



Dave Yost • Auditor of State

STARK COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

TABLE OF CONTENTS

Title	Page
Independent Auditors' Report.....	1
Paid Claims - Recoverable Findings – 2010.....	10
Paid Claims - Recoverable Findings – 2011.....	10
Recommendation: Include Salvage Value in Depreciation Calculation.....	13
Appendix A: Income and Expenditure Report Adjustments – 2010.....	17
Appendix B: Income and Expenditure Report Adjustments – 2011.....	21

THIS PAGE INTENTIONALLY LEFT BLANK



Dave Yost • Auditor of State

Independent Auditor's Report on Applying Agreed-Upon Procedures

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

Dear Ms. Schroeder:

As permitted by Ohio Rev. Code § 5123.05 and as required by the *Application for a § 1915(c) Home and Community Based Services 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 Stark County Board of Developmental Disabilities (County Board) prepared its *Income and Expenditure Report* for the years ended December 31, 2010 and 2011 (Cost Reports) in accordance with DODD's Guide to Preparing Income and Expenditure Reports for 2010 and 2011 (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 the American Institute of Certified Public Accountants' attestation standards. 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.

The Auditor of State, under the same authority noted above, also performed the Acuity Testing procedures below for the 2008, 2009, 2010, and 2011 Cost Reports.

Statistics – Square Footage

1. DODD requested us to tour 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 space and, if final 2009 square footage totals are the same and no significant changes in the floor plan have occurred, to perform no additional procedures.

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.

During the tour, we identified three rooms, reported as non-federal reimbursable, and one room, reported as administration, that were used for the facility based program in 2010 and 2011. The County Board also reported that it stopped using the Cohen-Joliet building in 2010 and this space was idle in 2011.

We reported these variances in Appendix A (2010) and Appendix B (2011).

We also compared the 2010 and 2011 square footage totals to final 2009 square footage totals and noted no significant changes have occurred.

Statistics – Square Footage (Continued)

2. DODD requested us to report variances if the County Board's square footage for three rooms varied by more than 10 percent of the square footage reported in the summary which rolls up to *Schedule B-1, Section A, Square Footage*.

We did not perform this procedure as there were no significant changes in square footage allocated between programs from the final 2009 Cost Report through 2010 and 2011.

3. DODD requested us to report variances if the County Board's square footage for one floor plan varied by more than 10 percent of the square footage reported in the summary which rolls up to *Schedule B-1, Section A, Square Footage*.

We did not perform this procedure as there were no significant changes in square footage allocated between programs from the final 2009 Cost Report through 2010 and 2011.

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

We compared the County Board's final 2009 square footage summary to the square footage reported for each cell in *Schedule B-1*.

We found differences as reported in Appendix A (2010) and Appendix B (2011).

5. 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 that square footage was allocated to the MAC program for individuals other than the Coordinator and Assistant Coordinators. We also identified individuals misclassified as program supervision in the Expenditures – Payroll section that required reclassifying 2010 square footage. We reported these variances in Appendix A (2010) and Appendix B (2011).

Statistics – Attendance

1. We reviewed the Cost Reports to determine if individuals served or units of service were omitted on *Schedule B-1, Section B, Attendance Statistics*, worksheet 4, or worksheets 7A to 7H which result in unassigned program or general expenses-all program costs.

As a result of variances identified in the Non-Payroll Expenditures and Reconciliation to the County Auditor Report section, the number of individuals served for worksheets 7D and 7H in 2010 and 2011 needed to be obtained. Costs were reclassified to the General Expense - All Program, Unassigned Adult Program and Unassigned Children Program columns and statistics were needed to assign these expenses to the programs served. In addition, the number of individuals served for worksheets 7E and 7F were needed for 2011 as there was COG expenses reported in the General Expense - All Program column that were not being assigned to column E, Facility Based services. The County Board provided these omitted statistics.

These statistics are reported in Appendix A (2010) and Appendix B (2011).

Statistics – Attendance (Continued)

2. DODD asked us to compare the County Board's final 2009 typical hours of service reported on *Schedule B-1, Section B, Attendance statistics* to the typical hours of service reported on *Schedule B-1* for 2010 and 2011 and, if the hours are the same, to do no additional procedures.

We compared the final 2009 typical hours of service to the typical hours of service reported on *Schedule B-1* for 2010 and 2011.

We found differences as reported in Appendix A (2010) and Appendix B (2011).

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

We compared the County Board's Day Services Attendance Summary and Case Notes Summary of Units Billed 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* and determined if the statistics were reported in accordance with the Cost Report Guides. We also footed the County Board's attendance reports for accuracy.

We found variances or computational errors exceeding two percent. We reported these variances in Appendix A (2010) and Appendix B (2011).

4. DODD requested us to report variances if the County Board's number of individuals served varied by more than 10 percent when comparing to the prior period's final attendance statistics on *Schedule B-1, Section B, Attendance Statistics*.

We compared the County Board's final 2009 number of individuals served to the final individuals served for Day Habilitation/Adult Day Services/Vocational Habilitation, and Enclave for 2010 and the final 2010 individuals served to the final individuals served for 2011 on *Schedule B-1* and determined if the variances were over 10 percent.

The number of reported individuals served for 2010 and 2011 Adult Day Service and 2010 Enclave changed by more than 10 percent from the prior year's *Schedule B-1* and as a result we performed procedure 5 below. The number of reported Enclave individuals served for 2011 did not change by more than 10 percent from the prior year's *Schedule B-1*.

5. DODD requested us to report variances if the individuals served on *Schedule B-1, Section B, Attendance Statistics* 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 2010 Adult Day and Enclave services and 15 for 2011 Adult Day service, and compared the individuals by name to the compiled listing of individuals served by program documentation which rolls up to *Schedule B-1*.

We found no differences exceeding three individuals.

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

We haphazardly selected 14 units from 2010 and 22 units from 2011 from the County Board's Case Notes Summary of Units Billed reports and determined if the units were calculated in accordance with the Cost Report Guides.

We found no differences.

Acuity Testing

1. DODD requested us to report variances if days of attendance on the Days of Attendance by Acuity supplemental Cost Report worksheet for 2008, 2009, 2010 and 2011 did not agree to the County Board's supporting documentation.

We compared the County Board's Stark Attendance by Acuity and Day Services Attendance Summary reports for the days of attendance for Day Habilitation/Adult Day Services/ Vocational Habilitation and Enclave with the Days of Attendance by Acuity supplemental Cost Report worksheet for 2008, 2009, 2010 and 2011.

We found the following acuity variances for 2008:

- 46,364 Adult Day Service days should be added to acuity level A-1;
- 42,259 Adult Day Service days should be removed from acuity level A;
- 91 Adult Day Service days should be added to acuity level B;
- 2,637 Adult Day Service days should be removed from acuity level C;
- 23,254 Enclave days should be added to acuity level A-1;
- 28,238 Enclave days should be removed from acuity level A; and
- 3 Enclave days should be removed from acuity level B.

We found the following acuity variances for 2009:

- 2,203 Adult Day Service days should be removed from acuity level A-1;
- 147 Adult Day Service days should be added to acuity level A;
- 1,213 Adult Day Service days should be removed from acuity level B;
- 1,708 Adult Day Service days should be removed from acuity level C;
- 1,617 Enclave days should be removed from acuity level A-1;
- 751 Enclave days should be removed from acuity level A; and
- 181 Enclave days should be removed from acuity level C.

We found the following variances for 2010:

- 2,840 Adult Day Service days should be added to acuity level A-1;
- 2,729 Adult Day Service days should be added to acuity level A;
- 978 Adult Day Service days should be removed from acuity level B;
- 896 Adult Day Service days should be removed from acuity level C;
- 1,711 Enclave days should be added to acuity level A-1;
- 211 Enclave days should be removed from acuity level A;
- 1,405 Enclave days should be added to acuity level B; and
- 968 Enclave Days should be added to acuity level C.

For 2011, we found 36 Adult Day Service days should be added to acuity level B.

Acuity Testing (Continued)

2. We also compared two individuals from each acuity level on the County Board's 2008, 2009, 2010, and 2011 attendance acuity reports to the Acuity Assessment Instrument or other documentation for each individual for 2008, 2009, 2010, and 2011.

For 2008, we found five Adult Day Services individuals and two Enclave individuals where the acuity assessment instrument or equivalent document could not be located by the County Board or was performed on a date after the year that acuity was tested. We also found one Adult Day Service and one Enclave individual that had acuity level A-1 per the Attendance by Acuity spreadsheet and acuity level A per the acuity assessment instrument and one Enclave individual with acuity level A on the Attendance by Acuity spreadsheet and acuity level A-1 on the acuity assessment instrument. We did not reclassify between acuity levels because the County Board could not determine which acuity level was correct as staffing ratios were not maintained.

For 2009, we found two Adult Day Service individuals where the acuity assessment instrument or equivalent document could not be located by the County Board. We also found one Adult Day Service individual and one Enclave individual that had acuity level A-1 per the Attendance by Acuity spreadsheet and acuity level A per the acuity assessment instrument. We will not reclassify between acuity levels because the County Board could not determine which acuity level is correct as staffing ratios were not maintained.

For 2010, we found one Adult Day Service individual where the acuity assessment instrument or equivalent document could not be located by the County Board. We also found one Adult Day Service individual and one Enclave individual that had acuity level A-1 per the Attendance by Acuity spreadsheet and acuity level A per the acuity assessment instrument and one Enclave individual with an acuity level A per the Attendance by Acuity spreadsheet and acuity level A-1 per the acuity assessment instrument. We will not reclassify between acuity levels because the County Board could not determine which acuity level is correct as staffing ratios were not maintained.

