuals served for Day Habilitation/Adult Day Services/Vocational Habilitation, and Enclave 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 in the Supported Employment - Enclave program changed by more than 10 percent in 2008 and as a result we performed procedure 5 (below).

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.

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

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 Services Provided Summary 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 Services Provided Summary report for accuracy.

We found variances or computational errors exceeding two percent as reported in Appendix A (2008) and 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 and the amount reported in *Schedule B-3, Quarterly Summary of Transportation Services*.

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

We found no differences exceeding ten percent. However, we did note errors in the total trips for all of the individuals tested.

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

We compared the cost of bus tokens/cabs from the County Board's State Expenses Without Payroll or Benefits (Detailed) Reports to the amount reported in Schedule B-3 of the Cost Reports.

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

Statistics – Service and Support Administration (SSA)

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

We compared the number of SSA units (Targeted Case Management (TCM), Other SSA Allowable, Home Choice, and SSA Unallowable,) from the County Board's Receivable Billing Reimbursable Summary by Funding Source and Service 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 Receivable Billing Reimbursable Summary by Funding Source and Service 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 two samples of 44 units for Other Allowable and 40 units for Unallowable SSA services for both 2008 and 2009 from Receivable Billing Reimbursable Summary by Consumer, Service, and Date 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 44 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 the Medicaid Information Technology System (MITS).

We found that 55 percent of our 2008 Other Allowable SSA sample units were provided to individuals that were Medicaid eligible at the time of service delivery per MITS and incorrectly classified by the County Board. The County Board's documentation reported 56 Other Allowable SSA units and we originally tested 44 of those units. We tested the remaining 12 units and determined that a total of 33 Other SSA Allowable units for 2008 were provided to individuals who were Medicaid eligible at the time of service delivery. We reported the differences in Appendix A (2008). We found no errors with the 2009 Other SSA Allowable units tested.

We found no errors with the Unallowable SSA units tested.

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 stated it has never submitted a claim in excess of 26 units per day per SSA and it does not have a process for ensuring medical necessity prior to submitting claims. The information system used by the County Board does alert user if an SSA did exceed 26 units in one day.

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

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

The reported units decreased by more than five percent from the prior year's Schedule B-4 and we obtained the County Board's explanation that the variances were due to a staff person becoming certified as an SSA in 2009 and the changing needs of the individuals served. 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 budget report for the General, Special Levy, Hot Lunch, Permanent Improvement, Family Support Services, Childhood Outcomes Grant, Community Facility Initiative, Title VI Grant, 694 Grant, ARRA Special Education Part B, ARRA Early Childhood Special Education, and Medicaid Reserve funds to the County Auditor's report totals reported on the *Reconciliation to County Auditor Worksheets*.

We found no differences.

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

Total county board receipts from 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 Mid-East Ohio Regional Council of Government (MEORC) prepared County Board Summary Workbook.

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

4. We reviewed the County Board's State Account Code Detailed Report for 01/01/2008 to 12/31/2008 and 01/01/2009 to 12/31/2009 and *Schedule C Income Report* to determine whether revenues are maintained separately to offset corresponding expense via the use of specific expenditure costs centers and identified any potential revenue offsets/applicable credits.

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

- Miscellaneous refunds and reimbursements in the amount of \$17,912 in 2008 and \$8,573 in 2009;
- Ohio Department of Education reimbursement for walk-in freezer in the amount of \$16,427 in 2009;
- IDEA Early Childhood Special Education revenues in the amount of \$42,728 in 2008 and \$34,130 in 2009;
- School Lunch Program revenues in the amount of \$11,142 in 2008 and \$10,024 in 2009;
- Title XX revenues in the amount of \$25,518 in 2008 and \$26,157 in 2009;
- Reimbursements from local school districts in the amount of \$237,126 in 2008 and \$144,803 in 2009;
- Workers Compensation refunds in the amount of \$24,005 in 2008; and
- Motor vehicle fuel tax refunds in the amount of \$682 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)¹, and 5101:3-48-01(F):

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

We found no instances of non-compliance with these documentation requirements for 2008 or 2009.

