



SENECA COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

AGREED UPON PROCEDURES

**FOR THE COST REPORTING PERIOD
JANUARY 1, 2008 THROUGH DECEMBER 31, 2008
AND
JANUARY 1, 2009 THROUGH DECEMBER 31, 2009**



Dave Yost • Auditor of State

SENECA COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

TABLE OF CONTENTS

Title	Page
Independent Accountants' Report.....	1
Income and Expenditure Report Adjustments – 2008 (Appendix A).....	10
Income and Expenditure Report Adjustments – 2009 (Appendix B).....	11

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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 Seneca County Board of Developmental Disabilities (County Board) prepared its *Income and Expenditures 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. We compared one building and traced each room on the floor plan to the County Board's Square Footage Breakdown of Rooms by Program Summary for each year. We compared the County Board's Square Footage Breakdown of Rooms by Program Summary to the square footage reported for each cell in *Schedule B-1, Section A, Square Footage* of the Cost Reports.

We found no variances when comparing the one floor plan to the County Board's Summary. We found variances exceeding 10 percent when comparing the County Board's Summary for certain cells with *Schedule B-1, Section A, Square Footage* worksheet for 2008 and reported these variances in Appendix A (2008). We found no differences for 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 one of the County Board's buildings 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.

We found differences as listed 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 2008 and 2009 Days of Attendance Reports for the number of individuals served, days of attendance, with similar information reported for Day Habilitation/Adult Day Services/Vocational Habilitation, 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.

The County Board was able to provide a list of individuals served for Supported Employment – Community Employment; however, documentation supporting services provided to these individuals for 2008 and 2009 was unavailable and was not examined (see Procedure #5 below). Therefore, individuals served by program for Supported Employment – Community Employment on *Schedule B-1, Section B, Attendance Statistics* could not be supported as required under 2 CFR Part 225, Appendix A, Section (C)(1)(j) and (C)(3)(a).

We noted variances exceeding 10 percent for 2008 and 2009 as listed 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 no differences in 2008 and 2009.

3. We determined whether individuals served as summarized in *Schedule B-1, Section B, Attendance Statistics* included both Medicaid and non-Medicaid-eligible individuals as documented on the Medicaid Billing System Billed Claims by Contractor report for 2008 and 2009 and to the 2009 Days of Attendance report.

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.

In 2008, the County Board used transportation logs to record attendance. Therefore, we haphazardly selected 15 individual names from the County Board's 2008 transportation logs 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 for 2008.

In 2009, the County Board's attendance was directly input into their SARDIS system. Therefore, in 2009 we selected 15 individual names from the County Board's 2009 Transportation by Age Group Summary Report 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 for 2009.

5. DODD requested us to report variances to *Schedule B-1, Section B, Attendance Statistics* if more than three of the community employment units tested did not meet service documentation requirements.

Documentation of Supported Employment – Community Employment services in 2008 and 2009 was not documented by the County Board and was not examined. Therefore, costs reported on *Worksheet 10, Adult Program Worksheet* in 2008 and 2009 were unallowable under 2 CFR Part 225, Appendix A, Section (C)(1)(j) and (C)(3)(a). We noted these variances as listed in Appendix A (2008) and Appendix B (2009).

We also recommended the County Board maintain the required documentation for services as required by the Cost Report Guide in section *Schedule B-1, Allocation Statistics* which states in pertinent part, "This schedule requires statistical information specific to the Adult and Children's Programs" and the *Audit and Records Retention Requirements* section, which states, "Expenditure and Income Reports are subject to audit by DODD, ODJFS and CMS at their discretion. Records, documentation, and supplemental worksheets used to prepare the report must be kept on file for a period of seven years from the date of receipt of payment from all sources, or for six years following completion and adjudication of any state or federal initiated audit, whichever period of time is longer."

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 2008 Transportation Units Detail report and 2009 Transportation by Age Group Summary by Names report with those statistics as reported in *Schedule B-3, Quarterly Summary of Transportation Statistics* of the Cost Reports.

We found no differences exceeding one percent.

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.

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 two for 2009 from the County Board's daily reporting documentation to *Schedule B-3, Quarterly Summary of Transportation Services*.