We found no acuity variances for 2011.

We developed revised Days of Attendance by Acuity supplemental Cost Report worksheets for 2009, 2010 and 2011, using the County Boards attendance by acuity reports and including the variances noted in procedure 1 above, and submitted these to DODD.

Statistics – Transportation

1. DODD requested us to report variances if the County Board's transportation units were not within two percent of total units reported on each line of *Schedule B-3, Quarterly Summary of Transportation Services*.

We compared the number of one-way trips from the County Board's Transportation Trips by Age Group reports with those statistics reported in *Schedule B-3*. We also footed the County Board's Transportation Trips by Age Group reports for accuracy.

We found differences as reported in Appendix A (2010) and Appendix B (2011).

Statistics – Transportation (Continued)

2. DODD requested us to report variances of more than 10 percent of the total trips taken for 10 individuals for both 2010 and 2011, between the County Board's internal documentation versus the amount reported on *Schedule B-3, Quarterly Summary of Transportation Services*.

The Transportation Trips by Age Group reports used to tie to the Cost Report were by route; therefore we requested the detail for ten percent of the routes that roll up to the total trips reported. We selected 11 routes in 2010 and eight routes in 2011 and traced the detail from the Transportation Detail – Trips Entered on Routes reports to the Transportation Trips by Age Group reports.

We found no differences exceeding 10 percent.

We then traced the number of trips for nine adults and one child for various weeks in 2010 and 2011, between the County Board's Weekly Transportation Attendance Sheets to the Transportation Detail – Trips Entered on Routes reports.

We found no differences.

3. DODD requested us to report variances if the County Board's cost of bus tokens/cabs was not within two percent of the total amount reported on *Schedule B-3, Quarterly Summary of Transportation Services*.

In 2010, the County Board did not report the cost of bus tokens, cabs on *Schedule B-3*. We reviewed the County Board's Expense Account - General Ledger by Account report for any of these costs not identified by the County Board. We found unreported costs of bus tokens/cabs and we also noted differences impacting transportation related costs reported on *Worksheet 8, Transportation Services*.

In 2011, we compared the amounts reported on *Schedule B-3* to the County Board's Expense Account - General Ledger by Account report and found differences exceeding two percent. We also noted differences impacting transportation related costs reported on *Worksheet 8, Transportation Services*.

We reported these differences in Appendix A (2010) and Appendix B (2011).

Statistics – Service and Support Administration (SSA)

1. DODD requested us to report variances if the County 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*.

We compared the number of SSA units (Targeted Case Management (TCM), Other SSA Allowable, Home Choice, and SSA Unallowable) from the County Board's Services Provided Detail reports with those statistics reported in *Schedule B-4*. We also footed the County Board's Services Provided Detail reports for accuracy.

We found differences as reported in Appendix A (2010) and Appendix B (2011). We also found Home Choice units were reported as TCM units on *Schedule B-4* in 2010 and we reclassified these units in Appendix A (2010). We also identified a recoverable finding in 2010 for the Home Choice units reimbursed as TCM units which is included in the Paid Claim Testing section.

Statistics – Service and Support Administration (SSA) (Continued)

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

We haphazardly selected two samples of 61 Other SSA Allowable units for both 2010 and 2011 from the Services Provided Detail reports and determined if the case note documentation described activities listed in Ohio Admin. Code § 5101:3-48-01(D), and also included the elements required by Ohio Admin. Code § 5101:3-48-01(F).

From the sample population of 7,642 Other SSA Allowable units for 2010, we selected our sample of 61 units and found 19.7 percent of those units were for unallowable activities. We projected and then reclassified 1,503 units as SSA Unallowable units.

We reported the differences in Appendix A (2010).

The units found to be in error did not exceed 10 percent of our sample for 2011.

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

We haphazardly selected a sample of 60 Unallowable SSA service units for both 2010 and 2011 from the Services Provided Detail reports and determined if the case note documentation described activities listed in Ohio Admin. Code § 5101:3-48-01(D), and also included the elements required by Ohio Admin. Code § 5101:3-48-01(F).

The units found to be in error did not exceed 10 percent of our sample for 2010.

From the sample population of 6,806 SSA Unallowable units for 2011, we selected our sample of 60 units and found 11.7 percent of those units were Other SSA Allowable and we projected and then reclassified 794 units as Other SSA Allowable units.

We reported the differences in Appendix B (2011).

4. DODD requested us to report decreases exceeding five percent in total SSA units by line on *Schedule B-4* when compared to the prior year's final Cost Report.

We compared the final 2009 SSA units to the final 2010 SSA units and compared the final 2010 SSA units to the final 2011 SSA units.

The final 2010 Other SSA Allowable and 2011 SSA Unallowable units decreased by more than five percent from the prior year's *Schedule B-4* and we obtained the County Board's explanation that during this time, SSA staff increased efforts in obtaining Medicaid numbers for individuals served. The final 2011 Home Choice units also decreased by more than five percent from the prior year and we obtained the County Board's explanation that the County Board did not participate in the Home Choice program in 2011.

We reported no variances in Appendix A (2010) and Appendix B (2011).

Statistics – Service and Support Administration (SSA) (Continued)

5. DODD requested us to determine if the County Board maintained case note documentation for non-individual specific activities (general time units) as described in *Worksheet 9, Service and Support Administration Costs* of the Cost Report Guides. If the County Board did record general time units and they accounted for over 10 percent of total SSA units on the final *Schedule B-4* plus any general time units recorded, DODD requested us to determine if they were properly classified and report any variances with an error rate exceeding 10 percent and indicated a systemic issue.

We did not perform this procedure as the County Board did not maintain case note documentation for non-individual specific activities.

Revenue Cost Reporting and Reconciliation to the County Auditor Report

1. We compared the receipt totals from the 12/31/2010 and 12/31/2011 county auditor's Receipt Accounts reports for the Capital (147), General Operating (071), Community Residential (241), Special Education IDEA (716), Early Childhood Special Education (717), Special Education IDEA 2010 ARRA monies (728), Early Childhood Education Special Education 2010 ARRA monies (729), Early Childhood Special Education (760), Special Education IDEA (761), Early Childhood (801), and Special Education (802) funds to the county auditor's report totals reported on the *Reconciliation to County Auditor Worksheets*.

We found no differences in 2010. We found difference as reported in Appendix B (2011).

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

Total County Board receipts were within 1/4 percent of the county auditor yearly receipt totals reported for these funds in 2010. Total County Board receipts were not within 1/4 percent of the county auditor's yearly receipt totals for these funds in 2011. Receipts in the county auditor's reports exceeded the County Board receipts by \$779,313 and we performed Procedure 3 below.

3. We compared the account description and amount for each revenue reconciling item on the *Reconciliation to County Auditor Worksheet* to the County Board's General Ledger by Account Expense Account Reports and other supporting documentation such as county tax settlement sheets.

We found an unrecorded transfer as reported in Appendix B (2011) and the final 2011 *Reconciliation to County Auditor Worksheet* is within 1/4 percent of the county auditor's yearly receipt totals for these funds.

4. We compared revenue entries on *Schedule C Income Report* to the North East Ohio Network (NEON) prepared County Board Summary Workbooks.

We found no differences.

Revenue Cost Reporting and Reconciliation to the County Auditor Report (Continued)

5. We reviewed the County Board's Receipt Accounts 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):

- Miscellaneous refunds, reimbursements and other income in the amount of \$274,373 in 2010 and \$67,592 in 2011;
- IDEA Part B revenues in the amount of \$169,492 in 2010 and \$130,859 in 2011;
- IDEA Part B ARRA revenues in the amount of \$49,871 in 2010;
- Early Childhood Special Education revenues in the amount of \$36,108 in 2010 and \$27,439 in 2011;
- Early Childhood Special Education ARRA revenues in the amount of \$128 in 2010;
- School Lunch Program revenues in the amount of \$61,907 in 2010 and \$75,863 in 2011;
- Title XX revenues in the amount of \$238,771 in 2010 and \$329,368 in 2011; and
- Employee Insurance Reimbursements in the amount of \$585,853 in 2010 and \$602,553 in 2011.

We also noted Ohio Rehabilitation Services Commission (VPR3) program revenues in the amount of \$114,448 in 2010 and \$150,807 in 2011; however, corresponding 2010 expenses were offset on a *Adult - Allocation of Cost Adult Program* as reported in Appendix A (2010). We found no expenses in 2011 requiring offset.

Paid Claims Testing

1. We selected 100 paid claims among all service codes from 2010 and 2011 from the Medicaid Billing System (MBS) data and determined if the claims met the following service documentation requirements of Ohio Admin. Code §§ 5123:2-9-05, 5123-2-9-18(H)(1)-(2), and 5101:3-48-01(F):

- Date of service;
- Place of service;
- Name of the recipient;
- Name of the provider;
- Signature of the person delivering the service or initials of the person delivering the service if the signature and corresponding initials are on file with the provider;
- Type of service;
- Number of units of the delivered service or continuous amount of uninterrupted time during which the service was provided; and
- Arrival and departure times of the provider of service's site visit to the recipient's location or of the recipient's visit to the provider of service's location.¹

We found instances of non-compliance with these documentation requirements for 2010 and 2011.

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

Recoverable Finding - 2010 Finding \$3,205.02

We determined the County Board was over reimbursed for Supported Employment –Enclave - 15 minute units (ANF) and Targeted Case Management (TCM).

Service Code	Units in Error	Review Results	Finding
ANF	70	Units billed exceeded units documented	\$ 48.37
TCM	17	Units billed exceeded units documented	\$ 127.56
TCM	405	Home Choice billed as TCM	\$ 3,029.09
TOTAL			\$ 3,205.02

Recoverable Finding - 2011 Finding \$346.35

We determined the County Board was over reimbursed for Targeted Case Management (TCM).

Service Code	Units in Error	Review Results	Finding
TCM	48	Units billed exceeded units documented	\$346.35

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 final units on *Schedule B-4, Quarterly Summary of Units of Service – Service and Support Administration, Line (1)(F), TCM Units* and to *Schedule B-1, Section B, Attendance Statistics, Line (4)(C), Supported Employment – Community Employment, 15 minute units*, respectively.

We found no instance where the Medicaid reimbursed units were greater than final TCM and Supported Employment - Community Employment units.

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

We compared the amounts reported on *Schedule A, Summary of Service Costs – By Program*, Lines (20), Environmental Accessibility Adaptations to Line (25), Other Waiver Services to the amount reimbursed for these services in 2010 and 2011 on the MBS Summary by Service Code report.

We found no differences as the County Board did not report costs on *Schedule A*, for Lines (20) to Line (25). We also reviewed the MBS Summary by Service Code Report and found the County Board was not reimbursed for these services in 2010 and 2011.

Non-Payroll Expenditures and Reconciliation to the County Auditor Report

1. We compared the disbursement totals from the 12/31/2010 and 12/31/2011 county auditor's report listed on the *Reconciliation to County Auditor Worksheets* to the county auditor's General Ledger by Account balances for the Capital (147), General Operating (071), Community Residential (241), Special Education IDEA (716), Early Childhood Special Education 2010 (717), Special Education IDEA 2010 ARRA monies (728), Early Childhood Education Special Education 2010 ARRA monies (729), Early Childhood Special Education (760), Special Education IDEA (761), Personal Services (901), and Personal Services (902) funds.

We found no differences.

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

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

3. DODD asked us to compare the account description and amount for each reconciling item on the *County Auditor Reconciliation Worksheets* to the County Board's General Ledger by Account reports and other supporting documentation such as county tax settlement sheets.

We did not perform this procedure since total County Board disbursements were within 1/4 percent of the county auditor's yearly disbursement totals in procedure 2 above.

4. DODD asked us to compare the County Board's detailed disbursements to the amounts reported on worksheets 2 through 10, and report variances exceeding \$100 for service contracts and other expenses on any worksheet.

We compared all service contract and other expenses entries on worksheets 2 through 10 to the County Board's General Ledger of Accounts reports.

We found no differences exceeding \$100 on any worksheet.

5. We compared disbursement entries on *Schedule A, Summary of Service Costs – By Program* and worksheets 2 through 10 to the NEON prepared County Board Summary Workbooks.

We found differences as reported in Appendix A (2010) and Appendix B (2011).

6. DODD asked us to determine whether the County Board's detailed disbursements were properly classified within two percent of total service contracts and other expenses for all worksheets, and if any worksheet included disbursements over \$100 which are non-federal reimbursable under 2 CFR 225 Appendix B.

We scanned the County Board's General Ledger of Accounts reports for service contracts and other expenses in the following columns and worksheets: Column X-General Expense-All Programs on worksheets 2 through 8; Column N-Service and Support Administration Costs on worksheet 9; and Columns E-Facility Based Services, F-Enclave, and G-Community Employment on worksheet 10 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 (2010) and Appendix B (2011) for misclassified and non-federal reimbursable costs.

Non-Payroll Expenditures and Reconciliation to the County Auditor Report (Continued)

Please note the reclassification of \$353,827 in 2010 and \$585,498 in 2011 in Early Retirement Incentive Payments from worksheets 2, 3, 4, 5, 7F, 8, 9 and 10 to non-federal reimbursable as the County Board did not obtain the required approval per 2 CFR 225 Appendix B (8)(g)(3) as reported in Appendix A (2010) and Appendix B (2011).

7. We scanned the County Board's General Ledger by Accounts reports for items purchased during 2010 and 2011 that met the County Board's capitalization criteria and traced them to inclusion on the County Board's fixed asset listing.

We reported differences for purchases that were not properly capitalized as reported in Appendix A (2010) and Appendix B (2011). We also reported differences for 2010 purchases to record their first year's depreciation in Appendix B (2011). However, we did not determine if 2011 purchases were properly capitalized in 2012.

8. We haphazardly selected 60 disbursements from 2010 and 2011 from the County Board's General Ledger by Account reports that were classified as service contract and other expenses on worksheets 2 through 10. We determined if supporting documentation was maintained as required by 2 CFR 225 (OMB Circular A-87, Appendix A, (C)(1)(j)) and the disbursement was properly classified according to the Cost Report Guides.

We reported differences in Appendix A (2010) and Appendix B (2011) for misclassified and non-federal reimbursable costs.

Property, Depreciation, and Asset Verification Testing

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

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

2. We compared the County Board's final 2009 depreciation schedule to the County Board's 2010 and 2011 depreciation schedules for changes in the depreciation amounts for assets purchased prior to the periods under review which were not in compliance with the Cost Report Guides.

We found no differences in comparison to 2009 depreciation schedule; however we did find one 2009 capital purchase that was not included on the 2010 or 2011 depreciation schedule. We calculated annual depreciation for this omitted asset as reported in Appendix A (2010) and Appendix B (2011).

3. DODD asked us to compare the depreciation costs reported in the County Board's depreciation schedule to the amounts reported on *Worksheet 1, Capital Costs*, and to report variances exceeding \$100.

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

We found no differences exceeding \$100.

Property, Depreciation, and Asset Verification Testing (Continued)

4. We scanned the County Board's depreciation schedule for 2010 and 2011 for depreciation taken on the same asset more than once, assets that have been fully depreciated in prior years, or depreciation taken on assets during the period of acquisition which were not in compliance with the Cost Report Guides.

We found no differences in 2010. We found one duplicate asset on the 2011 depreciation schedule; however, no depreciation was reported for this asset so no adjustment to Cost Report needed.

5. We haphazardly selected four of the County Board's fixed assets purchased in either 2010 or 2011 to determine if the useful lives agreed to the estimated useful lives prescribed in the 2008 American Hospital Association (AHA) Asset Guide. We also recomputed the first year's depreciation for these assets, based on their cost, acquisition date and useful life to determine compliance with the Cost Report Guides and AHA Asset Guide.

We found differences for 2010 and 2011 purchases that were not properly capitalized. See also procedure 7 in the Non-Payroll Expenditures and Reconciliation to the County Auditor Report section for other similar errors. We reported differences for 2010 purchases to reclassify expense and to record the first year's depreciation in Appendix B (2011). We reported differences to reclassify 2011 expense in Appendix B; however, we did not determine if 2011 purchases were properly capitalized in 2012. We noted that the County Board did not calculate salvage value on assets being depreciated and we factored salvage value into all asset adjustments. See Recommendation below.

6. We haphazardly selected two disposed assets from 2010 and 2011 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 2010 and 2011 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 differences and selected five additional disposed assets for testing. We found additional variances and reported variances in Appendix A (2010) and Appendix B (2011). As noted in procedure 5, we found that the County Board did not calculate salvage value on assets being depreciated; thus assets disposed of did not factor salvage value in the calculation of gains or losses. We factored a 10 percent salvage value into all depreciation adjustments.

Recommendation:

The County Board Policy requires a 10 percent salvage value be calculated for all depreciable assets. Upon review of the depreciation schedules, the County Board did not include any salvage value in the calculation of depreciation expense. The County Board should calculate a 10 percent salvage value in accordance with their policy. Additionally, CMS Publication 15-1, 104.19, states in pertinent part, "virtually all assets have a salvage value substantial enough to be included in calculating depreciation, and only in the rare instance is salvage value so negligible that it may be ignored."

Payroll Testing

1. DODD asked us to determine whether total County Board salaries and benefits in the 2010 and 2011 Cost Reports were within two percent of the county auditor's report totals for the Capital (147), General Operating (071), Community Residential (241), Special Education IDEA (716), Early Childhood Special Education 2010 (717), Special Education IDEA 2010 ARRA monies (728), Early Childhood Education Special Education 2010 ARRA monies (729), Early Childhood Special Education (760), Special Education IDEA (761), Personal Services (901), and Personal Services (902) funds.

We totaled salaries and benefits from worksheets 2 through 10 from the 2010 and 2011 Cost Reports and compared the yearly totals to the county auditor's financial reports. The variance was less than two percent.

2. DODD asked us to compare the County Board disbursements on the General Ledger by Account reports to the amounts reported on worksheets 2 through 10, and to report variances exceeding \$100 for salaries or employee benefit expenses.

We compared all salary and employee benefit entries on worksheets 2 through 10 to the County Board's General Ledger by Account reports.

We found no differences exceeding \$100 for salary or employee benefit expenses on any worksheet. In 2011, we found that worksheet 5 had negative totals in Column O-Non-federal reimbursable, Line 1, Salaries and reclassified this same amount from Line 2, Benefits to eliminate the negative entry as reported in Appendix B (2011).

3. We selected 40 employees and compared the County Board's organizational charts, payroll journals and 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 in Appendix A (2010) and Appendix B (2011) and because misclassification errors exceeded 10 percent of the sample size we performed procedure 4 below.

4. DODD asked us to scan the County Board's Detailed Payroll Expense Reports for 2010 and 2011 and compare 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 if the errors in procedure 3 above exceeded 10 percent.

We scanned the County Board's payroll journals for 2010 and 2011 and compared classification of employees to entries on worksheets 2 through 10 to determine if salary and benefit costs were reported in accordance with the Cost Report Guides.

