



Dave Yost • Auditor of State

JEFFERSON COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

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Independent Accountant's Report on Applying Agreed-Upon Procedures

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

Dear Ms. Jones:

As permitted by Ohio Rev. Code 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 Jefferson 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. Per the County Board's Finance Director, there were no changes from the audited 2007 square footage to 2008 or 2009. We compared the County Board's 2007 audited floor plans and 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 for certain cells within *Schedule B-1, Section A, Square Footage* worksheet. We reported these variances 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 Master Attendance Adult Program 2008, 2009 Total Adult Attendance, Number of Individuals Served for 2008 and 2009 and Payroll Dollars by Location 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 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 in the Ohio Department of Jobs and Family Services' Medicaid Information Technology System.

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 individuals 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.

5. DODD requested us to report variances if the community employment units tested were not within three of the total reported units on *Schedule B-1, Section B, Attendance Statistics*.

We haphazardly selected 15 units for 2008 and 2009 from the County Board's detailed Community Employment units report and compared the units with the service documentation to determine if the claims met the following service documentation requirements of Ohio Admin. Code § 5123:2-9-05:

- Date of service;
- Name of the recipient;
- Type of service (for homemaker/personal care, type must include if routine, on-site/on-call, or level one emergency);
- Number of units of the delivered service or continuous amount of interrupted time during which the service was provided; and
- Arrival and departure times of the provider of service's site visit to the recipient's location or of the recipient's visit to the provider of service's location.

We found no differences.

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 Transportation Trips 2008 and 2009 reports with those statistics as reported in *Schedule B-3, Quarterly Summary of Transportation Statistics* of the Cost Reports.

We found differences exceeding one percent as listed in Appendix A (2008) and Appendix B (2009).

2. We compared the cost of bus tokens/cabs from the County Board's Jefferson County Board Monthly Detail Report to the amount reported in *Schedule B-3* of the Cost Reports.

The County Board did not provide bus tokens/cabs during audit period. 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 both 2008 and 2009 from the County Board's daily reporting documentation to *Schedule B-3, Quarterly Summary of Transportation Services*.

We found no differences exceeding 10 percent.

4. 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 transported to determine whether the compiled listing of individuals is complete.

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 Reimbursement detail reports with those statistics reported in *Schedule B, Quarterly Summary of Units of Service – Service and Support Administration*.

We found no differences 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 two samples of 70 units for Other Allowable and 71 units for Unallowable SSA services across 2008 and 2009 from the Receivable Billing Reimbursable Detail/Summary 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).

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).

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 26 or more TCM units were paid through the Medicaid program. We examined the results looking for trends and patterns indicating potential overbilling practices.

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

4. DODD requested us to report variances greater than five percent in total SSA units by line on *Schedule B-4* from 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 exceeded five percent of prior year's Schedule B-4. We obtained the County Board's explanation that the Individual Options Waiver transition impact on the 2007 number of units resulted in the decrease from 2007 to 2008 in TCM Allowable units. We reported no variances in Appendix A (2008) and Appendix B (2009).

Revenue Reconciliation to the County Auditor Report

1. We compared the County Board's revenue balances reported on the *Reconciliation to County Auditor Worksheets* to the County Auditor's Jefferson County MRDD Detail Revenue Report.

We found no differences.

2. We compared the account description and amount for each revenue reconciling item on the *County Auditor Reconciliation Worksheet* to the County Board's Jefferson County MRDD Summary Revenue Report and other supporting documentation such as county tax settlement sheets.

We found no differences in comparing each reconciling item; however in 2008, the County Board's Finance Director identified that one reconciling item had also been entered on Schedule C - Income Report. We inquired regarding the incorrect entry and the Finance Director identified additional differences in posting revenues to Schedule C. Differences were identified and are reported on Appendix A (2008).

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.

4. We compared revenue entries on *Schedule C Income Report* to the Mid East Oho Regional Council (MEORC) Council of Government (COG) prepared Jefferson County board Summary Workbook for 2009.

