



Dave Yost • Auditor of State

WARREN COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

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Independent Accountant's Report on Applying Agreed-Upon Procedures

Jenny Jones, Assistant Deputy Director,
Office of Audits, Ohio Department of Developmental Disabilities
30 E. Broad Street, 13th Floor
Columbus, Ohio 43215

Dear Ms. Jones:

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 Warren 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. We compared one building and traced each room on the floor plan to the County Board's summary for each year. We compared the County Board's square footage summary to the square footage reported for each cell in *Schedule B-1, Section A, Square Footage* of the Cost Reports.

We found no significant variances when comparing the one floor plan to the County Board's summary.

We found variances exceeding 10 percent when comparing the County Board's summary to the Cost Report for certain cells within *Schedule B-1, Section A, Square Footage* worksheet. We reported these variances in Appendix A (2008). We found no variances for 2009.

2. 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 compared the square footage of every room from the County Board's floor plan for one of the County Board's buildings to their square footage summary and measured three rooms.

We found no unreported rented or idle floor space. We also found no square footage variances for rooms that were measured exceeding 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.

3. 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.

The County Board did not report the same square footage in the 2008 and 2009. We tested the methodology, and applied the results to both years' cost reports. We found no differences.

Statistics – Attendance

1. DODD requested us to report variances if the Board's attendance statistics were not within 10 percent of the attendance statistics reported to DODD.

We compared the County Board's Adult and Enclave Individual Attendance report 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, Enclave 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 reported variances in Appendix A (2008) and Appendix B (2009).

2. We compared the County Board's supporting documentation for the hours of service to the hours of service reported 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 reported variances in Appendix A (2008) and Appendix B (2009).

3. We determined whether individuals served as summarized in *Schedule B-1, Section B, Attendance Statistics* included both Medicaid and non-Medicaid-eligible individuals as documented on the Medicaid Information Technology System (MITS).

We noted the summary of individuals served included both Medicaid and non-Medicaid eligible individuals.

4. 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 and 15 for 2009 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.

5. 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 the number of individual served reported on worksheets 7B, for Enclave and Community Employment for 2008 resulted in general expenses being allocated to these services. However the County Board indicated that nursing services were only provided to those individuals receiving facility based services.

We reported variances for these statistics in Appendix A (2008).

6. DODD requested us to report variances to *Schedule B-1, Section B, Attendance Statistics* if more than three of the community employment units tested did not meet service documentation requirements.

We haphazardly selected 17 units from 2008 and 16 units from 2009 from the County Board's Community Employment units report and compared the units with the service documentation to determine if the claims met the following service documentation requirements of Ohio Admin. Code § 5123:2-9-05:

- Date of service;
- Name of the recipient;
- 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 documentation non-compliance for the elements listed.

Statistics – Transportation

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

We compared the number of one-way trips from the County Board's 2008 Facility Based monthly/quarterly totals, 2009 Community Employment/Enclave monthly/quarterly totals and 2009 *Schedule B-3* worksheet reports with those statistics as reported in *Schedule B-3, Quarterly Summary of Transportation Statistics* of the Cost Reports.

We found no differences that exceeded one percent.

2. We compared the cost of bus tokens/cabs from the County Board's "Warren MRDD IHAC Expense Detail" report to the amount reported in *Schedule B-3* of the Cost Reports.

The County Board reported no expenses in this category. We found no differences.

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

We traced the number of trips for two individuals for 2008 and two 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.

4. We haphazardly selected 15 individual names from the County Board's attendance sheets for 2008 and for 2009 and compared the individuals by name to the compiled listing of individuals transported to determine whether the compiled listing is complete. DODD requested us to report variances exceeding two percent in the total trips taken for the 30 individuals tested.

We found no differences.

5. We determined whether the sample of individuals selected in Step 4 included both Medicaid and non-Medicaid-eligible individuals as documented in MITS.

We noted the sample of individuals selected included both Medicaid and non-Medicaid eligible individuals.

