



Dave Yost • Auditor of State

JACKSON COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

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Independent Accountant's Report on Applying Agreed-Upon Procedures

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

Dear Ms. Schroeder:

As permitted by Ohio Rev. Code § 5123.05 and as required by the *Application for a § 1915(c) HCBS Waiver*, Appendix I-2(c), the Auditor of State's Office performed the procedures enumerated below, to which the Ohio Department of Developmental Disabilities (DODD) agreed. The purpose is to assist you in evaluating whether the Jackson 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 the 2008 and 2009 square footage. We toured the facilities to identify how space was used by County Board programs and to identify new, closed or empty buildings along with rented or idle floor space.

We found no unreported new, rented, or idle floor space. We did note change in usage for three rooms as reported by the County Board and these differences are reported in Appendix A (2008) and Appendix B (2009).

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

We did not perform this procedure as there were no additional changes from the final 2007 square footage than those changes identified in Procedure 1.

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 2007 final square footage summary to the square footage reported for each cell in *Schedule B-1, Section A, Square Footage* of the Cost Reports.

We found no variances exceeding 10 percent.

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 in accordance with the Cost Report Guides. The County Board reported the same square footage in the 2008 and 2009 Cost Reports. Therefore, we tested the 2008 methodology and applied the results to both Cost Reports.

We found no inconsistencies between the County Board's methodology and the Cost Report Guides.

Statistics – Attendance

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

We determined that there were no individuals served or units of service omitted on *Schedule B-1 Section B Attendance Statistic*, worksheet 4, or worksheets 7A to 7H which resulted in unassigned program or general expenses-all program costs.

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

We found no differences in the facility based typical hours of service; however, we found differences in the typical hours of service for enclave services and we reported these variances 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 Attendance by Month All Clients (By Age Group) report and the J-VAC Industries, Inc. Daily Inputs Detail by Activity Code reports 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 variances or computational errors exceeding two percent. We reported these variances in Appendix A (2008) and Appendix B (2009).

4. DODD requested us to report variances if the County Board's number of individuals served varied by more than 10 percent when comparing to the prior 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 changed more than 10 percent from the prior year's *Schedule B-1* for both Day Habilitation/Adult Day Services/Vocational Habilitation and Enclave, 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.

We haphazardly selected 15 individual names from the County Board's attendance sheets for 2008 for Day Habilitation/Adult Day Services/Vocational Habilitation 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 did not perform this procedure for Enclave services as we reviewed 100 percent of individuals served in Procedure 1.

We found no differences.

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 did not perform this procedure as the County Board reported that it had no Supported Employment - Community Employment program in 2008 and 2009.

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 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 Reports for accuracy.

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

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

We replaced the original formulas into the Cost Reports and reported these differences in Appendix A (2008) and Appendix B (2009). We recommend that the County Board not alter any of the formulas built into the Cost Report templates developed by DODD.

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

We traced the number of trips for five individuals for 2008 and five for 2009 from the County Board's daily reporting documentation to *Schedule B-3, Quarterly Summary of Transportation Services*. We found no differences exceeding 10 percent.

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

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

We found differences 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 Quarterly SSA reports with those statistics reported in *Schedule B-4, Quarterly Summary of Units of Service – Service and Support Administration*. We also footed the County Board's Quarterly SSA 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 82 units for Other Allowable and 82 units for Unallowable SSA services for 2008 and 2009 from Unit Entry by Date Span Reports and determined if the case note documentation described activities listed in Ohio Admin. Code § 5101:3-48-01(D), and also included the documentation required by Ohio Admin. Code § 5101:3-48-01(F). We also determined if the 82 units for Other Allowable SSA services were provided to individuals that were not Medicaid eligible at the time of service delivery per Medicaid Information Technology System (MITS).

The units found to be in error exceeded 10 percent of our Other Allowable SSA services sample for 2008 and we reviewed an additional 19 units for this year. The County Board's explanation that the practice of reviewing files at the beginning of the year was a time specific practice and our review of supporting documentation did not indicate a systemic issue. We reported the differences in Appendix A (2008). We found no units to be in error in 2009.

