



Dave Yost • Auditor of State

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

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

Dear Ms. Schroeder:

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

Statistics – Square Footage

1. DODD requested us to report variances if the County Board's square footage for three rooms varied by more than ten 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 measured three rooms and compared the square footage to the County Board's square footage summary. We also toured the facilities to identify how space was used by County Board programs and to identify new, closed or empty buildings along with rented or idle floor space.

We found no square footage variances for rooms that were measured exceeding 10 percent. We also found no unreported rented or idle floor space.

2. DODD requested us to report variances if the County Board's square footage for one floor plan varied by more than ten 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 compared one building and traced each room on the floor plan to the County Board's summary for 2009. For 2008, the County Board reported no change and the final 2007 square footage were used.

We found no variances exceeding 10 percent when comparing the total square footage of one floor plan to the County Board's summary.

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

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 variances exceeding 10 percent and we reported these variances in Appendix A (2008) and Appendix B (2009).

4. We obtained the County Board's methodology for allocating square footage between programs and reviewed the methodology to ensure that square footage for areas shared by more than one type of service is allocated by program based on reported usage of the area in accordance with the Cost Report Guides.

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

Statistics – Attendance

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

We compared the County Board's individual served 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* of the Cost Reports and determined if the statistics were reported in accordance with the Cost Report Guides.

We found no variances.

2. 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 B, Attendance Statistics* of the Cost Reports.

We found no differences.

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

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

5. DODD requested us to report variances to *Schedule B-1, Section B, Attendance Statistics* if more than three of the 15 minute community employment units tested were not calculated in accordance with the Cost Report Guides.

The County Board provided community employment services during the review period but did not report any 15 minute units on the Cost Reports. The County Board provided no compiled summary showing the number of community employment units provided. Upon request, the County Board developed an estimate of the units provided during the review periods. We reviewed the estimate for mathematical accuracy.

We found no computational errors. The County Board's estimates are reported in Appendix A (2008) and Appendix B (2009).

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.

We compared the number of one-way trips from the County Board's Receivable Billing Reimbursable Summary - By Service, Month, & School Age Group reports with those statistics as reported in *Schedule B-3, Quarterly Summary of Transportation Statistics* of the Cost Reports.

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

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

We found no differences.

3. 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 is complete.

We found no differences.

4. We determined whether the sample of individuals selected in Procedure 3 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.

5. 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.

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 Receivable Billing Reimbursable Summary with those statistics reported in *Schedule B, Quarterly Summary of Units of Service – Service and Support Administration*. We also footed the County Board's Receivable Billing Reimbursable Summary for accuracy.

We found no differences or computational errors exceeding two percent.

2. DODD requested us to report variances if the SSA units tested had an error rate exceeding 10 percent.

We haphazardly selected one sample of 71 units for Other Allowable services across 2008 and 2009 from the Receivable Billing Reimbursable Detail reports and determined if the case note documentation described activities listed in Ohio Admin. Code § 5101:3-48-01(D), and also included the documentation required by Ohio Admin. Code § 5101:3-48-01(F). We also determined if the 71 units for Other Allowable SSA services were provided to individuals that were not Medicaid eligible at the time of service delivery per MITS.

The units found to be in error exceeded ten percent of our sample and we reported the differences in Appendix A (2008) and Appendix B (2009). We did not test unallowable SSA units as the County Board did not provide unallowable SSA units during the review periods.

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

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

The reported units decreased by more than five percent from the prior year's *Schedule B-4* and we obtained the County Board's explanation that the variance was due to fluctuations in case load sizes and Medicaid eligibility of service recipients. We reported no variances in Appendix A (2008) or Appendix B (2009).

4. 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 nine case notes to determine if services were provided and units were reported correctly.

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

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 Revenue Control Report for the Operating (203), Residential (238), and Capital Improvement (404) funds to the County Auditor's report totals reported on the *Reconciliation to County Auditor Worksheets*.

We found no differences.

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

Total County Board receipts were within 1/4 percent of the County Auditor yearly receipt totals reported for these funds.