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* to DODD. We compared the number of SSA units (Targeted Case Management (TCM), Other SSA Allowable, and SSA Unallowable) from the County Board's 2008 TCM Summary Report and 2008 Unit Consumer Summary and the 2009 TCM Allowable/Unallowable Summary reports] with those statistics reported in *Schedule B, Quarterly Summary of Units of Service – Service and Support Administration*. We also footed the County Board's TCM Summary by Staff 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.

We haphazardly selected two samples of 70 units for Other Allowable and Unallowable SSA services across 2008 and 2009 from 'Warren DD TCM Allowable / Un-Allowable Detail' report (2008), 'Warren MRDD TCM Summary by Staff' report (2008) and the units for 2009 were selected from an 'Unallowable unit re-count' report (2009), 'Warren DD TCM Allowable / Un-Allowable Detail' report (2009) 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 70 units for Other Allowable SSA services were provided to individuals that were not Medicaid eligible at the time of service delivery per MITS.

We found no differences.

3. DODD requested us to perform a review to determine 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..." Using Medicaid claims data, we identified the number of individuals and unique dates of service on which 27 or more TCM units were paid through the Medicaid program. We examined the results looking for trends and patterns indicating potential overbilling practices and obtained six (6 over both years) case notes to determine if services were provided and units were reported correctly.

We found no trend or pattern indicating potential overbilling. Due to the number of claims with 27 or more TCM units for one individual, we tested six of these claims. We found one instance in 2008 where the documentation did not support the number of units reimbursed (see **Paid Claims Testing**). The finding for this procedure is for 59 TCM units billed in error for a total of \$421.94.

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 audited 2007 SSA units to the final adjusted 2008 SSA units and compared the final adjusted 2008 SSA units to the final adjusted 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 variances were due to general time being erroneously included in 2007 unallowable units, an increase in the number of Medicaid eligible individuals served during audit periods, and to staff training to improve productivity and documentation. We reported no variances in Appendix A (2008) and Appendix B (2009).

Revenue Reconciliation to the County Auditor Report

1. We compared the receipt totals from the 12/31/2008 and 12/31/2009 County Auditor's '2008 Fund Rec. Text' and '2009 Fund Rec. Text' reports for funds Supported Living (204), General (205), Various Grants (211), Coordinated Care - Pooled (218) and Self Insurance (635) 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. We compared the account description and amount for each revenue reconciling item on the *County Auditor Reconciliation Worksheet* to the County Board's 'Warren MRDD In House Revenue Detailed' for 2008 and 'State Account Code Detail Report for 01/01/09 - 12/31/09' reports and other supporting documentation such as county tax settlement sheets.

The County Board reported no reconciling items. However, in Step 1 above we identified reconciling items that should have been reported. We reported differences on Appendix A (2008) and Appendix B (2009).

3. 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. However the county auditor yearly receipt totals in the Cost Reports required revision (see Step 1 above).

Revenue Cost Report Testing

1. We reviewed the County Board's 'Warren MRDD In House Revenue Detailed' for 2008 and 'State Account Code Detail Report for 1/1/09 - 12/31/09' reports and *Schedule C Income Report* to determine whether revenues are maintained separately to offset corresponding expense via the use of specific expenditure costs centers 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):

- Phone call reimbursements in the amount of \$1,392 in 2008 and \$719 in 2009;
- Reimbursement from Production Services unlimited for Bookkeeping and Truck Lease in the amount of \$33,263 in 2008 and \$33,263 in 2009;
- Bureau of Workers Comp Rate adjustment in the amount of \$27,377 in 2008;
- Motor Fuel Tax Refund in the amount of \$3,756 in 2008 and \$2,060 in 2009;
- Title XX revenues in the amount of \$113,815 in 2008 and \$28,576 in 2009;
- Reimbursement/refunds of employee insurance in the amount of \$3,682 in 2008 and \$10,717 in 2009;
- Damaged property/vehicle reimbursements in the amount of \$16,736 in 2008 and \$2,705 in 2009;
- Maintenance charges in the amount of \$22,462 in 2008 and \$18,143 2009; and
- Miscellaneous reimbursements/rebate/refunds in the amount of \$650 in 2008 and \$3,939 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 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.