The units found to be in error exceeded 10 percent of our SSA Unallowable services sample and we reviewed an additional 20 units for 2009. The County Board's explanation for each error and review of supporting documentation did not indicate a systemic issue. We reported the differences in Appendix A (2008) and Appendix B (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 indicated that it did not track the units per day per SSA during 2008 and 2009 and it had no process to ensure the services were medically necessary prior to submitting claims.

4. DODD requested us to report decreases exceeding five percent in total SSA units by line on *Schedule B-4* when compared to the prior 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 variance was due to staff turnover during this period. 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 and the Revenue Audit Trail Reports for the General (219), Family Resources (221), Supported Living (246) and Hope Haven Expense Trust (722) 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 the account description and amount for each revenue reconciling item on the *Reconciliation to County Auditor Worksheet* to the County Board's State Account Code Summary Reports and other supporting documentation.

We did not perform this procedure as the Cost Reports reconciled within 1/4 percent (see Procedure 2).

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

We found no differences.

5. We reviewed the County Board's State Account Summary 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, reimbursements and other income in the amount of \$12,995 in 2008 and \$5,960 in 2009;
- Reimbursements from local school districts in the amount of \$116,535 in 2008 and \$135,922 in 2009;
- IDEA Part B revenues in the amount of \$23,766 in 2008 and \$23,866 in 2009;

- IDEA Early Childhood Special Education revenues in the amount of \$5,341 in 2008 and \$4,997 in 2009;
- Title V revenues in the amount of \$105 in 2008 and \$36 in 2009; and
- Title XX revenues in the amount of \$34,369 in 2008 and \$20,116 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 one instance of non-compliance with these documentation requirements in 2008. We found no instances of non-compliance for 2009.

Recoverable Finding - 2008

Finding \$27.92

We determined the County Board was over reimbursed for one unit of Adult Day Support and Vocation Habilitation Combination-Daily Unit (AXD) in which no service documentation to support the unit billed was provided.

Service Code	Units	Review Results	FFP ¹ Amount	eFMAP ² Amount	Total Finding
AXD	1	No service documentation provided	\$24.70	\$3.22	\$27.92

¹ Federal Financial Participation Amount (FFP)

² Enhanced Federal Medical Assistance Percentage (eFMAP)

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

We compared the number of reimbursed TCM units and Community Employment units from the MBS Summary by Service Code report, to the audited units on *Schedule B-4, Quarterly Summary of Units*

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).

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 TCM and Community Employment units.

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

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

We found no differences.

Non-Payroll Expenditures and Reconciliation to the County Auditor Report

1. We compared the disbursement totals from the 12/31/2008 and 12/31/2009 County Auditor's report listed on the *Reconciliation to County Auditor Worksheets* to the County Auditor's Expense Reports and the Expense Audit Trail Reports for the General (219), Family Resources (221), Residential Services (246), and Hope Haven Expenses Trust (722) 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. We also compared the account description and amount for each reconciling item on the *County Auditor Reconciliation Worksheet* to the County Board's State Expenses Detailed reports and other supporting documentation such as county tax settlement sheets.

We did not perform this procedure as the Cost Reports reconciled within 1/4 percent of the County Auditor totals (see Procedure 2).

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 individual worksheet.

We compared all Service Contract and Other Expenses entries on worksheets 2 through 10 to the County Board's State Expenses Detailed Report for 2008 and the State Expenses Without Payroll and Benefits (Detailed) Report for 2009.

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

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 Report for 2008 and the State Expenses Without Payroll and Benefits (Detailed) Report for 2009 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 and H-Unassigned Adult Program on worksheet 10 and reviewed documentation to identify disbursements not classified as prescribed by the Cost Report Guides or costs which are non-federal reimbursable under 2 CFR 225 Appendix B.

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

7. We scanned the County Board's State Expenses Detailed Report for 2008 and the State Expenses Without Payroll and Benefits (Detailed) Report for 2009 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 reports.