Revenue Cost Report Testing

1. We reviewed the County Board's State Account Code Detailed 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):

- IDEA Part B revenues in the amount of \$52,787 in 2008 and \$44,279 in 2009;
- Regional Infant Hearing revenues in the amount of \$171,374 in 2008 and \$160,664 in 2009;
- Title V revenues in the amount of \$196 in 2008 and \$58 in 2009;
- Title XX revenues in the amount of \$115,008 in 2008 and \$119,716 in 2009;
- School Lunch Program revenues in the amount of \$13,633 in 2008 and \$14,073 in 2009;
- School reimbursements in the amount of \$1,069,899 in 2008 and \$1,080,937 in 2009; and
- Miscellaneous reimbursements from sources such as Help Me Grow, Rehabilitation Services Commission, Clerco payments, etc. in the amount of \$1,835,060 in 2008 and \$2,253,015 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 §§ 5123:2-9-05, 5123-2-9-18 (H) (1)-(2), 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.¹

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

Recoverable Finding - 2008

Finding \$119.48

We determined the County Board was over reimbursed for 12 units of Adult Day Support/Vocational Habilitation Combination - 15 minute unit (AXF) for Individual Options Waiver totaling \$13.99, 81 units of Adult Day Support/Vocational Habilitation Combination - 15 minute unit (FXF) for Level 1 waiver totaling \$80.73, and two Targeted Case Management (TCM) units totaling \$24.76 in which supporting documentation did not match units billed.

Service Code	Units in Error	Review Results	FFP ¹ Amount	eFMAP ² Amount	Total Finding
AXF	12	Documentation did not support units billed	\$12.38	\$1.62	\$13.99
FXF	80	Documentation did not support units billed	\$80.73	n/a	\$80.73
TCM	4	Documentation did not support units billed	\$24.76	n/a	\$24.76
Total					\$119.48

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 (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.

Property, Depreciation, and Asset Verification Testing

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

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

2. We scanned the County Board's State Expenses Detailed Reports 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 Schedules.

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

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 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 for 2008 report 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 procedure 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 differences as reported in Appendix A (2008) and Appendix B (2009) due to a 2008 purchase that was not included on the County Board's depreciation schedule.

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

This procedure was not applied as the County Board did not dispose of any capital assets during 2008 or 2009.

Payroll Testing

1. DODD asked us to determine whether total County Board salaries and benefits in the 2008 and 2009 Cost Reports were within two percent of the county auditor's report totals for the operating fund (203).

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 Budget Control Reports. The variance was less than two percent.

2. We selected 40 employees and compared their job descriptions to the worksheet each employee's salary and benefit costs were allocated to ensure allocation is with the Cost Report Guides.

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

3. We scanned the County Board's Staff Roster for 2008 and 2009 and compared classification of employees to entries on worksheets 2 through 10 to determine if salary and benefit costs were reported in accordance with the Cost Report Guides.

We found no differences.

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 all worksheets except worksheet 3. We obtained the County Board's explanation that the variances were primarily due to an increase in the number of staff positions in 2009, and additional hours worked by staff in the dietary, nursing, and speech therapy departments. We reported no variances in Appendix A (2008) and Appendix B (2009).

Non-Payroll Disbursement Testing

1. We haphazardly selected 55 disbursements from 2008 and 2009 from the County Board's State Expenses Detailed Reports 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).

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 Budget Control Report balances for Operating (203), Residential (238), Capital Improvements (404), Medicaid Reserve (2150) and Adult Habilitation (405) funds.

We found no differences.

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

Total County Board disbursements were within 1/4 percent of the County Auditor yearly disbursement totals reported for these funds.

3. We compared all expenditure entries on Worksheets 2 through 10 to the County Board's State Expenses Detailed Reports.

We found no differences.

4. 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 listed in Appendix A (2008) and Appendix B (2009) for misclassified and non-federal reimbursable costs.

5. 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 DODD Confirmation of Medicaid payments.

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

Medicaid Administrative Claiming

1. DODD asked us to contact its Office of Audits to report differences if the MAC salary and benefits exceeded the County Board's payroll records by one percent or more.

We compared the salary and benefits entered on the Individual MAC Costs by Code Report to the County Board's Payroll and Benefits by Date Span Reports. We found no variance exceeding one percent.

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

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

March 29, 2012

cc: Sharon Woodrow, Superintendent, Clermont County Board of Developmental Disabilities
David Sininger, Director of Business Operations, Clermont County Board of Developmental Disabilities
Harry Snyder, Board President, Clermont County Board of Developmental Disabilities

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Schedule B-1, Section A				
1. Building Services (B) Adult	656	337	993	
1. Building Services (C) Child	1,766	(915)	851	
2. Dietary Services (C) Child	3,216	(35)	3,181	
4. Nursing Services (B) Adult	636	(98)	538	
4. Nursing Services (C) Child	269	167	436	
5. Speech/Audiology (C) Child	583	(316)	267	
7. Occupational Therapy (C) Child	553	(286)	267	
8. Physical Therapy (C) Child	1,250	264	1,514	
11. 0-2 Age Children (C) Child	6,747	(1,387)	5,360	
13. 6-21 Age Children (C) Child	11,880	11,171	23,051	To correct reported square footage
14. Facility Based Services (B) Adult	29,640	9,735	39,375	
16. Supported Emp. -Comm Emp. (B) Adult	446	186	632	
19. Community Residential (D) General	660	(55)	605	
21. Service And Support Admin (D) General	781	665	1,446	
22. Program Supervision (B) Adult	-	285	285	
23. Administration (D) General	11,724	(7,857)	3,867	
25. Non-Reimbursable (B) Adult	465	(258)	207	
25. Non-Reimbursable (C) Child	-	9,511	9,511	
25. Non-Reimbursable (D) General	-	306	306	
Schedule B-1, Section B				
3. Typical Hours Of Service (A) Facility Based Services	6	1	7	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	-	966	966	To record 15 minute units
Schedule B-3				
5. Facility Based Services (A) One Way Trips- First Quarter	19,924	320	20,244	
5. Facility Based Services (G) One Way Trips- Fourth Quarter	19,807	4,601	24,408	
		(7,147)	17,261	To correct one way trips
6. Supported Emp. -Enclave (G) One Way Trips- Fourth Quarter	-	7,147	7,147	
Schedule B-4				
1. TCM Units (D) 4th Quarter	4,371	21	4,392	
2. Other SSA Allowable Units (D) 4th Quarter	3,181	(21)	3,160	To correct units provided to Medicaid eligible individuals
Worksheet 1				
2. Land Improvements (H) Unasgn Adult Programs	\$ 2,547	\$ (247)	\$ 2,300	To adjust depreciation expense to actual
3. Buildings/Improve (H) Unasgn Adult Programs	\$ 39,049	\$ (852)	\$ 38,197	To adjust depreciation expense to actual
3. Buildings/Improve (X) Gen Expense All Prgm.	\$ 120,280	\$ 362	\$ 120,642	To adjust depreciation expense to actual
5. Movable Equipment (C) Ages 6-21	\$ 1,063	\$ (797)	\$ 266	To adjust depreciation expense to actual
5. Movable Equipment (V) Admin	\$ 2,025	\$ 626	\$ 2,651	To correct depreciation expense on 2008 purchase
5. Movable Equipment (X) Gen Expenses All Prgm.	\$ 1,755	\$ 557	\$ 2,312	To adjust depreciation expense to actual
Worksheet 2				
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 428,502	\$ (205,426)	\$ 223,076	To allocate workers compensation expense
		\$ 2,043	\$ 225,119	To reclassify sick leave payout upon retirement
4. Other Expenses (O) Non-Federal Reimbursable	\$ 4,800	\$ 6,739	\$ 11,539	To reclassify non-federal reimbursable expenses
		\$ 318	\$ 11,857	To reclassify non-federal reimbursable expenses
4. Other Expenses (X) Gen Expense All Prgm.	\$ 252,344	\$ (13,900)	\$ 238,444	To reclassify the purchase of two copiers
		\$ (6,739)	\$ 231,705	To reclassify non-federal reimbursable expenses
		\$ (600)	\$ 225,105	To reclassify self-determination expenses
		\$ (407)	\$ 220,698	To reclassify maintenance expenses
		\$ (1,102)	\$ 219,596	To reclassify graduation expenses
		\$ (2,686)	\$ 216,910	To reclassify HMG expenses
		\$ (6,950)	\$ 209,960	To reclassify the purchase of copier
10. Unallowable Fees (O) Non-Federal Reimbursable	\$ 244,704	\$ 34,396	\$ 279,100	To record DODD administrative fees
Worksheet 2A				
1. Salaries (A) Ages 0-2	\$ -	\$ 89,323	\$ 89,323	To reclassify Director of Early Childhood Services salary
1. Salaries (C) Ages 6-21	\$ -	\$ 70,334	\$ 70,334	To reclassify Director of Childhood Services salary
1. Salaries (N) Service & Support Admin	\$ -	\$ 77,751	\$ 77,751	To reclassify Dir. of Community Support Services salary
2. Employee Benefits (A) Ages 0-2	\$ -	\$ 21,431	\$ 21,431	To reclassify Director of Early Childhood Services benefits
2. Employee Benefits (C) Ages 6-21	\$ -	\$ 19,670	\$ 19,670	To reclassify Director of Childhood Services benefits
2. Employee Benefits (E) Facility Based Services	\$ 1,487	\$ 369	\$ 1,856	To allocate workers compensation expense
2. Employee Benefits (N) Service & Support Admin	\$ -	\$ 14,804	\$ 14,804	To reclassify Dir. of Community Support Services benefits
Worksheet 3				
2. Employee Benefits (D) Unasgn Children Program	\$ 26,672	\$ 3,019	\$ 29,691	To allocate workers compensation expense
2. Employee Benefits (H) Unasgn Adult Program	\$ 34,456	\$ 3,420	\$ 37,876	To allocate workers compensation expense
		\$ 734	\$ 38,610	To reclassify unemployment expense
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 31,305	\$ 4,212	\$ 35,517	To allocate workers compensation expense
4. Other Expenses (H) Unasgn Adult Program	\$ 214,256	\$ (734)	\$ 213,522	To reclassify unemployment expense
4. Other Expenses (X) Gen Expense All Prgm.	\$ 5,770	\$ 407	\$ 6,177	To reclassify maintenance expenses
Worksheet 4				
2. Employee Benefits (D) Unasgn Children Program	\$ 3,110	\$ 495	\$ 3,605	To allocate workers comp expense
4. Other Expenses (D) Unasgn Children Program	\$ 22,881	\$ 351	\$ 23,232	To reclassify lunch program expenses

Appendix A
Clermont 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	\$ 800,099	\$ (89,323)	\$ 710,776	To reclassify Director of Early Childhood Services salary
1. Salaries (C) Ages 6-21	\$ 888,942	\$ (70,334)	\$ 818,608	To reclassify Director of Childhood Services salary
1. Salaries (L) Community Residential	\$ 36,172	\$ 28,088	\$ 64,260	To reclassify Self Determination Coordinator/SSA salary
2. Employee Benefits (A) Ages (0-2)	\$ 206,896	\$ 25,546		To allocate workers compensation expense
		\$ (21,431)	\$ 211,011	To reclassify Director of Early Childhood Services benefits
2. Employee Benefits (C) Ages (6-21)	\$ 297,136	\$ 28,383		To allocate workers compensation expense
		\$ (19,670)	\$ 305,849	To reclassify Director of Childhood Services benefits
2. Employee Benefits (L) Community Residential	\$ 9,335	\$ 1,155		To allocate workers compensation expense
		\$ 8,791	\$ 19,281	To reclassify Self Determination Coordinator/SSA benefits
2. Employee Benefits (O) Non-Federal Reimbursable	\$ 2,777	\$ 310	\$ 3,087	To allocate workers compensation expense
4. Other Expenses (A) Ages (0-2)	\$ 103,824	\$ 2,686		To reclassify HMG expenses
		\$ (4,435)	\$ 102,075	To reclassify non-federal reimbursable expenses
4. Other Expenses (C) Ages (6-21)	\$ 46,470	\$ 1,102		To reclassify graduation expenses
		\$ (351)	\$ 47,221	To reclassify lunch program expenses
4. Other Expenses (M) Family Support Services	\$ -	\$ 600	\$ 600	To reclassify self-determination expenses
4. Other Expenses (O) Non-Federal Reimbursable	\$ 715	\$ 4,435	\$ 5,150	To reclassify non-federal reimbursable expenses
Worksheet 6				
1. Salaries (I) Medicaid Admin	\$ 193,866	\$ 9,373	\$ 203,239	
1. Salaries (O) Non-Federal Reimbursable	\$ 132,658	\$ 10,607	\$ 143,265	To agree MAC Report to cost report
Worksheet 7-B				
2. Employee Benefits (D) Unasn Children Program	\$ 20,621	\$ 2,411	\$ 23,032	To allocate workers compensation expense
2. Employee Benefits (H) Unasn Adult Program	\$ 47,870	\$ 4,869		To allocate workers compensation expense
		\$ 6,900	\$ 59,639	To reclassify unemployment expense
4. Other Expenses (H) Unasn Adult Program	\$ 23,946	\$ (6,900)	\$ 17,046	To reclassify unemployment expense
Worksheet 7-C				
2. Employee Benefits (A) Ages 0-2	\$ 26,821	\$ 5,203	\$ 32,024	To allocate workers compensation expense
2. Employee Benefits (C) Ages 6-21	\$ 22,536	\$ 3,042	\$ 25,578	To allocate workers compensation expense
Worksheet 7-E				
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 50,331	\$ 6,706	\$ 57,037	To allocate workers compensation expense
Worksheet 7-F				
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 51,910	\$ 7,012	\$ 58,922	To allocate workers compensation expense
Worksheet 8				
3. Service Contracts (E) Facility Based Services	\$ 1,115,147	\$ (79,128)		To reclassify match payment
		\$ (1,036,019)	\$ -	To reclassify costs to unassigned adult program
3. Service Contracts (H) Unasn Adult Program	\$ -	\$ 1,036,019	\$ 1,036,019	To reclassify costs to unassigned adult program
4. Other Expenses (E) Facility Based Services	\$ 215,061	\$ (215,061)	\$ -	To reclassify costs to unassigned adult program
4. Other Expenses (H) Unasn Adult Program	\$ -	\$ 215,061	\$ 215,061	To reclassify costs to unassigned adult program
Worksheet 9				
1. Salaries (N) Service & Support Admin. Costs	\$ 521,390	\$ (28,088)		To reclassify Self Determination Coordinator/SSA salary
		\$ (77,751)		To reclassify Dir. of Community Support Services salary
		\$ (19,980)	\$ 395,571	To agree MAC report to cost report
2. Employee Benefits (N) Service & Support Admin. Costs	\$ 128,013	\$ 16,647		To allocate workers compensation expense
		\$ (8,791)		To reclassify Self Determination Coordinator/SSA benefits
		\$ (14,804)	\$ 121,065	To reclassify Dir. of Community Support Services benefits
4. Other Expenses (N) Service & Support Admin. Costs	\$ 31,404	\$ (318)	\$ 31,086	To reclassify non-federal reimbursable expenses
Worksheet 10				
1. Salaries (E) Facility Based Services	\$ 2,463,076	\$ (2,043)	\$ 2,461,033	To reclassify sick leave payout upon retirement
2. Employee Benefits (E) Facility Based Services	\$ 758,361	\$ 78,643	\$ 837,004	To allocate workers compensation expense
2. Employee Benefits (F) Enclave	\$ 43,813	\$ 5,257	\$ 49,070	To allocate workers compensation expense
2. Employee Benefits (G) Community Employment	\$ 80,840	\$ 8,726	\$ 89,566	To allocate workers compensation expense
3. Service Contracts (E) Facility Based Services	\$ 730,976	\$ (576,558)	\$ 154,418	To reclassify match payments
Reconciliation to County Auditor Worksheet Expense:				
Plus: Purchases Greater Than \$5,000	\$ -	\$ 13,900		To reclassify the purchase of two copiers
		\$ 6,950	\$ 20,850	To reclassify the purchase of a copier
Plus: Match Paid For SODC	\$ -	\$ 655,686	\$ 655,686	To reclassify match payments
Memo: 1 1/2% ODMRDD "Administrative & Oversight Fee"	\$ -	\$ (34,396)	\$ (34,396)	To reconcile DODD administrative fee
Less: Capital Costs	\$ (236,206)	\$ (626)		To correct depreciation expense on 2008 purchase
		\$ 977	\$ (235,855)	To adjust depreciation expense to actual
Medicaid Administration Worksheet				
Lines 6-10 Ancillary Costs	\$ -	\$ 12,858	\$ 12,858	To record MAC ancillary costs