Recoverable Finding - 2008

Finding \$528.16

We determined the County Board was over reimbursed for 2 units of Adult Day Support and Vocational Habilitation, Level One, 15 minute Unit (FXF) service totaling \$2.36 in which the incorrect number of units were billed, and 13 units of Adult Day Support and Vocational Habilitation, Individual Options, 15 minute Unit (AXF) service totaling \$15.34 and 3 units of Adult Day Support and Vocational Habilitation, Individual Options, daily unit (AXD) totaling \$88.52 in which no arrival or departure time was documented. In addition, as described in the **Statistics – Service and Support Administration** section, the County Board was over reimbursed for 59 units of TCM totaling \$421.94 in which the incorrect number of units was billed.

Service Code	Units	Review Result	FFP¹ Amount	eFMAP² Amount	Total Finding
FXF	2	Incorrect number of units billed	\$ 2.09	\$0.27	\$ 2.36
AXF	13	No arrival or departure time documented to support units billed	\$13.57	\$1.77	\$15.34
AXD	3	No arrival or departure time documented to support units billed	\$78.30	\$10.22	\$88.52
TCM	59	Incorrect number of units billed	\$373.23	\$48.71	\$421.94
TOTAL					\$528.16

¹ Federal Financial Participation Amount (FFP)

² Enhanced Federal Medical Assistance Percentage (eFMAP)

Recoverable Finding - 2009

Finding \$4,254.94

We determined the County Board was over reimbursed for 4 units of Vocational Habilitation, Individual Options, 15 minute Unit (AVF) service totaling \$4.94 in which the incorrect number of units was billed. In addition, we determined the County Board was reimbursed for 1 unit of Environmental Modifications, Individual Options, (AVN) for which the County Board incurred no expense.

Service Code	Units	Review Result	FFP ¹ Amount	eFMAP ² Amount	State Match	Total Finding
AVF	4	Incorrect number of units billed	\$ 4.26	\$ 0.68	n/a	\$4.94
AVN	1	County Board incurred no expense	\$2,695.35	\$427.13	\$1,127.52	\$4,250.00
TOTAL						\$4,254.94

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 reimbursed 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 instances where the Medicaid reimbursed units was greater than units reported.

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

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 in 2008. In 2009 the amount reported on Schedule A, line 20 was less than the reimbursements received by the County Board. This was due in part to the County Board receiving reimbursement for an expense it did not incur. A finding for the amount vouchered is included in the **Recoverable Finding - 2009**.

Expenditure 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 Fund Expense Report balances for the Supported Living, General, Various Grants, Coordinated Care - Pooled and Self Insurance funds.

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

2. We also compared the account description and amount for each reconciling item on the *County Auditor Reconciliation Worksheet* to the Warren MRDD IHAC Expense Detail reports and other supporting documentation such as Depreciation Schedules for both years.

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

3. 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. However the county auditor yearly disbursement totals in the Cost Reports required revision (see Step 1 above).

4. We compared all expenditure entries on Worksheets 1 through 10 to the Warren MRDD IHAC Expenses Detailed reports.

We found no differences.

5. We scanned the Warren MRDD IHAC Expense Detail reports 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.

Property, Depreciation, and Asset Verification Testing

1. We compared the County Board's policies regarding capitalization of fixed assets with the following guidelines:

- Cost Report Guides for preparing *Worksheet 1, Capital Costs*;
- 2 CFR 225 (OMB Circular A-87, Appendix B, 15(a)(2)); and
- Centers for Medicare and Medicaid Services Publication 15-1.

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

2. We scanned the Warren MRDD IHAC Expense Detail 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 Depreciation Schedule.

We found no unrecorded purchases meeting the capitalization criteria.

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

We reported differences for purchases that were not properly capitalized in Appendix A (2008) and Appendix B (2009).