We found no differences.

4. DODD requested us to report variances exceeding two percent in the total trips taken for the 30 individuals tested. We haphazardly selected 15 individual names from the County Board's transportation logs for 2008 and for 2009 and compared the individuals by name to the compiled listing of individuals transported to determine whether the compiled listing of individuals is complete.

We found no differences.

5. We determined whether the sample of individuals selected in Step 4 included both Medicaid and non-Medicaid eligible individuals as documented on the Medicaid Billing System Billed Claims by Contractor report for 2008 and 2009.

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 Summary by Staff Units report (for the period 1/1/2008 to 12/31/2008) and TCM Summary by Staff Units report (by quarter for the period 1/1/2009 to 12/31/2009) with those statistics reported in *Schedule B-4*. We also footed these County Board reports for accuracy.

We found differences exceeding two percent as listed in 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 72 units for Other Allowable across 2008 and 2009 from Seneca DD Unit Report Non-Billable 1/01/2008 to 12/21/2008 and Seneca DD Unit Report Non-Billable 1/01/2009 to 12/31/2009 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 County Board stated it did not provide any Unallowable SSA services for 2008 and 2009.

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 Medicaid Billing System (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.

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

4. DODD requested us to report decreases exceeding five percent decrease 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 in 2008 were over five percent less than prior year's Schedule B-4 for Other Allowable units. We obtained the County Board's explanation that a corresponding increase in waiver enrollees in 2008 caused an increase in TCM services and a decrease in Other 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 receipt totals from the 12/31/2008 and 12/31/2009 from the Seneca County Auditor Revenue Report with Trans I/O for funds 047 Fostoria CECFC Lease, 045 Title VI-B, 048 Hospitalization, 049 Operating Fund, 052 Title VI, 058 Supported Living, 090 Family Resources Grant, 098 Donations, and 185 Early Intervention Fund to the County Auditor's report totals reported on the *Reconciliation to County Auditor Worksheets*.

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

2. We compared the account description and amount for each reconciling item on the *County Auditor Reconciliation Worksheet* to the County Board's 2008 and 2009 State Account Code Detail Report.

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

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

Total county board receipts 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 Clearwater Council of Government (COG) prepared Seneca County Board Summary Workbook

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

Revenue Cost Report Testing

1. We reviewed the County Board's 2008 and 2009 State Account Code Detail Report 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 and ARRA revenues in the amount of \$49,901 in 2008 and \$47,189 in 2009.
- Title V Innovative revenues in the amount of \$183 in 2008 and \$50 in 2009.
- Title XX revenues in the amount of \$63,711 in 2008 and \$51,011 in 2009.
- School Lunch Program revenues in the amount of \$10,315 in 2008 and \$11,679 in 2009.
- Help Me Grow revenues \$54,705 in 2008 and \$101,038 in 2009.
- Miscellaneous refunds and reimbursements in the amount of \$7,662 in 2008 and \$8,903 in 2009.
- Bureau of Worker's Compensation Refunds in the amount of \$2,252 in 2008 and \$6,912 in 2009.
- Seneca Re-Ads reimbursement in the amount of \$17,000 in 2008.

Paid Claims Testing

1. We selected 50 paid claims among all service codes from 2008 and 2009 from the 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:

- 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 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*.

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 were no costs reported in these areas; we found no variances.

Expenditure Reconciliation to the County Auditor Report

1. We compared the disbursement totals from the 12/31/08 and 12/31/09 County auditor's report listed on the County Board's expenditure balances reported on the *Reconciliation to County Auditor Worksheets* to the Seneca County Auditor Expense report balances for funds 047 Fostoria CECFC Lease, 045 Title VI-B, 048 Hospitalization, 049 Operating Fund, 052 Title VI, 058 Supported Living, 090 Family Resources Grant, 098 Donations, and 185 Early Intervention Fund.

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

2. We also compared the account description and amount for each reconciling item on the *County Auditor Reconciliation Worksheet* to the Seneca County DD State Expenses Without Payroll or Benefits (Detailed) Report 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 per the cost report were within 1/4 percent of the Seneca County Auditor Expense Report for 2008 and 2009.

