



Dave Yost • Auditor of State

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

We found significant variances when comparing the one floor plan to the County Board's summary - three rooms were omitted from the summary. We inquired of the County Board regarding the use of the omitted space. The County Board stated that it did not provide community employment services so the square feet reported with this service was misclassified.

We found variances exceeding 10 percent when comparing the County Board's summary to the Cost Report for certain cells within *Schedule B-1, Section A, Square Footage* worksheet. We reported these variances in Appendix A (2008) and Appendix B (2009).

2. We toured the facilities to identify how space was used by County Board programs and to identify new, closed or empty buildings along with rented or idle floor space. We compared the square footage of every room from the County Board's floor plan for the County Board's building to their square footage summary and measured three rooms.

We found no unreported rented or idle floor space. We also found no square footage variances for rooms that were measured exceeding 10 percent of the square footage reported in the summary which rolls up to *Schedule B-1, Section A, Square Footage* of the Cost Reports.

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

The County Board reported the same square footage in the 2008 and 2009 cost reports. Therefore we tested the 2008 methodology, and applied the results to both years' cost reports. We found no differences.

Statistics – Attendance

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

We compared the County Board's Attendance Summary Reports 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 which are reported 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 variances which are reported 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 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.

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 Units Summary by Service Code Report with those statistics as reported in *Schedule B-3, Quarterly Summary of Transportation Statistics* of the Cost Reports.

We found differences exceeding one percent of total units reported 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 report to the amount reported in Schedule B-3 of the Cost Reports.

The County Board incurred no costs in this area. 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 exceeding 10 percent.

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 (above) included both Medicaid and non-Medicaid-eligible individuals as documented on the [Medicaid Information Technology System (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 TCM Allowable/Un-Allowable Detail reports with those statistics reported in *Schedule B, Quarterly Summary of Units of Service – Service and Support Administration*. We also footed the County Board's TCM Allowable/Unallowable Detail reports for accuracy.

We found no computational errors; however, we found differences exceeding two percent as reported in Appendix A (2008) and Appendix B (2009).

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

We haphazardly selected a sample of 85 units for Other Allowable and 81 units for Unallowable SSA services across 2008 and 2009 from TCM Allowable/Un-Allowable Detail 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 85 units for the Other Allowable SSA services were provided to individuals that were not Medicaid eligible at the time of service delivery per MITS.

We found no differences.

3. DODD requested us to perform a review to determine compliance with Ohio Admin. Code § 5101-3-48-01(G)(12) which states "A CBMRDD shall not submit claims in excess of twenty-six units per day per service and support administrator (SSA) unless the service(s) associated with such claims is considered medically necessary . . ." Using MBS 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 to determine if services were provided and units were reported correctly.

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

4. DODD requested us to report decreases by more than 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*. We obtained the County Board's explanation that the decreases in Other Allowable SSA units related to the implementation of new procedures and the decreases in Unallowable SSA units resulted from the decision to use non-SSA staff for these activities. 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 Revenue Summary report for the General, Capital and Residents' funds to the County Auditor's report totals reported on the *Reconciliation to County Auditor Worksheets*.

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 State Account Code Detail reports and other supporting documentation.

We found no differences.

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 West Central Ohio Network Council of Government (Westcon) prepared Preble County board Summary Workbook

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

Revenue Cost Report Testing

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

- Worker Compensation refunds in the amount of \$4,348 in 2009;
- Fuel Tax refunds in the amount of \$971 in 2008 and \$704 in 2009;
- Other income in the amount of \$1,602 in 2008 and \$425 in 2009;
- Insurance reimbursement for bus accident \$4,236 in 2008; and
- Title XX revenues in the amount of \$38,852 in 2008 and \$23,432 in 2009.

Paid Claims Testing

1. We selected 50 paid claims among all service codes from 2008 and 2009 from the MBS data to determine if the claims met the following service documentation requirements of Ohio Admin. Code Sections 5123:2-9-05 and 5101:3-48:

- 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 reported instances of documentation non-compliance in the Recoverable Finding - 2008 section of this report.

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*, respectively.

We found no instances where the Medicaid reimbursed units was greater than units reported.