We found differences as reported in Appendix A (2010) and Appendix B (2011).

Medicaid Administrative Claiming (MAC)

1. DODD asked us to contact its Random Moment Time Study (RMTS) Coordinator to report differences if the MAC salary and benefits versus the County Board's payroll records exceeded one percent or more.

We compared the salary and benefits entered on the Individual MAC Costs by Code and MAC Random Moment Time Summary reports to the County Board's payroll records.

We found no variance exceeding one percent.

Medicaid Administrative Claiming (MAC) (Continued)

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

We found no differences.

3. We compared Ancillary Costs on the Roll Up Report for the Ohio Department of Medicaid to Lines 6-10 of the *MAC Reconciliation Worksheet*.

We reported differences in Appendix A (2010) and Appendix B (2011).

4. We selected 17 RMTS observed moments completed by employees of the County Board from the DODD RMTS Participant Moments Question and Answer report for the fourth quarter of 2010 and 19 RMTS observed moments from the third quarter of 2011 in which they documented their time spent on administering Medicaid-funded programs. We determined if supporting documentation of the County Board employees' activity for each observed moment was maintained and the observed moment was properly classified in accordance with DODD's Guide to Medicaid Administrative Claiming (MAC) using the Random Moment Time Studies (RMTS) Methodology for 2010 and 2011.

We found no differences.

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

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

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



Dave Yost
Auditor of State

July 21, 2014

cc: William Green, Superintendent, Stark County Board of Developmental Disabilities
Leslie Pierce, CFO/Business Manager, Stark County Board of Developmental Disabilities
Larry Marcus, Board President, Stark County Board of Developmental Disabilities

THIS PAGE INTENTIONALLY LEFT BLANK.

Appendix A
Stark County Board of Developmental Disabilities
2010 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	\$ 335,413	\$ (300,000)		To adjust COG entries
		\$ 12,000	\$ 47,413	To reclass expenses related to North Coast Homes
Schedule B-1, Section A				
14. Facility Based Services (B) Adult	146,840	432		To correct square footage from tour
		144	147,416	To correct square footage from tour
17. Medicaid Administration (A) MAC	-	453	453	To correct square footage
20. Family Support Services (D) General	144	(39)	105	To correct square footage
21. Service And Support Admin (D) General	11,331	(11,331)	-	To correct square footage
22. Program Supervision (B) Adult	5,907	880		To correct square footage
		(140)	6,647	To correct square footage from payroll adjustments
23. Administration (D) General	21,009	(270)		To correct square footage
		(144)		To correct square footage from tour
		140	20,735	To correct square footage from payroll adjustments
25. Non-Reimbursable (B) Adult	-	2,332		To correct square footage
		(432)	1,900	To correct square footage from tour
Schedule B-1, Section B				
1. Total Individuals Served By Program (A) Facility Based Services	553	85	638	To correct individuals served
1. Total Individuals Served By Program (B) Supported Emp. -Enclave	151	95	246	To correct individuals served
1. Total Individuals Served By Program (C) Supported Emp. -Community Employment	352	(292)	60	To correct individuals served
2. Days Of Attendance (A) Facility Based Services	138,733	(38,752)	99,981	To correct day of attendance
2. Days Of Attendance (B) Supported Emp. -Enclave	-	37,962	37,962	To correct day of attendance
3. Typical Hours Of Service (B) Supported Emp. - Enclave	-	4	4	To add omitted hours of service
4. 15 Minute Units (C) Supported Emp. -Community Employment	-	2,655	2,655	To add omitted 5 minute units
Schedule B-3				
3. School Age (G) One Way Trips- Fourth Quarter	13,577	(2,331)	11,246	To correct transportation units
5. Facility Based Services (E) One Way Trips- Third	50,796	(14,008)	36,788	To correct transportation units
5. Facility Based Services (F) Cost of Bus, Tokens, Cabs- Third Quarter			\$ -	To correct transportation units
5. Facility Based Services (G) One Way Trips- Fourth Quarter	50,796	(50,796)	-	To correct transportation units
5. Facility Based Services (H) Cost of Bus, Tokens, Cabs- Fourth Quarter	\$ -	\$ 12,918	\$ 12,918	To add cost of bus passes
6. Supported Emp. -Enclave (G) One Way Trips- Fourth Quarter	-	67,135	\$ 67,135	To correct transportation units
6. Supported Emp. -Enclave (H) Cost of Bus, Tokens, Cabs- Fourth Quarter	\$ -	\$ 43,139	\$ 43,139	To add cost of bus passes
7. Supported Emp. -Comm Emp. (H) Cost of Bus, Tokens, Cabs- Fourth Quarter	\$ -	\$ 16,678		To add cost of bus passes
		\$ 3,612		To add cost of bus passes
		\$ 4,725	\$ 25,015	To add cost of bus passes
Schedule B-4				
1. TCM Units (D) 4th Quarter	44,235	10,767		To correct SSA units
		(498)	54,504	To correct Home Choice units
2. Other SSA Allowable Units (D) 4th Quarter	-	7,642		To correct SSA units
		(1,503)	6,139	To correct SSA units
3. Home Choice Units (D) 4th Quarter	-	498	498	To correct Home Choice units
5. SSA Unallowable Units (C) 3rd Quarter	3,897	(2,088)	1,809	To correct SSA units
5. SSA Unallowable Units (D) 4th Quarter	3,512	(3,512)		To correct SSA units
		1,503	1,503	To correct SSA units
Worksheet 1				
3. Buildings/Improve (X) Gen Expense All Prgm.	\$ -	\$ 1,683	\$ 1,683	To add depreciation expense for omitted asset
4. Fixtures (X) Gen Expense All Prgm.	\$ 800,502	\$ (19,600)	\$ 780,902	To record gain on sale of asset

Appendix A (page 2)
Stark County Board of Developmental Disabilities
2010 Income and Expenditure Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 2				
1. Salaries (X) Gen Expense All Prgm.	\$ 1,171,663	\$ 222,638		To reclass Salaries out of Worksheet 2A
		\$ 40,620	\$ 1,434,921	To reclass Salaries out of Worksheet 2A
2. Employee Benefits (O) Non-Federal Reimbursable	\$ -	\$ 10,381	\$ 10,381	To reclass the ERIP payout
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 548,352	\$ 87,802		To reclass Benefits out of Worksheet 2A
		\$ (10,381)		To reclass the ERIP payout
		\$ 18,610	\$ 644,383	To reclass Benefits out of Worksheet 2A
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 143,385		To reclass MUI Services
		\$ 16,082		To reclass non-federal reimbursable items
		\$ 5,964		To reclass advertising expenses
		\$ 12,668	\$ 178,099	To reclass an HBS invoice
4. Other Expenses (X) Gen Expense All Prgm.	\$ 2,250,004	\$ (9,000)		To reclass an expense for the VRP3 Program
		\$ (495,690)		To reclass County Auditor Fees
		\$ (143,385)		To reclass MUI Services
		\$ (16,082)		To reclass non-federal reimbursable items
		\$ (5,868)		To reclass psychological services expenses
		\$ (5,964)		To reclass advertising expenses
		\$ (12,000)		To reclass expenses related to North Coast Homes
		\$ (12,668)		To reclass an HBS invoice
		\$ (42,610)		To reclass a purchase to Capital Assets
		\$ (9,294)	\$ 1,497,443	To reclass Development Center costs
10. Unallowable Fees (O) Non-Federal Reimbursable	\$ -	\$ 495,690	\$ 495,690	To reclass County Auditor Fees
Worksheet 2A				
1. Salaries (B) Pre-School	\$ 107,511	\$ (107,511)	\$ -	To reclass Salaries out of Worksheet 2A
1. Salaries (C) School Age	\$ 186,269	\$ (107,909)	\$ 78,360	To reclass Salaries out of Worksheet 2A
1. Salaries (E) Facility Based Services	\$ 1,861,915	\$ (1,763,974)	\$ 97,941	To reclass Salaries out of Worksheet 2A
1. Salaries (M) Family Support Services	\$ 40,620	\$ (40,620)	\$ -	To reclass Salaries out of Worksheet 2A
1. Salaries (N) Service & Support Admin	\$ 326,915	\$ (253,938)	\$ 72,977	To reclass Salaries out of Worksheet 2A
1. Salaries (U) Transportation	\$ 227,889	\$ (161,859)	\$ 66,030	To reclass Salaries out of Worksheet 2A
2. Employee Benefits (B) Pre-School	\$ 42,399	\$ (42,399)	\$ -	To reclass Benefits out of Worksheet 2A
2. Employee Benefits (C) School Age	\$ 73,459	\$ (42,556)	\$ 30,903	To reclass Benefits out of Worksheet 2A
2. Employee Benefits (E) Facility Based Services	\$ 746,058	\$ (695,311)	\$ 50,747	To reclass Benefits out of Worksheet 2A
2. Employee Benefits (M) Family Support Services	\$ 18,610	\$ (18,610)	\$ -	To reclass Benefits out of Worksheet 2A
2. Employee Benefits (N) Service & Support Admin	\$ 322,804	\$ (99,349)	\$ 223,455	To reclass Benefits out of Worksheet 2A
2. Employee Benefits (U) Transportation	\$ 89,873	\$ (63,833)	\$ 26,040	To reclass Benefits out of Worksheet 2A
Worksheet 3				
4. Other Expenses (E) Facility Based Services	\$ 539,298	\$ (9,650)		To capitalize an item and move to Purchases over \$5,000
		\$ (6,475)		To capitalize an item and move to Purchases over \$5,000
		\$ (20,895)		To capitalize an item and move to Purchases over \$5,000
		\$ (7,480)		To capitalize an item and move to Purchases over \$5,000
		\$ (8,500)		To capitalize an item and move to Purchases over \$5,000
		\$ (9,157)		To capitalize an item and move to Purchases over \$5,001
		\$ (14,800)	\$ 462,341	To capitalize an item and move to Purchases over \$5,000
Worksheet 4				
2. Employee Benefits (D) Unasn Children Program	\$ 40,698	\$ (2,488)	\$ 38,210	To reclass the ERIP payout
2. Employee Benefits (O) Non-Federal Reimbursable	\$ -	\$ 2,488	\$ 2,488	To reclass the ERIP payout
4. Other Expenses (C) School Age	\$ -	\$ 7,145		To reclassify 2010 Breakfast Program expenses
		\$ 7,979	\$ 15,124	To reclassify 2010 Breakfast Program expenses

