



Dave Yost • Auditor of State

BROWN COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

TABLE OF CONTENTS

Title	Page
Independent Accountants' Report.....	1
Recoverable Findings – 2008.....	5
Recoverable Findings – 2009.....	6
Income and Expenditure Report Adjustments – 2008 (Appendix A).....	10
Income and Expenditure Report Adjustments – 2009 (Appendix B).....	12

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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 Section 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 Brown County Board of Developmental Disabilities (County Board) prepared its *Income and Expense 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 income and expenditure transactions 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

For the following tests, DODD requested us to report variances in square footage exceeding 10 percent.

1. We compared the County Board's 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 one variance in tracing each room on the floor plan to County Board's summary for 2008. We reported this variances in Appendix A (2008). We found no variances in 2009 in performing this procedure.

We found no variance in comparing County Board's summary to the Cost Reports.

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 to their square footage summary and measured three rooms.

We found no unreported rent or idle floor space. We also found square footage variances in 2009 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. We reported these variances in Appendix B (2009).

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.

Methodology for allocation was reviewed and the corresponding adjustment applied to both years' cost reports. We found differences as reported in Appendix A (2008) and Appendix B (2009).

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 Attendance By Month All Clients (By Age Group) for the number of individuals served and days of attendance, with similar information reported for Day Habilitation/Adult Day Services/Vocational Habilitation and Enclave on *Schedule B-1, Section B, Attendance Statistics* of the Cost Reports and determined if the statistics were reported in accordance with the Cost Report Guides.

We found variances exceeding 10 percent. We reported these 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 found differences. We reported these 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 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 exceeding three individuals.

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 Print Transportation By Age Group report with those statistics as reported in *Schedule B-3, Quarterly Summary of Transportation Statistics* of the Cost Reports.

We found differences greater than one percent for 2008 which are reported in Appendix A (2008). We found no differences for 2009.

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

The County Board reported no expenses of this type. 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 2009 from the County Board's daily reporting documentation to *Schedule B-3, Quarterly Summary of Transportation Services*.

We found no differences.

4. DODD requested us to report variances exceeding two percent in the total trips taken for the 30 individuals tested. 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 of individuals is complete.

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 on the 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 Quarterly TCM Units 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 Quarterly TCM Units reports for accuracy.

We found differences as listed 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 samples of 70 units for Other Allowable and 79 units for Unallowable SSA services across 2008 and 2009 from Brown TCM Units report 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 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 differences exceeding 10 percent. The units found to be in error exceeded ten percent of our sample. We found that some individuals were Medicaid eligible on the date of service for the test of Other Allowable units. We reported variances on Appendix A (2008) and Appendix B (2009).

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 reviewed three of case notes to determine if services were provided and units were reported correctly.

We found no indication of trend or pattern indicating potential overbilling.

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 year's 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 of prior year's *Schedule B-4* for 2008. The reported units did not decrease by more than five percent of prior year's *Schedule B-4* for 2009. We obtained the County Board's explanation that the decrease was due to staff turnover in early 2008. 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 Fund History Report for the General (B50), Residential Facility (S40) and Special Levy (S19) funds to the County Auditor's report totals reported on the *Reconciliation to County Auditor Worksheets*.

We found differences as reported in Appendix A (2008). We found no differences in 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 State Account Code Detail reports and other supporting documentation such as audited Southern Ohio Council of Government (SOCOG) reports and DODD Medicaid payments.

We found differences for 2008 as reported in Appendix A (2008). We found no differences in 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. For 2008, the County Auditor's revenue total reported on the *Reconciliation to County Auditor Worksheets* was underreported by \$652,074 as the County Board did not include transfers (see Step 1 above).

4. We compared revenue entries on *Schedule C Income Report* to the SOCOG prepared Brown County board Summary Workbook

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

Revenue Cost Report Testing

1. We reviewed the County Board's State Account Coded Detailed Revenue report and *Schedule C Income Report* to determine whether revenues are maintained separately to offset corresponding expenses 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):

- Refunds in the amount of \$101 in 2008 and \$2,439 in 2009;

- Reimbursements from Grow, Inc. for fuel and supplies in the amount of \$4,232 in 2008 and \$1,961 in 2009;
- Reimbursements from private providers in the amount of \$15,010 in 2008;
- Reimbursements from loan to consumer in the amount of \$347 in 2009; and
- Title XX revenues in the amount of \$30,719 in 2008 and \$30,979 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 \$650.21

For 2008, the Auditor of State determined the County Board was over reimbursed for 11 units of Supported Employment - Enclave - 15 minute unit (ANF) service, 11 units of Vocational Habilitation - 15 minute unit (AVF) service, 505 units of Adult Day Support/Vocational Habilitation Combination - 15 minute unit (AXF) service and 18 units of Adult Day Support/Vocational Habilitation Combination - 15 minute unit (FXF) service in which services were billed using these 15 minute rate service codes and the same service time was also billed using daily unit service codes.