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

We compared the amounts reported on *Schedule A, Summary of Service Costs – By Program*, Lines (20) to Line (27) for Community Residential to the amount reimbursed for these services in 2008 and 2009 on the MBS Summary by Service Code report.

We found no differences.

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 Summary Expense Report balances for the General and Capital funds.

We found no difference in 2008. In 2009, we found a difference as reported in Appendix B (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 county tax settlement sheets.

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

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

Total county board disbursements were within 1/4 percent of the County Auditor yearly disbursement totals reported for these funds for 2008 and 2009. For 2009, the County Auditor total reported in the Cost Report was incorrect (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 Westcon prepared Preble County Board Summary Workbook.

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

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 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 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 found no unrecorded purchases meeting the capitalization criteria. One asset recorded as a capital purchase did not meet the capitalization threshold and was reclassified. See 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 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 Schedule and traced these assets to their physical location.

We were unable to trace one asset to its physical location because it was sold in 2010. We reviewed documentation to support this sale.

7. We haphazardly selected the lesser of 10 of the County Board's fixed assets or 10 percent of items which meet the County Board's capitalization policy and are being depreciated in their first year in either 2008 or 2009 to determine if their useful life agreed to the estimated useful lives prescribed in the 2008 American Hospital Association (AHA) Asset Guides. We also recomputed the first year's depreciation for these assets, based on their cost, acquisition date and period of useful life to determine compliance with the Cost Report Guides and AHA Asset Guides.

We found no differences in 2008. We found one difference in the useful life assigned to a 2009 asset and reported this as a Matter for Attention for subsequent review.

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 (and 2009, if applicable) for the disposed items based on its undepreciated basis and any proceeds received from the [disposal or sale] of the asset to determine compliance with the Cost Report Guide and CMS Publication 15-1, Chapter 1.

We found no differences in 2009. Differences identified as a result of applying these procedures in 2008 are reported in Appendix A (2008).

Payroll Testing

1. DODD asked us to determine whether total County Board salaries and benefits in the 2008 and 2009 cost reports were within two percent of the county auditor's report totals for these funds 11 and 53.

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 summary expense reports. The variance was less than two percent for 2008 and 2009.

2. We selected 17 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 from these procedures in Appendix A (2008) and Appendix B (2009).

3. We scanned the County Board's State Expenses Payroll Only 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, based on testing done in the Attendance Section, it was determined that the County Board did not provide Supported Employment - Community Employment Services and payroll expenses for staff providing this service were subsequently adjusted. See Appendix A (2008) for revisions.

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 2, 2A, 5, 7B, 8, 9, and 10. We obtained the County Board's explanations that the variances were related to staffing turnover, addition of two positions in 2009, and overall decrease in insurance premiums. 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).

Medicaid Administrative Claiming

1. DODD asked us to report differences between Medicaid Administrative Claiming (MAC) salary and benefits versus the County Board's payroll records exceeding one percent. DODD asked us to report differences between the MAC salary and benefits and salaries and benefits reported on Worksheet 6, Medicaid Administration Worksheet.

We compared the salaries and benefits on the Medicaid Administrative Claiming (MAC) Costs by Code report to the County Board's payroll records and to worksheet 6, columns (I) and (O) for both years. We found no differences exceeding 1 percent.

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

We found differences. The comparison showed the MAC claimable amount was understated and MAC non-reimbursable was overstated. Worksheet 9 was overstated by the combined difference. For 2009, the MAC non-reimbursable expense was not recorded on Worksheet 6 and an adjustment was required to include expense on Worksheet 6 and remove from the other applicable worksheets. Differences reported in Appendix A (2008) and Appendix B (2009).

2. We compared Ancillary Costs on the Rollup report for ODJFS to Lines 6-10 of the Medicaid Administration Reconciliation worksheet.

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

Recoverable Finding - 2008

Finding \$27.41

As described in **Paid Claims Testing** (see Step 1) for 2008, the Auditor of State determined the County Board was reimbursed for two units of Non-Medical Transportation – Per Trip – Eligible Vehicle (Level 1 Waiver) (Service Code - FTB) service in which the supporting documentation indicated that no services were provided on the date identified on the claim.