4. We compared all expenditure entries on Worksheets 1 through 10 to the Seneca County DD State Expenses Without Payroll or Benefits (Detailed) Reports and the Clearwater Council of Government (COG) prepared Seneca County Board Summary Workbook.

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

5. We scanned the County Board's Seneca County DD State Expenses Without Payroll or Benefits (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.

Property, Depreciation, and Asset Verification Testing

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

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

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

2. We scanned the Seneca County DD State Expenses Without Payroll or Benefits (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 Fixed Asset Depreciation Worksheet.

We found no unrecorded purchases meeting the capitalization criteria; however, we reported differences for operating leases that were improperly capitalized as listed in Appendix A (2008) and Appendix B (2009).

3. We scanned the County Board's 2008 and 2009 Depreciation Schedule for depreciation taken on the same asset more than once, assets that have been fully depreciated, or depreciation taken on assets during the period of acquisition which were not in compliance with the Cost Report Guides.

We found no differences.

4. We compared all depreciation entries reported on *Worksheet 1, Capital Costs* to the County Board's 2008 and 2009 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 Fixed Asset Depreciation Worksheet 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 reviewed the County Board's 2007 to 2009 depreciation schedules, 2008 and 2009 disposal forms and board minutes for any evidence of disposals of any fixed assets that would have met the County Board's capitalization threshold of \$5,000.

We did identify one vehicle traded-in for another in 2009 that would have met the County Board's capitalization threshold of \$5,000. We recalculated depreciation and any gain or loss applicable to 2009, for the disposed item based on its undepreciated basis and the trade-in value to determine compliance with the Cost Report Guide and CMS Publication 15-1, Chapter 1.

We found no differences in 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 these funds.

We totaled salaries and benefits from Worksheets 2-10 from the 2008 and 2009 cost reports and compared the yearly totals to the Seneca County Auditor Expense reports. 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 reported differences as listed from these procedures as listed in Appendix A (2008) and Appendix B (2009).

3. We scanned the County Board's Payroll Support Documentation Binder by Employee and Pay Period 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 worksheets 4, 5, 9, and 10. We obtained the County Board's explanation that the variances were due to an increased number of employees participating in the County Board's health insurance program and employee flexible spending account (FSA) and health savings account (HSA) programs which the County Board provides an employer match.

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 as listed from these procedures as listed in Appendix A (2008) and Appendix B (2009).

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

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

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

Sincerely,



Dave Yost
Auditor of State

November 3, 2011

cc: Lewis Hurst, Superintendent, Seneca County Board of Developmental Disabilities
Richard Williams, Business Manager, Seneca County Board of Developmental Disabilities
David Culp, Board Chairperson, Seneca County Board of Developmental Disabilities