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

We found no differences.

5. 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 which were not in compliance with the Cost Report Guides.

We found no differences.

6. We haphazardly selected five assets from the County Board's Depreciation Schedule and traced each asset to its physical location.

We were able to trace all five assets to their physical locations.

7. 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 are being depreciated in their first year 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 Guides. 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 Guides.

We found no differences.

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 these 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 Fund Expense reports for the General Fund and the Self Insurance Fund. The variance was less than two percent.

2. We selected 40 employees and compared their job descriptions 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 found no differences.

3. We scanned the County Board's Payroll Totals By Job Description by Date Span 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 reported differences from termination payouts in Appendix A (2008) and Appendix B (2009).

4. DODD asked us to determine an expectation for changes in salary and benefit costs between 2008 and 2009 and to determine whether audited salary and benefit costs were within two percent of this established expectation on worksheets 2 through 10.

Variances in costs exceeded two percent of expectation on worksheets 2, 2A, 3, 5, 7B, 8 and 10. We obtained the County Board's explanation that variances were due to participation in Medicaid Administrative Claiming program and staff turnover. We reported no variances.

Non-Payroll Disbursement Testing

1. We haphazardly selected 50 disbursements from 2008 and 2009 from the Warren MRDD IHAC Expense Detail reports and 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 three percent of the total expenditures on each worksheet affected.

Medicaid Administrative Claiming (MAC)

1. We compared the salary and benefits entered on the Individual MAC Costs by Code Report to the County Board's Payroll Totals by Job Description by Date Span. DODD asked us to contact its Office of Audits to report differences between the MAC salary and benefits versus the County Board's payroll records exceeding one percent.

We found no variance exceeding one percent.

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

We reported differences in Appendix B (2009).

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

We reported differences in Appendix 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,



Dave Yost
Auditor of State

January 18, 2012

cc: Megan Manuel, Superintendent, Warren County Board of Developmental Disabilities
Michele Swearingen, Business Services Director, Warren County Board of Developmental Disabilities
Eugene Rose, Board President, Warren County Board of Developmental Disabilities