We reported differences for purchases that were not properly capitalized in Appendix A (2008). We reported differences for 2008 purchases to record the first year's depreciation in Appendix B (2009).

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

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

Property, Depreciation, and Asset Verification Testing

1. We compared the County Board's policies 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 policies and the guidelines listed above.

2. We compared the County Board's final 2007 depreciation schedule to the County Board's 2008 and 2009 Fixed Assets reports 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 no differences.

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

We found no differences.

4. We scanned the County Board's Fixed Assets report 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 that the Fixed Assets reports included 10 vehicles which the County Board indicated it no longer owned. There were no disposal records for these assets. We reported the variances in Appendix A (2008) and 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 a difference for a 2008 purchase and reported depreciation in Appendix B (2009).

6. We haphazardly selected the lesser of five percent or 20 disposed assets from 2008 and 2009 from the County Board's list of disposed assets and determined if the asset was removed from the County Board's fixed asset ledger.

We found no differences in addition to the 10 vehicles noted in Procedure 4.

Payroll Testing

1. DODD asked us to determine whether total County Board salaries and benefit expenses in the 2008 and 2009 Cost Reports were within two percent of the County Auditor's report totals for the General (219) fund.

We totaled salaries and benefits from worksheets 2 through 10 from the 2008 and 2009 Cost Reports and compared the yearly totals to the County Auditor's Expense Reports.

The variance was less than two percent.

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

We compared all Salary and Employee Benefit entries on Worksheets 2 through 10 to the County Board's State Expenses Detailed Reports for 2008 and the State Expenses Payroll Only By SAC/Employee (Summary) Report for 2009.

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

3. We selected 10 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 4.

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

We found 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, flowing style.

Dave Yost
Auditor of State

June 5, 2012

cc: Kay Michael, Superintendent, Jackson County Board of Developmental Disabilities
Myra Mathews, Business Manager, Jackson County Board of Developmental Disabilities
Pat Pletcher, Board President Jackson County Board of Developmental Disabilities