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Schedule B-1, Section A				
16. Supported Emp. -Comm Emp. (B) Adult	127	(127)	0	To reclassify community employment square footage
23. Administration (D) General	1,461	455	1,916	To reclassify admin square footage
25. Non-Reimbursable (D) General	5,793	(5,034)		To remove common space square footage
		(455)		To correct square footage totals
		127	431	To reclassify community employment square footage
Schedule C				
I. County				
(B) Interest- COG Revenue	\$ -	\$ 4,382	\$ 4,382	To match audited COG expenses
V. Other Revenues				
(I) Other (Detail On Separate Sheet)- County Revenue				
23. Interest	\$ 4,382	\$ (4,382)	\$ -	To match audited COG revenue
Worksheet 1				
6. Capital Leases (A) Ages 0-2	\$ 965	\$ (965)	\$ -	To reclassify copier operating lease payments
6. Capital Leases (C) Ages 6-21	\$ 1,145	\$ (1,145)	\$ -	To reclassify copier operating lease payments
6. Capital Leases (E) Facility Based Services	\$ 1,929	\$ (1,929)	\$ -	To reclassify copier operating lease payments
6. Capital Leases (N) Service & Support Admin	\$ 1,785	\$ (1,785)	\$ -	To reclassify copier operating lease payments
6. Capital Leases (V) Admin	\$ 5,177	\$ (5,177)	\$ -	To reclassify copier operating lease payments
8. COG Expenses (L) Community Residential	\$ 169	\$ 3	\$ 172	To match audited COG expenses
8. COG Expenses (N) Service & Support Admin	\$ 104	\$ 2	\$ 106	To match audited COG expenses
Worksheet 2				
1. Salaries (X) Gen Expense All Prgm.	\$ 529,097	\$ (55,343)	\$ 473,754	To reallocate M. Blake payroll for intake services to child and adult worksheets
		\$ (65,608)	\$ 408,146	To reallocate C.Morrison CAS director payroll to program supervision
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 190,341	\$ (11,992)	\$ 178,349	To reallocate M. Blake payroll for intake services to child and adult worksheets
		\$ (21,725)	\$ 156,624	To reallocate C.Morrison CAS director payroll to program supervision
3. Service Contracts (X) Gen Expense All Prgm.	\$ 46,458	\$ (144)	\$ 46,314	To reclassify investigative fees paid to the COG
4. Other Expenses (O) Non-Federal Reimbursable	\$ 28,930	\$ (28,930)	\$ -	To reclassify DODD Admin Fees
		\$ 254	\$ -	To reclassify fair booth expenses
		\$ 1,606	\$ 1,860	To reclassify retirement recognition and public relations costs
4. Other Expenses (X) Gen Expense All Prgm.	\$ 68,778	\$ 5,177	\$ 73,955	To reclassify copier operating lease payments
		\$ (2,700)	\$ 71,255	To reclassify the purchase of holiday hams for employees
		\$ (1,606)	\$ 69,649	To reclassify retirement recognition and public relations costs
5. COG Expenses (L) Community Residential	\$ 3,601	\$ 186	\$ 3,787	To match audited COG expenses
5. COG Expense (N) Service & Support Admin	\$ 2,211	\$ 114	\$ 2,325	To match audited COG expenses
10. Unallowable Fees (O) Non-Federal Reimbursable	\$ 100,814	\$ 2,700	\$ 103,514	To reclassify the purchase of holiday hams for employees
		\$ 28,930	\$ 132,444	To reclassify DODD Admin Fees
		\$ 8,000	\$ 140,444	To reclassify a donation to the workshop (Unity conference) without supporting documentation of specific expenses
Worksheet 2A				
1. Salaries (E) Facility Based Services	\$ 240,398	\$ 65,608	\$ 306,006	To reallocate C.Morrison CAS director payroll to program supervision
2. Employee Benefits (E) Facility Based Services	\$ 76,069	\$ 21,725	\$ 97,794	To reallocate C.Morrison CAS director payroll to program supervision
Worksheet 3				
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 17,000	\$ 17,000	To reclassify costs not related to CBDD program from the reconciliation.
5. COG Expenses (L) Community Residential	\$ 533	\$ 28	\$ 561	To match audited COG expenses