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Schedule A				
20. Environmental Accessibility Adaptations And/Or Modifications And Supplies (L) Community Residential	\$ 18,008	\$ 955 \$ 13,300	\$ 32,263	To reclassify adaptations and modifications expenses
Schedule B-1, Section A				
4. Nursing Services (B) Adult	381	72	453	To correct square footage
23. Administration (D) General	7,420	(1,239)	6,181	
Schedule B-1, Section B				
1. Total Individuals Served By Program (A) Facility Based Services	357	42	399	To correct individuals served
3. Typical Hours Of Service (A) Facility Based Services	6	2	8	To correct typical hours of service
3. Typical Hours Of Service (B) Supported Emp. -Enclave	6	1	7	To correct typical hours of service
4. 15 Minute Units (C) Supported Emp. -Community Employment	-	281	281	To correct 15 minute units
Schedule B-4				
1. TCM Units (D) 4th Quarter	8,733	193	8,926	
2. Other SSA Allowable Units (D) 4th Quarter	-	18,786	18,786	
3. Home Choice Units (A) 1st Quarter	32	(32)	-	
3. Home Choice Units (B) 2nd Quarter	11	(11)	-	
3. Home Choice Units (C) 3rd Quarter	137	(137)	-	To correct SSA units
3. Home Choice Units (D) 4th Quarter	13	(13)	-	
5. SSA Unallowable Units (A) 1st Quarter	3,418	(3,418)	-	
5. SSA Unallowable Units (B) 2nd Quarter	3,572	(3,572)	-	
5. SSA Unallowable Units (C) 3rd Quarter	6,939	(6,939)	-	
5. SSA Unallowable Units (D) 4th Quarter	4,857	(589)	4,268	
Worksheet 1				
2. Land Improvements (A) Ages (0-2)	\$ 2,233	\$ 134 \$ 2,388	\$ 4,755	
2. Land Improvements (H) Unasgn Adult Programs	\$ 5,858	\$ 30	\$ 5,888	
2. Land Improvements (L) Community Residential	\$ 2,649	\$ 563	\$ 3,212	
2. Land Improvements (N) Service & Support Admin	\$ 1,107	\$ 14	\$ 1,121	
2. Land Improvements (V) Admin	\$ 925	\$ (179)	\$ 746	
3. Buildings/Improve (A) Ages (0-2)	\$ 26,285	\$ 2,134	\$ 28,419	To correct depreciation
3. Buildings/Improve (H) Unasgn Adult Programs	\$ 40,605	\$ 480	\$ 41,085	
3. Buildings/Improve (N) Service & Support Admin	\$ 2,812	\$ 228	\$ 3,040	
3. Buildings/Improve (V) Admin	\$ 16,338	\$ (2,842)	\$ 13,496	
4. Fixtures (A) Ages (0-2)	\$ 15,262	\$ 1,192	\$ 16,454	
4. Fixtures (H) Unasgn Adult Programs	\$ 5,153	\$ 268	\$ 5,421	
4. Fixtures (N) Service & Support Admin	\$ 1,570	\$ 128	\$ 1,698	
4. Fixtures (V) Admin	\$ 8,266	\$ (1,588)	\$ 6,678	
5. Movable Equipment (X) Gen Expenses All Prgm.	\$ 5,423	\$ (2,654)	\$ 2,769	To remove depreciation taken on current year acquisition
Worksheet 2				
1. Salaries (X) Gen Expense All Prgm.	\$ 617,069	\$ 32,998	\$ 650,067	To reclassify leave payouts
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 265,845	\$ 15,689	\$ 281,534	To reclassify benefit expenses
		\$ 478	\$ 282,012	To reclassify benefits associated with leave payouts
3. Service Contracts (X) Gen Expense All Prgm.	\$ 210,994	\$ (29,333)	\$ 181,661	To reclassify non-federal reimbursable expenses
		\$ (13,023)	\$ 168,638	To reclassify non-federal reimbursable expenses
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 223 \$ 238 \$ 386 \$ 2,405	\$ 2,847	To reclassify non-federal reimbursable expenses
		\$ 13,023	\$ 16,275	
4. Other Expenses (X) Gen Expense All Prgm.	\$ 108,794	\$ (238) \$ (15,689)	\$ 92,867	To reclassify non-federal reimbursable expenses
		\$ (2,405)	\$ 90,462	To reclassify non-federal reimbursable expenses
10. Unallowable Fees (O) Non-Federal Reimbursable	\$ 472,908	\$ 29,333	\$ 502,241	To reclassify non-federal reimbursable expenses
Worksheet 3				
3. Service Contracts (L) Community Residential	\$ 1,879	\$ (955)	\$ 924	To reclassify adaptations and modifications
3. Service Contracts (X) Gen Expense All Prgm.	\$ 57,499	\$ (195)	\$ 57,304	To correct posting error
4. Other Expenses (X) Gen Expense All Prgm.	\$ 63,683	\$ 6,086	\$ 69,769	To expense rather than capitalize a purchase
		\$ (13,300)	\$ 56,469	To reclassify adaptations and modifications expenses