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Schedule B-1, Section A				
1. Building Services (B) Adult	712	(90)	622	To reclassify square footage for enclave
11. 0-2 Age Children (C) Child	79	(79)	-	To correct square footage
14. Facility Based Services (B) Adult	13,977	(12)	13,965	To reclassify square footage for enclave
15. Supported Emp. -Enclave (B) Adult	-	102	102	To reclassify square footage for enclave
24. Transportation (D) General	-	79	79	To correct square footage
Schedule B-1, Section B				
1. Total Individuals Served By Program (A) Facility Based Services	65	3	68	To correct individuals served
1. Total Individuals Served By Program (B) Supported Emp. -Enclave	-	4	4	To record individuals served
2. Days Of Attendance (B) Supported Emp. -Enclave	-	86	86	To record days of attendance
3. Typical Hours Of Service (B) Supported Emp. -Enclave	-	1.6	1.6	To record typical hours of service
Schedule B-3				
2. Children 3-5 (G) One Way Trips- Fourth Quarter	-	274	274	To record one way trips
3. Children 6-21 (G) One Way Trips- Fourth Quarter	-	2,843	2843	To record one way trips
5. Facility Based Services (G) One Way Trips- Fourth Quarter	3,316	1,229	4,545	To correct one way trips
		(120)	4,425	To reclassify enclave trips
5. Facility Based Services (H) Cost of Bus, Tokens, Cabs- Fourth Quarter	\$ -	\$ 5,400	\$ 5,400	To record transportation costs
6. Supported Emp. -Enclave (G) One Way Trips- Fourth Quarter	-	120	120	To reclassify enclave trips
Schedule B-4				
1. TCM Units (D) 4th Quarter	211	570	781	
2. Other SSA Allowable Units (D) 4th Quarter	14	248	262	To correct SSA units
5. SSA Unallowable Units (C) 3rd Quarter	113	(48)	65	
Worksheet 1				
5. Movable Equipment (U) Transportation	\$ 53,203	\$ (53,114)	\$ 45,497	To remove depreciation for disposed assets
		\$ 45,408	\$ -	To record depreciation for 2007 purchase
6. Capital Leases (U) Transportation	\$ 70,635	\$ (70,635)	\$ -	To reclassify lease payment
8. COG Expenses (N) Service & Support Admin	\$ 100	\$ (78)	\$ 22	To agree to final COG summary workbook
8. COG Expenses (O) Non-Federal Reimbursable	\$ 312	\$ (312)	\$ -	To agree to final COG summary workbook
Worksheet 2				
1. Salaries (X) Gen Expense All Prgm.	\$ 86,288	\$ 21,981	\$ 108,269	To reclassify administration salaries
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 80,086	\$ (604)	\$ 79,482	To agree to compiled amount
		\$ 10,008	\$ 89,490	To reclassify administration benefits
3. Service Contracts (X) Gen Expense All Prgm	\$ 31,439	\$ 2,053	\$ 33,492	To reclassify administration expenses
		\$ (223)	\$ 33,269	To reclassify contingent billing fees
		\$ 5,215	\$ 38,484	To reclassify administration expenses
4. Other Expenses (O) Non Federal Reimbursable	\$ -	\$ 373	\$ 373	To reclassify non-federal reimbursable expenses
4. Other Expenses (X) Gen Expense All Prgm.	\$ 72,915	\$ (10,083)	\$ 62,832	To agree to compiled amount
		\$ (513)	\$ 62,319	To reclassify contingent billing fees
		\$ (58)	\$ 62,261	To reclassify nursing expenses
		\$ (1,342)	\$ 60,919	To reclassify SSA expenses
		\$ (373)	\$ 60,546	To reclassify non-federal reimbursable expenses
5. COG Expense (N) Service & Support Admin	\$ 2,797	\$ (1,739)	\$ 1,058	To agree to final COG summary workbook
5. COG Expense (O) Non-Federal Reimbursable	\$ 8,684	\$ (8,684)	\$ -	To agree to final COG summary workbook
10. Unallowable Fees (O) Non-Federal Reimbursable	\$ 18,231	\$ 51,561	\$ 69,792	To record real estate fees
		\$ 223	\$ 70,015	To reclassify contingent billing fees
		\$ 513	\$ 70,528	To reclassify contingent billing fees
		\$ (1,836)	\$ 68,692	To correct DODD administrative fees
Worksheet 2A				
1. Salaries (E) Facility Based Services	\$ 57,136	\$ (21,981)	\$ 35,155	To reclassify administration salaries
		\$ (7,600)	\$ 27,555	To reclassify direct service salaries
		\$ (27,555)	\$ -	To reclassify direct service salaries
2. Employee Benefits (E) Facility Based Services	\$ 15,729	\$ (10,008)	\$ 5,721	To reclassify administration benefits
		\$ (928)	\$ 4,793	To reclassify direct service benefits
		\$ (4,793)	\$ -	To reclassify direct service benefits
3. Service Contracts (D) Unasgn Children Program	\$ 2,053	\$ (2,053)	\$ -	To reclassify administration expenses
3. Service Contracts (E) Facility Based Services	\$ 5,300	\$ (5,300)	\$ -	To reclassify non federal allowable audit expenses
3. Service Contracts (O) Non-federal reimbursable	\$ -	\$ 5,300	\$ 5,300	To reclassify non federal allowable audit expenses
4. Other Expenses (D) Unasgn Children Program	\$ 3,349	\$ (3,129)	\$ 220	To reclassify child program expenses
		\$ (120)	\$ 100	To reclassify nursing expenses
		\$ (100)	\$ -	To reclassify Special Olympic expenses
4. Other Expenses (E) Facility Based Services	\$ 3,434	\$ (184)	\$ 3,250	To reclassify non-federal reimbursable expenses
		\$ (1,603)	\$ 1,647	To reclassify adult program expenses
		\$ (1,647)	\$ -	To reclassify non-federal reimbursable expenses
4. Other Expenses (M) Family Support Services	\$ 1,865	\$ (1,865)	\$ -	To reclassify family support expenses
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 184	\$ 184	To reclassify non-federal reimbursable expenses
		\$ 1,647	\$ 1,831	To reclassify non-federal reimbursable expenses
5. COG Expenses (N) Service & Support Admin	\$ 349	\$ (313)	\$ 36	To agree to final COG summary workbook
5. COG Expenses (O) Non-Federal Reimbursable	\$ 1,083	\$ (1,083)	\$ -	To agree to final COG summary workbook