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

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 audited units on *Schedule B-4, Quarterly Summary of Units of Service – Service and Support Administration*, Line (1)(F), TCM Units and to *Schedule B-1, Section B, Attendance Statistics*, Line (4)(C), Supported Employment – Community Employment, 15 minute units, respectively.

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

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

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

We found no differences.

Non-Payroll Expenditures and Reconciliation to the County Auditor Report

1. We compared the disbursement totals from the 12/31/2008 and 12/31/2009 County Auditor's report listed on the *Reconciliation to County Auditor Worksheets* to the County Auditor's Budget Report balances for General, Special Levy, Hot Lunch, Permanent Improvement, Family Support Services, Childhood Outcomes Grant, Community Facility Initiative, Title VI Grant, 694 Grant, ARRA Special Education, ARRA Early Childhood and Medicaid Reserved funds.

We found no differences.

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

Total county board disbursements were within 1/4 percent of the county auditor yearly disbursement totals reported for these funds.

3. DODD asked us to compare the County Board disbursements on the State Expenses Without Payroll or Benefits (Detailed) reports to the amounts reported on Worksheets 2 through 10, and report variances exceeding two percent of total service contracts and other expenses for each individual Worksheet.

We compared all Service Contract and Other Expenses entries on Worksheets 2 through 10 to the County Board's State Expenses Without Payroll or Benefits (Detailed) reports and the MEORC prepared County Board Summary Workbook.

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

4. DODD asked us to determine whether total County Board disbursements on the State Expenses Without Payroll or Benefits (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 Without Payroll or Benefits (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 on Worksheet 9; and Columns E-Facility Based Services, F-Enclave, and G-Community Employment and H-Unassigned on Worksheet 10 and reviewed documentation to identify disbursements not classified as prescribed by the Cost Report Guides or costs which are non-federal reimbursable under 2 CFR 225 Appendix B.

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

5. We scanned the County Board's State Expenses Without Payroll or Benefits (Detailed) Report for items purchased during 2008 and 2009 that met the County Board's capitalization criteria and traced them to inclusion on the County Board's Fixed Asset Ledger.

We found no unrecorded purchases meeting the capitalization criteria.

6. We haphazardly selected 20 disbursements from 2008 and 2009 from the County Board's State Expenses Without Payroll or Benefits (Detailed) Report that were classified as service contract and other expenses on Worksheets 2-10 (not selected for scanning under procedure 5 above). 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 found no differences exceeding two percent of total service contracts and other expenses on any Worksheet or any disbursements over \$100 which are non-federal reimbursable under 2 CFR 225 Appendix B.

Property, Depreciation, and Asset Verification Testing

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

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

2. We compared the County Board's final 2007 Fixed Asset Ledger to the County Board's 2008 and 2009 Fixed Asset Ledgers for changes in the depreciation amounts for assets purchased prior to the periods under review which were not in compliance with the Cost Report Guides.

We found differences 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 Fixed Asset Ledgers.

We found differences but reported no adjustments as a result of this procedure in Appendix A (2008) and Appendix B (2009). The differences identified were accounted for in the variances reported in procedures 2 (above) and 4 (below).

4. We scanned the County Board's Fixed Asset Ledger 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 in 2008. We reported differences for assets that were not properly capitalized in Appendix B (2009).

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 no differences.

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 2008 for the disposed items based on its undepreciated basis and any proceeds received from the trade-in of the asset to determine compliance with the Cost Report Guide and CMS Publication 15-1, Chapter 1.

We found differences as reported in Appendix A (2008). We found no differences in 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 and Special Levy funds.

We totaled salaries and benefits from Worksheets 2 through 10 from the Cost Reports and compared the yearly totals to the county auditor's budget reports. The variance was less than two percent.

2. DODD asked us to compare the disbursements on the State Expenses Payroll Only By SAC/Employee (Summary) Reports to the amounts reported on Worksheets 2 through 10, and to report variances exceeding \$100.