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 5				
1. Salaries (A) Ages 0-2	\$ 538,686	\$ (5,855)	\$ 532,831	To reclassify leave payouts
2. Employee Benefits (A) Ages 0-2	\$ 235,633	\$ (85)	\$ 235,548	To reclassify benefits associated with leave payouts
4. Other Expenses (L) Community Residential	\$ 21,620	\$ 10,120	\$ 31,740	To reclassify capital housing expense
Worksheet 7-B				
13. No. of Individual Served (F) Enclave		34	(34)	- To correct individuals served
13. No. of Individual Served (G) Community Employment		74	(74)	- To correct individuals served
Worksheet 7-C				
4. Other Expenses (A) Ages 0-2	\$ 3,231	\$ 128		To reclassify Speech Therapy expenses
		\$ 128		To reclassify Speech Therapy expenses
		\$ (115)	\$ 3,372	To reclassify Occupational Therapy expenses
Worksheet 7-E				
4. Other Expenses (A) Ages 0-2	\$ 3,192	\$ 115		To reclassify Occupational Therapy expenses
		\$ 115		To reclassify Occupational Therapy expenses
		\$ (128)	\$ 3,294	To reclassify Speech Therapy expenses
Worksheet 7-F				
4. Other Expenses (A) Ages 0-2	\$ 5,802	\$ (115)		To reclassify Occupational Therapy expenses
		\$ (128)	\$ 5,559	To reclassify Speech Therapy expenses
Worksheet 8				
1. Salaries (H) Unasgn Adult Program	\$ 708,791	\$ (12,082)	\$ 696,709	To reclassify leave payouts
2. Employee Benefits (H) Unasgn Adult Program	\$ 310,052	\$ (175)	\$ 309,877	To reclassify benefits associated with leave payouts
4. Other Expenses (H) Unasgn Adult Program	\$ 166,378	\$ (91)	\$ 166,287	To reclassify non-federal reimbursable expenses
4. Other Expenses (O) Non-federal Reimbursable	\$ -	\$ 91	\$ 91	To reclassify non-federal reimbursable expenses
Worksheet 9				
1. Salaries (N) Service & Support Admin. Costs	\$ 959,000	\$ (574)	\$ 958,426	To reclassify leave payouts
2. Employee Benefits (N) Service & Support Admin. Costs	\$ 430,192	\$ (8)	\$ 430,184	To reclassify benefits associated with leave payouts
4. Other Expenses (N) Service & Support Admin. Costs	\$ 89,983	\$ (223)		To reclassify non-federal reimbursable expenses
		\$ (386)	\$ 89,374	To reclassify non-federal reimbursable expenses
Worksheet 10				
1. Salaries (H) Unasgn Adult Program	\$ 2,584,248	\$ (14,485)	\$ 2,569,763	To reclassify leave payouts
2. Employee Benefits (H) Unasgn Adult Program	\$ 1,145,497	\$ (210)	\$ 1,145,287	To reclassify benefits associated with leave payouts
Reconciliation to County Auditor Worksheet				
Expense:				
Plus: Capital Housing	\$ 10,120	\$ (10,120)	\$ -	To reclassify capital housing expense
Plus: Capital Improvement	\$ 225,747	\$ (225,747)	\$ -	To reclassify purchases greater than \$5,000
Plus: Purchases Greater Than \$5,000	\$ -	\$ 225,747		To reclassify purchases greater than \$5,000
		\$ 195		To correct posting error
		\$ (6,086)	\$ 219,856	To expense rather than capitalize a purchase
Plus: Fund 218 (County Board is Fiscal Agent)	\$ -	\$ 372,131	\$ 372,131	To record fund originally omitted
Less: Capital Costs	\$ (191,629)	\$ (296)	\$ (191,925)	To reconcile depreciation
Total from 12/31 County Auditor's Report	\$ 18,570,589	\$ 372,131	\$ 18,942,720	To correct reported County Auditor's total
Reconciliation to County Auditor Worksheet				
Revenue:				
Plus: Transfer	\$ -	\$ 2,400,000	\$ 2,400,000	To record transfers
Plus: Pooled Fund	\$ -	\$ 439,488	\$ 439,488	To record fund originally omitted
Total from 12/31 County Auditor's Report	\$ 24,174,846	\$ 2,839,488	\$ 27,014,334	To correct reported County Auditor's total