Service Code	Units	Review Result	FFP ¹ Amount	eFMAP ² Amount	Total Finding
FTB	2	No supporting documentation to support service provision	\$24.25	\$3.16	\$27.41
		TOTAL			\$27.41

¹ Federal Financial Participation Amount (FFP)

² Enhanced Federal Medical Assistance Percentage

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 Preble 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 style with a large, looping initial "D".

Dave Yost
Auditor of State

November 9, 2011

cc: Diane Knupp, Superintendent, Preble County Board of Developmental Disabilities
Ken Albert, Business Manager, Preble County Board of Developmental Disabilities
Jean Bussell, Board Chairperson, Preble County Board of Developmental Disabilities

Appendix A
Preble 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	\$ -	\$ 7,137	\$ 7,137	
25. Other Waiver Services (L) Community Residential	\$ 7,137	\$ (7,137)	\$ -	To match to COG audited data
Schedule B-1, Section A				
16. Supported Emp. -Comm Emp. (B) Adult	72	(72)	-	
23. Administration (D) General	698	300	998	
25. Non-Reimbursable (B) Adult	-	72	72	To correct square footage
25. Non-Reimbursable (D) General	-	70	70	
Schedule B-1, Section B				
1. Total Individuals Served By Program (A) Facility Based Services	17,785	(17,676)	109	
1. Total Individuals Served By Program (B) Supported Emp. -Enclave	4,343	(4,302)	41	To correct number of individuals served
2. Days Of Attendance (A) Facility Based Services	113	19,083	19,196	
2. Days Of Attendance (B) Supported Emp. -Enclave	-	4,676	4,676	To correct number of days of attendance
3. Typical Hours Of Service (A) Facility Based Services	6.0	1.0	7.0	
3. Typical Hours Of Service (B) Supported Emp. -Enclave	8.0	(2.3)	5.7	To correct typical hours of service
Schedule B-3				
5. Facility Based Services (G) One Way Trips- Fourth Quarter	3,788	12,382	16,170	To correct one way trips
6. Supported Emp. -Enclave (G) One Way Trips- Fourth Quarter	-	3,273	3,273	To add enclave trips
Schedule B-4				
1. TCM Units (D) 4th Quarter	3,097	(1,278)	1,819	
1. TCM Units (E) COG Activity	-	1,228	1,228	
2. Other SSA Allowable Units (B) 2nd Quarter	3,386	(2,704)	682	
2. Other SSA Allowable Units (C) 3rd Quarter	3,146	(3,146)	-	
2. Other SSA Allowable Units (D) 4th Quarter	3,297	(3,297)	-	
2. Other SSA Allowable Units (E) COG Activity	-	40	40	To correct SSA units
5. SSA Unallowable Units (A) 1st Quarter	2,012	(2,012)	-	
5. SSA Unallowable Units (B) 2nd Quarter	2,384	(2,384)	-	
5. SSA Unallowable Units (C) 3rd Quarter	2,137	(2,137)	-	
5. SSA Unallowable Units (D) 4th Quarter	2,544	(890)	1,654	
Schedule C				
V. Other Revenues				
(I) Other (Detail On Separate Sheet)- COG Revenue				
24. Shared service revenue	\$ -	\$ 11,206	\$ 11,206	To match to COG audited data
Worksheet 1				
3. Buildings/Improve (E) Facility Based Services	\$ 42,813	\$ (683)	\$ 42,130	To correct depreciation
5. Movable Equipment (E) Facility Based Services	\$ 3,289	\$ (143)	\$ 3,146	To record loss on disposed asset
5. Movable Equipment (U) Transportation	\$ 5,230	\$ 654	\$ 5,884	To correct depreciation
6. Capital Leases (U) Transportation	\$ 34,847	\$ (34,847)	\$ -	To remove undocumented expense
8. COG Expenses (L) Community Residential	\$ 68	\$ 73	\$ 141	
8. COG Expenses (M) Family Support Services	\$ 20	\$ 21	\$ 41	To match to COG audited data
8. COG Expenses (N) Service & Support Admin	\$ 18	\$ 19	\$ 37	
Worksheet 2				
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 2,316	\$ 2,316	To reclassify non-federal reimbursable expenses
4. Other Expenses (X) Gen Expense All Prgm.	\$ 70,843	\$ (948)	\$ 69,895	To reclassify adult services expenses
5. COG Expenses (L) Community Residential	\$ 2,622	\$ (351)	\$ 2,271	To reclassify non-federal reimbursable exp
5. COG Expense (M) Family Support Services	\$ 763	\$ (102)	\$ 661	To match to COG audited data
5. COG Expense (N) Service & Support Admin	\$ 695	\$ (93)	\$ 602	
Worksheet 2A				
1. Salaries (E) Facility Based Services	\$ 23,946	\$ (23,946)	\$ -	To reclassify expenses to unassigned column
1. Salaries (H) Unasgn Adult Programs	\$ -	\$ 23,946	\$ 23,946	To reclassify expenses to unassigned column
2. Benefits (E) Facility Based Services	\$ 29,800	\$ (29,800)	\$ -	To reclassify expenses to unassigned column
2. Benefits (H) Unasgn Adult Programs	\$ -	\$ 29,800	\$ 29,800	To reclassify expenses to unassigned
4. Other Expenses (E) Facility Based Services	\$ 11,944	\$ (8,400)	\$ 3,544	To reclassify receptionist expense
4. Other Expenses (H) Unasgn Adult Program	\$ -	\$ (3,544)	\$ -	To reclassify expenses to unassigned column
4. Other Expenses (H) Unasgn Adult Program	\$ -	\$ 3,544	\$ 3,544	To reclassify expenses to unassigned column
Worksheet 3				
4. Other Expenses (E) Facility Based Services	\$ 84,426	\$ (6,813)	\$ 77,613	To reclassify residential expenses
4. Other Expenses (L) Community Residential	\$ -	\$ 6,813	\$ 6,813	To reclassify residential expenses
5. COG Expenses (L) Community Residential	\$ 373	\$ (50)	\$ 323	
5. COG Expenses (M) Family Support Services	\$ 109	\$ (15)	\$ 94	To match to COG audited data
5. COG Expenses (N) Service & Support Admin	\$ 99	\$ (13)	\$ 86	
Worksheet 5				
1. Salaries (A) Ages (0-2)	\$ 35,695	\$ (1,264)	\$ 34,431	To reclassify investigative agent to non-federal reimbursable
1. Salaries (O) Non Federal Reimbursable	\$ -	\$ 1,264	\$ 1,264	To reclassify investigative agent to non-federal reimbursable
4. Other Expenses (M) Family Support Services	\$ -	\$ 1,109	\$ 1,109	To reclassify family support services
4. Other Expenses (M) Family Support Services	\$ -	\$ 302	\$ 302	To reclassify family support services
Worksheet 6				
1. Salaries (I) Medicaid Admin	\$ 242,402	\$ 15,162	\$ 257,564	To correct MAC expenses
1. Salaries (O) Non-Federal Reimbursable	\$ 147,115	\$ (392)	\$ 146,723	To correct MAC expenses

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 8				
2. Employee Benefits (E) Facility Based Services	\$ 87,556	\$ 3,582	\$ 91,138	To reclassify unemployment expenses
4. Other Expenses (E) Facility Based Services	\$ 119,941	\$ (3,582)		To reclassify unemployment expenses
		\$ (302)	\$ 116,057	To reclassify family support expenses
Worksheet 9				
1. Salaries (N) Service & Support Admin. Costs	\$ 167,754	\$ (14,770)	\$ 152,984	To correct MAC expenses
4. Other Expenses (N) Service & Support Admin Costs	\$ 13,241	\$ (113)	\$ 13,128	To reclassify adult services expense
Worksheet 10				
1. Salaries (E) Facility Based Services	\$ 450,044	\$ (450,044)	\$ -	To reclassify expenses to unassigned column
1. Salaries (H) Unasgn Adult Program	\$ -	\$ 450,044		To reclassify expenses to unassigned column
		\$ (6,073)	\$ 443,971	To reclassify community employment salary
2. Employee Benefits (E) Facility Based Services	\$ 273,460	\$ (273,460)	\$ -	To reclassify expenses to unassigned column
2. Employee Benefits (H) Unasgn Adult Program	\$ -	\$ 273,460		To reclassify expenses to unassigned column
		\$ 202		To reclassify workers compensation expense
		\$ (6,371)	\$ 267,291	To reclassify community employment benefits
4. Other Expenses (E) Facility Based Services	\$ 46,429	\$ (46,429)	\$ -	To reclassify expenses to unassigned column
4. Other Expenses (H) Unasgn Adult Program	\$ -	\$ 46,429	\$ -	To reclassify expenses to unassigned column
		\$ 948		To reclassify adult services expenses
		\$ 8,400		To reclassify receptionist expense
		\$ (193)		To reclassify non-federal reimbursable expenses
		\$ (1,109)		To reclassify family support services
		\$ (202)		To reclassify workers compensation expense
		\$ 113		To reclassify adult services expense
		\$ 6,343	\$ 60,729	To reclassify expense for multiple items
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 12,444		To reclassify community employment salary and benefits
		\$ 193	\$ 12,637	To reclassify non-federal reimbursable expenses
Reconciliation to County Auditor Worksheet				
Expense:				
Plus: Purchases Greater Than \$5,000	\$ 6,343	\$ (6,343)	\$ -	To reclassify expense for non capital expense
Less: Capital Costs	\$ (92,627)	\$ 105		To reconcile depreciation
		\$ 34,847		To remove undocumented expense
		\$ 172		
		\$ (17,170)		To reconcile depreciation
		\$ (12,980)	\$ (87,653)	
Revenue:				
Less: COG Revenue	\$ (179,293)	\$ (11,206)	\$ (190,499)	To match to COG audited data
Medicaid Administration Reconciliation 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	\$ -	\$ 13,040	\$ 13,040	To add ancillary costs
9. Program Supervision Costs (A) Reimbursement Requested Through Calendar Year				
10. Building Services Costs (A) Reimbursement Requested Through Calendar Year				

Appendix B
Preble 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	\$ -	\$ 1,377	\$ 1,377	To match to COG audited data
Schedule B-1, Section A				
16. Supported Emp. -Comm Emp. (B) Adult	72	(72)	-	
23. Administration (D) General	698	300	998	To correct square footage
25. Non-Reimbursable (B) Adult	-	72	72	
25. Non-Reimbursable (D) General	-	70	70	
Schedule B-1, Section B				
1. Total Individuals Served By Program (A) Facility Based Services	133	(26)	107	To correct number of individuals served
1. Total Individuals Served By Program (B) Supported Emp. -Enclave	36	(9)	27	
1. Total Individuals Served By Program (C) Supported Emp. -Community Employment	3	(3)	-	To remove individuals reported in error
3. Typical Hours Of Service (A) Facility Based Services	6.5	0.5	7.0	To correct typical hours of service
3. Typical Hours Of Service (B) Supported Emp. -Enclave	7.5	(1.8)	5.7	
Schedule B-3				
5. Facility Based Services (G) One Way Trips- Fourth Quarter	4,091	12,556	16,647	To correct one way trips
6. Supported Emp. -Enclave (G) One Way Trips- Fourth Quarter	-	2,420	2,420	To add enclave trips
Schedule B-4				
5. SSA Unallowable Units (A) 1st Quarter	3,119	(3,119)	-	
5. SSA Unallowable Units (B) 2nd Quarter	3,276	(3,276)	-	To correct SSA units
5. SSA Unallowable Units (C) 3rd Quarter	2,731	(2,731)	-	
5. SSA Unallowable Units (D) 4th Quarter	2,311	(1,249)	1,062	
Schedule C				
I. County				
(B) Interest- COG Revenue	\$ -	\$ 39,115	\$ 39,115	To match to COG audited data
II. Department of MR/DD				
(A) Supported Living- COG Revenue	\$ -	\$ 81,918	\$ 81,918	
(B) Family Support Services- COG Revenue	\$ -	\$ 23,216	\$ 23,216	To match to COG audited data
(E) Residential Facility- Non Waiver Services- COG Revenue	\$ -	\$ 73,531	\$ 73,531	
V. Other Revenues				
(H) Refunds- COG Revenue	\$ -	\$ 2,871	\$ 2,871	
(I) Other (Detail On Separate Sheet)- COG Revenue	\$ -	\$ 2,871	\$ 2,871	To match to COG audited data
23. Waiver Reconciliation	\$ -	\$ (15,898)	\$ (15,898)	
Worksheet 1				
3. Buildings/Improve (E) Facility Based Services	\$ 42,463	\$ (683)	\$ 41,780	
5. Movable Equipment (E) Facility Based Services	\$ 2,872	\$ 735	\$ 3,607	
		\$ (38)	\$ 3,569	To correct depreciation
		\$ (423)	\$ 3,146	
5. Movable Equipment (U) Transportation	\$ -	\$ 17,170	\$ 17,170	
		\$ 5,884	\$ 23,054	
6. Capital Leases (U) Transportation	\$ 38,154	\$ (38,154)	\$ -	To reclassify lease payment
8. COG Expenses (L) Community Residential	\$ -	\$ 165	\$ 165	
8. COG Expenses (M) Family Support Services	\$ -	\$ 23	\$ 23	To match to COG audited data
8. COG Expenses (N) Service & Support Admin	\$ -	\$ 39	\$ 39	
Worksheet 2				
1. Salaries (X) Gen Expense All Prgm.	\$ 117,213	\$ (100,866)	\$ 16,347	To reclassify MAC expenses
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 84,282	\$ 3,871	\$ 88,153	To reclassify workers compensation expense
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 819	\$ 819	To reclassify non-federal reimbursable expenses
4. Other Expenses (X) Gen Expense All Prgm.	\$ 60,445	\$ (960)	\$ 59,485	To reclassify adult direct service expense
		\$ (320)	\$ 59,165	To reclassify community residential expenses
		\$ (819)	\$ 58,346	To reclassify non-federal reimbursable expenses
5. COG Expenses (L) Community Residential	\$ -	\$ 2,300	\$ 2,300	
5. COG Expense (M) Family Support Services	\$ -	\$ 326	\$ 326	To match to COG audited data
5. COG Expense (N) Service & Support Admin	\$ -	\$ 540	\$ 540	
10. Unallowable Fees (O) Non-Federal Reimbursable	\$ 37,200	\$ 47,389	\$ 84,589	To record county auditor/treasurer fees
Worksheet 2A				
1. Salaries (E) Facility Based Services	\$ 61,081	\$ (22,402)	\$ 38,679	To reclassify MAC expenses
1. Salaries (N) Service & Support Admin	\$ 17,110	\$ (17,110)	\$ -	To reclassify MAC expenses
2. Employee Benefits (E) Facility Based Services	\$ 25,034	\$ 1,364	\$ 26,398	To reclassify workers compensation expense
2. Employee Benefits (N) Service & Support Admin	\$ 16,360	\$ 723	\$ 17,083	To reclassify workers compensation expense
		\$ (6,374)	\$ 10,709	To reclassify MAC expenses
4. Other Expenses (E) Facility Based Services	\$ 29,356	\$ (14,378)	\$ 14,978	To reclassify direct adult service expenses
		\$ (792)	\$ 14,186	To reclassify maintenance expense
Worksheet 3				
4. Other Expenses (E) Facility Based Services	\$ 10,079	\$ 792	\$ 10,871	To reclassify maintenance expense
4. Other Expenses (L) Community Residential	\$ -	\$ 2,224	\$ 2,224	To reclassify community residential expenses
		\$ 1,676	\$ 3,900	To reclassify community residential expenses
4. Other Expenses (V) Admin	\$ 5,728	\$ (2,224)	\$ 3,504	To reclassify community residential expenses
4. Other Expenses (X) Gen Expense All Prgm.	\$ 87,039	\$ (21,588)	\$ 65,451	To reclassify workers compensation expense
		\$ (1,676)	\$ 63,775	To reclassify community residential expenses
5. COG Expenses (L) Community Residential	\$ -	\$ 308	\$ 308	
5. COG Expenses (M) Family Support Services	\$ -	\$ 44	\$ 44	To match to COG audited data
5. COG Expenses (N) Service & Support Admin	\$ -	\$ 72	\$ 72	