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 3				
3. Service Contracts (E) Facility Based Services	\$ 34,101	\$ (34,101)	\$ -	To reclassify adult services to unassigned
3. Service Contracts (H) Unassigned Adult Programs	\$ -	\$ 34,101	\$ 34,101	To reclassify adult services to unassigned
3. Service Contracts (X) Gen Expense All Prgm.	\$ 49,572	\$ (5,215)	\$ 44,357	To reclassify administration expenses
		\$ (7,754)	\$ 36,603	To reclassify capital purchases
4. Other Expenses (E) Facility Based Services	\$ 4,274	\$ (4,274)	\$ -	To reclassify adult services to unassigned
4. Other Expenses (H) Unassigned Adult Programs	\$ -	\$ 4,274	\$ 4,274	To reclassify adult services to unassigned
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 454	\$ 454	To reclassify non-federal reimbursable expenses
4. Other Expenses (X) Gen Expense All Prgm.	\$ 26,482	\$ (790)	\$ 25,692	To capitalize, rather than expense, an asset
		\$ (454)	\$ 25,238	To reclassify non-federal reimbursable expenses
		\$ (568)	\$ 24,670	To reclassify nursing expenses
5. COG Expenses (O) Non-Federal Reimbursable	\$ 32	\$ (32)	\$ -	To agree to final COG summary workbook
Worksheet 5				
2. Employee Benefits (B) Ages (3-5)	\$ 23,569	\$ (255)	\$ 23,314	To agree to compiled amount
2. Employee Benefits (C) Ages (6-21)	\$ 74,109	\$ (593)	\$ 73,516	To agree to compiled amount
2. Employee Benefits (D) Unasn Children Program	\$ 7,105	\$ (246)	\$ 6,859	To agree to compiled amount
3. Service Contracts (L) Community Residential	\$ 6,987	\$ 10,082	\$ 17,069	To agree to compiled amount
		\$ (2,580)	\$ 14,489	To reclassify transportation expenses
		\$ 4,561	\$ 19,050	To reclassify community residential expenses
4. Other Expenses (D) Unasn Children Program	\$ 5,572	\$ 3,129	\$ 8,701	To reclassify child program expenses
4. Other Expenses (M) Family Support Services	\$ 2,739	\$ 1,865	\$ 4,604	To reclassify family support expenses
		\$ 100	\$ 4,704	To reclassify Special Olympic expenses
5. COG Expenses (O) Non-Federal Reimbursable	\$ 17,369	\$ (17,369)	\$ -	To agree to final COG summary workbook
Worksheet 7-B				
3. Service Contracts (X) Gen Expense All Prgm.	\$ -	\$ 79	\$ 79	To reclassify nursing expenses
4. Other Expenses (X) Gen Expense All Prgm.	\$ 65	\$ 120	\$ 185	To reclassify nursing expenses
		\$ 58	\$ 243	To reclassify nursing expenses
		\$ 568	\$ 811	To reclassify nursing expenses
		\$ 384	\$ 1,195	To reclassify nursing expenses
Worksheet 8				
3. Service Contracts (E) Facility Based Services	\$ 2,280	\$ 2,580	\$ 4,860	To reclassify transportation expenses
3. Service Contracts (X) Gen Expense All Prgm.	\$ 23,396	\$ (79)	\$ 23,317	To reclassify nursing expenses
4. Other Expenses (E) Facility Based Services	\$ 1,300	\$ (760)	\$ 540	To reclassify adult services to unassigned