We compared all Salary and Benefit entries on Worksheets 2 through 10 to the County Board's State Expenses Payroll Only By SAC/Employee (Summary) Reports.

We reported differences on Appendix A (2008). We found no differences for 2009.

3. We selected 32 employees and compared the County Board's Payroll Totals By Job Description By Date Span reports to the worksheet in which each employee's salary and benefit costs were allocated to ensure allocation is consistent with the Cost Report Guides. DODD asked us to report differences greater than three percent of the total wage and benefit of each worksheet affected.

We reported differences from these procedures in Appendix A (2008) and Appendix B (2009) and because misclassification errors exceeded 10 percent of the sample size we performed procedure 4 below.

4. We scanned the County Board's Payroll Totals by Job Description by Date Span report for 2008 and 2009 and compared classification of employees to entries on Worksheets 2 through 10 to determine if salary and benefit costs were reported in accordance with the Cost Report Guides.

We found no differences.

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

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

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

Sincerely,

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

Dave Yost
Auditor of State

April 12, 2012

cc: Matt Campbell, Superintendent, Carroll County Board of Developmental Disabilities
Ray Heaston, Business Manager, Carroll County Board of Developmental Disabilities
Byron Fairclough, Board Chairperson, Carroll County Board of Developmental Disabilities

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Schedule A				
19. Room and Board/Cost to Live (L) Community Residential	\$ 31,630	\$ (684)	\$ 30,946	
20. Environmental Accessibility Adaptations And/Or Modifications And Supplies (L) Community Residential	\$ 335	\$ (335)	\$ -	To agree to final COG amount
Schedule B-1, Section A				
1. Building Services (B) Adult	331	(155)	176	
4. Nursing Services (B) Adult	211	(111)	100	
11. 0-2 Age Children (C) Child	1,063	29	1,092	
12. 3-5 Age Children (C) Child	2,671	35	2,706	
13. 6-21 Age Children (C) Child	4,014	35	4,049	
14. Facility Based Services (B) Adult	10,092	(1,527)	8,661	To correct square footage
15. Supported Emp. -Enclave (B) Adult	-	24	24	
22. Program Supervision (B) Adult	120	(120)	-	
22. Program Supervision (C) Child	99	(99)	-	
Schedule B-1, Section B				
1. Total Individuals Served By Program (B) Supported Emp. -Enclave	-	26	26	To record enclave individuals served
2. Days Of Attendance (B) Supported Emp. -Enclave	-	803	803	To correct days of attendance
3. Typical Hours Of Service (A) Facility Based Services	5.5	0.5	6	To correct typical hours of service
3. Typical Hours Of Service (B) Supported Emp. -Enclave	-	4.5	4.5	To record typical hours of service
Schedule B-3				
2. Children 3-5 (H) Cost Of Bus, Tokens, Cabs- Fourth Quarter	\$ -	\$ 3,129	\$ 3,129	To record transportation costs
3. Children 6-21 (H) Cost of Bus, Tokens, Cabs- Fourth Quarter	\$ -	\$ 3,406	\$ 3,406	To record transportation costs
6. Supported Emp. -Enclave (G) One Way Trips- Fourth Quarter	-	166	166	To record one way trips for enclave
Schedule B-4				
1. TCM Units (D) 4th Quarter	1,055	1,444	2,499	
2. Other SSA Allowable Units (B) 2nd Quarter	12	(1)	11	To correct SSA units
2. Other SSA Allowable Units (C) 3rd Quarter	18	(18)	-	
2. Other SSA Allowable Units (D) 4th Quarter	131	(131)	-	
Schedule C				
V. Other Revenues				
(I) Other (Detail On Separate Sheet)- County Revenue				
27. Reimb for CHI share of construction project	\$ 48,111	\$ (48,111)	\$ -	To reconcile revenue associated with construction