5. COG Expenses (N) Service & Support Admin	\$ 328	\$ 16	\$ 344	To match audited COG expenses
Worksheet 5				
1. Salaries (D) Unasn Children Program	\$ 145,715	\$ 27,671	\$ 173,386	To reallocate M. Blake payroll for intake services to child and adult worksheets
2. Employee Benefits (D) Unasn Children Program	\$ 29,901	\$ 5,996	\$ 35,897	To reallocate M. Blake payroll for intake services to child and adult worksheets
4. Other Expenses (A) Ages (0-2)	\$ 26,294	\$ 965	\$ 27,259	To reclassify copier operating lease payments
4. Other Expenses (C) Ages (6-21)	\$ 13,416	\$ 1,145	\$ 14,561	To reclassify copier operating lease payments
Worksheet 8				
2. Employee Benefits (O) Non-Federal Reimbursable	\$ -	\$ 495	\$ 495	To reclassify costs not related to CBDD program from the reconciliation
Worksheet 9				
3. Service Contracts (N) Service & Support Admin. Costs	\$ 18,449	\$ (13,110)	\$ 5,339	To reclassify fees paid to the COG for TCM services
4. Other Expenses (N) Service & Support Admin. Costs	\$ 37,036	\$ 1,785	\$ 38,821	To reclassify copier operating lease payments
		\$ (8,000)	\$ 30,821	To reclassify a donation to the workshop (Unity conference) without supporting documentation of specific expenses
		\$ (254)	\$ 30,567	To reclassify fair booth expenses
Worksheet 10				
1. Salaries (G) Community Employment	\$ 33,796	\$ (33,796)	\$ -	To reclassify community employment expenses with no documentation of units/services provided
1. Salaries (H) Unassigned Adult Program	\$ -	\$ 27,672	\$ 27,672	To reallocate M. Blake payroll for intake services to child and adult worksheets
2. Employee Benefits (H) Unassigned Adult Program	\$ -	\$ 5,996	\$ 5,996	To reallocate M. Blake payroll for intake services to child and adult worksheets
2. Employee Benefits (G) Community Employment	\$ 11,093	\$ (11,093)	\$ -	To reclassify community employment expenses with no documentation of units/services provided
3. Service Contracts (G) Community Employment	\$ 7,596	\$ (7,596)	\$ -	To reclassify community employment expenses with no documentation of units/services provided
4. Other Expenses (E) Facility Based Services	\$ 32,013	\$ 1,929	\$ 33,942	To reclassify copier operating lease payments
4. Other Expenses (G) Community Employment	\$ 783	\$ (783)	\$ -	To reclassify community employment expenses with no documentation of units/services provided
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 554	\$ 554	To reclassify costs not related to CBDD program from the reconciliation
4. Other Expenses (O) Non-Federal Reimbursable		\$ 53,267	\$ 53,821	To reclassify community employment expenses with no documentation of units/services provided
Reconciliation to County Auditor Worksheet Expense:				
Plus: Leases And Rentals	\$ 11,000	\$ (11,000)	\$ -	To reclassify copier operating lease payments
Plus: Fees Paid to the COG	\$ -	\$ 13,254	\$ 13,254	To reclassify fees paid to the COG
Plus: Other: FSA / HSA activity (County account #48)	\$ 459	\$ 319,496	\$ 319,955	To add expenses for Flexible Spending Account/Health Savings Account fund 048
Plus: Expenses Reimbursed by Other Sources	\$ 18,049	\$ (18,049)	\$ -	To reclassify costs not related to CBDD program from the reconciliation
Less: Capital Costs	\$ (179,636)	\$ 11,000	\$ (168,636)	To reclassify copier operating lease payments
Total from 12/31 County Auditor's Report	\$ 8,012,096	\$ 319,496	\$ 8,331,592	To correct County Auditor's Report total
Revenue:				
Plus:	\$ -	\$ 327,806	\$ 327,806	To add revenues for Flexible Spending Account/Health Savings Account fund 048
Total from 12/31 County Auditor's Report	\$ 7,938,903	\$ 327,806	\$ 8,266,709	To correct County Auditor's Report total