Service Code	Units	Review Result	FFP ¹ Amount	eFMAP ² Amount	Total Finding
ANF	11	Services Billed Twice Using Different Codes	\$9.64	\$1.26	\$10.90
AVF	11		\$11.00	\$1.44	\$12.44
AXF	31		\$30.34	n/a	\$30.34
AXF	474		\$512.06	\$66.85	\$578.91
FXF	18		\$17.62	n/a	\$17.62
				TOTAL	\$650.21

¹ Federal Financial Participation Amount (FFP)

² Enhanced Federal Medical Assistance Percentage (eFMAP)

Recoverable Finding - 2009

Finding \$937.19

For 2009, the Auditor of State determined the County Board was over reimbursed for 11 units of Vocational Habilitation - 15 minute unit (AVF) service and 694 units of Adult Day Support/Vocational Habilitation Combination - 15 minute unit (AXF) service in which services were billed using these 15 minute rate service codes and the same service time was also billed using daily unit service codes.

Service Code	Units	Review Result	FFP ¹ Amount	eFMAP ² Amount	State Match	Total Finding
AVF	11	Services Billed Twice Using Different Codes	\$11.23	\$1.78	\$4.70	\$17.71
AXF	694		\$793.70	\$125.78	n/a	\$919.48
TOTAL						\$937.19

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.

The County Board reported no costs in these categories. We found no differences.

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 Appropriation History Report balances for the General (B50), Residential Facility (S40) and Special Levy (S19) funds.

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

2. We also compared the account description and amount for each reconciling item on the *County Auditor Reconciliation Worksheet* to the County Board's State Expenses Detailed reports and other supporting documentation such as the audited COG report.

We found no differences.

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, in 2008, the County Board did not include transfers out of \$652,074 (see Step 1 above).

4. We compared all expenditure entries on Worksheets 1 through 10 to the County Board's State Expenses Detailed reports and the audited SOCOG prepared Brown County Board Summary Workbook.

We found differences as reported on appendix A (2008) and Appendix B (2009). Differences identified were due to COG expenditure entries.

5. We scanned the County Board's State Expenses Detailed 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 (CMS) Publication 15-1.

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

2. We scanned the County Board's State Expenses Detailed report for items purchased during 2008 and 2009 that met the County Board's capitalization criteria and traced them to inclusion on the County Board's Depreciation Schedule.

We found no unrecorded purchases meeting the capitalization criteria in 2009. We found unrecorded purchases meeting the capitalization criteria in 2008. We reported differences for purchases that were not properly capitalized in Appendix A (2008).

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 found no differences in 2008. We reported differences for purchases that were not properly capitalized in Appendix B (2009).

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

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

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 these assets to their physical location.

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

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 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 this fund.

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 Appropriation History Report. The variance was less than two percent.

2. We selected eight 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.

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

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 found differences for 2008 as reported in Appendix A (2008). We found no differences in 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 salary and benefit costs exceeded two percent of expectation on worksheets 2A, 5 and 10. We obtained the County Board's explanation that the change was related to reduction in hours worked by part-time employees and changes health insurance coverage. We reported no variances in Appendix A (2008) and Appendix B (2009).

Non-Payroll Disbursement Testing

1. We haphazardly selected 40 disbursements from 2008 and 2009 from the County Board's State Expenses Detailed report and determined if supporting documentation was maintained as required by 2 CFR 225 (OMB Circular A-87, Appendix A, (C)(1)(j)) and properly classified according to the Cost Report Guides.

We reported differences from these procedures in Appendix A (2008) and Appendix B (2009).

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

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

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

Sincerely,

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive, flowing style.