VI. Capital Revenue				
(B) State Construction Reimbursement	\$ 197,984	\$ (197,984)	\$ -	To record Roswell construction reimbursements
Worksheet 1				
4. Fixtures (D) Unasgn Children Program	\$ 1,406	\$ 521	\$ 1,927	To correct depreciation
5. Movable Equipment (U) Transportation	\$ 23,258	\$ 2,291	\$ 25,549	To report loss for disposed asset
		\$ 2,584	\$ 28,133	To correct depreciation
8. COG Expenses (N) Service & Support Admin	\$ 1,398	\$ (1,244)	\$ 154	To agree to final COG amount
Worksheet 2				
4. Other Expenses (O) Non-Federal Reimbursable	\$ 5,853	\$ 382	\$ 6,235	To reclassify non-federal reimbursable expenses
4. Other Expenses (X) Gen Expense All Prgm.	\$ 75,514	\$ (382)	\$ 75,132	To reclassify non-federal reimbursable expenses
		\$ 27,098	\$ 102,230	To expense renovations to property
5. COG Expenses (L) Community Residential	\$ -	\$ 90	\$ 90	To agree to final COG amount
5. COG Expense (N) Service & Support Admin	\$ 5,989	\$ 1,223	\$ 7,212	To agree to final COG amount
10. Unallowable Fees (O) Non-Federal Reimbursable	\$ 58,255	\$ 52,420	\$ 110,675	To reclassify non-federal reimbursable fees
		\$ 1,534	\$ 112,209	To correct county auditor/treasurer fees
Worksheet 2A				
1. Salaries (D) Unasgn Children Program	\$ 56,446	\$ (56,446)	\$ -	To reclassify salary for front line supervisor
1. Salaries (H) Unasgn Adult Program	\$ 50,459	\$ (50,459)	\$ -	To reclassify salary for front line supervisor
1. Salaries (N) Service & Support Admin	\$ 61,491	\$ (61,491)	\$ -	To reclassify salary for front line supervisor
2. Employee Benefits (D) Unasgn Children Program	\$ 19,779	\$ 199	\$ 19,978	To agree to compiled amount
		\$ (19,978)	\$ -	To reclassify benefits for front line supervisor
2. Employee Benefits (H) Unasgn Adult Program	\$ 18,854	\$ (18,854)	\$ -	To reclassify benefits for front line supervisor
2. Employee Benefits (N) Service & Support Admin	\$ 20,559	\$ (20,559)	\$ -	To reclassify benefits for front line supervisor
3. Service Contracts (H) Unasgn Adult Program	\$ 5,000	\$ (5,000)	\$ -	To reclassify program expenses
4. Other Expenses (D) Unasgn Children Program	\$ 2,867	\$ (2,867)	\$ -	To reclassify program expenses
4. Other Expenses (H) Unasgn Adult Program	\$ 1,307	\$ (1,307)	\$ -	To reclassify program expenses
4. Other Expenses (N) Service & Support Admin	\$ 1,867	\$ (1,867)	\$ -	To reclassify program expenses
Worksheet 3				
4. Other Expenses (E) Facility Based Services	\$ -	\$ 7,760	\$ 7,760	To expense, rather than capitalize multiple items
		\$ 2,000	\$ 9,760	To expense renovations to property
5. COG Expense (N) Service & Support Admin	\$ 202	\$ (55)	\$ 147	To agree to final COG amount
Worksheet 5				
1. Salaries (D) Unasgn Children Program	\$ 42,009	\$ 56,446	\$ 98,455	To reclassify salary for front line supervisor
2. Employee Benefits (D) Unasgn Children Program	\$ 18,063	\$ 19,978	\$ 38,041	To reclassify benefits for front line supervisor
3. Service Contracts (M) Family Support Services	\$ 1,200	\$ (1,200)	\$ -	To agree to compiled amount
		\$ 1,925	\$ 1,925	To reclassify special olympics expenses
4. Other Expenses (D) Unasgn Children Program	\$ 23,297	\$ 2,867	\$ 26,164	To reclassify program expenses
5. COG Expenses (L) Community Residential	\$ -	\$ 335	\$ 335	To agree to final COG amount
Worksheet 9				
1. Salaries (N) Service & Support Admin. Costs	\$ 168,004	\$ 61,491	\$ 229,495	To reclassify salary for front line supervisor
2. Employee Benefits (N) Service & Support Admin. Costs	\$ 48,195	\$ 20,559	\$ 68,754	To reclassify benefits for front line supervisor
4. Other Expenses (N) Service & Support Admin. Costs	\$ 9,385	\$ 1,867	\$ 11,252	To reclassify program expenses
		\$ 15,260	\$ 26,512	To expense renovations to property