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Schedule B-1, Section A				
16. Supported Emp. - Comm Emp. (B) Adult	127	(127)	0	To reclassify community employment square footage
25. Non-Reimbursable (D) General	304	127	431	To reclassify community employment square footage
Schedule B-4				
1. TCM Units (A) 1st Quarter	4,495	659	5,154	
1. TCM Units (B) 2nd Quarter	5,328	(174)	5,154	
1. TCM Units (C) 3rd Quarter	6,915	(1,761)	5,154	
1. TCM Units (D) 4th Quarter	5,902	(748)	5,154	
1. TCM Units (E) COG Activity	0	1,869	1,869	
2. Other SSA Allowable Units (A) 1st Quarter	1,122	784	1,906	To correct SSA units
2. Other SSA Allowable Units (B) 2nd Quarter	2,624	(718)	1,906	
2. Other SSA Allowable Units (C) 3rd Quarter	2,006	(100)	1,906	
2. Other SSA Allowable Units (D) 4th Quarter	1,832	74	1,906	
2. Other SSA Allowable Units (E) COG Activity	0	61	61	
Schedule C				
I. County				
(B) Interest- COG Revenue	\$ -	\$ 1,628	\$ 1,628	To match audited COG revenue
II. Department of MR/DD				
(E) Residential Facility- Non Waiver Services- COG Revenue	\$ 83,742	\$ (83,742)	\$ -	To match audited COG revenue
V. Other				
(I) Other COG Detail (Detail On Separate Sheet)				
23. Interest	\$ 1,628	\$ (1,628)	\$ -	To match audited COG revenue
Worksheet 1				
8. COG Expenses (L) Community Residential	\$ 41	\$ 23	\$ 64	To match audited COG expenses
8. COG Expenses (N) Service & Support Admin	\$ 86	\$ 44	\$ 130	To match audited COG expenses
8. COG Expenses (O) Non-Federal Reimbursable	\$ 61	\$ 36	\$ 97	To match audited COG expenses
Worksheet 2				
1. Salaries (X) Gen Expense All Prgm.	\$ 567,456	\$ (55,547)	\$ 511,909	To reallocate M. Blake payroll for intake services to child and adult worksheets
	\$	\$ (66,762)	\$ 445,147	To reallocate C.Morrison CAS director payroll to program supervision
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 207,766	\$ (12,834)	\$ 194,932	To reallocate M. Blake payroll for intake services to child and adult worksheets
	\$	\$ (24,032)	\$ 170,900	To reallocate C.Morrison CAS director payroll to program supervision
4. Fixtures (X) Gen Expense All Prgm.	\$ 80,778	\$ (2,767)	\$ 78,011	To reclassify the purchase of holiday hams for employees
	\$	\$ 359	\$	To adjust cost report total to actual expenses per general ledger
	\$	\$ 2,059	\$	To reclassify copier operating lease payment
	\$	\$ 1,870	\$	To reclassify copier operating lease payment
	\$	\$ (249)	\$	To reclassify fair booth expense
4. Unallowable Fees (O) Non-Federal Reimbursable	\$ 87,768	\$ (886)	\$ 86,882	To reclassify retirement recognition and public relations costs
	\$	\$ 249	\$ 87,131	To reclassify fair booth expense
	\$	\$ (41,623)	\$ 45,508	To reclassify DODD Admin Fees
	\$	\$ (46,145)	\$ 81,164	To reclassify County Auditor/Treasurer Fees
	\$	\$ 886	\$ 1,135	To reclassify retirement recognition and public relations costs
5. COG Expenses (L) Community Residential	\$ 1,306	\$ 59	\$ 1,365	To match audited COG expenses
5. COG Expense (N) Service & Support Admin	\$ 2,778	\$ (14)	\$ 2,764	To match audited COG expenses
5. COG Expense (O) Non-Federal Reimbursable	\$ 1,973	\$ 88	\$ 2,061	To match audited COG expenses
10. Unallowable Fees (O) Non-Federal Reimbursable	\$ -	\$ 2,767	\$ 2,767	To reclassify the purchase of holiday hams for employees
	\$	\$ 41,623	\$ 44,394	To reclassify DODD Admin Fees
	\$	\$ 46,145	\$ 90,539	To reclassify County Auditor/Treasurer Fees
Worksheet 2A				
1. Salaries (E) Facility Based Services	\$ 240,641	\$ 66,762	\$ 307,403	To reallocate C.Morrison CAS director payroll to program supervision
2. Employee Benefits (E) Facility Based Services	\$ 80,777	\$ 24,032	\$ 104,809	To reallocate C.Morrison CAS director payroll to program supervision
Worksheet 3				
4. Other Expenses (X) Gen Expense All Prgm.	\$ 141,822	\$ (377)	\$ 141,445	To reclassify a utility expense for a client
5. COG Expenses (N) Service & Support Admin	\$ 268	\$ (13)	\$ 255	To match audited COG expenses
Worksheet 5				
1. Salaries (D) Unassigned Children program	\$ -	\$ 27,773	\$ 27,773	To reallocate M. Blake payroll for intake services to child and adult worksheets