Appendix A (page 3)
Stark County Board of Developmental Disabilities
2010 Income and Expenditure Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 5				
1. Salaries (B) Pre-School	\$ 614,214	\$ 107,511	\$ 721,725	To adjust Salaries from Worksheet 2A
1. Salaries (C) School Age	\$ 2,195,721	\$ 107,909	\$ 2,303,630	To adjust Salaries from Worksheet 2A
2. Employee Benefits (B) Pre-School	\$ 242,229	\$ 42,399	\$ 284,628	To adjust Benefits from Worksheet 2A
2. Employee Benefits (C) School Age	\$ 865,930	\$ 42,556	\$ 908,486	To adjust Benefits from Worksheet 2A
4. Other Expenses (B) Pre-School	\$ 67,027	\$ (19,643)	\$ 47,384	To reclass an amount that should be posted to 7C and 7H
4. Other Expenses (C) School Age	\$ 203,708	\$ (7,145)		To reclassify 2010 Breakfast Program expenses
		\$ (7,979)		To reclassify 2010 Breakfast Program expenses
		\$ (5,259)		To capitalize an item and move to Purchases over \$5,000
		\$ (4,725)		To reclassify the cost of bus passes
		\$ (12,095)	\$ 166,505	To capitalize an item and move to Purchases over \$5,000
4. Other Expenses (L) Community Residential	\$ 530,000	\$ (530,000)		To reclassify as Fees Paid to COG
		\$ 5,000	\$ 5,000	To reclassify the cost of consulting services
4. Other Expenses (M) Family Support Services	\$ 106,748	\$ (102,000)	\$ 4,748	To reclass COG expenses
Worksheet 7B				
4. Other Expenses (X) Gen Expense All Prgm.	\$ 37,066	\$ (24,699)	\$ 12,367	To reclassify as Fees Paid to COG
Worksheet 7C				
4. Other Expenses (D) Unasgn Children Program	\$ 86,665	\$ 8,238	\$ 94,903	To reclass an amount that should be posted to 7C and 7H
Worksheet 7D				
4. Other Expenses (X) Gen Expense All Prgm.	\$ -	\$ 5,868	\$ 5,868	To reclass psychological services expenses
13. No. of Individual Served (E) Facility Based Services	-	49	49	To add individuals served
13. No. of Individual Served (F) Enclave	-	14	14	To add individuals served
13. No. of Individual Served (G) Community Employment	-	7	7	To add individuals served
Worksheet 7H				
4. Other Expenses (D) Unasgn Children Program	\$ -	\$ 11,405	\$ 11,405	To reclass an amount that should be posted to 7C and 7H
13. No. of Individual Served (A) Early Intervention	-	134	134	To add individuals served
13. No. of Individual Served (B) Pre-School	-	74	74	To add individuals served
13. No. of Individual Served (C) School Age	-	153	153	To add individuals served
Worksheet 8				
1. Salaries (X) Gen Expense All Prgm.	\$ 2,476,082	\$ 161,859	\$ 2,637,941	To adjust Salaries from Worksheet 2A
2. Employee Benefits (O) Non-Federal Reimbursable	\$ -	\$ 18,220	\$ 18,220	To reclass the ERIP payout
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 976,496	\$ 63,833		To adjust Benefits from Worksheets 2A
		\$ (18,220)	\$ 1,022,109	To reclass the ERIP payout
4. Other Expenses (E) Facility Based Services	\$ -	\$ 12,918	\$ 12,918	To correct cost of bus passes
4. Other Expenses (F) Enclave	\$ -	\$ 43,139	\$ 43,139	To correct cost of bus passes
4. Other Expenses (G) Community Employment	\$ -	\$ 16,678		To correct cost of bus passes
		\$ 3,612		To reclassify the cost of bus passes
		\$ 4,725	\$ 25,015	To reclassify the cost of bus passes
4. Other Expenses (X) Gen Expense All Prgm.	\$ 880,355	\$ (72,735)		To correct cost of bus passes
		\$ (5,000)	\$ 802,620	To capitalize an item and move to Purchases over \$5,000
Worksheet 9				
1. Salaries (N) Service & Support Admin. Costs	\$ 1,873,731	\$ 253,938	\$ 2,127,669	To adjust Salaries from Worksheet 2A
2. Employee Benefits (N) Service & Support Admin. Costs	\$ 743,501	\$ 99,349		To adjust Benefits from Worksheet 2A
		\$ (19,978)	\$ 822,872	To reclass the ERIP payout
2. Employee Benefits (O) Non-Federal Reimbursable	\$ -	\$ 19,978	\$ 19,978	To reclass the ERIP payout

Appendix A (page 4)
Stark County Board of Developmental Disabilities
2010 Income and Expenditure Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 10				
1. Salaries (E) Facility Based Services	\$ 6,257,569	\$ 1,541,336		To adjust salaries from Worksheet 2A.
		\$ (1,682,057)	\$ 6,116,848	To reclassify Enclave salaries
1. Salaries (F) Enclave	\$ -	\$ 1,682,057	\$ 1,682,057	To reclassify Enclave salaries
2. Employee Benefits (E) Facility Based Services	\$ 2,467,807	\$ 607,509		To adjust Benefits from Worksheet 2A
		\$ (261,812)		To reclass the ERIP payout
		\$ (501,649)	\$ 2,311,855	To reclassify benefits to Enclave
2. Employee Benefits (F) Enclave	\$ -	\$ 501,649	\$ 501,649	To reclassify benefits to Enclave
2. Employee Benefits (G) Community Employment	\$ 229,450	\$ (40,947)	\$ 188,503	To reclass the ERIP payout
2. Employee Benefits (O) Non-Federal Reimbursable	\$ -	\$ 261,812		To reclass the ERIP payout
		\$ 40,947	\$ 302,759	To reclass the ERIP payout
4. Other Expenses (E) Facility Based Services	\$ 212,883	\$ (40,789)		To reclass an expense for the VRP3 Program
		\$ (3,612)		To reclassify the cost of bus passes
		\$ (5,000)		To reclassify the cost of consulting services
		\$ (27,682)	\$ 135,800	To reclassify Enclave other expenses
4. Other Expenses (F) Enclave	\$ -	\$ 27,682	\$ 27,682	To reclassify Enclave other expenses
4. Other Expenses (G) Community Employment	\$ 4,321	\$ (1,400)		To reclassify expense for a Christmas Party
		\$ 15,000	\$ 17,921	To reclass an expense for the VRP3 Program
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 1,400	\$ 1,400	To reclassify expense for a Christmas Party
Schedule a1				
10. Community Employment (B) (Less Revenue)	\$ -	\$ 15,000	\$ 15,000	To adjust the expenses for the VRP3 Program
Reconciliation to County Auditor Worksheet				
Expense:				
Plus: Transfers Out-General	\$ 1,447,901	\$ 10,389		To add transfers
		\$ 15,069		To add transfers
		\$ 226	\$ 1,473,585	To add transfers
Plus: Purchases Greater Than \$5,000	\$ 998,503	\$ 9,650		To capitalize an item and move to Purchases over \$5,000
		\$ 6,475		To capitalize an item and move to Purchases over \$5,000
		\$ 20,895		To capitalize an item and move to Purchases over \$5,000
		\$ 7,480		To capitalize an item and move to Purchases over \$5,000
		\$ 8,500		To capitalize an item and move to Purchases over \$5,000
		\$ 5,259		To capitalize an item and move to Purchases over \$5,000
		\$ 5,000		To capitalize an item and move to Purchases over \$5,000
		\$ 12,095		To reclassify an item to Capital Assets
		\$ 9,157		To reclassify an item to Capital Assets
		\$ 42,610		To reclass a purchase to Capital Assets
		\$ 14,800	\$ 1,140,424	To capitalize an item and move to Purchases over \$5,000
Plus: Fees Paid To COG, Or Payments And Transfers made To COG	\$ 11,500,000	\$ 102,000		To reclass COG expenses
		\$ 24,699		To reclassify as Fees Paid to COG
		\$ 530,000	\$ 12,156,699	To reclassify as Fees Paid to COG
Plus: Match Paid to RSC	\$ -	\$ 24,789		To reclass an expense for the VRP3 Program
		\$ 10,000	\$ 34,789	To reclass an expense for the VRP3 Program
Plus: Other - Fees Paid to Developmental Centers	\$ -	\$ 9,294	\$ 9,294	To record Development Center costs
Less: Capital Costs	\$ (800,502)	\$ 19,600		To record gain on sale of asset
		\$ (1,683)	\$ (782,585)	To record depreciation expense for omitted asset
Less: COG EXPENSES Posted to Schedule A	\$ (335,413)	\$ 300,000	\$ (35,413)	To reconcile Schedule A COG expenses
Medicaid Administration Worksheet				
Lines 6-10	\$ -	\$ 47,316	\$ 47,316	To add Ancillary Cost