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Schedule A				
20. Environmental Accessibility Adaptations And/Or Modifications And Supplies (L) Community Residential	\$ 42,240	\$ 1,000		To reclassify modification expenses
		\$ (6,000)	\$ 37,240	To reclassify community residential expense
Schedule B-1, Section B				
3. Typical Hours Of Service (A) Facility Based Services	6	2	8	To correct typical hours of service
4. 15 Minute Units (C) Supported Emp. -Community Employment	898	(114)	784	To correct 15 minute units
Schedule B-4				
3. Home Choice Units (B) 2nd Quarter	1	(1)	-	
5. SSA Unallowable Units (A) 1st Quarter	4,579	(4,579)	-	
5. SSA Unallowable Units (B) 2nd Quarter	5,481	(5,481)	-	To correct SSA units
5. SSA Unallowable Units (C) 3rd Quarter	3,696	(3,696)	-	
5. SSA Unallowable Units (D) 4th Quarter	2,023	(634)	1,389	
Worksheet 1				
2. Land Improvements (A) Ages (0-2)	\$ 5,519	\$ 3	\$ 5,522	
2. Land Improvements (H) Unasgn Adult Programs	\$ 5,525	\$ (5)	\$ 5,520	
2. Land Improvements (V) Admin	\$ 793	\$ 2	\$ 795	
3. Buildings/Improve (A) Ages (0-2)	\$ 27,910	\$ 66	\$ 27,976	
3. Buildings/Improve (H) Unasgn Adult Programs	\$ 35,558	\$ (115)	\$ 35,443	
3. Buildings/Improve (L) Community Residential	\$ 27,928	\$ 12	\$ 27,940	
3. Buildings/Improve (N) Service & Support Admin	\$ 2,922	\$ 7	\$ 2,929	To correct depreciation
3. Buildings/Improve (V) Admin	\$ 19,650	\$ 42	\$ 19,692	
4. Fixtures (A) Ages (0-2)	\$ 11,493	\$ 26	\$ 11,519	
4. Fixtures (H) Unasgn Adult Programs	\$ 5,153	\$ (45)	\$ 5,108	
4. Fixtures (N) Service & Support Admin	\$ 1,143	\$ 3	\$ 1,146	
4. Fixtures (V) Admin	\$ 7,095	\$ 17	\$ 7,112	
5. Movable Equipment (U) Transportation	\$ 23,181	\$ 18,023	\$ 41,204	To correct a footing error on the depreciation schedule
Worksheet 2				
1. Salaries (X) Gen Expense All Prgm.	\$ 616,201	\$ (40,790)		To reclassify MAC expenses
		\$ 18,975	\$ 594,386	To reclassify leave payouts
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 323,718	\$ (12,253)		To reclassify MAC expenses
		\$ 275	\$ 311,740	To reclassify benefits associated with leave payouts
4. Other Expenses (O) Non-Federal Reimbursable	\$ 10,619	\$ 46		To reclassify non-federal reimbursable expenses
		\$ 3,763	\$ 14,428	To reclassify non-federal reimbursable expenses
4. Other Expenses (X) Gen Expense All Prgm.	\$ 152,926	\$ (15,000)		To reclassify fees paid to COG
		\$ (3,763)	\$ 134,163	To reclassify non-federal reimbursable expenses
Worksheet 5				
1. Salaries (L) Community Residential	\$ 122,313	\$ (24,166)	\$ 98,147	To reclassify MAC expenses
1. Salaries (O) Non-Federal Reimbursable	\$ 75,479	\$ (55,740)	\$ 19,739	To reclassify MAC expenses
2. Employee Benefits (L) Community Residential	\$ 67,408	\$ (7,259)	\$ 60,149	To reclassify MAC expenses
2. Employee Benefits (O) Non-Federal Reimbursable	\$ 55,385	\$ (16,744)	\$ 38,641	To reclassify MAC expenses
3. Service Contracts (C) Ages (6-21)	\$ 115,936	\$ (115,000)	\$ 936	To reclassify RSC match
4. Other Expenses (A) Ages (0-2)	\$ 24,580	\$ (246)	\$ 24,334	To reclassify non-federal reimbursable expenses
4. Other Expenses (L) Community Residential	\$ 14,037	\$ 179,067	\$ 193,104	To reclassify capital housing expenses
4. Other Expenses (M) Family Support Services	\$ 137,858	\$ (1,000)		To reclassify modification expenses
		\$ 6,000	\$ 142,858	To reclassify community residential expense
4. Other Expenses (O) Non-federal Reimbursable	\$ 7,748	\$ 246	\$ 7,994	To reclassify non-federal reimbursable expenses
Worksheet 6				
1. Salaries (O) Non-Federal Reimbursable	\$ -	\$ 146,523	\$ 146,523	To reclassify MAC expenses
2. Employee Benefits (O) Non-Federal Reimbursable	\$ -	\$ 44,014	\$ 44,014	To reclassify MAC expenses
Worksheet 8				
1. Salaries (X) Gen Expense All Prgm.	\$ 653,170	\$ (7,980)	\$ 645,190	To reclassify leave payouts
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 326,562	\$ (116)	\$ 326,446	To reclassify benefits associated with leave payouts