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Schedule B-1, Section A				
11. 0-2 Age Children (C) Child	6,238	(144)	6,094	
22. Program Supervision (C) Child	-	144	144	To correctly report square footage
25. Non-Reimbursable (D) General	372	3,058	3,430	
Schedule B-1, Section B				
3. Typical Hours Of Service (A) Facility Based Services	6	1	7	To correctly report the typical hours of service
3. Typical Hours Of Service (B) Supported Emp. -Enclave	6	1	7	To correctly report the typical hours of service
4. 15 Minute Units (C) Supported Emp. -Community Employment	-	798	798	To correctly report 15 minute units
Schedule B-3				
3. Children 6-21 (A) One Way Trips- First Quarter	553	(553)	-	
3. Children 6-21 (C) One Way Trips- Second Quarter	704	(704)	-	
3. Children 6-21 (E) One Way Trips- Third Quarter	936	(936)	-	
3. Children 6-21 (G) One Way Trips- Fourth Quarter	333	(333)	-	To correct one way trips
5. Facility Based Services (G) One Way Trips- Fourth Quarter	19,658	2,547	14,809	
		(7,396)	14,809	
6. Supported Emp. -Enclave (G) One Way Trips- Fourth Quarter	-	7,396	7,396	
Schedule B-4				
1. TCM Units (D) 4th Quarter	5,389	20	5,409	
2. Other SSA Allowable Units (D) 4th Quarter	1,597	(20)	1,577	To correct units provided to Medicaid eligible individuals
Worksheet 1				
2. Land Improvements (X) Gen Expense All Prgm.	\$ 2,956	\$ (2,956)	\$ -	To adjust depreciation expense to actual
3. Buildings/Improve (D) Unasgn Children Programs	\$ 638	\$ 52,500	\$ 53,138	To adjust depreciation expense to actual
3. Buildings/Improve (X) Gen Expense All Prgm.	\$ 172,884	\$ (52,500)	\$ 120,384	To adjust depreciation expense to actual
		\$ 362	\$ 120,746	To adjust depreciation expense to actual
4. Fixtures (D) Unasgn Children Programs	\$ 306	\$ 556	\$ 862	To adjust depreciation expense to actual
4. Fixtures (X) Gen Expense All Prgm.	\$ 556	\$ (556)	\$ -	To adjust depreciation expense to actual
5. Movable Equipment (V) Admin	\$ 1,440	\$ 2,502	\$ 3,942	To correct depreciation expense on 2008 purchase
5. Movable Equipment (X) Gen Expenses All Prgm.	\$ 1,755	\$ 2,349	\$ 4,104	To adjust depreciation expense to actual
Worksheet 2				
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 321,375	\$ (111,368)	\$ 210,007	To allocate workers compensation expense
4. Other Expenses (O) Non-Federal Reimbursable	\$ 34,465	\$ (5,572)	\$ 28,893	To reclassify the return of grant funds
		\$ 4,120	\$ 33,013	To reclassify non-federal reimbursable expenses
4. Other Expenses (X) Gen Expense All Prgm.	\$ 207,661	\$ (4,120)	\$ 203,541	To reclassify non-federal reimbursable expenses
		\$ (600)	\$ 202,941	To reclassify self-determination expenses
		\$ (55)	\$ 202,886	To reclassify lunch program expenses
		\$ (7)	\$ 202,879	To reclassify maintenance expenses
Worksheet 2A				
1. Salaries (A) Ages 0-2	\$ -	\$ 90,756	\$ 90,756	To reclassify Director of Early Childhood Services salary