Appendix B
Stark County Board of Developmental Disabilities
2011 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	\$ 25,030	\$ 12,788	\$ 37,818	To reclass expenses related to North Coast Homes
Schedule B-1, Section A				
1. Building Services (B) Adult	2,754	(506)	2,248	To correct square footage
4. Nursing Services (B) Adult	1,479	(338)	1,141	To correct square footage
5. Speech/Audiology (B) Adult	520	(180)	340	To correct square footage
7. Occupational Therapy (B) Adult	1,100	(234)	866	To correct square footage
8. Physical Therapy (B) Adult	1,100	(234)	866	To correct square footage
14. Facility Based Services (B) Adult	146,840	(21,033)		To correct square footage
		432		To correct square footage from tour
		144	126,383	To correct square footage from tour
17. Medicaid Administration (A) MAC	-	453	453	To correct square footage
20. Family Support Services (D) General	144	(39)	105	To correct square footage
22. Program Supervision (B) Adult	5,907	880		To correct square footage
		(999)	5,788	To correct square footage
23. Administration (D) General	21,009	(270)		To correct square footage
		(144)	20,595	To correct square footage from tour
25. Non-Reimbursable (B) Adult	-	2,332		To correct square footage
		23,524		To correct square footage
		(432)	25,424	To correct square footage from tour
Schedule B-1, Section B				
1. Total Individuals Served By Program (C) Supported Emp. - Community Employment	102	(16)	86	To correct individuals served
2. Days Of Attendance (A) Facility Based Services	79,447	14,303	93,750	To agree to attendance report
3. Typical Hours Of Service (B) Supported Emp. - Enclave	6	(2)	4	To correct hours of service
Schedule B-3				
2. Pre-School (E) One Way Trips- Third Quarter	16,222	(14,600)	1,622	To correct one way trips
5. Facility Based Services (B) Cost of Bus, Tokens, Cabs- First Quarter	\$ 15,489	\$ (13,789)	\$ 1,700	To add cost of bus passes
5. Facility Based Services (C) One Way Trips- Second Quarter	2,602	26,000	28,602	To correct one way trips
5. Facility Based Services (D) Cost of Bus, Tokens, Cabs- Second Quarter	\$ 8,983	\$ (7,998)	\$ 985	To add cost of bus passes
5. Facility Based Services (F) Cost of Bus, Tokens, Cabs- Third Quarter	\$ 13,300	\$ (11,842)	\$ 1,458	To add cost of bus passes
5. Facility Based Services (H) Cost of Bus, Tokens, Cabs- Fourth Quarter	\$ 13,617	\$ (12,123)	\$ 1,494	To add cost of bus passes
6. Supported Emp. -Enclave (B) Cost of Bus, Tokens, Cabs- First Quarter	\$ -	\$ 10,450	\$ 10,450	To add cost of bus passes
6. Supported Emp. -Enclave (D) Cost of Bus, Tokens, Cabs- Second Quarter	\$ -	\$ 6,061	\$ 6,061	To add cost of bus passes
6. Supported Emp. -Enclave (F) Cost of Bus, Tokens, Cabs- Third Quarter	\$ -	\$ 8,974	\$ 8,974	To add cost of bus passes
6. Supported Emp. -Enclave (H) Cost of Bus, Tokens, Cabs- Fourth Quarter	\$ -	\$ 9,187	\$ 9,187	To add cost of bus passes
7. Supported Emp. -Comm Emp. (B) Cost of Bus, Tokens, Cabs- First Quarter	\$ -	\$ 3,339	\$ 3,339	To add cost of bus passes
7. Supported Emp. -Comm Emp. (D) Cost of Bus, Tokens, Cabs- Second Quarter	\$ -	\$ 1,937	\$ 1,937	To add cost of bus passes
7. Supported Emp. -Comm Emp. (F) Cost of Bus, Tokens, Cabs- Third Quarter	\$ -	\$ 2,868	\$ 2,868	To add cost of bus passes
7. Supported Emp. -Comm Emp. (H) Cost of Bus, Tokens, Cabs- Fourth Quarter	\$ -	\$ 2,936	\$ 2,936	To add cost of bus passes
Schedule B-4				
1. TCM Units (D) 4th Quarter	51,928	7,238	59,166	To correct SSA units
2. Other SSA Allowable Units (D) 4th Quarter	1,294	259		To correct SSA units
		794	2,347	To correct SSA units
5. SSA Unallowable Units (D) 4th Quarter	1,966	213		To correct SSA units
		(794)	1,385	To correct SSA units

Appendix B (page 2)
Stark County Board of Developmental Disabilities
2011 Income and Expenditure Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 1				
2. Land Improvements (E) Facility Based Services	\$ -	\$ 388		To add omitted depreciation
		\$ 940		To add omitted depreciation
		605	\$ 1,933	To add omitted depreciation
3. Buildings/Improve (E) Facility Based Services	\$ -	\$ 579		To add omitted depreciation
		\$ 715	\$ 1,294	To add omitted depreciation
3. Buildings/Improve (U) Transportation	\$ -	\$ 412	\$ 412	To add omitted depreciation
3. Buildings/Improve (X) Gen Expense All Prgm.	\$ -	\$ 1,683		To add omitted depreciation
		\$ 888	\$ 2,571	To add omitted depreciation
5. Movable Equipment (E) Facility Based Services	\$ 526,818	\$ 3,835		To add omitted depreciation
		\$ 1,748		To add omitted depreciation
		\$ 947		To add omitted depreciation
		\$ 450		To add omitted depreciation
		\$ 1,748		To add omitted depreciation
		\$ 1,748		To add omitted depreciation
		\$ 5,133		To add omitted depreciation
		\$ 5,133		To add omitted depreciation
		\$ 5,133		To add omitted depreciation
		\$ 5,133		To add omitted depreciation
		\$ 3,428		To add omitted depreciation
		\$ 3,428	\$ 564,682	To add omitted depreciation
5. Movable Equipment (U) Transportation	\$ 348,732	\$ 1,354		To correct depreciation for salvage value
		\$ (70,425)	\$ 279,661	To record gain on sale of asset
8. COG Expenses (L) Community Residential	\$ 20,815	\$ (18,685)	\$ 2,130	To adjust COG entries
8. COG Expenses (M) Family Support Services	\$ 1,925	\$ (1,729)	\$ 196	To adjust COG entries
8. COG Expenses (N) Service & Support Admin	\$ -	\$ 73	\$ 73	To adjust COG entries
8. COG Expenses (O) Non-Federal Reimbursable	\$ -	\$ 10	\$ 10	To adjust COG entries
Worksheet 2				
1. Salaries (X) Gen Expense All Prgm.	\$ 1,369,537	\$ 46,420	\$ 1,415,957	To reclass Salaries out of Worksheet 2A
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 493,870	\$ (52,283)		To reclass the ERIP payout
		\$ 13,323	\$ 454,910	To reclass Benefits out of Worksheet 2A
2. Employee Benefits (O) Non-Federal Reimbursable	\$ -	\$ 52,283	\$ 52,283	To reclass the ERIP payout
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 14,543		To adjust advertising expenses
		\$ 5,000		To reclass a Donation
		\$ 9,000		To reclass Sponsorship Dinner payments
		\$ 1,807		To reclass awards for employees
		\$ 600		To reclass a Jackson Township Rotary membership
		\$ 11,100	\$ 42,050	To reclass non-federal reimbursable expenses
4. Other Expenses (X) Gen Expense All Prgm.	\$ 1,767,996	\$ (14,543)		To reclass advertising expenses
		\$ (12,788)		To reclass expenses related to North Coast Homes
		\$ (10,440)		To reclass expenses related to the new Enhanced Choice Program
		\$ (4,478)		To reclass Fees Paid to the COG
		\$ (5,000)		To reclass a Donation
		\$ (9,000)		To reclass Sponsorship Dinner payments
		\$ (1,807)		To reclass awards for employees
		\$ (133,277)		To adjust MAC Admin Fees
		\$ (600)		To reclass a Jackson Township Rotary membership
		\$ (11,100)		To reclass non-federal reimbursable expenses
		\$ (56,391)	\$ 1,508,572	To reclass Development Center costs
5. COG Expenses (L) Community Residential	\$ 326,594	\$ (192,803)	\$ 133,791	To adjust COG entries
5. COG Expense (M) Family Support Services	\$ 30,212	\$ (17,929)	\$ 12,283	To adjust COG entries
5. COG Expense (N) Service & Support Admin	\$ -	\$ 4,554	\$ 4,554	To adjust COG entries
5. COG Expense (O) Non-Federal Reimbursable	\$ -	\$ 716,103	\$ 716,103	To adjust COG entries
10. Unallowable Fees (O) Non-Federal Reimbursable	\$ 517,702	\$ 133,277	\$ 650,979	To adjust MAC Admin Fees