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 9				
1. Salaries (N) Service & Support Admin. Costs	\$ 991,856	\$ (25,827)	\$ 958,778	To reclassify MAC expenses
2. Employee Benefits (N) Service & Support Admin. Costs	\$ 515,597	\$ (7,251)	\$ 507,734	To reclassify leave payouts
		\$ (105)	\$ 507,734	To reclassify MAC expenses
4. Other Expenses (N) Service & Support Admin Costs	\$ 64,575	\$ (46)	\$ 64,529	To reclassify benefits associated with leave payouts
			\$ 64,529	To reclassify non-federal reimbursable expenses
Worksheet 10				
1. Salaries (H) Unasgn Adult Program	\$ 2,510,542	\$ (3,744)	\$ 2,506,798	To reclassify leave payouts
2. Employee Benefits (H) Unasgn Adult Program	\$ 1,258,191	\$ (54)	\$ 1,258,137	To reclassify benefits associated with leave payouts
4. Other Expenses (H) Unasgn Adult Program	\$ 145,293	\$ (180)	\$ 144,844	To reclassify non-federal reimbursable expenses
		\$ (269)	\$ 144,844	To reclassify non-federal reimbursable expenses
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 180	\$ 180	To reclassify non-federal reimbursable expenses
		\$ 269	\$ 449	To reclassify non-federal reimbursable expenses
Reconciliation to County Auditor Worksheet				
Expense:				
Plus: Capital Housing	\$ 179,067	\$ (179,067)	\$ -	To reclassify capital housing expenses
Plus: Capital Improvement	\$ 269,981	\$ (269,981)	\$ -	To reclassify purchases greater than \$5,000
Plus: Purchases Greater Than \$5,000	\$ -	\$ 269,981	\$ 269,981	To reclassify purchases greater than \$5,000
Plus: Fees Paid To COG, Or Payments And Transfers made To COG	\$ -	\$ 15,000	\$ 15,000	To reclassify fees paid to COG
Plus: Fund 218 (County Board is Fiscal Agent)	\$ -	\$ 398,057	\$ 398,057	To record fund originally omitted
Plus: Other (RSC Match)	\$ -	\$ 115,000	\$ 115,000	To reclassify RSC match
Less: Capital Costs	\$ (194,778)	\$ (18,035)	\$ (212,813)	To reconcile depreciation
Total from 12/31 County Auditor's Report	\$ 21,022,538	\$ 398,057	\$ 21,420,595	To correct county auditor's total
Reconciliation to County Auditor Worksheet				
Revenue:				
Plus: Transfer	\$ -	\$ 2,400,000	\$ 2,400,000	To record transfers
Plus: Pooled Fund	\$ -	\$ 434,038	\$ 434,038	To record fund originally omitted
Total from 12/31 County Auditor's Report	\$ 14,679,544	\$ 2,834,038	\$ 17,513,582	To correct reported County Auditor's total
Medicaid Administration Worksheet				
Lines 6-10 Ancillary Costs	\$ -	\$ 11,606	\$ 11,606	To report ancillary costs



Dave Yost • Auditor of State

WARREN COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

WARREN 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
FEBRUARY 9, 2012**