Dave Yost
Auditor of State

December 13, 2011

cc: Lena Bradford, Superintendent, Brown County Board of Developmental Disabilities
Tammie Keller, Business Manager, Brown County Board of Developmental Disabilities
Lizabeth Doss, Board President, Brown County Board of Developmental Disabilities

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Schedule A				
19. Room and Board/Cost to Live (L) Community Residential	\$ 51,838	\$ (51,838)	\$ -	To reclassify community residential expenses
Schedule B-1, Section A				
1. Building Services (B) Adult	775	(3)	772	To allocate square footage to Enclave
15. Supported Emp. -Enclave (B) Adult	-	3	3	To allocate square footage to Enclave
21. Service And Support Admin (D) General	558	(156)	402	To remove unsupported square footage
Schedule B-1, Section B				
1. Total Individuals Served By Program (B) Supported Emp. -Enclave	-	8	8	To add individuals served
2. Days Of Attendance (B) Supported Emp. -Enclave	-	428	428	To add days of attendance
3. Typical Hours Of Service (A) Facility Based Services	-	6.3	6.3	To add typical hours of service
3. Typical Hours Of Service (B) Supported Emp. -Enclave	-	1.0	1.0	To add typical hours of service
Schedule B-3				
5. Facility Based Services (G) One Way Trips- Fourth Quarter	5,920	549	6,469	To correct transportation one way trips
Schedule B-4				
1. TCM Units (D) 4th Quarter	2,499	360	2,859	
2. Other SSA Allowable Units (D) 4th Quarter	387	81	468	
5. SSA Unallowable Units (C) 3rd Quarter	739	(731)	8	To correct SSA units
5. SSA Unallowable Units (D) 4th Quarter	1,466	(1,300)	166	
Schedule C				
V. Other Revenues				
(I) Other (Detail On Separate Sheet)- COG Revenue				
23. Match Allocation Refund	\$ 64,342	\$ (6,966)	\$ 57,376	To match COG audited data
Worksheet 1				
5. Moveable Equipment (U) Transportation	\$ 10,239	\$ (377)	\$ 9,862	To reclassify administration depreciation
5. Moveable Equipment (V) Admin	\$ -	\$ 377	\$ 377	To reclassify administration depreciation
6. Capital Leases (E) Facility Based Services	\$ 7,180	\$ (7,180)	\$ -	To reclassify copier operating lease
8. COG Expenses (N) Service & Support Admin	\$ 364	\$ (306)	\$ 58	To match COG audited data
8. COG Expenses (O) Non-Federal Reimbursable	\$ 1,118	\$ (1,118)	\$ -	To match COG audited data
Worksheet 2				
1. Salaries (X) Gen Expense All Prgm.	\$ 128,628	\$ (2,215)		To reclassify Business Manager's salary
		\$ (604)	\$ 125,809	To reclassify F.S.S. clerk's salary
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 43,599	\$ (336)		To reclassify Business Manager's benefits
		\$ (259)	\$ 43,004	To reclassify F.S.S. clerk's benefits
3. Service Contracts (X) Gen Expense All Prgm.	\$ 42,352	\$ (2,977)	\$ 39,375	To reclassify contingent billing fees
5. COG Expense (N) Service & Support Admin	\$ 10,140	\$ (7,417)	\$ 2,723	To match COG audited data
5. COG Expense (O) Non-Federal Reimbursable	\$ 31,188	\$ (31,188)	\$ -	To match COG audited data
10. Unallowable Fees (O) Non-Federal Reimbursable	\$ 73,455	\$ 19,428		To add county auditor/treasurer fees
		\$ 2,977		To reclassify contingent billing fees
		\$ 18,905	\$ 114,765	To reclassify contingent billing fees
Worksheet 2A				
1. Salaries (E) Facility Based Services	\$ 68,295	\$ (16,629)		To reclassify habilitation manager salary
		\$ (17,235)	\$ 34,431	To reclassify habilitation manager salary
2. Employee Benefits (E) Facility Based Services	\$ 24,369	\$ (5,126)		To reclassify habilitation manager benefits
		\$ (2,808)	\$ 16,435	To reclassify habilitation manager benefits
5. COG Expenses (N) Service & Support Admin	\$ 1,265	\$ (1,173)	\$ 92	To match COG audited data
5. COG Expenses (O) Non-Federal Reimbursable	\$ 3,890	\$ (3,890)	\$ -	To match COG audited data
Worksheet 3				
4. Other Expenses (X) Gen Expense All Prgm.	\$ 107,060	\$ (58,455)		To reclassify capital purchase
		\$ (1,301)	\$ 47,304	To reclassify a capital purchase
5. COG Expenses (N) Service & Support Admin	\$ 37	\$ (17)	\$ 20	To match COG audited data
5. COG Expenses (O) Non-Federal Reimbursable	\$ 113	\$ (113)	\$ -	To match COG audited data
Worksheet 5				
1. Salaries (M) Family Support Services	\$ 5,214	\$ 2,215		To reclassify Business Manager's salary
		\$ 1,370	\$ 8,799	To reclassify F.S.S. clerk's salary
2. Employee Benefits (M) Family Support Services	\$ 1,076	\$ 336		To reclassify Business Manager's benefits
		\$ 560	\$ 1,972	To reclassify F.S.S. clerk's benefits
4. Other Expenses (L) Community Residential	\$ 2,585	\$ 51,838		To reclassify community residential expenses
		\$ 347	\$ 54,770	To reclassify community residential expenses
5. COG Expenses (O) Non-Federal Reimbursable	\$ 62,383	\$ (62,383)	\$ -	To match COG audited data