We found differences as listed in Appendix B (2009).

Revenue Cost Report Testing

1. We inquired of the County Board 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):

- Refunds in the amount of \$3,126 in 2008 and \$8,033 in 2009;
- Reimbursement for equipment in the amount of \$400 in 2008;
- IDEA Part B revenues in the amount of \$62,776 in 2008 and \$44,182 in 2009;
- Title V revenues in the amount of \$282 in 2008 and \$80 in 2009;
- Title XX revenues in the amount of \$47,964 in 2008 and \$45,066 in 2008;
- Preschool disability grant revenues in the amount of \$9,534 in 2008 and \$11,845 in 2009;
- Ohio Department of Education vehicle purchase subsidy in the amount of \$2,601 in 2008 and \$2,191 in 2009;
- Substitute Aide reimbursement revenues in the amount of \$8,245 in 2008 and \$17,739 in 2009;

- Insurance/Accident reimbursement revenues in the amount of \$7,805 in 2008; and
- Start up revenues for Jefferson Regional Spectrum Center in the amount of \$73,856 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.

We found no instances of non-compliance with these documentation requirements.

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 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*.

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.

There was no reimbursement for these services in 2008 and 2009. We found no differences.

Expenditure Reconciliation to the County Auditor Report

1. We compared the County Board's expenditure balances reported on the *Reconciliation to County Auditor Worksheets* to the County Auditor's Appropriation Report.

We found no differences.

2. We also compared the account description and amount for each reconciling item on the *County Auditor Reconciliation Worksheet* to the County Board's Monthly Detail (IAC Detail for Each Program) reports and other supporting documentation such as county tax settlement sheets.

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

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

Total county board disbursements were within 1/4 percent of the county auditor yearly disbursement totals reported for these funds.

4. We compared all expenditure entries on Worksheets 1 through 10 to the County Board's Monthly Detail (IAC Detail for Each Program) reports and the MEORC COG prepared Jefferson County Board Summary Workbook.

We found differences as listed in Appendix B (2009).

5. We scanned the County Board's Monthly Detail (IAC Detail for Each Program) 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.

Property, Depreciation, and Asset Verification Testing

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

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

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

2. We scanned the County Board's Monthly Detail (IAC Detail for Each Program) 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 Schedule.

We reported differences for a purchase that were not properly capitalized as listed 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 for purchases that were not properly capitalized as listed 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 differences as listed 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.

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. We also recalculated depreciation and any gain or loss applicable to 2008, for the disposed items based on its undepreciated basis and any proceeds received from the sale of the asset to determine compliance with the Cost Report Guide and CMS Publication 15-1, Chapter 1.

Differences identified as a result of applying these procedures are listed in Appendix A (2008). We found no differences for 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 Permanent Improvement, Pre-School Grant, Title 1, General, Lunch, Family Resources, Residential/Supportive Living, and Residential/RFW funds.

We totaled salaries and benefits from Worksheets 2-10 from the 2008 and 2009 cost reports and compared the yearly totals to the county auditor's appropriation report. The variance was less than two percent.

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

We found no differences.

3. We scanned the County Board's Payroll Ledger 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; however benefit allocation error identified in other testing (see **Medicaid Administrative Claiming** -Step 2).

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.

Variations in salary and benefit costs exceeded two percent of expectation on worksheets 3, 7B, 7C, 8 and 10. We obtained the County Board's explanations that the variations were related to use of substitutes in different program areas, changes in staffing levels within programs, and salary increases. We reported no variations in Appendix A (2008) and Appendix B (2009).

Non-Payroll Disbursement Testing

1. We haphazardly selected 45 disbursements from 2008 and 2009 from the County Board's Monthly Detail Report (IAC Detail for Each PROGRAM) 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).

Medicaid Administrative Claiming (MAC)

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

We compared the salaries and benefits on the Individual MAC Costs by Code report to the County Board's payroll records. We found no differences exceeding one percent.