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 10				
1. Salaries (E) Facility Based Services	\$ 654,346	\$ (5,201)	\$ 649,145	To reclassify salary allocated to enclave services
1. Salaries (F) Enclave	\$ -	\$ 21,911		To reclassify salary allocated to enclave services
		\$ 5,201	\$ 27,112	To reclassify salary allocated to enclave services
1. Salaries (H) Unasgn Adult Program	\$ 66,941	\$ 50,459		To reclassify salary for front line supervisor
		(21,911)	\$ 95,489	To reclassify salary allocated to enclave services
2. Employee Benefits (E) Facility Based Services	\$ 203,509	\$ (1,615)	\$ 201,894	To reclassify benefits allocated to enclave services
2. Employee Benefits (F) Enclave	\$ -	\$ 6,629		To reclassify benefits allocated to enclave services
		\$ 1,615	\$ 8,244	To reclassify benefits allocated to enclave services
2. Employee Benefits (H) Unasgn Adult Program	\$ 29,987	\$ 18,854		To reclassify benefits for front line supervisor
		(6,629)	\$ 42,212	To reclassify benefits allocated to enclave services
3. Service Contracts (H) Unasgn Adult Program	\$ 1,925	\$ 5,000		To reclassify program expenses
		(1,925)	\$ 5,000	To reclassify special olympics expenses
4. Other Expenses (E) Facility Based Services	\$ 25,186	\$ 107,167	\$ 132,353	To expense renovations to property
4. Other Expenses (H) Unasgn Adult Program	\$ 377	\$ 1,307	\$ 1,684	To reclassify program expenses
Reconciliation to County Auditor Worksheet				
Expense:				
Plus: Capital Improvement	\$ 560,215	\$ (7,760)		To expense, rather than capitalize multiple items
		(151,525)	\$ 400,930	To expense renovations to property
Less: Capital Costs	\$ (74,666)	\$ (3,998)	\$ (78,664)	To reconcile depreciation expenses
Less: Other COG expenses from Schedule A	\$ (31,965)	\$ 1,019	\$ (30,946)	To reconcile Schedule A COG expenses
Less: Auditor/Treasurer Levy collection fees	\$ (58,255)	\$ (1,534)	\$ (59,789)	To correct county auditor/treasurer fees
Memo: 1 1/2% ODMRDD "Administrative & Oversight Fee"	\$ 52,420	\$ (52,420)	\$ -	To reclassify DODD administrative fees
Revenue:				
Plus: Construction revenue	\$ -	\$ 246,095	\$ 246,095	To reconcile revenue associated with construction