4. Other Expenses (H) Unassigned Adult Programs	\$ -	\$ 760	\$ 760	To reclassify adult services to unassigned
4. Other Expenses (X) Gen Expense All Prgm.	\$ 47,432	\$ (384)	\$ 47,048	To reclassify nursing expenses
		\$ (262)	\$ 46,786	To reclassify SSA expenses
13. No. of One Way Trips (B) Ages 3-5	12	262	274	To replace cost report formula
13. No. of One Way Trips (C) Ages 6-21	24	2,819	2,843	To replace cost report formula
13. No. of One Way Trips (E) Facility Based Services	14,871	1,229	16,100	To replace cost report formula
Worksheet 9				
4. Other Expenses (N) Service & Support Admin. Costs	\$ 887	\$ 1,342	\$ 2,229	To reclassify SSA expenses
		\$ 262	\$ 2,491	To reclassify SSA expenses
5. COG Expenses (N) Service & Support Admin. Costs	\$ 5,595	\$ (1,566)	\$ 4,029	To agree to final COG summary workbook
Worksheet 10				
1. Salaries (E) Facility Based Services	\$ 134,035	\$ 7,600	\$ 141,635	To reclassify direct service salaries
		\$ (141,635)	\$ -	To reclassify adult services to unassigned
1. Salaries (H) Unassigned Adult Programs	\$ -	\$ 141,635	\$ 141,635	To reclassify adult services to unassigned
2. Employee Benefits (E) Facility Based Services	\$ 60,603	\$ 27,555	\$ 88,158	To reclassify direct service salaries
		\$ 928	\$ 89,086	To reclassify direct service benefits
2. Employee Benefits (H) Unasn Adult Program	\$ -	\$ (61,531)	\$ (61,531)	To reclassify adult services to unassigned
		\$ 61,531	\$ -	To reclassify adult services to unassigned
3. Service Contracts (E) Facility Based Services	\$ 26,848	\$ (4,561)	\$ 22,287	To reclassify direct service salaries
		\$ (22,287)	\$ -	To reclassify adult services to unassigned
3. Service Contracts (H) Unasn Adult Program	\$ -	\$ 22,287	\$ 22,287	To reclassify adult services to unassigned
4. Other Expenses (E) Facility Based Services	\$ 5,418	\$ 1,603	\$ 7,021	To reclassify adult program expenses
		\$ (7,021)	\$ -	To reclassify adult services to unassigned
4. Other Expenses (H) Unasn Adult Program	\$ -	\$ 7,021	\$ 7,021	To reclassify adult services to unassigned
Reconciliation to County Auditor Worksheet				
Expense:				
Plus: Real Estate Fees	\$ -	\$ (51,561)	\$ (51,561)	To reconcile real estate fees
Plus: Leases and Rentals	\$ -	\$ 70,635	\$ 70,635	To reclassify lease payment
Plus: Purchases Greater Than \$5,000	\$ -	\$ 8,544	\$ 8,544	To reclassify capital purchases
Memo: 1 1/2% ODMRDD "Administrative & Oversight Fee" (Not In Total)	\$ (4,534)	\$ 1,836	\$ (2,698)	To correct DODD administrative fees
Less: Capital Costs	\$ (101,082)	\$ 7,706	\$ (93,376)	To reconcile depreciation
Revenue:				
Total from 12/31 County Auditor's Report	\$ 2,317,670	\$ (24)	\$ 2,317,646	To correct County Auditor total