Appendix B (page 3)
Stark County Board of Developmental Disabilities
2011 Income and Expenditure Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 2A				
1. Salaries (A) Early Intervention	\$ 53,336	\$ (53,336)	\$ -	To reclass Salaries out of Worksheet 2A
1. Salaries (B) Pre-School	\$ 53,336	\$ (53,336)	\$ -	To reclass Salaries out of Worksheet 2A
1. Salaries (C) School Age	\$ 158,780	\$ (81,544)	\$ 77,236	To reclass Salaries out of Worksheet 2A
1. Salaries (E) Facility Based Services	\$ 975,295	\$ (912,349)	\$ 62,946	To reclass Salaries out of Worksheet 2A
1. Salaries (F) Enclave	\$ 510,549	\$ (479,076)	\$ 31,473	To reclass Salaries out of Worksheet 2A
1. Salaries (G) Community Employment	\$ 37,833	\$ (6,361)	\$ 31,472	To reclass Salaries out of Worksheet 2A
1. Salaries (M) Family Support Services	\$ 46,420	\$ (46,420)	\$ -	To reclass Salaries out of Worksheet 2A
1. Salaries (N) Service & Support Admin	\$ (65,736)	\$ 65,736	\$ -	To eliminate the negative salary entry
1. Salaries (U) Transportation	\$ 214,860	\$ (149,916)	\$ 64,944	To reclass Salaries out of Worksheet 2A
2. Employee Benefits (A) Early Intervention	\$ 9,161	\$ (9,161)	\$ -	To reclass Benefits out of Worksheet 2A
2. Employee Benefits (B) Pre-School	\$ 9,161	\$ (9,161)	\$ -	To reclass Benefits out of Worksheet 2A
2. Employee Benefits (C) School Age	\$ 27,273	\$ (14,007)	\$ 13,266	To reclass Benefits out of Worksheet 2A
2. Employee Benefits (E) Facility Based Services	\$ 167,527	\$ (156,715)	\$ 10,812	To reclass Benefits out of Worksheet 2A
2. Employee Benefits (F) Enclave	\$ 87,697	\$ (82,291)	\$ 5,406	To reclass Benefits out of Worksheet 2A
2. Employee Benefits (G) Community Employment	\$ 6,498	\$ (1,093)	\$ 5,405	To reclass Benefits out of Worksheet 2A
2. Employee Benefits (M) Family Support Services	\$ 13,323	\$ (13,323)	\$ -	To reclass Benefits out of Worksheet 2A
2. Employee Benefits (N) Service & Support Admin	\$ 178,864	\$ (65,736)	\$ -	To eliminate the negative salary entry
		\$ (93,427)	\$ -	To reclass Salaries & Benefits out of Worksheet 2A
		\$ (11,267)	\$ 8,434	To reclass Salaries & Benefits out of Worksheet 2A
2. Employee Benefits (U) Transportation	\$ 36,906	\$ (25,751)	\$ 11,155	To reclass Benefits out of Worksheet 2A
5. COG Expenses (L) Community Residential	\$ 47,725	\$ (47,725)	\$ -	To adjust COG entries
5. COG Expenses (M) Family Support Services	\$ 4,415	\$ (4,415)	\$ -	To adjust COG entries
Worksheet 3				
2. Employee Benefits (C) School Age	\$ 54,251	\$ (16,410)	\$ 37,841	To reclass the ERIP payout
2. Employee Benefits (E) Facility Based Services	\$ 52,517	\$ (7,573)	\$ 44,944	To reclass the ERIP payout
2. Employee Benefits (O) Non-Federal Reimbursable	\$ -	\$ 8,783	\$ 8,783	To reclass the ERIP payout
		\$ 7,573	\$ 16,410	To reclass the ERIP payout
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 128,729	\$ (8,783)	\$ 119,946	To reclass the ERIP payout
4. Other Expenses (A) Early Intervention	\$ 47,378	\$ (7,629)	\$ 39,749	To capitalize an item to Purchases over \$5,000
4. Other Expenses (B) Pre-School	\$ 47,378	\$ (7,629)	\$ 39,749	To capitalize an item to Purchases over \$5,000
4. Other Expenses (C) School Age	\$ 106,909	\$ 21,780	\$ 128,689	To reclass Building Expenses
		\$ (8,000)	\$ 120,689	To Capitalize an asset for Purchases over \$5,000
4. Other Expenses (E) Facility Based Services	\$ 551,428	\$ (30,515)	\$ 520,913	To Capitalize a Building Improvement for Purchases over \$5,000
		\$ (37,786)	\$ 483,127	To Capitalize an expense for Purchases over \$5,000
Worksheet 4				
2. Employee Benefits (C) School Age	\$ 41,369	\$ (20,922)	\$ 20,447	To reclass the ERIP payout
2. Employee Benefits (O) Non-Federal Reimbursable	\$ -	\$ 20,922	\$ 20,922	To reclass the ERIP payout
4. Other Expenses (A) Early Intervention	\$ 6,833	\$ (6,833)	\$ -	To reclassify EI costs
4. Other Expenses (B) Pre-School	\$ 6,833	\$ 6,833	\$ 13,666	To reclassify EI costs
4. Other Expenses (C) School Age	\$ 36,201	\$ 4,451	\$ 40,652	To reclass Breakfast Program expenses
		\$ 12,401	\$ 53,053	To reclass Breakfast Program expenses
Worksheet 5				
1. Salaries (A) Early Intervention	\$ 336,546	\$ 53,336	\$ 389,882	To reclass Salaries out of Worksheet 2A
1. Salaries (B) Pre-School	\$ 848,268	\$ 53,336	\$ 901,604	To reclass Salaries out of Worksheet 2A
		\$ 14,593	\$ 916,197	To reclass Payroll expenses
		\$ 9,782	\$ 925,979	To reclass Payroll expenses
		\$ 5,555	\$ 931,534	To reclass Payroll expenses
1. Salaries (C) School Age	\$ 2,305,178	\$ 81,544	\$ 2,386,722	To reclass Salaries out of Worksheet 2A
		\$ 16,149	\$ 2,402,871	To reclass Payroll expenses
1. Salaries (O) Non-Federal Reimbursable	\$ (46,941)	\$ 46,941	\$ -	To eliminate the negative salary entry

Appendix B (page 4)
Stark County Board of Developmental Disabilities
2011 Income and Expenditure Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 5 (continued)				
2. Employee Benefits (A) Early Intervention	\$ 148,621	\$ 9,161	\$ 157,782	To reclass Benefits out of Worksheet 2A
2. Employee Benefits (B) Pre-School	\$ 489,088	\$ 9,161		To reclass Benefits out of Worksheet 2A
		\$ (18,468)		To reclass the ERIP payout
		\$ 211		To reclass Benefit expenses
		\$ 136	\$ 480,128	To reclass Benefit expenses
2. Employee Benefits (C) School Age	\$ 1,111,536	\$ 14,007		To reclass Benefits
		\$ (86,132)	\$ 1,039,411	To reclass the ERIP payout
2. Employee Benefits (O) Non-Federal Reimbursable	\$ 134,678	\$ 86,132		To reclass the ERIP payout
		\$ 18,468		To reclass the ERIP payout
		\$ (46,941)	\$ 192,337	To eliminate the negative salary entry
4. Other Expenses (B) Pre-School	\$ 106,126	\$ (14,593)		To reclass Payroll expenses
		\$ (9,782)		To reclass Payroll expenses
		\$ (5,555)		To reclass Payroll expenses
		\$ (211)		To reclass Benefit expenses
		\$ (136)		To reclass Benefit expenses
		\$ (19,793)	\$ 56,056	To correct amount reported
4. Other Expenses (C) School Age	\$ 209,206	\$ (21,780)		To reclass Building Expenses
		\$ (4,451)		To reclass Breakfast Program expenses
		\$ (12,401)		To reclass Breakfast Program expenses
		\$ (16,149)	\$ 154,425	To reclass Payroll expenses
4. Other Expenses (D) Unasgn Children Program	\$ -	\$ 18,047	\$ 18,047	To reclass Special Olympic expenses
4. Other Expenses (L) Community Residential	\$ 458,516	\$ 1,863		to reclassify costs
		\$ 569		to reclassify costs
		\$ (380,000)	\$ 80,948	To reclass Fees Paid to COG
4. Other Expenses (M) Family Support Services	\$ 106,578	\$ (102,000)	\$ 4,578	To reclass Fees Paid to COG
4. Other Expenses (O) Non-Federal Reimbursable	\$ 164,264	\$ (10,710)	\$ 153,554	To reclass Fees Paid to COG
5. COG Expenses (L) Community Residential	\$ 1,589,934	\$ 21,136	\$ 1,611,070	To adjust COG entries
5. COG Expenses (M) Family Support Services	\$ 147,078	\$ 831	\$ 147,909	To adjust COG entries
5. COG Expenses (O) Non-Federal Reimbursable	\$ -	\$ 7,227	\$ 7,227	To adjust COG entries
Worksheet 7B				
1. Salaries (A) Early Intervention	\$ 44,014	\$ (44,014)	\$ -	To reclassify EI costs
1. Salaries (B) Pre-School	\$ 44,014	\$ 44,014	\$ 88,028	To reclassify EI costs
2. Employee Benefits (A) Early Intervention	\$ 16,060	\$ (16,060)	\$ -	To reclassify EI costs
2. Employee Benefits (B) Pre-School	\$ 16,060	\$ 16,060	\$ 32,120	To reclassify EI costs
4. Other Expenses (X) Gen Expense All Prgm.	\$ 58,751	\$ (44,546)	\$ 14,205	To reclass Fees Paid to COG
Worksheet 7C				
4. Other Expenses (D) Unasgn Children Program	\$ 65,983	\$ 5,845	\$ 71,828	To correct a misposting
Worksheet 7D				
4. Other Expenses (X) Gen Expense All Prgm.	\$ -	\$ 5,508	\$ 5,508	To reclass Psychological Services expense
13. No. of Individual Served (E) Facility Based Services	-	40	40	To add individuals served
13. No. of Individual Served (F) Enclave	-	11	11	To add individuals served
13. No. of Individual Served (G) Community Employment	-	6	6	To add individuals served
Worksheet 7E				
4. Other Expenses (D) Unasgn Children Program	\$ -	\$ 350	\$ 350	To reclassify costs
4. Other Expenses (E) Facility Based Services	\$ 8,843	\$ (350)		To reclassify costs
		\$ (669)		To reclassify costs
		\$ (4,000)	\$ 3,824	To reclassify costs
13. No. of Individual Served (E) Facility Based Services	-	638	638	To add individuals served
Worksheet 7F				
2. Employee Benefits (C) School Age	\$ 38,897	\$ (15,748)	\$ 23,149	To reclass the ERIP payout
2. Employee Benefits (O) Non-Federal Reimbursable	\$ -	\$ 15,748	\$ 15,748	To reclass the ERIP payout
4. Other Expenses (D) Unasgn Children Program	\$ -	\$ 1,939		To reclassify costs
		\$ 7,248	\$ 9,187	To reclassify costs
4. Other Expenses (E) Facility Based Services	\$ 15,061	\$ (1,863)		To reclassify costs
		\$ (569)		To reclassify costs
		\$ (1,939)		To reclassify costs
		\$ (7,248)		To reclassify costs
		\$ (496)	\$ 2,946	To reclassify costs
13. No. of Individual Served (E) Facility Based Services	-	638	638	To add individuals served