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Schedule B-1, Section A				
1. Building Services (B) Adult	331	(155)	176	
4. Nursing Services (B) Adult	211	(111)	100	
11. 0-2 Age Children (C) Child	1,063	22	1,085	
12. 3-5 Age Children (C) Child	2,671	36	2,707	
13. 6-21 Age Children (C) Child	4,014	41	4,055	To correct square footage
14. Facility Based Services (B) Adult	10,092	(1,527)	8,660	
		95	25	
15. Supported Emp. -Enclave (B) Adult	-	25	-	
22. Program Supervision (B) Adult	120	(120)	-	
22. Program Supervision (C) Child	99	(99)	-	
Schedule B-1, Section B				
1. Total Individuals Served By Program (B) Supported Emp. -Enclave	0	27	27	To record individuals served
2. Days Of Attendance (B) Supported Emp. -Enclave	0	751	751	To record enclave days of attendance
3. Typical Hours Of Service (A) Facility Based Services	5.5	0.5	6	To correct typical hours of service
3. Typical Hours Of Service (B) Supported Emp. -Enclave	-	4.5	4.5	To record typical hours of service
Schedule B-3				
2. Children 3-5 (G) One Way Trips- Fourth Quarter	1,856	783	2,639	To correct one way trips
2. Children 3-5 (H) Cost Of Bus, Tokens, Cabs- Fourth Quarter	\$ -	\$ 3,269	\$ 3,269	To record transportation costs
3. Children 6-21 (H) Cost Of Bus, Tokens, Cabs- Fourth Quarter	\$ -	\$ 2,245	\$ 2,245	To record transportation costs
5. Facility Based Services (G) One Way Trips- Fourth Quarter	7,817	(1,040)	6,777	To correct one way trips
6. Supported Emp. -Enclave (G) One Way Trips- Fourth Quarter	-	97	97	To record one way trips for enclave
Schedule B-4				
1. TCM Units (D) 4th Quarter	1,104	151	1,255	To correct SSA units
5. SSA Unallowable Units (D) 4th Quarter	393	69	462	
Worksheet 1				
2. Land Improvements (E) Facility Based Services	\$ 1,779	\$ (756)	\$ 1,023	To correct depreciation
3. Buildings/Improve (E) Facility Based Services	\$ 27,562	\$ (9,085)	\$ 18,477	To correct depreciation
4. Fixtures (D) Unasgn Children Programs	\$ 232	\$ 521	\$ 753	To correct depreciation
5. Movable Equipment (U) Transportation	\$ 27,681	\$ 2,656	\$ 30,337	To correct depreciation
8. COG Expenses (L) Community Residential	\$ 102	\$ (86)	\$ 16	To agree to final COG amount
8. COG Expenses (N) Service & Support Admin	\$ 844	\$ (680)	\$ 164	To agree to final COG amount
Worksheet 2				
4. Other Expenses (O) Non-Federal Reimbursable	\$ 14,340	\$ (9,145)	\$ 5,195	To reclassify audit examiner fees
4. Other Expenses (X) Gen Expense All Prgm.	\$ 41,801	\$ 9,145	\$ 50,946	To reclassify audit examiner fees
5. COG Expenses (L) Community Residential	\$ 515	\$ 219	\$ 734	To agree to final COG amount
5. COG Expense (N) Service & Support Admin	\$ 4,260	\$ 3,207	\$ 7,467	To agree to final COG amount
10. Unallowable Fees (O) Non-Federal Reimbursable	\$ 59,243	\$ 66,509	\$ 125,752	To reclassify DODD administrative fees
		\$ (1,439)	\$ 124,313	To correct reported auditor/treasurer fees
Worksheet 2A				
1. Salaries (D) Unasgn Children Program	\$ 66,135	\$ (66,135)	\$ -	To reclassify salary for front line supervisor
1. Salaries (H) Unasgn Adult Program	\$ 50,925	\$ (50,925)	\$ -	To reclassify salary for front line supervisor
1. Salaries (N) Service & Support Admin	\$ 61,053	\$ (61,053)	\$ -	To reclassify salary for front line supervisor
2. Employee Benefits (D) Unasgn Children Program	\$ 17,839	\$ (17,839)	\$ -	To reclassify benefits for front line supervisor
2. Employee Benefits (H) Unasgn Adult Program	\$ 19,695	\$ (19,695)	\$ -	To reclassify benefits for front line supervisor
2. Employee Benefits (N) Service & Support Admin	\$ 21,259	\$ (21,259)	\$ -	To reclassify benefits for front line supervisor