2. Employee Benefits (D) Unassigned Children program	\$ -	\$ 6,417	\$ 6,417	To reallocate M. Blake payroll for intake services to child and adult worksheets
4. Other Expenses (A) Ages (0-2)	\$ 23,090	\$ 1,168	\$ 24,258	To reclassify copier operating lease payment
4. Other Expenses (C) Ages (6-21)	\$ 28,300	\$ 1,124	\$ 29,424	To reclassify copier operating lease payment
4. Other Expenses (M) Family Support Services	\$ 19,152	\$ 377	\$ 19,529	To reclassify a utility expense for a client
4. Other Expenses (O) Non-Federal Reimbursable	\$ 1,811	\$ (359)	\$ 1,452	To adjust cost report total to actual expenses per general ledger
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 61	\$ 61	To reclassify costs not related to CBDD program from the reconciliation
Worksheet 8				
2. Employee Benefits (O) Non-Federal Reimbursable	\$ -	\$ 249	\$ 249	To reclassify costs not related to CBDD program from the reconciliation
Worksheet 9				
4. Other Expenses (N) Service & Support Admin. Costs	\$ 17,100	\$ 1,362	\$ 18,462	To reclassify copier operating lease payment
5. COG Expenses (N) Service & Support Admin. Costs	\$ 16,471	\$ 212	\$ 16,683	To match audited COG expenses
Worksheet 10				
1. Salaries (G) Community Employment	\$ 33,706	\$ (33,706)	\$ -	To reclassify community employment expenses with no documentation c units/services provided
1. Salaries (H) Unassigned Adult Program	\$ -	\$ 27,774	\$ 27,774	To reallocate M. Blake payroll for intake services to child and adult worksheets
2. Employee Benefits (H) Unassigned Adult Program	\$ -	\$ 6,417	\$ 6,417	To reallocate M. Blake payroll for intake services to child and adult worksheets
2. Employee Benefits (G) Community Employment	\$ 11,693	\$ (11,693)	\$ -	To reclassify community employment expenses with no documentation c units/services provided
3. Service Contracts (G) Community Employment	\$ 17,257	\$ (17,257)	\$ -	To reclassify community employment expenses with no documentation c units/services provided
4. Other Expenses (E) Facility Based Services	\$ 12,818	\$ 2,275	\$ 15,093	To reclassify copier operating lease payment
4. Other Expenses (G) Community Employment	\$ 934	\$ (934)	\$ -	To reclassify community employment expenses with no documentation c units/services provided
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 324	\$ 324	To reclassify costs not related to CBDD program from the reconciliation
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 63,590	\$ 63,590	To reclassify community employment expenses with no documentation c units/services provided
Reconciliation to County Auditor Worksheet				
Expense:				
Plus: Match Paid To ODMRDD For TCM	\$ 34,855	\$ (2,000)	\$ 32,855	To adjust cost report total to actual expenses per general ledger
Plus: Leases And Rentals	\$ 9,858	\$ (9,858)	\$ -	To reclassify copier operating lease payment
Plus: FSA / HSA activity (County account #48)	\$ -	\$ 371,850	\$ 371,850	To add expenses for Flexible Spending Account/Health Savings Account fund 048
Plus: Match Paid To Tiffin Development Center	\$ 58,556	\$ 2,000	\$ 60,556	To adjust cost report total to actual expenses per general ledger
Plus: Expenses Reimbursed by Other Sources	\$ 634	\$ (634)	\$ -	To reclassify costs not related to CBDD program from the reconciliation
Less: Capital Costs	\$ (196,196)	\$ 9,858	\$ (186,338)	To reclassify copier operating lease payment
Total from 12/31 County Auditor's Report	\$ 7,655,846	\$ 371,850	\$ 8,027,696	To correct County Auditor's Report total
Revenue:				
COG Revenue - DODD	\$ (86,044)	\$ 83,742	\$ (2,302)	To match audited COG expenses
Other	\$ -	\$ 372,910	\$ 372,910	To add revenues for Flexible Spending Account/Health Savings Account fund 048
Total from 12/31 County Auditor's Report	\$ 7,917,248	\$ 372,910	\$ 8,290,158	To correct County Auditor's Report total

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Dave Yost • Auditor of State

SENECA COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

SENECA 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 15, 2011**