1. Salaries (C) Ages 6-21	\$ -	\$ 71,281	\$ 71,281	To reclassify Director of Childhood Services salary
1. Salaries (N) Service & Support Admin	\$ -	\$ 79,213	\$ 79,213	To reclassify Dir. of Community Support Services salary
2. Employee Benefits (A) Ages 0-2	\$ -	\$ 20,907	\$ 20,907	To reclassify Director of Early Childhood Services benefits
2. Employee Benefits (C) Ages 6-21	\$ -	\$ 19,132	\$ 19,132	To reclassify Director of Childhood Services benefits
2. Employee Benefits (H) Unasgn Adult Program	\$ 7,050	\$ 607	\$ 7,657	To allocate workers compensation expense
2. Employee Benefits (N) Service & Support Admin	\$ -	\$ 14,683	\$ 14,683	To reclassify Dir. of Community Support Services benefits
Worksheet 3				
2. Employee Benefits (D) Unasgn Children Program	\$ 33,902	\$ 1,476	\$ 35,378	To allocate workers compensation expense
2. Employee Benefits (H) Unasgn Adult Program	\$ 33,448	\$ 2,145	\$ 35,593	To allocate workers compensation expense
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 27,209	\$ 1,866	\$ 29,075	To allocate workers compensation expense
4. Other Expenses (H) Unasgn Adult Program	\$ 191,713	\$ 1,163	\$ 192,876	To reclassify maintenance expenses
4. Other Expenses (X) Gen Expense All Prgm.	\$ 279,279	\$ 7	\$ 279,286	To reclassify maintenance expenses
Worksheet 4				
2. Employee Benefits (D) Unasgn Children Program	\$ 3,395	\$ 288	\$ 3,683	To allocate workers compensation expense
4. Other Expenses (D) Unasgn Children Program	\$ 39,257	\$ 55	\$ 39,312	To reclassify lunch program expenses
Worksheet 5				
1. Salaries (A) Ages 0-2	\$ 873,025	\$ (90,756)	\$ 782,269	To reclassify Director of Early Childhood Services salary
1. Salaries (C) Ages 6-21	\$ 914,216	\$ (71,281)	\$ 842,935	To reclassify Director of Childhood Services salary
1. Salaries (L) Community Residential	\$ 28,520	\$ 28,791	\$ 57,311	To reclassify Self Determination Coordinator/SSA salary
2. Employee Benefits (A) Ages (0-2)	\$ 218,616	\$ 14,440	\$ 233,056	To allocate workers compensation expense
		\$ (20,907)	\$ 212,149	To reclassify Director of Early Childhood Services benefits
2. Employee Benefits (C) Ages (6-21)	\$ 284,865	\$ 15,121	\$ 300,000	To allocate workers compensation expense
		\$ (19,132)	\$ 280,854	To reclassify Director of Childhood Services benefits
2. Employee Benefits (L) Community Residential	\$ 7,553	\$ 472	\$ 8,025	To allocate workers compensation expense
		\$ 8,529	\$ 16,554	To reclassify Self Determination Coordinator/SSA benefits
2. Employee Benefits (O) Non-Federal Reimbursable	\$ 5,668	\$ 346	\$ 6,014	To allocate workers compensation expense
4. Other Expenses (L) Community Residential	\$ 365,862	\$ (95,527)	\$ 270,335	To reclassify waiver payment
4. Other Expenses (M) Family Support Services	\$ -	\$ 600	\$ 600	To reclassify self-determination expenses