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 5				
1. Salaries (A) Ages (0-2)	\$ 32,534	\$ (215)	\$ 32,319	To reclassify investigative agent to non-federal reimbursable
1. Salaries (O) Non-Federal Reimbursable	\$ 9,340	\$ (9,340)		To reclassify MAC expenses
		\$ 215	\$ 215	To reclassify investigative agent to non-federal reimbursable
2. Employee Benefits (A) Ages (0-2)	\$ 9,111	\$ 1,134	\$ 10,245	To reclassify workers compensation expense
2. Employee Benefits (O) Non-Federal Reimbursable	\$ 11,860	\$ (11,819)	\$ 41	To reclassify MAC expenses
4. Other Expenses (L) Community Residential	\$ -	\$ 84,461		To reclassify capital housing expense
		\$ 320	\$ 84,781	To reclassify community residential expenses
4. Other Expenses (M) Family Support Services	\$ -	\$ 5,408	\$ 5,408	To reclassify family support expenses
5. COG Expenses (L) Community Residential	\$ -	\$ 59,454	\$ 59,454	To match to COG audited data
5. COG Expenses (M) Family Support Services	\$ -	\$ 8,418	\$ 8,418	
Worksheet 6				
1. Salaries (O) Non-Federal Reimbursable	\$ -	\$ 182,190	\$ 182,190	To reclassify MAC expenses
Worksheet 7-B				
2. Employee Benefits (E) Facility Based Services	\$ 22,777	\$ 657	\$ 23,434	To reclassify workers compensation expense
Worksheet 8				
2. Employee Benefits (E) Facility Based Services	\$ 72,136	\$ 2,695		To reclassify workers compensation expense
		\$ 581	\$ 75,412	To reclassify unemployment expenses
4. Other Expenses (E) Facility Based Services	\$ 54,881	\$ 22,084		To reclassify lease payment
		\$ (581)		To reclassify unemployment expenses
		\$ (5,408)	\$ 70,976	To reclassify family support expenses
Worksheet 9				
1. Salaries (N) Service & Support Admin. Costs	\$ 159,726	\$ (14,279)	\$ 145,447	To reclassify MAC expenses
2. Employee Benefits (N) Service & Support Admin. Costs	\$ 45,119	\$ 2,880	\$ 47,999	To reclassify workers compensation expense
5. COG Expenses (N) Service & Support Admin	\$ -	\$ 13,960	\$ 13,960	To match COG audited data
Worksheet 10				
2. Employee Benefits (E) Facility Based Services	\$ 217,679	\$ 7,588		To reclassify non-federal reimbursable expenses
		\$ 377	\$ 225,644	To reclassify unemployment expenses
2. Employee Benefits (F) Enclave	\$ 21,598	\$ 676	\$ 22,274	To reclassify non-federal reimbursable expenses
4. Other Expenses (E) Facility Based Services	\$ 42,191	\$ 960		To reclassify adult direct service expense
		\$ 14,378		To reclassify direct adult service expenses
		\$ (377)	\$ 57,152	To reclassify unemployment expenses
Reconciliation to County Auditor Worksheet Expense:				
Plus: Real Estate Fees	\$ -	\$ (47,389)	\$ (47,389)	To reconcile county auditor/treasurer fees
Plus: Capital housing	\$ 84,461	\$ (84,461)	\$ -	To reclassify capital housing expense
Plus: Leases And Rentals	\$ -	\$ 38,154	\$ 38,154	To reclassify lease payment
Plus: Purchases Greater Than \$5,000	\$ 28,849	\$ (22,084)	\$ 6,765	To reclassify lease payment
Plus: Other	\$ 507,210	\$ (507,210)	\$ -	To remove unnecessary reconciling item
Less: Capital Costs	\$ (51,678)	\$ (17,170)		To reconcile depreciation
		\$ (5,884)		To reconcile depreciation
		\$ 409	\$ (74,323)	To reconcile depreciation
Less: Schedule A COG expenses	\$ -	\$ (1,377)	\$ (1,377)	To reconcile COG expenses
Total from 12/31 County Auditor's Report	\$ 2,969,318	\$ (504,315)	\$ 2,465,003	To correct county auditor's total
Revenue:				
Less: COG Revenue	\$ -	\$ (204,753)	\$ (204,753)	To match to COG audited data
Medicaid Administration Reconciliation 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	\$ -	\$ 10,788	\$ 10,788	To add ancillary costs
9. Program Supervision Costs (A) Reimbursement Requested Through Calendar Year				
10. Building Services Costs (A) Reimbursement Requested Through Calendar Year				



Dave Yost • Auditor of State

PREBLE COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

PREBLE 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 6, 2011**