Appendix B
Jackson 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	712	(90)	622	To reclassify square footage for enclave
11. 0-2 Age Children (C) Child	79	(79)	-	To correct square footage
14. Facility Based Services (B) Adult	13,977	(12)	13,965	To reclassify square footage for enclave
15. Supported Emp. -Enclave (B) Adult	-	102	102	To reclassify square footage for enclave
24. Transportation (D) General	-	79	79	To correct square footage
Schedule B-1, Section B				
1. Total Individuals Served By Program (A) Facility Based Services	60	3	63	To correct individuals served
1. Total Individuals Served By Program (B) Supported Emp. -Enclave	-	4	4	To record individuals served
2. Days Of Attendance (B) Supported Emp. -Enclave	-	197	197	To record days of attendance
3. Typical Hours Of Service (B) Supported Emp. -Enclave	-	1.2	1.2	To record typical hours of service
Schedule B-3				
2. Children 3-5 (G) One Way Trips- Fourth Quarter	-	407	407	To record one way trips
3. Children 6-21 (G) One Way Trips- Fourth Quarter	-	4,040	4,040	To record one way trips
5. Facility Based Services (G) One Way Trips- Fourth Quarter	4,164	615	4,527	To correct one way trips
		(252)	4,527	To reclassify enclave trips
5. Facility Based Services (H) Cost of Bus, Tokens, Cabs- Fourth Quarter	\$ -	\$ 1,765	\$ 1,765	To record transportation costs
6. Supported Emp. -Enclave (G) One Way Trips- Fourth Quarter	-	252	252	To reclassify enclave trips
Schedule B-4				
1. TCM Units (D) 4th Quarter	851	11	862	
1. TCM Units (E) COG Activity	-	489	489	
2. Other SSA Allowable Units (C) 3rd Quarter	109	(96)	13	
2. Other SSA Allowable Units (E) COG Activity	-	88	88	To correct SSA units
5. SSA Unallowable Units (D) 4th Quarter	143	68	211	
5. SSA Unallowable Units (E) COG Activity	-	1	1	
Worksheet 1				
2. Land Improvements (D) Unasgn Children Programs	\$ 1,814	\$ 1,538	\$ 3,352	To correct depreciation
5. Movable Equipment (U) Transportation	\$ 23,074	\$ 45,408	\$ 45,442	To record depreciation for 2007 purchase
		\$ (23,040)	\$ 45,442	To remove depreciation for disposed assets
6. Capital Leases (U) Transportation	\$ 70,635	\$ (70,635)	\$ -	To reclassify lease payment
Worksheet 2				
1. Salaries (X) Gen Expense All Prgm.	\$ 86,976	\$ 23,393	\$ 110,369	To reclassify administration salaries
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 63,111	\$ 10,905	\$ 74,016	To reclassify administration benefits
4. Other Expenses (O) Non-Federal Reimbursable	\$ 45,662	\$ 260	\$ 45,922	To reclassify non-federal reimbursable expenses
		\$ (10,752)	\$ 35,170	To reclassify contingent billing fees
4. Other Expenses (X) Gen Expense All Prgm.	\$ 50,871	\$ (260)	\$ 50,611	To reclassify non-federal reimbursable expenses
5. COG Expense (N) Service & Support Admin	\$ 954	\$ 22	\$ 976	To agree to final COG summary workbook
10. Unallowable Fees (O) Non-Federal Reimbursable	\$ -	\$ 28,132	\$ 28,132	To record real estate fees
		\$ 10,752	\$ 38,884	To reclassify contingent billing fees
Worksheet 2A				
1. Salaries (E) Facility Based Services	\$ 45,836	\$ (23,394)	\$ 22,442	To reclassify administration salaries
		\$ (22,442)	\$ -	To reclassify direct service salaries
2. Employee Benefits (E) Facility Based Services	\$ 20,787	\$ (10,905)	\$ 9,882	To reclassify administration benefits
		\$ (9,882)	\$ -	To reclassify direct service benefits
4. Other Expenses (E) Facility Based Services	\$ 100	\$ (100)	\$ -	To reclassify facility based expenses
Worksheet 3				
3. Service Contracts (E) Facility Based Services	\$ 3,044	\$ 1,752	\$ 4,796	To reclassify building services expenses
		\$ (4,796)	\$ -	To reclassify to adult unassigned expenses
3. Service Contracts (H) Unassigned Adult Programs	\$ -	\$ 4,796	\$ 4,796	To reclassify to adult unassigned expenses
4. Other Expenses (D) Unasgn Children Program	\$ 7,920	\$ 5,100	\$ 13,020	To reclassify building services expense
4. Other Expenses (E) Facility Based Services	\$ 39,845	\$ (39,845)	\$ -	To reclassify to adult unassigned expenses
4. Other Expenses (H) Unassigned Adult Programs	\$ -	\$ 39,845	\$ 39,845	To reclassify to adult unassigned expenses
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 405	\$ 405	To reclassify non-federal reimbursable expenses
4. Other Expenses (X) Gen Expense All Prgm.	\$ 75,708	\$ (405)	\$ 75,303	To reclassify non-federal reimbursable expenses
		\$ (4,945)	\$ 70,358	To reclassify school expenses