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 9				
1. Salaries (N) Service & Support Admin. Costs	\$ 117,162	\$ (766)	\$ 116,396	To reclassify F.S.S. clerk's salary
2. Employee Benefits (N) Service & Support Admin. Costs	\$ 34,182	\$ (301)	\$ 33,881	To reclassify F.S.S. clerk's benefits
3. Service Contracts (N) Service & Support Admin Costs	\$ 58,693	\$ (18,905)	\$ 39,788	To reclassify contingent billing fees
4. Other Expenses (N) Service & Support Admin. Costs	\$ 12,165	\$ (1,193)	\$ 10,972	To reclassify capital purchase
5. COG Expenses (N) Service & Support Admin. Costs	\$ 20,281	\$ (9,908)	\$ 10,373	To match COG audited data
Worksheet 10				
1. Salaries (E) Facility Based Services	\$ 228,917	\$ 16,629		To reclassify habilitation manager salary
		\$ 17,235		To reclassify habilitation manager salary
		\$ (262,781)	-	To reclassify adult expenses to unassigned
1. Salaries (H) Unasgn Adult Program	\$ -	\$ 262,781	\$ 262,781	
2. Employee Benefits (E) Facility Based Services	\$ 74,490	\$ 5,126		To reclassify habilitation manager benefits
		\$ 2,808		To reclassify habilitation manager benefits
		\$ (82,424)	-	
2. Employee Benefits (H) Unasgn Adult Program	\$ -	\$ 82,424	\$ 82,424	To reclassify adult expenses to unassigned
3. Service Contracts (E) Facility Based Services	\$ 80	\$ (80)	-	To reclassify adult expenses to unassigned
3. Service Contracts (H) Unasgn Adult Program	\$ -	\$ 80	\$ 80	To reclassify adult expenses to unassigned
4. Other Expenses (E) Facility Based Services	\$ 11,339	\$ (347)		To reclassify room and board expenses
		\$ 7,180		To reclassify copier operating lease
		\$ (18,172)	-	To reclassify adult expenses to unassigned
4. Other Expenses (H) Unasgn Adult Program	\$ -	\$ 18,172	\$ 18,172	To reclassify adult expenses to unassigned
Reconciliation to County Auditor Worksheet Expense:				
Plus: Transfers Out - General	\$ -	\$ 652,074	\$ 652,074	To record transfers
Plus: Purchases Greater Than \$5,000	\$ 48,822	\$ 58,455		To reclassify a capital purchase
		\$ 1,193		To reclassify a capital purchase
		\$ 1,301	\$ 109,771	To reclassify a capital purchase
Less: County Auditor/Treasurer Fees	\$ -	\$ (19,428)	\$ (19,428)	To reconcile county auditor/treasurer fees
Total from 12/31 County Auditor's Report	\$ 1,898,508	\$ 652,074	\$ 2,550,582	To record transfers
Revenue:				
Less: COG Waiver Allocation Refund	\$ (64,342)	\$ 6,966	\$ (57,376)	To match COG audited data
Plus: Transfers	\$ -	\$ 652,074	\$ 652,074	To record transfers
Total from 12/31 County Auditor's Report	\$ 1,843,790	\$ 652,074	\$ 2,495,864	To record transfers