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

Worksheet 7B	Reported Amount	Correction	Corrected Amount	Explanation of Correction
2. Employee Benefits (D) Unasgn Children Program	\$ 21,613	\$ 1,450	\$ 23,063	To allocate workers compensation expense
2. Employee Benefits (H) Unasgn Adult Program	\$ 49,416	\$ 2,669	\$ 52,085	To allocate workers compensation expense
Worksheet 7C				
2. Employee Benefits (A) Ages 0-2	\$ 29,477	\$ 2,994	\$ 32,471	To allocate workers compensation expense
2. Employee Benefits (C) Ages 6-21	\$ 22,776	\$ 1,703	\$ 24,479	To allocate workers compensation expense
Worksheet 7D				
3. Service Contracts (C) Ages 6-21	\$ -	\$ 800	\$ 800	To reclassify psychological service expenses
Worksheet 7E				
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 50,436	\$ 3,650	\$ 54,086	To allocate workers compensation expense
Worksheet 7F				
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 53,239	\$ 3,934	\$ 57,173	To allocate workers compensation expense
Worksheet 8				
3. Service Contracts (E) Facility Based Services	\$ 1,140,898	\$ (1,140,898)	\$ -	
3. Service Contracts (H) Unasgn Adult Program	\$ -	\$ 1,140,898	\$ 1,140,898	To reclassify costs to unassigned adult program
4. Other Expenses (E) Facility Based Services	\$ 2,884	\$ (2,884)	\$ -	
4. Other Expenses (H) Unasgn Adult Program	\$ -	\$ 2,884	\$ 2,884	
Worksheet 9				
1. Salaries (N) Service & Support Admin. Costs	\$ 568,752	\$ (28,791)	\$ 539,961	To reclassify Self Determination Coordinator/SSA salary
		\$ (79,213)	\$ 460,748	To reclassify Dir. of Community Support Services salary
2. Employee Benefits (N) Service & Support Admin. Costs	\$ 133,899	\$ 9,407	\$ 143,306	To allocate workers compensation expense
		\$ (8,529)	\$ 134,777	To reclassify Self Determination Coordinator/SSA benefits
		\$ (14,683)	\$ 120,094	To reclassify Dir. of Community Support Services benefits
4. Other Expenses (N) Service & Support Admin. Costs	\$ 64,313	\$ (800)	\$ 63,513	To reclassify psychological service expenses
Worksheet 10				
2. Employee Benefits (E) Facility Based Services	\$ 712,622	\$ 40,824	\$ 753,446	To allocate workers compensation expense
		\$ 5,135	\$ 758,581	To reclassify unemployment expenses
2. Employee Benefits (F) Enclave	\$ 47,308	\$ 2,934	\$ 50,242	To allocate workers compensation expense
2. Employee Benefits (G) Community Employment	\$ 87,974	\$ 5,040	\$ 93,014	To allocate workers compensation expense
		\$ 20	\$ 93,034	To reclassify unemployment expenses
3. Service Contracts (E) Facility Based Services	\$ 356,374	\$ (161,391)	\$ 194,983	To reclassify Match payments
4. Other Expenses (E) Facility Based Services	\$ 476,488	\$ (5,135)	\$ 471,353	To reclassify unemployment expenses
		\$ (1,163)	\$ 470,190	To reclassify maintenance expenses
		\$ (371,378)	\$ 98,812	To reclassify Match payments
4. Other Expenses (G) Community Employment	\$ 21,308	\$ (20)	\$ 21,288	To reclassify unemployment expenses
Reconciliation to County Auditor Worksheet Expense:				
Plus: Match Paid To ODMRDD For IO & LVI Waivers	\$ 444,799	\$ 95,527	\$ 540,326	To reclassify waiver payment
Plus: Match Payments	\$ -	\$ 371,378	\$ 371,378	To reclassify Match payments
		\$ 161,391	\$ 532,769	To reclassify Match payments
Less: Capital Costs	\$ (232,092)	\$ (2,257)	\$ (234,349)	To reconcile depreciation expense
Less: Return of Grant Funds	\$ -	\$ 5,572	\$ 5,572	To reclassify the return of grant funds
Medicaid Administration Worksheet				
Lines 6-10 Ancillary Costs	\$ -	\$ 10,301	\$ 10,301	To record MAC ancillary costs

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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
APRIL 26, 2012**