



Dave Yost • Auditor of State

SENECA COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

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Independent Accountants' Report on Applying Agreed-Upon Procedures

Halina Schroeder, Audit Chief
Division of Fiscal Administration, Audit Office
Ohio Department of Developmental Disabilities
30 East Broad Street, 8th 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 Seneca County Board of Developmental Disabilities (County Board) prepared its *Income and Expenditure Report* for the years ended December 31, 2012 and 2013 (Cost Reports) in accordance with DODD's Guide to Preparing Income and Expenditure Reports for 2012 and 2013 (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.

Statistics – Square Footage

1. We compared program costs and statistics to square footage reported in the Cost Reports to identify potential square footage errors. We inquired with the County Board to obtain explanation of any potential errors.

We found that square footage was reported for Occupational Therapy in 2012; however, the County Board stated it did not provide these services in 2012. Therefore, we removed the square footage for Occupational Therapy as reported in Appendix A (2012). We found no differences in 2013.

We also compared the 2012 and 2013 square footage totals to the final 2011 totals and found variances above 10 percent.

We performed the remaining square footage procedures on those areas that changed by more than 10 percent.

2. We compared the square footage for each room on the floor plan of the school/workshop building to the County Board's summary for each year which rolls up to *Schedule B-1, Section A, Square Footage* to ensure that square footage was allocated in accordance with the Cost Report Guides and identified any variances greater than 10 percent.

Statistics – Square Footage (Continued)

We found no variances.

3. We compared the County Board's original square footage summary for each year to the square footage reported in each cell in *Schedule B-1, Section A, Square Footage* and identified variances greater than 10 percent for any cell in *Schedule B-1*.

We found no differences in 2012. We reported variances greater than 10 percent in Appendix B (2013).

4. We reviewed differences from our payroll testing procedures to determine if they resulted in square footage variances greater than 10 percent for any cell in *Schedule B-1*.

We reported differences in Appendix A (2012) and Appendix B (2013).

Statistics – Attendance

1. We reviewed the Cost Reports and determined 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 resulted in program or general expenses-all program costs not being allocated to the County Board's programs.

We found no unassigned program or general expenses-all program costs.

2. We compared the County Board's Adult Days of Attendance Acuity reports for the number of individuals served, and days of attendance with similar information reported for Day Habilitation/Adult Day Services/Vocational Habilitation, on *Schedule B-1, Section B, Attendance Statistics* and determined if the statistics were reported in accordance with the Cost Report Guides. We identified any variances greater than two percent of reported attendance statistics at each acuity level. We also footed the County Board's attendance statistics reports for accuracy.

We found no variances.

3. We traced the number of total attendance days for five Adult Day Service for two months in 2012 and 2013 between the County Board's monthly attendance documentation and Attendance Recap reports and the number of days reported on *Schedule B-A1, Section B, Attendance Statistics*. We then compared the acuity level on the County Board's Attendance Recap reports to the Acuity Assessment Instrument or other documentation for each individual. We also selected an additional individual in 2012 and 2013 to ensure at least two individuals from each acuity level were tested, and performed the same acuity level comparison.

We found no differences.

4. DODD asked us to select 30 supported employment-community employment units from the detailed community employment reports and determine if the units were calculated in accordance with the Cost Report Guides and met the service documentation requirements of Ohio Admin. Code § 5123:2-9 to identify variances greater than 10 percent to *Schedule B-1, Section B, Attendance Statistics*.

Statistics – Attendance (Continued)

We did not perform this procedure because the County Board did not provide community employment services in 2012 and 2013.

Statistics – Transportation

1. We compared the number of one-way trips from the County Board's Transportation Unit reports with those statistics as reported in *Schedule B-3, Quarterly Summary of Transportation Services* and identified any variances greater than two percent of total units reported on each row of *Schedule B-3*. We also footed the County Board's transportation reports for accuracy.

We found no variances.

2. We traced the number of trips for four adults and one child for one quarter in 2012 and 2013 from the County Board's daily reporting documentation to *Schedule B-3, