



Dave Yost • Auditor of State

CLERMONT COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

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Independent Accountants' Report on Applying Agreed-Upon Procedures

Halina Schroeder, Audit Chief
Division of Fiscal Administration, Audit Office
Ohio Department of Developmental Disabilities
30 East Broad Street, 8th 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) Home and Community Based Services 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 Clermont County Board of Developmental Disabilities (County Board) prepared its *Income and Expenditure Report* for the years ended December 31, 2012 and 2013 (Cost Reports) in accordance with DODD's Guide to Preparing Income and Expenditure Reports for 2012 and 2013 (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 the American Institute of Certified Public Accountants' attestation standards. The sufficiency of these procedures is solely the responsibility of DODD. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Statistics – Square Footage

1. We compared program costs and statistics to square footage reported in the Cost Reports to identify potential square footage errors. We inquired with the County Board to obtain explanation of any potential errors.

We found costs for Medicaid Administrative Claiming (MAC) in 2012 and Enclave services in 2012 and 2013 without corresponding square footage reported on *Schedule B-1*. We inquired of the County Board and it provided the square footage used for Enclave and MAC services. We reported these differences in Appendix A (2012) and Appendix B (2013).

We also compared the 2012 and 2013 square footage totals to the final 2011 totals and found variances above 10 percent. We performed the remaining square footage procedures on those areas that changed by more than 10 percent.

2. We compared the square footage for each room on the floor plan of Thomas A. Wildey and Donald A. Collins building to the County Board's summary for 2012 and 2013, respectively, which rolls up to *Schedule B-1, Section A, Square Footage* to ensure that square footage was allocated in accordance with the Cost Report Guides and identified any variances greater than 10 percent.

We found no variances.

Statistics – Square Footage (Continued)

3. We compared the County Board's square footage summary for each year to the square footage reported in each cell in *Schedule B-1, Section A, Square Footage* and identified variances greater than 10 percent for any cell in *Schedule B-1*.

We found no variances.

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

We reported variances greater than 10 percent in Appendix A (2012) and Appendix B (2013).

Statistics – Attendance

1. We reviewed the Cost Reports and determined if individuals served or units of service were omitted on *Schedule B-1, Section B, Attendance Statistics*, worksheet 4, or worksheets 7A to 7H which resulted in program or general expenses-all program costs not being allocated to the County Board's programs.

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

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

We found no variances for Facility Based or Enclave Services in 2012. We reported variances greater than two percent in Appendix B (2013) for Facility Based Services.

We noted the County Board did not track Supported Employment - Community Employment service units, but reported individuals served, 15 minute units, and square footage on *Schedule B-1* and costs on *Worksheet 10, Adult Program*. Therefore, without supporting documentation for Community Employment individuals served and corresponding costs as required under Ohio Admin. Code Section 5123:2-9-15 (E), the Cost Report Guides, and 2 CFR Part 225, Appendix A, Sections (C)(1)(j) and (C)(3)(a) we removed the individuals served, 15 minute units and square footage. We noted the County Board offset some corresponding Community Employment costs reimbursed by the Opportunities for Ohioans with Disabilities (formerly the Ohio Rehabilitation Services Commission); see also procedure 3 in Revenue Cost Reporting and Reconciliation to the County Auditor Report Section.

We reclassified all remaining Supported Employment-Community Employment costs on *Worksheet 10* without statistics as non-federal reimbursable costs as reported in Appendix A (2012) and Appendix B (2013).

3. We traced the number of total attendance days for five Adult Day Service and Enclave individuals for two months in 2012 and 2013 between the County Board's monthly attendance documentation and Day Services Attendance Summary reports and the number of days reported on *Schedule B-1, Section B, Attendance Statistics*. We then compared the acuity level on the County Board's Day Services Attendance Summary report to the Acuity Assessment Instrument or other documentation for each individual.

Statistics – Attendance (Continued)

We also selected an additional six individuals in 2012 and five individuals in 2013, to ensure at least two individuals from each acuity level were tested, and performed the same acuity level comparison. We reported differences in Appendix A (2012) and Appendix B (2013).

As differences in acuity or attendance days were noted, we compared the paid claims in the Medicaid Billing System (MBS) data to the County Board's acuity assessment instrument to ensure the County Board was reimbursed at the correct acuity level. We found no overpayment.

4. DODD asked us to select 30 supported employment-community employment units from the detailed Community Employment unit reports and determine if the units were calculated in accordance with the Cost Report Guides and met the service documentation requirements of Ohio Admin. Code § 5123:2-9 to identify variances greater than 10 percent to *Schedule B-1, Section B, Attendance Statistics*.

We did not perform this procedure because the County Board did not track Community Employment services (see procedure 2).

Statistics – Transportation

1. We compared the number of one-way trips from the County Board's Transportation Details - Trips Entered on Routes reports with those statistics as reported in *Schedule B-3, Quarterly Summary of Transportation Services* and identified any variances greater than two percent of total units reported on each row of *Schedule B-3*. We also footed the County Board's transportation reports for accuracy.

We found no variances.

2. We traced the number of trips for 10 adults for January 2012 and October 2013 from the County Board's daily reporting documentation to *Schedule B-3, Quarterly Summary of Transportation Services* and identified any variances greater than 10 percent of the total trips tested each year.

We found no variances.

3. We compared the cost of bus tokens/cabs from the County Board's State Expenses Detailed report to the amount reported in *Schedule B-3, Quarterly Summary of Transportation Services* and identified any variances greater than two percent of total units reported on each row of *Schedule B-3* and made any corresponding changes on *Worksheet 8, Transportation Services*.

We found no variances.

Statistics – Service and Support Administration (SSA)

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

We reported differences exceeding two percent in Appendix A (2012) and Appendix B (2013).

Statistics – Service and Support Administration (SSA) (Continued)

We also determined that in 2013 the County Board reported Home Choice units as Other SSA Allowable units on *Schedule B-4*. The County Board provided the Case Note Detail by Case Manager and Consumer reports for each Home Choice individual and we totaled and reclassified these units as reported in Appendix B (2013).² We haphazardly selected two samples of 60 Other SSA Allowable units for both 2012 and 2013 from the Receivable Billing Reimbursable Summary reports and determined if the case note documentation described activities listed in Ohio Admin. Code § 5101:3-48-01(D) and included the elements required by Ohio Admin. Code § 5101:3-48-01(F) to identify any variances greater than 10 percent of total units tested in each year.

We found no variances.

3. We haphazardly selected two samples of 30 SSA Unallowable units for both 2012 and 2013 from the Receivable Billing Reimbursable Summary reports and determined if the case note documentation described activities listed in Ohio Admin. Code § 5101:3-48-01(D) and included the elements required by Ohio Admin. Code § 5101:3-48-01(F) to identify any variances greater than 10 percent of total units tested in each year. If the variance identified was greater than 25 percent, we would select an additional sample of 30 units for that year and perform the same test. If the combined error rate of both samples for the same year was greater than 25 percent, we would project these differences across the population.

While the County Board did not report SSA Unallowable units on the 2012 Cost Report; however, the County Board indicated there were SSA Unallowable units which were identified in its summary reports with a specific code. We tested the selected samples and found variances greater than 25 percent in both years. As a result, we selected additional samples of 30 units for both years. The combined error rate in 2012 was 100 percent; however, since these units were correctly reported on the Cost Report no further adjustment was needed. The combined error rate in 2013 was 65 percent and we projected and reclassified 515 units to Other SSA Allowable as reported in Appendix B (2013).

4. DODD asked us to determine if the County Board maintained case note documentation for non-individual specific activities (general time units) as described in Worksheet 9, Service and Support Administration Costs of the Cost Report Guides. DODD also asked us to select a sample of 60 units each year if the County Board did record general time units and they accounted for over 10 percent of total SSA units on the final Schedule B-4 plus any general time units recorded and determine if the case note documentation described activities listed in Ohio Admin. Code § 5101:3-48-01(D) or in Worksheet 9, Service and Support Administration Costs, Section 1(b) of the Cost Report.

We did not perform this procedure because the County Board's general time units did not account for over 10 percent of total SSA units on the final *Schedule B-4* plus any general time units recorded.

Revenue Cost Reporting and Reconciliation to the County Auditor Report

1. We compared the receipt totals from the county auditor's 2012 and 2013 Revenue Summary Reports for the Board of Developmental Disabilities (7000) and Disabilities Residential (7011) funds to the county auditor's report total reported on the *Reconciliation to County Auditor Worksheet*.

Revenue Cost Reporting and Reconciliation to the County Auditor Report (Continued)

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

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

2. We compared revenue entries on *Schedule C, Income Report* to the final Southwest Ohio Council of Government (COG) County Board Summary Workbooks for 2012 and 2013.

We reported differences in Appendix A (2012). We found no differences in 2013. 3. We reviewed the County Board's Detailed Revenue reports 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 \$58,469 in 2012 and \$62,677 in 2013;
- Title VI-B revenues in the amount of \$43,383 in 2012 and \$43,566 in 2013;
- School Lunch Program revenues in the amount of \$11,549 in 2012 and \$14,922 in 2013;
- Title XX revenues in the amount of \$199,048 in 2012 and \$176,085 in 2013;
- Help Me Grow revenues in the amount of \$587,788 in 2012 and \$369,515 in 2013; and
- School District revenues in the amount of \$1,269,636 in 2012 and \$ 1,121,669 in 2013.

We also noted Opportunities for Ohioans with Disabilities (formerly the Ohio Rehabilitation Services Commission) revenue in the amount of \$259,033 in 2012 and \$361,225 in 2013; however, corresponding expenses were offset on *Schedule a1, Adult Program* by the County Board.

Paid Claims Testing

1. We selected 100 paid claims among all service codes from 2012 and 2013 from the MBS data and compared these services to the County Board's service documentation and determined if the documentation matched requirements of each respective service code per Ohio Admin. Code § 5123:2-9. We applied the service documentation rules in effect at the time of service delivery.

For selected commercial transportation services codes that have contracted services, we compared the County Board's usual and customary rate with the reimbursed rate to ensure that the County Board was reimbursed the lesser of the two as per Ohio Admin. Code § 5123:2-9-06. For any errors found, we obtained documentation and identified all overpayments related to reimbursements exceeding the usual and customary rate. Additionally, for any other selected services codes that have contracted services, we compared the County Board's contract rate with the reimbursed rate to ensure that the County Board was reimbursed no more than the contracted rate. For any errors found, we obtained documentation and identified all overpayments related to reimbursements exceeding the contract rate.

Paid Claims Testing (Continued)

If there is no documentation to support paid claims or the units paid are not supported by service documentation per the Ohio Admin. Code, DODD asked us to calculate a recoverable finding and make any corresponding unit adjustments to *Schedule B-1, B-3 or B-4*. Recoverable findings are subject to interest collection pursuant to Ohio Rev. Code § 5164.60.

We found instances of Non-Medical Transportation – One Way Trip (ATB and FTB) service codes with reimbursements exceeding the usual and customary contract rate. We also found instances of non-compliance in the following service codes as described below: Adult Day/Vocational Habilitation Combination – 15 minute unit (SXF); Adult Day/Vocational Habilitation Combination - Daily unit (FXD); Supported Employment - Enclave - 15 minute unit (ANF); and Targeted Case Management (TCM) and made corresponding unit adjustments on *Schedule B-1* and *B-4*.

Recoverable Finding - 2012 Finding \$63.76

Service Code	Units	Review Results	Finding
TCM	1	Units billed in excess of service delivery	\$9.76
ANF	30	Incorrect procedure code billed resulting in overpayment	\$5.65
ANF	9	Individual was absent on date of service	\$14.99
ATB	4	Amount billed in excess of contracted amount	\$15.93
FTB	8	Amount billed in excess of contracted amount	\$17.43
		Total	\$63.76

Recoverable Finding - 2013 Finding \$89.76

Service Code	Units	Review Results	Finding
ANF	30	Individual was absent on date of service	\$27.85
SXF	28	Incorrect procedure code billed resulting in overpayment	\$3.14
FXD	1	Lack of supporting documentation	\$47.53
ATB	4	Amount billed in excess of contracted amount	\$5.56
FTB	2	Amount billed in excess of contracted amount	\$5.68
		Total	\$89.76

Recommendation:

We recommend the County Board implement a process for monitoring service documentation and Medicaid billing in order to comply with Ohio Admin. Code § 5123:2-9-06(I)(1), which states in pertinent part, "Providers shall be paid the lesser of their usual and customary rate or the payment rate for each waiver service that is delivered." The County Board should also determine if additional overpayments exist and contact DODD to remit payment as needed.

2. We compared the number of reimbursed TCM units and Community Employment units from the MBS Summary by Service Code report, to the final units on *Schedule B-4, Quarterly Summary of Units of Service – Service and Support Administration, Line (1)(F), TCM Units* and to *Schedule B-1, Section B, Attendance Statistics, Line (4)(C), Supported Employment – Community Employment, 15 minute units*, respectively, to determine whether Medicaid reimbursed units were greater than final TCM and Supported Employment-Community Employment units.

We found no instances where the Medicaid reimbursed units were greater than final TCM units. The County Board was not reimbursed for Supported Employment - Community Employment units during 2012 or 2013.

Paid Claims Testing (Continued)

3. We compared the amounts reported on *Schedule A, Summary of Service Costs – By Program*, Lines (20), Environmental Accessibility Adaptations to Line (25), Other Waiver Services to the amount reimbursed for these services in 2012 and 2013 on the MBS Summary by Service Code report to determine whether any reimbursements exceeded disbursements on *Schedule A* by two percent.

We found no differences.

Non-Payroll Expenditures and Reconciliation to the County Auditor Report

1. We compared the disbursement totals from the county auditor's report listed on the *Reconciliation to County Auditor Worksheets* to the county auditor's Expense Summary reports for the Board of Developmental Disabilities (7000) and Disabilities Residential (7011) funds.

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

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

2. We compared County Board's State Expenses Detailed Reports to all service contract and other expenses entries on worksheets 2 through 10, to identify variances resulting in reclassification to another program or worksheet exceeding \$750.

We found no variances.

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

We reported differences in Appendix A (2012). We found no differences in 2013.

4. We scanned the County Board's 2012 and 2013 State Expenses Detailed Reports and judgmentally selected 60 disbursements from the service contracts and other expenses reported on worksheets 2 through 10. We determined if supporting documentation was maintained, the costs were allowable and properly classified according to the Cost Report Guides and 2 CFR 225 and identified any variances greater than two percent of total service contracts and other expenses on any worksheet or costs which are non-federal reimbursable under 2 CFR 225 Appendix B and greater than \$750.

We reported misclassified and non-federal reimbursable costs in Appendix A (2012) and Appendix B (2013).

We also scanned for contracted services or COG expenses on *Worksheet 8, Transportation Services; Worksheet 9, Service and Support Administration Costs; and Worksheet 10, Adult Program* without corresponding statistics that are non-federal reimbursable because they do not demonstrate that the County Board's programs received a measurable benefit as required under Appendix A, section (C)(3)(a) and the Cost Report Guides.

We found adult day service statistics for two contract providers as reported in Appendix A (2012) and Appendix B (2013). We found no additional program costs that lacked corresponding statistics except for the Community Employment program as identified in procedure 2 of the Statistics – Attendance section.

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

5. We scanned the County Board's State Expenses Detailed reports for items purchased during 2012 and 2013 that met the County Board's capitalization criteria and traced them to inclusion on the County Board's Fixed Asset report.

We found no differences in 2012. We reported differences for purchases that were not properly capitalized in Appendix B (2013).

6. We determined if the County Board reconciled its income and expenditures on a monthly basis by verifying that the County Board maintained documentation of the reconciliation for at least one month in each calendar year.

The County Board had supporting documentation for the months of January 2012 and December 2013 showing that it reconciled its income and expenditures on a monthly basis with the county auditor.

Property, Depreciation, and Asset Verification Testing

1. We compared the depreciation costs reported in the County Board's Depreciation Schedule reports to the amounts reported on *Worksheet 1, Capital Costs*, and identified any cell variances greater than \$750.

We found no differences.

2. We compared the County Board's final 2011 Depreciation Schedule and prior year depreciation adjustments to the County Board's 2012 and 2013 Depreciation Schedule reports for changes in the depreciation amounts for assets purchased prior to the periods under review, depreciation taken on the same asset more than once, assets that have been fully depreciated in prior years, or depreciation taken on assets during the period of acquisition which were not in compliance with the Cost Report Guides to identify any cell variances greater than \$750.

We found no differences.

3. We verified the County Board's capitalization threshold and haphazardly selected the lesser of 10 or 10 percent of the County Board's fixed assets which meet the capitalization threshold and were being depreciated in their first year in either 2012 or 2013 and determined if the useful lives agreed to the estimated useful lives prescribed in the 2008 or 2013 American Hospital Association (AHA) Asset Guide. We also recomputed the first year's depreciation for the three assets tested, based on their cost, acquisition date and useful life to determine compliance with the Cost Report Guides and AHA Asset Guide and identified any variances.

We found no differences.

4. We haphazardly selected the lesser of 10 percent or 10 disposed assets from 2012 and 2013 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 for the one disposed item tested, based on its undepreciated basis and any proceeds received from the disposal or sale of the asset to determine compliance with the Cost Report Guide and CMS Publication 15-1, Chapter 1.

We reported differences in Appendix A (2012). We did not perform this procedure for 2013 because the County Board stated that no capital assets were disposed of in 2013. We scanned the County Board's Detailed Revenue reports and did not find any proceeds from the sale or exchange of fixed assets.

Payroll Testing

1. We compared total salaries and benefits from worksheets 2 through 10 from the Cost Reports and compared the yearly totals to the payroll disbursements on the county auditor's Expense Summary reports for the Board of Developmental Disabilities (7000) fund to identify variances greater than two percent of the county auditor's report totals for these funds.

The variance was less than two percent.

2. We compared the salaries and benefit costs on the County Board's State Expenses Detailed Reports to the amounts reported on worksheets 2 through 10 to identify variances resulting in differences to another program or worksheet exceeding \$750.

We found no variances.

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

We reported differences in Appendix A (2012) and Appendix B (2013) and, because misclassification errors exceeded 10 percent, we performed procedure 4 below.

4. We scanned the County Board's State Expenses Detailed Reports for 2012 and 2013 and compared the classification of employees to entries on worksheets 2 through 10 to determine if salary and benefit costs were reported in accordance with the Cost Report Guides.

We reported differences in Appendix A (2012). We found no differences in 2013.

Medicaid Administrative Claiming (MAC)

1. We compared the salary and benefits entered on the MAC Cost by Individual reports to the County Board's State Expenses Detailed Reports and determined if the MAC salary and benefits were greater. If the variance was greater than one percent, we would contact DODD's Random Moment Time Study (RMTS) Coordinator to correct the misstatements identified.

We found County Board salary and benefits exceeded MAC salary and benefits.

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

We reported differences impacting *Worksheet 6* and other worksheets in Appendix A (2012). We found no differences in 2013.

3. We selected 10 RMTS observed moments and 10 percent of any RMTS moments above that amount that were completed by employees of the County Board from the DODD RMTS Participant Moments Question and Answer report for the 2nd quarter of 2012 and the 1st quarter of 2013. We selected 13 observed moments in 2012 and 12 observed moments in 2013 and determined if supporting documentation was maintained and the moments were properly classified in accordance with DODD's Guide to Medicaid Administrative Claiming (MAC) using the Random Moment Time Studies (RMTS) Methodology for 2012.

Medicaid Administrative Claiming (MAC) (Continued)

We found one moment for Activity Code 5 - Facilitating Medicaid Eligibility Determinations and one moment for Activity code 11- Program Planning, Development and Interagency Coordination of Medicaid Services that lacked supporting documentation in 2012. We found no differences in 2013.

We reported these instances of non-compliance to DODD. In response, DODD communicated to us that it is working with the Ohio Department of Medicaid (ODM) to calculate findings for recovery, if needed.

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, ODM 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.

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

February 3, 2016

Appendix A
Clermont County Board of Developmental Disabilities
2012 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	\$ 90,584	\$ 600	\$ 91,184	To add COG costs
Schedule B-1, Section A				
13. School Age (C) Child	16,875	300	17,175	To reclassify Principal square footage
14. Facility Based Services (B) Adult	34,988	124	35,112	To reclassify Program Coordinator square footage
15. Supported Emp. - Enclave (B) Adult	-	182	182	To reclassify Enclave square footage
16. Supported Emp. - Comm Emp. (B) Adult	1,864	350		To reclassify Program Coordinator square footage
		(907)		To reclassify Community Employment square footage
		(1,307)		- To remove square footage without statistics
17. Medicaid Administration (A) MAC	-	16	16	To reclassify MAC square footage
19. Community Residential (D) General	866	(16)		To reclassify MAC square footage
		(153)	697	To reclassify Intake Specialist square footage
22. Program Supervision (B) Adult	1,785	(182)		To reclassify Enclave square footage
		(350)		To reclassify Program Coordinator square footage
		(124)	1,129	To reclassify Program Coordinator square footage
22. Program Supervision (C) Child	444	(300)	144	To reclassify Principal square footage
23. Administration (D) General	4,014	153	4,167	To reclassify Intake Specialist square footage
25. Non-Reimbursable (B) Adult	-	907	907	To reclassify Community Employment square footage
Schedule B-1, Section B				
1. Total Individuals Served By Program (C) Supported Emp. - Community Employment	190	(190)		- To correct individuals served
4. 15 Minute Units (C) Supported Emp. - Community Employment	253	(253)		- To correct 15 Minute units
6. A (A) Facility Based Services	110	1		To correct individuals served
		8	119	To report Starfire and Stepping Stone individuals served
6. A (B) Supported Emp. - Enclave	33	1	34	To correct individuals served
7. A-1 (A) Facility Based Services	1	(1)		- To correct individuals served
8. B (A) Facility Based Services	56	1		To correct individuals served
		1		To correct individuals served
		1		To correct individuals served
		6	65	To report Starfire and Stepping Stone individuals served
8. B (B) Supported Emp. - Enclave	-	1	1	To correct individuals served
9. C (A) Facility Based Services	96	(1)		To correct individuals served
		(1)		To correct individuals served
		(1)		To correct individuals served
		6	99	To report Starfire and Stepping Stone individuals served
9. C (B) Supported Emp. - Enclave	2	(1)		To correct individuals served
		(1)		- To correct individuals served
10. A (A) Facility Based Services	14,952	1,547		To report Starfire and Stepping Stone days of attendance
		6	16,505	To correct days of attendance
10. A (B) Supported Emp. - Enclave	4,519	194	4,713	To correct days of attendance
11. A-1 (A) Facility Based Services	123	(123)		- To correct days of attendance
12. B (A) Facility Based Services	9,721	1,167		To report Starfire and Stepping Stone days of attendance
		213		To correct days of attendance
		123		To correct days of attendance
		217	11,441	To correct days of attendance
12. B (B) Supported Emp. - Enclave	-	16	16	To correct days of attendance

Appendix A (Page 2)
Clermont County Board of Developmental Disabilities
2012 Income and Expenditure Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Schedule B-1, Section B (cont)				
13. C (A) Facility Based Services	16,376	1,132		To report Starfire and Stepping Stone days of attendance
		(6)		To correct days of attendance
		(213)		To correct days of attendance
		(217)	17,072	To correct days of attendance
13. C (B) Supported Emp. - Enclave	211	(1)		To correct days of attendance
		(194)		To correct days of attendance
		(16)		- To correct days of attendance
Schedule B-4				
1. TCM Units (D) 4th Quarter	6,814	(1)	6,813	To correctly report SSA units
2. Other SSA Allowable Units (B) 2nd Quarter	3,192	(990)	2,202	To correctly report SSA units
Schedule C				
I. County				
(B) Interest- COG Revenue	\$ 232	\$ 49	\$ 281	To match final COG workbook
II. Department of MR/DD				
(A) Family Support Services- COG Revenue	\$ 161,323	\$ (161,323)	\$ -	To match final COG workbook
V. Other Revenues				
(D) Family Support Service Fees - COG Revenue	\$ 16,275	\$ (16,275)	\$ -	To match final COG workbook
Worksheet 1				
5. Movable Equipment (A) Early Intervention	\$ 2,182	\$ 4,021	\$ 6,203	To record loss for copier
Worksheet 2				
1. Salaries (X) Gen Expense All Prgm.	\$ 715,902	\$ (14,385)		To reclassify Director of Communication & Community Relations salary
		\$ 52,045		To reclassify Intake & Eligibility Specialist salary
		\$ 42,706		To reclassify leave payout
		\$ 12,222	808,490	To reclassify leave payout
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 194,941	\$ (3,292)		To reclassify Director of Communication & Community Relations benefits
	\$	\$ 365		To reclassify workers comp for MAC employees
	\$	\$ 8,027	200,041	To reclassify Intake & Eligibility Specialist benefits
3. Service Contracts (X) Gen Expense All Prgm.	\$ 54,184	\$ (50,000)	\$ 4,184	To reclassify FCF-BDD Contribution expense
4. Other Expenses (O) Non-Federal Reimbursable	\$ 20,221	\$ 14,385		To reclassify Director of Communication & Community Relations salary
		\$ 3,292		To reclassify Director of Communication & Community Relations benefits
		2,033	39,931	To reclassify refreshments expense
4. Other Expenses (X) Gen Expense All Prgm.	\$ 370,193	\$ (2,033)	\$ 368,160	To reclassify refreshments expense
5. COG Expense (M) Family Support Services	\$ 11,906	\$ 5,731	\$ 17,637	To match final COG workbook
5. COG Expense (N) Service & Support Admin	\$ 5,746	\$ (5,746)	\$ -	To match final COG workbook
5. COG Expense (O) Non-Federal Reimbursable	\$ 6,625	\$ 15	\$ 6,640	To match final COG workbook
Worksheet 2A				
1. Salaries (A) Early Intervention	\$ 124,011	\$ (42,706)	\$ 81,305	To reclassify leave payout
1 Salaries (C) School Age	\$ 75,317	\$ (75,317)	\$ -	To reclassify Principal's salary
1. Salaries (E) Facility Based Services	\$ 203,693	\$ (37,171)	\$ 166,522	To reclassify Program Coordinator salary
1. Salaries (F) Enclave	\$ 59,417	\$ (59,417)	\$ (0)	To reclassify Program Coordinator salary
1. Salaries (G) Community Employment	\$ 67,249	\$ (67,249)	\$ 0	To reclassify Employment Services Coordinator salary
2. Employee Benefits (C) School Age	\$ 22,276	\$ (22,276)	\$ -	To reclassify Principal's benefits
2. Employee Benefits (E) Facility Based Services	\$ 50,056	\$ (5,536)	\$ 44,520	To reclassify Program Coordinator benefits
2. Employee Benefits (F) Enclave	\$ 9,037	\$ (9,037)	\$ 0	To reclassify Program Coordinator benefits
2. Employee Benefits (G) Community Employment	\$ 20,956	\$ (20,956)	\$ 0	To reclassify Employment Service Coordinator benefits
2. Employee Benefits (N) Service & Support Admin	\$ 5,590	\$ 2,533	\$ 8,123	To reclassify workers comp for MAC employees

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Clermont County Board of Developmental Disabilities
2012 Income and Expenditure Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 2A (cont)				
4. Other Expenses (F) Enclave	\$ 2,189	\$ (2,189)	\$ (0)	To reclassify expenses for Program Coordinator
4. Other Expenses (G) Community Employment	\$ 1,692	\$ (1,692)	\$ 0	To reclassify expenses for Employment Services Coordinator
Worksheet 5				
1. Salaries (A) Early Intervention	\$ 531,655	\$ (12,222)	\$ 519,433	To reclassify leave payout
1. Salaries (C) School Age	\$ 780,796	\$ 75,317	\$ 856,113	To reclassify Principal's salary
1. Salaries (L) Community Residential	\$ 119,329	\$ (52,045)	\$ 67,284	To reclassify Intake & Eligibility Specialist salary
1. Salaries (O) Non-Federal Reimbursable	\$ 51,315	\$ (38,087)	\$ 13,228	To reclassify Project Coordinator salary
2. Employee Benefits (C) School Age	\$ 285,086	\$ 22,276	\$ 307,362	To reclassify Principal's benefits
2. Employee Benefits (L) Community Residential	\$ 31,636	\$ 1,743	\$	To reclassify workers comp for MAC employees
	\$	\$ (8,027)	\$ 25,352	To reclassify Intake & Eligibility Specialist benefits
2. Employee Benefits (O) Non-Federal Reimbursable	\$ 9,986	\$ (5,884)	\$	To reclassify Project Coordinator benefits
2.	\$	\$ 1,733	5,835	To reclassify workers comp for MAC employees
3. Service Contracts (A) Early Intervention	\$ -	\$ 50,000	\$ 50,000	To reclassify FCF-BDD Contribution expenses
3. Service Contracts (L) Community Residential	\$ 1,348,760	\$ (71,356)	\$ 1,277,404	To reclassify developmental center costs
4. Other Expenses (A) Early Intervention	\$ 367,452	\$ (21,000)	\$ 346,452	To reclassify FSS expenses
4. Other Expenses (C) School Age	\$ 28,446	\$ 909	\$	To reclassify Field Trips expenses
4.	\$	\$ 3,988	\$ 33,343	To reclassify Field Trips expenses
4. Other Expenses (L) Community Residential	\$ 766,810	\$ (74,446)	\$ 692,364	To reclassify developmental center costs
4. Other Expenses (M) Family Support Services	\$ -	\$ 21,000	\$ 21,000	To Reclassify FSS expenses
5. COG Expenses (M) Family Support Services	\$ 148,180	\$ (600)	\$ 147,580	To match final COG workbook
Worksheet 6				
1. Salaries (I) Medicaid Admin	\$ 220,160	\$ (4,293)	\$ 215,867	To match MAC individual costs by code report
1. Salaries (O) Non-Federal Reimbursable	\$ 162,985	\$ (3,178)	\$ 159,807	To match MAC individual costs by code report
Worksheet 8				
4. Other Expenses (C) School Age	\$ 3,988	\$ (3,988)	\$ -	To reclassify Field Trips expense
4. Other Expenses (H) Unasgn Adult Program	\$ 1,391,959	\$ (909)	\$ 1,391,050	To reclassify Field Trips expense
Worksheet 9				
2. Employee Benefits (N) Service & Support Admin	\$ 148,074	\$ 1,098	\$ 149,172	To reclassify workers comp for MAC employees
Worksheet 10				
1. Salaries (E) Facility Based Services	\$ 2,240,013	\$ 37,171	\$ 2,277,184	To reclassify Program Coordinator salary
1. Salaries (F) Enclave	\$ 151,303	\$ 59,417	\$ 210,720	To reclassify Program Coordinator salary
1. Salaries (G) Community Employment	\$ 255,015	\$ 38,087	\$	To reclassify Project Coordinator salary
	\$	\$ 67,249	\$	To reclassify Employment Services Coordinator salary
	\$	\$ (257,107)	\$ 103,244	To reclassify program costs with unsupported statistics
2. Employee Benefits (E) Facility Based Services	\$ 716,858	\$ 5,536	\$ 722,394	To reclassify Program Coordinator benefits
2. Employee Benefits (F) Enclave	\$ 47,810	\$ 9,037	\$ 56,847	To reclassify Program Coordinator benefits
2. Employee Benefits (G) Community Employment	\$ 71,888	\$ 5,884	\$	To reclassify Project Coordinator benefits
	\$	\$ 20,956	\$ 98,728	To reclassify Employment Services Coordinator benefits
4. Other Expenses (E) Facility Based Services	\$ 252,111	\$ (45,675)	\$ 206,436	To reclassify match payment
4. Other Expenses (F) Enclave	\$ -	\$ 2,189	\$ 2,189	To reclassify expenses for Program Coordinator
4. Other Expenses (G) Community Employment	\$ 36,868	\$ 1,692	\$ 38,560	To reclassify expenses for Employment Services Coordinator
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 257,107	\$ 257,107	To reclassify program costs with unsupported statistics

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 Clermont County Board of Developmental Disabilities
 2012 Income and Expenditure Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Reconciliation to County Auditor Worksheet				
Expense:				
Plus: Match Paid to SODC	\$ 515,237	\$ 71,356	\$	To reconcile Match Paid to SODC
	\$	\$ 74,446	\$ 661,039	To reconcile Match Paid to SODC
Plus: State Match - Active Treatment/ Trans.	\$ -	\$ 45,675	\$ 45,675	To reconcile State Match
Less: Capital Costs	\$ (279,270)	\$ (4,021)	\$ (283,291)	To reconcile loss on copier
Less: Schedule A COG Expenses		(600)	(600)	To reconcile COG expenses

Appendix B
Clermont County Board of Developmental Disabilities
2013 Income and Expenditure Report Adjustments

	<u>Reported Amount</u>	<u>Correction</u>	<u>Corrected Amount</u>	<u>Explanation of Correction</u>
Schedule B-1, Section A				
13. School Age (C) Child	16,875	300	17,175	To reclassify Principal square footage
15. Supported Emp. - Enclave (B) Adult	-	182	182	To reclassify Enclave square footage
16. Supported Emp. - Comm Emp. (B) Adult	1,996	350		To reclassify Program Coordinator square footage
		(1,039)		To reclassify Community Employment square footage
		(1,307)	-	To remove square footage without statistics
19. Community Residential (D) General	860	(153)	707	To reclassify Intake Specialist square footage
22. Program Supervision (B) Adult	1,785	(182)		To reclassify Enclave square footage
		(350)	1,253	To reclassify Program Coordinator square footage
22. Program Supervision (C) Child	444	(300)	144	To reclassify Principal square footage
23. Administration (D) General	3,968	153	4,121	To reclassify Intake Specialist square footage
25. Non-Reimbursable (B) Adult	-	1,039	1,039	To reclassify Community Employment square footage
Schedule B-1, Section B				
1. Total Individuals Served By Program (C) Supported Emp. - Community Employment	208	(208)	-	To correct individuals served
4. 15 Minute Units (C) Supported Emp. - Community Employment	3,888	(3,888)	-	To correct 15 Minute units
6. A (A) Facility Based Services	119	1		To correct individuals served
		1		To correct individuals served
		16	137	To report Starfire and Stepping Stone individuals served
6. A (B) Supported Emp. - Enclave	39	1	40	To correct individuals served
8. B (A) Facility Based Services	63	(1)		To correct individuals served
		6	68	To report Starfire and Stepping Stone individuals served
9. C (A) Facility Based Services	103	(1)		To correct individuals served
		6		To report Starfire and Stepping Stone individuals served
		(11)	97	To correct individuals served
9. C (B) Supported Emp. - Enclave	5	(1)	4	To correct individuals served
10. A (A) Facility Based Services	13,053	1,638		To report Starfire and Stepping Stone days of attendance
		139		To correct days of attendance
		75	14,905	To correct days of attendance
10. A (B) Supported Emp. - Enclave	5,063	(1)		To correct days of attendance
		28	5,090	To correct days of attendance
12. B (A) Facility Based Services	8,551	1,068		To report Starfire and Stepping Stone days of attendance
		(139)	9,480	To correct days of attendance
13. C (A) Facility Based Services	13,530	888		To report Starfire and Stepping Stone days of attendance
		(75)	14,343	To correct days of attendance
13. C (B) Supported Emp. - Enclave	282	(28)	254	To correct days of attendance
Schedule B-4				
2. Other SSA Allowable Units (D) 4th Quarter	2,955	(2,075)	-	To correctly report SSA units
		515		To project SSA units
		(142)	1,253	To correctly report Home Choice units
3. Home Choice Units (D) 4th Quarter	-	142	142	To correctly report Home Choice units
5. SSA Unallowable Units (A) 1st Quarter	457	(457)	-	To project SSA units
5. SSA Unallowable Units (B) 2nd Quarter	231	(58)	173	To project SSA units

Appendix B (Page 2)
Clermont County Board of Developmental Disabilities
2013 Income and Expenditure Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 2				
1. Salaries (X) General Expense All Prgm.	\$ 663,932	\$ 52,074	\$ 716,006	To reclassify Intake & Eligibility Specialist salary
2. Employee Benefits (X) General Expense All Prgm.	\$ 194,197	\$ 8,024	\$ 202,221	To reclassify Intake & Eligibility Specialist benefits
Worksheet 2A				
1. Salaries (C) School Age	\$ 73,899	\$ (73,899)	\$ -	To reclassify Principal salary
1. Salaries (F) Enclave	\$ 58,305	\$ (58,305)	\$ -	To reclassify Program Coordinator salary
1. Salaries (G) Community Employment	\$ 67,274	\$ (67,274)	\$ -	To reclassify Employment Services Coordinator salary
2. Employee Benefits (C) School Age	\$ 23,464	\$ (23,464)	\$ -	To reclassify Principal benefit
2. Employee Benefits (F) Enclave	\$ 10,007	\$ (10,007)	\$ (0)	To reclassify Program Coordinator benefits
2. Employee Benefits (G) Community Employment	\$ 22,232	\$ (22,232)	\$ (0)	To reclassify Employment Services Coordinator benefits
4. Other Expenses (F) Enclave	\$ 1,585	\$ (1,585)	\$ 0	To reclassify expenses for Program Coordinator
4. Other Expenses (G) Community Employment	\$ 2,151	\$ (2,151)	\$ (0)	To reclassify expenses for Employment Services Coordinator
Worksheet 3				
4. Other Expenses (X) Gen Expense All Prgm.	\$ 337,341	\$ (27,000)	\$ 310,341	To reclassify capital improvement
Worksheet 5				
1. Salaries (C) School Age	\$ 726,586	\$ 73,899	\$ 800,485	To reclassify Principal's salary
1. Salaries (L) Community Residential	\$ 124,346	\$ (52,074)	\$ 72,272	To reclassify Intake & Eligibility Specialist salary
2. Employee Benefits (C) School Age	\$ 287,313	\$ 23,464	\$ 310,777	To reclassify Principal's benefits
2. Employee Benefits (L) Community Residential	28,909	(8,024)	20,885	To reclassify Intake & Eligibility Specialist benefits
3. Service Contracts (L) Community Residential	\$ 1,849,320	\$ (93,384)	\$ 1,755,936	To reclassify developmental center costs
4. Other Expenses (A) Early Intervention	\$ 108,380	\$ (12,000)	\$ 96,380	To reclassify FSS expenses
4. Other Expenses (C) School Age	\$ 23,552	\$ 2,935	\$ 26,487	To reclassify Field Trip expenses
4. Other Expenses (L) Community Residential	\$ 668,392	\$ (57,400)	\$ -	To reclassify developmental center costs
	\$ -	\$ (49,467)	\$ -	To reclassify administrative service fees
	\$ -	\$ (5,609)	\$ 555,916	To reclassify lawn crew expenses
4. Other Expenses (M) Family Support Services	\$ -	\$ 12,000	\$ 12,000	To reclassify FSS expenses
Worksheet 8				
4. Other Expenses (C) School Age	\$ 2,935	\$ (2,935)	\$ -	To reclassify Field Trip expenses
Worksheet 10				
1. Salaries (F) Enclave	\$ 152,804	\$ 58,305	\$ 211,109	To reclassify Program Coordinator salary
1. Salaries (G) Community Employment	\$ 305,048	\$ 67,273	\$ -	To reclassify Employment Services Coordinator salary
	\$ -	\$ 4,555	\$ -	To reclassify payroll expense for Habilitation Technician
	\$ -	\$ (376,876)	\$ -	To reclassify program costs with unsupported statistics
2. Employee Benefits (F) Enclave	\$ 50,276	\$ 10,007	\$ 60,283	To reclassify Program Coordinator benefits
2. Employee Benefits (G) Community Employment	\$ 90,403	\$ 22,232	\$ -	To reclassify Employment Services Coordinator benefits
	\$ -	\$ (112,635)	\$ -	To reclassify program costs with unsupported statistics
3. Service Contracts (G) Community Employment	\$ 29,618	\$ (27,483)	\$ 2,135	To reclassify program costs with unsupported statistics

Appendix B (Page 3)
Clermont County Board of Developmental Disabilities
2013 Income and Expenditure Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 10 (cont)				
4. Other Expenses (E) Facility Based Services	\$ 143,032	\$ (35,423)	\$ 107,609	To reclassify match payment
4. Other Expenses (F) Enclave	\$ -	\$ 1,585	\$	To reclassify expenses for Program Coordinator
	\$	\$ 49,467	\$	To reclassify administrative service fees
	\$	\$ 5,609	\$ 56,661	To reclassify lawn crew expenses
4. Other Expenses (G) Community Employment	\$ 66,993	\$ 2,151	\$	To reclassify expenses for Employment Services Coordinator
	\$	\$ (4,555)	\$ 64,589	To reclassify payroll expense for Habilitation Technician
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 376,876	\$	To reclassify program costs with unsupported statistics
	\$	\$ 112,635	\$	To reclassify program costs with unsupported statistics
	\$	\$ 27,483	\$ 516,994	To reclassify program costs with unsupported statistics
Reconciliation to County Auditor Worksheet				
Expense:				
Plus: Capital Improvement	\$ -	\$ 27,000	\$ 27,000	To reconcile capital improvement
Plus: Match Paid to SODC	\$ 422,881	\$ 93,384	\$	To reconcile match paid to SODC
	\$	\$ 57,401	\$ 573,666	To reconcile match paid to SODC
Plus: State Match/Active Treatment/Transp.	\$ -	\$ 35,423	\$ 35,423	To reconcile state match

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Dave Yost • Auditor of State

CLERMONT COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

CLERMONT 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
MARCH 22, 2016**