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

We reported differences as listed in Appendix B (2009). As a result of differences found in this procedure, we identified additional differences in the County Board's benefit allocation on remaining worksheets which required adjustments. These additional adjustments are listed in Appendix B (2009).

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

We reported differences we identified in Appendix B (2009).

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

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

This report is intended solely for the use of the managements of the DODD, the Ohio Department of Job and Family Services, the Centers for Medicare and Medicaid Services and the Jefferson 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

October 6, 2011

cc: Mike Mehalik, Superintendent, Jefferson County Board of Developmental Disabilities
Mike Zinno, Director of Finance, Jefferson County Board of Developmental Disabilities
Lorie Sullivan, Board President, Jefferson County Board of Developmental Disabilities

Appendix A
Jefferson 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	\$ 47,058	\$ (47,058)	\$ -	To reclassify community residential expenses
20. Environmental Accessibility Adaptations And/Or Modifications And Supplies (L) Community Residential	\$ 16,524	\$ (16,524)	\$ -	To reclassify family support service expenses
21. Adaptive And Assistive Equipment (L) Community Residential	\$ 2,277	\$ (2,277)	\$ -	To reclassify family support service expenses
22. Respite (L) Community Residential	\$ 21,495	\$ (21,495)	\$ -	To reclassify family support service expenses
23. Homemaker/Personal Care (L) Community Residential	\$ 25,661	\$ (25,661)	\$ -	To reclassify family support service expenses
Schedule B-1, Section A				
2. Dietary Services (C) Child	1,016	1,785	2,801	
7. Occupational Therapy (C) Child	351	(351)	-	
8. Physical Therapy (C) Child	351	351	702	
13. 6-21 Age Children (C) Child	8,160	3,144	11,304	To correct square footage
14. Facility Based Services (B) Adult	19,954	1,751	21,705	
15. County Board Operated ICF/MR (D) General	12,600	2,235	14,835	
24. Transportation (D) General	4,800	(80)	4,720	
Schedule B-1, Section B				
1. Total Individuals Served By Program (B) Supported Emp. -Enclave	13	10	23	To correct enclave individuals
2. Typical Hours Of Service (A) Facility Based Services	-	6	6	To report typical hours of service
3. Typical Hours Of Service (B) Supported Emp. -Enclave	-	6	6	To report typical hours of service
4. 15 Minute Units (C) Supported Emp. -Community Employment	-	781	781	To report units provided
Schedule B-3				
2. Children 3-5 (G) One Way Trips- Fourth Quarter	643	(70)	573	
3. Children 6-21 (G) One Way Trips- Fourth Quarter	3,380	206	3,586	
5. Facility Based Services (G) One Way Trips- Fourth Quarter	10,356	1,182	11,538	To correct total transportation units
6. Supported Emp. -Enclave (G) One Way Trips- Fourth Quarter	425	33	458	
9. County Board Opp. ICF/MR (G) One Way Trips- Fourth Quarter	2,242	398	2,640	
Schedule B-4				
1. TCM Units (D) 4th Quarter	3,953	25	3,978	To correct total SSA units
2. Other SSA Allowable Units (D) 4th Quarter	838	(25)	813	
Schedule C				
II. Department of MR/DD				
(C) SSA Subsidy- County Revenue	\$ 3,361	\$ (3,361)	\$ -	To remove incorrect revenue entry
		\$ 60,246	\$ 60,246	To report omitted revenue
IV. Federal Programs				
(O) Other (Detail On Separate Sheet)				
28. Supportive Living & RFW Admin Fees	\$ 56,711	\$ (56,711)	\$ -	To remove revenue posted twice
VI. Capital Revenue				
(F) Other (Detail On Separate Sheet)				
35. Training Center Construction Reimbursement	\$ 118,811	\$ (118,811)	\$ -	To reconcile reimbursement received from JeffCo
Worksheet 1				
3. Buildings/Improve (D) Unasgn Children Programs	\$ 60,748	\$ (41,083)	\$ 19,665	To correct depreciation
3. Buildings/Improve (H) Unasgn Adult Programs	\$ 45,172	\$ (3,863)	\$ 41,309	To correct depreciation
3. Buildings/Improve (K) Co. Board Operated ICF/MR	\$ 7,122	\$ (1,800)	\$ 5,322	To correct depreciation
4. Fixtures (H) Unasgn Adult Programs	\$ 4,042	\$ (89)	\$ 3,953	To correct depreciation
4. Fixtures (U) Transportation	\$ 57,658	\$ (18,856)	\$ 38,802	To correct depreciation
4. Fixtures (V) Admin	\$ 4,202	\$ (862)	\$ 3,340	To correct depreciation
5. Movable Equipment (U) Transportation	\$ -	\$ (500)	\$ (500)	To adjust for gain on sale of assets
Worksheet 2				
3. Service Contracts (X) Gen Expense All Prgm.	\$ 36,229	\$ (20,293)	\$ 15,936	To reclassify COG fees
4. Other Expenses (X) Gen Expense All Prgm.	\$ 38,263	\$ 4,986	\$ 43,249	To adjust for omitted expenses
		\$ (60)	\$ 43,189	To reclassify COG fees
10. Unallowable Fees (O) Non-Federal Reimbursable	\$ -	\$ 52,065	\$ 52,065	To reclassify county auditor/treasurer fees
		\$ 66,722	\$ 118,787	To reclassify DODD administrative fees
Worksheet 2A				
3. Service Contracts (N) Service & Support Admin	\$ 12,443	\$ (1,272)	\$ 11,171	To reclassify COG fees
Worksheet 3				
4. Other Expenses (D) Unasgn Children Program	\$ 59,513	\$ 750	\$ 60,263	To reclassify children's program expense
4. Other Expenses (G) Community Employment	\$ -	\$ 3,719	\$ 3,719	To reclassify utility expenses
Worksheet 4				
4. Other Expenses (K) Co. Board Operated ICF/MR	\$ 138,886	\$ (3,753)	\$ 135,133	To reclassify ICF/MR behavioral goal expense
Worksheet 5				
3. Service Contracts (L) Community Residential	\$ -	\$ 47,058	\$ 47,058	To reclassify community residential expenses
3. Service Contracts (M) Family Support Services	\$ -	\$ 16,524	\$ 16,524	To reclassify family support service expenses
		\$ 2,277	\$ 18,801	To reclassify family support service expenses
		\$ 21,495	\$ 40,296	To reclassify family support service expenses
		\$ 25,661	\$ 65,957	To reclassify family support service expenses
4. Other Expenses (D) Unasgn Children Program	\$ 24,013	\$ (11,584)	\$ 12,429	To reclassify capital asset expense - patient lift
		\$ 426	\$ 12,855	To reclassify children's program expense
4. Other Expenses (K) Co. Board Operated ICF/MR	\$ 67,298	\$ 3,753	\$ 71,051	To reclassify ICF/MR behavioral goal expense
		\$ 1,157	\$ 72,208	To reclassify ICF/MR behavioral goal expense
		\$ 390	\$ 72,598	To reclassify ICF/MR behavioral goal expense

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 7A				
4. Other Expenses (K) Co. Board Operated ICF/MR	\$ 4,029	\$ (390)	\$ 3,639	To reclassify ICF/MR behavioral goal expense
Worksheet 7B				
13. No. of Individual Served (E) Facility Based Services	-	179	179	To correct number of individuals served
Worksheet 8				
3. Service Contracts (X) Gen Expense All Prgm.	\$ 50,654	\$ 531	\$ 51,185	To correct formula error for equipment purchase
Worksheet 10				
4. Other Expenses (G) Community Employment	\$ 4,890	\$ (3,719)	\$ 1,171	To reclassify utility expenses
4. Other Expenses (H) Unasn Adult Program	\$ 36,358	\$ (1,157)	\$ 35,201	To reclassify ICF/MR behavioral goal expense
Reconciliation to County Auditor Worksheet Expense:				
Plus: Real Estate Fees	\$ -	\$ (52,065)	\$ (52,065)	To reclassify county auditor/treasurer fees
Plus: Purchases Greater Than \$5,000	\$ 540,174	\$ 11,584		To reclassify capital asset expense - patient lift
		\$ (106,957)		To reclassify expenses reimbursed by JeffCo
		\$ (750)		To expense purchase
		\$ (426)		To expense purchase
		\$ 12,722		To correct posting error
		\$ (9,713)	\$ 446,634	To correct posting error
Plus: Fees Paid To COG, Or Payments And Transfers made To COG	\$ -	\$ 1,272		To reclassify fees paid to COG
		\$ 20,293		To reclassify fees paid to COG
		\$ 60	\$ 21,625	To reclassify fees paid to COG
Plus: Expenses Reimbursed by Jeffco	\$ -	\$ 106,957	\$ 106,957	To reconcile reimbursement received from JeffCo
Memo: 1 1/2% ODMRDD "Administrative & Oversight Fee"	\$ 66,722	\$ (66,722)	\$ -	To reclassify administrative and oversight fees
Less: Capital Costs	\$ (214,500)	\$ 500		To reconcile depreciation
		\$ 66,553	\$ (147,447)	To reclassify depreciation
Reconciliation to County Auditor Worksheet Revenue:				
Plus: Revenue from Jeffco for Training Center Project	\$ -	\$ 118,811	\$ 118,811	To reconcile off reimbursement received from JeffCo

Appendix B
Jefferson County Board of Developmental Disabilities
2009 Income and Expenditures Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Schedule A				
19. Room and Board/Cost to Live (L) Community Residential	\$ 30,232	\$ (30,232)	\$ -	To reclassify community residential expenses
20. Environmental Accessibility Adaptations And/Or Modifications And Supplies (L) Community Residential	\$ 56,322	\$ (16,322)	\$ -	To reclassify family support service expenses
		\$ (40,000)	\$ -	To reclassify RSC match
21. Adaptive And Assistive Equipment (L) Community Residential	\$ 2,508	\$ (2,508)	\$ -	To reclassify family support service expenses
22. Respite (L) Community Residential	\$ 21,850	\$ (21,850)	\$ -	To reclassify family support service expenses
23. Homemaker/Personal Care (L) Community Residential	\$ 39,970	\$ (39,970)	\$ -	To reclassify family support service expenses
Schedule B-1, Section A				
24. Transportation (D) General	4,800	(80)	4,720	To correct square footage
Schedule B-1, Section B				
1. Total Individuals Served By Program (B) Supported Emp. -Enclave	13	11	24	To correct enclave individuals served
1. Total Individuals Served By Program (C) Supported Emp. -Community Employment	36	(4)	32	To correct community employment individuals served
3. Typical Hours Of Service (A) Facility Based Services	-	6	6	To report typical hours of service
3. Typical Hours Of Service (B) Supported Emp. -Enclave	-	6	6	To report typical hours of service
4. 15 Minute Units (C) Supported Emp. -Community Employment	-	858	858	To report units provided
Schedule B-3				
2. Children 3-5 (G) One Way Trips- Fourth Quarter	663	251	914	To correct number of transportation units
3. Children 6-21 (G) One Way Trips- Fourth Quarter	3,776	(2,074)	1,702	
5. Facility Based Services (G) One Way Trips- Fourth Quarter	8,824	3,942	12,766	
6. Supported Emp. -Enclave (G) One Way Trips- Fourth Quarter	262	20	282	
9. County Board Opp. ICF/MR (G) One Way Trips- Fourth Quarter	2,267	(516)	1,751	To report correct number of transportation units
Schedule B-4				
1. TCM Units (D) 4th Quarter	3,363	10	3,373	
2. Other SSA Allowable Units (D) 4th Quarter	980	(10)	970	To correct total SSA units
Worksheet 1				
3. Buildings/Improve (D) Unasgn Children Programs	\$ 48,743	\$ (16,864)	\$ 31,879	To correct depreciation
3. Buildings/Improve (H) Unasgn Adult Programs	\$ 41,562	\$ 2,448	\$ 44,010	To correct depreciation
3. Buildings/Improve (K) Co. Board Operated ICF/MR	\$ 5,883	\$ 1,196	\$ 7,079	To correct depreciation
5. Movable Equipment (D) Unasgn Children Programs	\$ 9,436	\$ 1,067	\$ 10,503	To correct depreciation
5. Movable Equipment (H) Unasgn Adult Programs	\$ 4,042	\$ (89)	\$ 3,953	To correct depreciation
5. Movable Equipment (K) Co. Board Operated ICF/MR	\$ 7,737	\$ (2,098)	\$ 5,639	To correct depreciation
5. Movable Equipment (N) Service & Support Admin	\$ 2,071	\$ (519)	\$ 1,552	To correct depreciation
5. Movable Equipment (U) Transportation	\$ 38,802	\$ 17,155	\$ 55,957	To correct depreciation
5. Movable Equipment (V) Admin	\$ 4,024	\$ (2,491)	\$ 1,533	To correct depreciation
8. COG Expenses (L) Community Residential	\$ -	\$ 9	\$ 9	To match audited COG data
Worksheet 2				
1. Salaries (X) Gen Expense All Prgm.	\$ 94,828	\$ (94,828)	\$ -	To reclassify MAC salaries
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 52,267	\$ 34,925	\$ 87,192	To reallocate benefit amounts & MAC salaries
3. Service Contracts (X) Gen Expense All Prgm.	\$ 40,381	\$ (14,831)	\$ 25,550	To reclassify DODD administrative fees
4. Other Expenses (X) Gen Expense All Prgm.	\$ 93,060	\$ (10,738)	\$ 82,322	To reclassify Building Services Expenses
5. COG Expenses (L) Community Residential	\$ -	\$ 371	\$ 371	To match audited COG data
10. Unallowable Fees (O) Non-Federal Reimbursable	\$ -	\$ 14,831	\$ 14,831	To reclassify DODD administrative fees
		\$ 47,891	\$ 47,891	To reclassify DODD administrative fees
		\$ 52,546	\$ 115,268	To reclassify county auditor/treasurer fees
Worksheet 2A				
1. Salaries (N) Service & Support Admin	\$ 308	\$ 5,705	\$ 6,013	To reclassify MAC salaries
2. Employee Benefits (C) Ages 6-21	\$ 16,041	\$ (1,120)	\$ 14,921	To reallocate benefit amounts
2. Employee Benefits (E) Facility Based Services	\$ 119,646	\$ (8,355)	\$ 111,291	To reallocate benefit amounts
2. Employee Benefits (K) Co. Operated ICF/MR	\$ 70,310	\$ 20	\$ 70,330	To reallocate benefit amounts
2. Employee Benefits (M) Family Support Services	\$ 3,953	\$ (276)	\$ 3,677	To reallocate benefit amounts
2. Employee Benefits (N) Service & Support Admin	\$ 170	\$ 48,694	\$ 48,864	To reallocate benefit amounts
2. Employee Benefits (O) Non-Federal Reimbursable	\$ 17,453	\$ (1,219)	\$ 16,234	To reallocate benefit amounts
2. Employee Benefits (U) Transportation	\$ 28,801	\$ (2,012)	\$ 26,789	To reallocate benefit amounts
3. Service Contracts (N) Service & Support Admin	\$ 11,287	\$ (461)	\$ 10,826	To reclassify COG fees
4. Other Expenses (K) Co. Operated ICF/MR	\$ 17,454	\$ (6)	\$ 17,448	To reclassify ICF/MR behavioral goal expense
		\$ (1,050)	\$ 16,398	To reclassify building services expense
Worksheet 3				
2. Employee Benefits (W) Program Supervision	\$ 13,367	\$ (933)	\$ 12,434	To reallocate benefit amounts
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 20,096	\$ (1,404)	\$ 18,692	To reallocate benefit amounts
4. Other Expenses (D) Unasgn Children Program	\$ 67,214	\$ 20	\$ 67,234	To correct entry error
		\$ 7,597	\$ 74,831	To reclassify repair expenses
		\$ 368	\$ 75,199	To reclassify children's program expense
4. Other Expenses (K) Co. Operated ICF/MR	\$ 232,524	\$ (21)	\$ 232,503	To reclassify ICF/MR behavioral goal expense
		\$ 1,050	\$ 233,553	To reclassify building services expense
4. Other Expenses (X) Gen Expense All Prgm.	\$ 52,473	\$ 10,738	\$ 63,211	To reclassify building services expense
5. COG Expenses (L) Community Residential	\$ -	\$ 9	\$ 9	To match audited COG data
Worksheet 4				
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 16,249	\$ (1,135)	\$ 15,114	To reallocate benefit amounts
4. Other Expenses (K) Co. Board Operated ICF/MR	\$ 136,473	\$ (1,989)	\$ 134,484	To reclassify ICF/MR behavioral goal expense

Appendix B
 Jefferson County Board of Developmental Disabilities
 2009 Income and Expenditures Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 5				
2. Employee Benefits (A) Ages (0-2)	\$ 23,633	\$ (1,651)	\$ 21,982	To reallocate benefit amounts
2. Employee Benefits (B) Ages (3-5)	\$ 60,415	\$ (4,219)	\$ 56,196	To reallocate benefit amounts
2. Employee Benefits (C) Ages (6-21)	\$ 343,443	\$ (23,984)	\$ 319,459	To reallocate benefit amounts
2. Employee Benefits (D) Unasn Children Program	\$ 10,391	\$ (726)	\$ 9,665	To reallocate benefit amounts
2. Employee Benefits (K) Co. Board Operated ICF/MR	\$ 440,437	\$ 128	\$ 440,565	To reallocate benefit amounts
3. Service Contracts (L) Community Residential	\$ -	\$ 30,232	\$ 30,232	To reclassify community residential expenses
3. Service Contracts (M) Family Support Services	\$ -	\$ 16,322	\$ 16,322	To reclassify family support service expenses
		\$ 2,508		To reclassify family support service expenses
		\$ 21,850		To reclassify family support service expenses
		\$ 39,970	\$ 80,650	To reclassify family support service expenses
4. Other Expenses (D) Unasn Children Program	\$ 54,563	\$ (368)	\$ 54,195	To reclassify children's program expense
		\$ (7,597)	\$ 46,598	To reclassify office equipment expense
4. Other Expenses (K) Co. Board Operated ICF/MR	\$ 74,121	\$ 1,989	\$ 76,110	To reclassify ICF/MR behavioral goal expense
		\$ 21		To reclassify ICF/MR behavioral goal expense
		\$ 6	\$ 76,137	To reclassify ICF/MR behavioral goal expense
5. COG Expenses (L) Community Residential	\$ -	\$ 1,515	\$ 1,515	To match audited COG data
Worksheet 6				
1. Salaries (I) Medicaid Admin	\$ 166,073	\$ 39,553	\$ 205,626	To reclassify MAC salaries
1. Salaries (O) Non-Federal Reimbursable	\$ 77,053	\$ 89,020	\$ 166,073	To reclassify MAC salaries
Worksheet 7B				
2. Employee Benefits (D) Unasn Children Program	\$ 27,212	\$ (1,900)	\$ 25,312	To reallocate benefit amounts
2. Employee Benefits (E) Facility Based Services	\$ 36,298	\$ (2,534)	\$ 33,764	To reallocate benefit amounts
2. Employee Benefits (K) Co. Board Operated ICF/MR	\$ 57,362	\$ (149)	\$ 57,213	To reallocate benefit amounts
13. No. of Individual Served (E) Facility Based Services	-	185	185	To correct number of individuals served
Worksheet 7C				
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 52,414	\$ (3,660)	\$ 48,754	To reallocate benefit amounts
Worksheet 7E				
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 7,212	\$ (503)	\$ 6,709	To reallocate benefit amounts
Worksheet 7F				
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 37,145	\$ (2,594)	\$ 34,551	To reallocate benefit amounts
Worksheet 8				
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 148,745	\$ (10,387)	\$ 138,358	To reallocate benefit amounts
Worksheet 9				
1. Salaries (N) Service & Support Admin. Costs	\$ 471,745	\$ (18,518)	\$ 453,227	To reclassify MAC salaries
2. Employee Benefits (N) Service & Support Admin. Costs	\$ 260,013	\$ (1,727)	\$ 258,286	To reallocate benefit amounts
3. Service Contracts (N) Service & Support Admin. Costs	\$ 18,305	\$ (60)	\$ 18,245	To reclassify COG fees
Worksheet 10				
2. Employee Benefits (E) Facility Based Services	\$ 429,899	\$ (30,022)	\$ 399,877	To reallocate benefit amounts
2. Employee Benefits (F) Enclave	\$ 20,879	\$ 7,843	\$ 28,722	To reallocate benefit amounts
2. Employee Benefits (G) Community Employment	\$ 29,136	\$ (2,035)	\$ 27,101	To reallocate benefit amounts
3. Service Contracts (H) Unasn Adult Program	\$ 10,962	\$ (10,146)	\$ 816	To reclassify fees paid to the COG
4. Other Expenses (G) Community Employment	\$ 9,726	\$ (8,753)	\$ 973	To correct entry error
Reconciliation to County Auditor Worksheet Expense:				
Plus: Real Estate Fees	\$ -	\$ (52,546)	\$ (52,546)	To reclassify county auditor/treasurer fees
Plus: Purchases Greater Than \$5,000	\$ 86,235	\$ (7,597)	\$ 78,638	To reclassify repair expenses
		\$ 7,597		To reclassify office equipment expense
		\$ (11,853)	\$ 74,382	To reclassify expenses reimbursed by Jeffco
Plus: Fees Paid To COG, Or Payments And Transfers made To COG	\$ -	\$ 10,146	\$ 10,146	To reclassify COG fees
		\$ 461		To reclassify COG fees
		\$ 60	\$ 10,667	To reclassify COG fees
Memo: 1 1/2% ODMRDD "Administrative & Oversight Fee"	\$ 47,891	\$ (47,891)	\$ -	To reclassify DODD administrative fees
Less: Capital Costs	\$ (179,301)	\$ 195	\$ (179,106)	To reconcile depreciation
Plus: Expenses Reimbursed by Jeffco	\$ -	\$ 11,853	\$ 11,853	To reclassify expenses reimbursed by Jeffco
Plus: RSC Match	\$ -	\$ 40,000	\$ 40,000	To reclassify RSC match
Medicaid Administration Worksheet				
6. Other Costs (A) Reimbursement Requested Through Calendar Year				
7. Capital Costs (A) Reimbursement Requested Through Calendar Year				
8. Indirect Costs (A) Reimbursement Requested Through Calendar Year	\$ -	\$ 10,089	\$ 10,089	To report ancillary costs
9. Program Supervision Costs (A) Reimbursement Requested Through Calendar Year				
10. Building Services Costs (A) Reimbursement Requested Through Calendar Year				

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Dave Yost • Auditor of State

JEFFERSON COUNTY BOARD OF DEVELOPMENT DISABILITIES

JEFFERSON 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
NOVEMBER 10, 2011**