Appendix B
Brown County Board of Developmental Disabilities
2009 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	\$ 40,880	\$ (40,880)	\$ -	To reclassify community residential expenses
Schedule B-1, Section A				
1. Building Services (B) Adult	679	(3)	676	To allocate square footage to Enclave
15. Supported Emp. -Enclave (B) Adult	-	3	3	To allocate square footage to Enclave
21. Service And Support Admin (D) General	504	(192)	312	To correct square footage totals
Schedule B-1, Section B				
1. Total Individuals Served By Program (A) Facility Based Services	81	1	82	To correct individuals served
1. Total Individuals Served By Program (B) Supported Emp. -Enclave	-	14	14	To add individuals served
2. Days Of Attendance (B) Supported Emp. -Enclave	-	345	345	To add days of attendance
3. Typical Hours Of Service (B) Supported Emp. -Enclave	-	1.0	1.0	To add typical hours of service
5. Total Individuals Served By Age Group (C) (6-21) Years	1	(1)	-	To correct individuals served
Schedule B-4				
1. TCM Units (D) 4th Quarter	5,187	4	5,191	
2. Other SSA Allowable Units (D) 4th Quarter	782	(303)	479	
5. SSA Unallowable Units (A) 1st Quarter	1,184	(1,117)	67	
5. SSA Unallowable Units (B) 2nd Quarter	1,267	(1,142)	125	To correct SSA units
5. SSA Unallowable Units (C) 3rd Quarter	1,337	(1,214)	123	
5. SSA Unallowable Units (D) 4th Quarter	1,185	(955)	230	
Worksheet 1				
3. Buildings/Improve (X) Gen Expense All Prgm.	\$ -	\$ 2,107	\$ 2,107	To add depreciation not originally reported
5. Movable Equipment (N) Service & Support Admin	\$ 82	\$ 72	\$ 154	To add depreciation not originally reported
5. Moveable Equipment (U) Transportation	\$ 10,239	\$ (377)	\$ 9,862	To reclassify administration depreciation
5. Moveable Equipment (V) Admin	\$ -	\$ 377	\$ 377	To reclassify administration depreciation
6. Capital Leases (E) Facility Based Services	\$ 7,996	\$ (7,996)	\$ -	To reclassify copier operating lease
7. Other (X) Gen Expense All Prgm.	\$ -	\$ 117	\$ 117	To add depreciation not originally reported
8. COG Expenses (N) Service & Support Admin	\$ 61	\$ (1)	\$ 60	To match COG audited data
Worksheet 2				
4. Other Expenses (O) Non-Federal Reimbursable	\$ 97,234	\$ (97,234)	\$ -	To reclassify non-federal reimbursable fees
		\$ 2,465	\$ 2,465	To reclassify non-federal reimbursable fees
4. Other Expenses (X) Gen Expense All Prgm.	\$ 35,145	\$ (2,465)	\$ 32,680	To reclassify non-federal reimbursable fees
5. COG Expense (N) Service & Support Admin	\$ 3,510	\$ 82	\$ 3,592	To match COG audited data
10. Unallowable Fees (O) Non-Federal Reimbursable	\$ -	\$ 97,234	\$ 97,234	To reclassify non-federal reimbursable fees
		\$ 17,852	\$ 115,086	To add county auditor/treasurer fees
Worksheet 2A				
5. COG Expenses (N) Service & Support Admin	\$ 143	\$ (3)	\$ 140	To match COG audited data
Worksheet 3				
5. COG Expenses (N) Service & Support Admin	\$ 35	\$ (1)	\$ 34	To match COG audited data
Worksheet 5				
3. Service Contracts (C) Ages (6-21)	\$ 10,400	\$ (10,400)	\$ -	
3. Service Contracts (L) Community Residential	\$ 10,638	\$ 10,400	\$ 21,038	To reclassify community residential expenses
4. Other Expenses (L) Community Residential	\$ -	\$ 40,880	\$ 40,880	
Worksheet 10				
1. Salaries (E) Facility Based Services	\$ 271,607	\$ (271,607)	\$ -	To reclassify adult expenses to unassigned
1. Salaries (H) Unasgn Adult Program	\$ -	\$ 271,607	\$ 271,607	To reclassify adult expenses to unassigned
2. Employee Benefits (E) Facility Based Services	\$ 71,083	\$ (71,083)	\$ -	To reclassify adult expenses to unassigned
2. Employee Benefits (H) Unasgn Adult Program	\$ -	\$ 71,083	\$ 71,083	To reclassify adult expenses to unassigned
4. Other Expenses (E) Facility Based Services	\$ 9,300	\$ 7,996	\$ 17,296	To reclassify copier operating lease
		\$ (17,296)	\$ -	To reclassify adult expenses to unassigned
4. Other Expenses (H) Unasgn Adult Program	\$ -	\$ 17,296	\$ 17,296	To reclassify adult expenses to unassigned
Reconciliation to County Auditor Worksheet Expense:				
Less: Capital Costs	\$ (69,005)	\$ (2,296)	\$ (71,301)	To reconcile depreciation
Less: County Auditor/Treasurer Fees	\$ -	\$ (17,852)	\$ (17,852)	To reconcile county auditor/treasurer fees



Dave Yost • Auditor of State

BROWN COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

BROWN 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
DECEMBER 29, 2011**