4. Other Expenses (D) Unasgn Children Program	\$ 819	\$ (819)	\$ -	To reclassify program expenses
4. Other Expenses (H) Unasgn Adult Program	\$ 1,083	\$ (1,083)	\$ -	To reclassify program expenses
4. Other Expenses (N) Service & Support Admin	\$ 1,434	\$ (1,434)	\$ -	To reclassify program expenses
Worksheet 3				
3. Service Contracts (D) Unasgn Children Program	\$ -	\$ 6,165	\$ 6,165	To expense, rather than capitalize a repair
3. Service Contracts (H) Unasgn Adult Program	\$ -	\$ 5,212	\$ 5,212	To expense, rather than capitalize maintenance
5. COG Expenses (N) Service & Support Admin	\$ 160	\$ 11	\$ 171	To agree to final COG amount
Worksheet 5				
1. Salaries (D) Unasgn Children Program	\$ 36,686	\$ 66,135	\$ 102,821	To reclassify salary for front line supervisor
2. Employee Benefits (D) Unasgn Children Program	\$ 30,292	\$ 17,839	\$ 48,131	To reclassify benefits for front line supervisor
3. Service Contracts (M) Family Support Services	\$ -	\$ 1,594	\$ 1,594	To reclassify special olympics expenses
4. Other Expenses (D) Unasgn Children Program	\$ 30,796	\$ 819	\$ 31,615	To reclassify program expenses
5. COG Expenses (L) Community Residential	\$ 3,403	\$ (637)	\$ 2,766	To agree to final COG amount
Worksheet 9				
1. Salaries (N) Service & Support Admin. Costs	\$ 161,169	\$ 61,053	\$ 222,222	To reclassify salary for front line supervisor
2. Employee Benefits (N) Service & Support Admin. Costs	\$ 60,503	\$ 21,259	\$ 81,762	To reclassify benefits for front line supervisor
4. Other Expenses (N) Service & Support Admin. Costs	\$ 12,074	\$ 1,434	\$ 13,508	To reclassify program expenses
Worksheet 10				
1. Salaries (E) Facility Based Services	\$ 666,155	\$ (5,013)	\$ 661,142	To reclassify salary allocated to enclave services
1. Salaries (F) Enclave	\$ -	\$ 22,494	\$ 22,494	To reclassify salary allocated to enclave services
		\$ 5,013	\$ 27,507	To reclassify salary allocated to enclave services
1. Salaries (H) Unasgn Adult Program	\$ 55,599	\$ 50,925	\$ 106,524	To reclassify salary for front line supervisor
		\$ (22,494)	\$ 84,030	To reclassify salary allocated to enclave services
2. Employee Benefits (E) Facility Based Services	\$ 221,684	\$ (1,644)	\$ 220,040	To reclassify benefits allocated to enclave services
2. Employee Benefits (F) Enclave	\$ -	\$ 6,951	\$ 6,951	To reclassify benefits allocated to enclave services
		\$ 1,644	\$ 8,595	To reclassify benefits allocated to enclave services
2. Employee Benefits (H) Unasgn Adult Program	\$ 28,768	\$ 19,695	\$ 48,463	To reclassify benefits for front line supervisor
		\$ (6,951)	\$ 41,512	To reclassify benefits allocated to enclave services
3. Service Contracts (H) Unasgn Adult Program	\$ 1,594	\$ (1,594)	\$ -	To reclassify special olympics expenses
4. Other Expenses (H) Unasgn Adult Program	\$ -	\$ 1,083	\$ 1,083	To reclassify program expenses
Reconciliation to County Auditor Worksheet				
Expense:				
Plus: Capital Improvement	\$ 122,283	\$ (6,165)	\$ 116,118	To expense, rather than capitalize a repair
		\$ (5,212)	\$ 110,906	To expense, rather than capitalize maintenance
Less: Capital Costs	\$ (97,823)	\$ 6,664	\$ (91,159)	To reconcile depreciation expenses
Memo: 1 1/2% ODMRDD "Administrative & Oversight Fee"	\$ 66,509	\$ (66,509)	\$ -	To reclassify non-federal reimbursable fees
Less: Auditor/Treasurer Levy collection fees	\$ (59,243)	\$ 1,439	\$ (57,804)	To correct county auditor/treasurer fees



Dave Yost • Auditor of State

CARROLL COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

CARROLL 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 3, 2012**