Appendix B (page 5)
Stark County Board of Developmental Disabilities
2011 Income and Expenditure Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 7H				
4. Other Expenses (D) Unasgn Children Program	\$ -	\$ 13,949	\$ 13,949	To correct a misposting
13. No. of Individual Served (A) Early Intervention	-	134	134	To add individuals served
13. No. of Individual Served (B) Pre-School	-	70	70	To add individuals served
13. No. of Individual Served (C) School Age	-	159	159	To add individuals served
Worksheet 8				
1. Salaries (F) Enclave	\$ 268,066	\$ (16,396)	\$ 251,670	To reclass the ERIP payout to
1. Salaries (X) Gen Expense All Prgm.	\$ 2,151,784	\$ 149,916	\$ 2,301,700	To reclass Salaries out of Worksheet 2A
2. Employee Benefits (F) Enclave	\$ 46,046	\$ (46,046)	\$ -	To reclass the ERIP payout
2. Employee Benefits (O) Non-Federal Reimbursable	\$ -	\$ 37,269	\$ 37,269	To reclass the ERIP payout
		\$ 46,046		To reclass the ERIP payout
		\$ 16,396	\$ 99,711	To reclass the ERIP payout
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 1,047,703	\$ (37,269)	\$ 1,010,434	To reclass the ERIP payout
		\$ 25,751	\$ 1,036,185	To reclass Benefits out of Worksheet 2A
4. Other Expenses (E) Facility Based Services	\$ -	\$ 5,637	\$ 5,637	to correct cost of bus passes
4. Other Expenses (F) Enclave	\$ -	\$ 34,673	\$ 34,673	to correct cost of bus passes
4. Other Expenses (G) Community Employment	\$ -	\$ 11,080	\$ 11,080	to correct cost of bus passes
4. Other Expenses (X) Gen Expense All Prgm.	\$ 943,211	\$ (51,390)	\$ 891,821	to correct cost of bus passes
		\$ (22,039)	\$ 869,782	To include an item in Capital Assets
Worksheet 9				
1. Salaries (N) Service & Support Admin. Costs	\$ 2,194,494	\$ 93,427	\$ 2,287,921	To reclass Salaries & Benefits out of Worksheet 2A
2. Employee Benefits (N) Service & Support Admin. Costs	\$ 824,671	\$ (6,576)	\$ 818,095	To reclass the ERIP payout
		\$ 11,267	\$ 829,362	To reclass Salaries & Benefits out of Worksheet 2A
4. Employee Benefits (O) Non-Federal Reimbursable	\$ -	\$ 6,576	\$ 6,576	To reclass the ERIP payout
4. Other Expenses (N) Service & Support Admin. Costs	\$ 274,464	\$ (5,508)	\$ 268,956	To reclass Psychological Services expense
5. COG Expenses (N) Service & Support Admin. Costs	\$ -	\$ 54,839	\$ 54,839	To adjust COG entries
Worksheet 10				
1. Salaries (E) Facility Based Services	\$ 4,419,989	\$ 912,349	\$ 5,332,338	To reclass Salaries out of Worksheet 2A
1. Salaries (F) Enclave	\$ 1,558,506	\$ 479,076	\$ 2,037,582	To reclass Salaries out of Worksheet 2A
1. Salaries (G) Community Employment	\$ 521,522	\$ 6,361	\$ 527,883	To reclass Salaries out of Worksheet 2A
2. Employee Benefits (E) Facility Based Services	\$ 1,698,399	\$ 156,715	\$ 1,855,114	To reclass Benefits out of Worksheet 2A
		\$ (157,431)	\$ 1,697,683	To reclass the ERIP payout
2. Employee Benefits (F) Enclave	\$ 761,609	\$ 82,291	\$ 843,900	To reclass Benefits out of Worksheet 2A
		\$ (57,707)	\$ 786,193	To reclass the ERIP payout
2. Employee Benefits (G) Community Employment	\$ 200,397	\$ 1,093	\$ 201,490	To reclass Benefits out of Worksheet 2A
		\$ (12,637)	\$ 188,853	To reclass the ERIP payout
2. Employee Benefits (O) Non-Federal Reimbursable	\$ -	\$ 157,431	\$ 157,431	To reclass the ERIP payout
		\$ 12,637	\$ 170,068	To reclass the ERIP payout
		\$ 57,707	\$ 227,775	To reclass the ERIP payout
4. Other Expenses (E) Facility Based Services	\$ 213,661	\$ (18,047)	\$ 195,614	To reclass Special Olympic expenses
		\$ (792)	\$ 194,822	To reclassify a T-Shirt purchase
		\$ (8,051)	\$ 186,771	To reclass non-federal reimbursable expenses
		\$ 496	\$ 187,267	To reclassify costs
		\$ (10,000)	\$ 177,267	To reclass an expense for the VRP3 Program
		\$ (12,250)	\$ 165,017	To reclass an expense for the VRP3 Program
4. Other Expenses (H) Unasgn Adult Program	\$ -	\$ 10,440	\$ 10,440	To reclass expenses related to the new Enhanced Choice Program
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 792	\$ 792	To reclass a T-Shirt purchase
		\$ 8,051	\$ 8,843	To reclass non-federal reimbursable expenses

Appendix B (page 6)
 Stark County Board of Developmental Disabilities
 2011 Income and Expenditure Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Reconciliation to County Auditor Worksheet				
Expense:				
Plus: Transfers Out-General	\$ 760,000	\$ 19,313	\$ 779,313	To post a missed Transfer amount
Plus: Purchases Greater Than \$5,000	\$ 462,352	\$ 7,629		To capitalize an item to Purchases over \$5,000
		\$ 7,629		To capitalize an item to Purchases over \$5,000
		\$ 8,000		To Capitalize an asset for Purchases over \$5,000
		\$ 30,515		To Capitalize a Building Improvement for Purchases over \$5,000
		\$ 37,786		To Capitalize an expense for Purchases over \$5,000
		\$ 22,039	\$ 575,950	To include an item in Capital Assets
Plus: Fees Paid To COG, Or Payments And Transfers made To COG	\$ -	\$ 669		To reclassify costs
		\$ 4,000		To reclassify costs
		\$ 380,000		To reclassify costs
		\$ 4,478		To reclass Fees Paid to the COG
		\$ 10,710		To reclass Fees Paid to the COG
		\$ 102,000		To reclass Fees Paid to the COG
		\$ 44,546	\$ 546,403	To reclass Fees Paid to the COG
Plus: Match Paid to RSC	\$ -	\$ 10,000		To reclass an expense for the VRP3 Program
		\$ 12,250	\$ 22,250	To reclass an expense for the VRP3 Program
Plus: Other - Fees Paid to Developmental Centers	\$ -	\$ 56,391	\$ 56,391	To reclass Development Center costs
Less: Capital Costs	\$ (948,679)	\$ (1,354)		The adjust for 10% salvage value per policy
		\$ 70,425		To record gain on sale of asset
		\$ (3,835)		To add omitted depreciation
		\$ (1,748)		To add omitted depreciation
		\$ (579)		To add omitted depreciation
		\$ (947)		To add omitted depreciation
		\$ (388)		To add omitted depreciation
		\$ (940)		To add omitted depreciation
		\$ (450)		To add omitted depreciation
		\$ (715)		To add omitted depreciation
		\$ (605)		To add omitted depreciation
		\$ (412)		To add omitted depreciation
		\$ (1,748)		To add omitted depreciation
		\$ (1,748)		To add omitted depreciation
		\$ (5,133)		To add omitted depreciation
		\$ (5,133)		To add omitted depreciation
		\$ (5,133)		To add omitted depreciation
		\$ (5,133)		To add omitted depreciation
		\$ (3,428)		To add omitted depreciation
		\$ (3,428)		To add omitted depreciation
		\$ (1,683)		To add omitted depreciation
		\$ (888)	\$ (923,682)	To add omitted depreciation
Revenue:				
Less: Transfers In	\$ -	\$ 779,313	\$ 779,313	To add Transfers In
Total from 12/31 County Auditor's Report	\$ 50,286,475	\$ 779,313	\$ 51,065,788	To adjust the County Auditor Revenue Total
Medicaid Administration Worksheet				
Lines 6-10	\$ -	\$ 47,126	\$ 47,126	To add Ancillary Cost



Dave Yost • Auditor of State

STARK COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

STARK 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
SEPTEMBER 11, 2014**