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 5				
4. Other Expenses (D) Unasgn Children Program	\$ 4,245	\$ 4,945	\$ 9,190	To reclassify school expenses
Worksheet 8				
3. Service Contracts (E) Facility Based Services	\$ -	\$ 1,765	\$ 1,765	To reclassify facility based transportation costs
3. Service Contracts (X) General Expense All Prgm.	\$ 1,765	\$ (1,765)	\$ -	To reclassify facility based transportation costs
4. Other Expenses (X) General Expense All Prgm.	\$ 57,349	\$ (960)	\$ 56,389	To reclassify field trip expenses
13. No. of One Way Trips (B) Ages 3-5	8	399	407	To replace cost report formula
13. No. of One Way Trips (C) Ages 6-21	29	4,011	4,040	To replace cost report formula
13. No. of One Way Trips (E) Facility Based Services	60	17,639	17,699	To replace cost report formula
Worksheet 10				
1. Salaries (E) Facility Based Services	\$ 139,968	\$ 22,442		To reclassify direct service salaries
		\$ (162,410)	\$ -	To reclassify to adult unassigned expenses
1. Salaries (H) Unasgn Adult Program	\$ -	\$ 162,410	\$ 162,410	To reclassify to adult unassigned expenses
2. Employee Benefits (E) Facility Based Services	\$ 70,533	\$ 9,882		To reclassify direct service benefits
		\$ (80,415)	\$ -	To reclassify to adult unassigned expenses
2. Employee Benefits (H) Unasgn Adult Program	\$ -	\$ 80,415	\$ 80,415	To reclassify to adult unassigned expenses
3. Service Contracts (E) Facility Based Services	\$ 30,350	\$ (1,752)		To reclassify building services expenses
		\$ (28,598)	\$ -	To reclassify to adult unassigned expenses
3. Service Contracts (H) Unasgn Adult Program	\$ -	\$ 28,598	\$ 28,598	To reclassify to adult unassigned expenses
4. Other Expenses (E) Facility Based Services	\$ 15,024	\$ (7,305)		To reclassify loan to the non-profit
		\$ 960		To reclassify field trip expenses
		\$ (8,679)	\$ -	To reclassify to adult unassigned expenses
4. Other Expenses (H) Unasgn Adult Program	\$ -	\$ 8,679		To reclassify to adult unassigned expenses
		\$ 100	\$ 8,779	To reclassify facility based service expense
Reconciliation to County Auditor Worksheet				
Expense:				
Plus: Real Estate Fees	\$ -	\$ (28,132)	\$ (28,132)	To reconcile real estate fees
Plus: Capital Improvement	\$ 19,110	\$ (5,100)	\$ 14,010	To reclassify building services expense
Plus: Leases and Rentals	\$ -	\$ 70,635	\$ 70,635	To reclassify lease payment
Plus: Other	\$ -	\$ 7,305	\$ 7,305	To reclassify loan to the non-profit
Less: Capital Costs	\$ (70,229)	\$ (23,906)	\$ (94,135)	To reconcile depreciation
Revenue:				
Total from 12/31 County Auditor's Report	\$ 2,146,702	\$ (83)	\$ 2,146,619	To correct County Auditor total



Dave Yost • Auditor of State

JACKSON COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

JACKSON 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
JUNE 28, 2012**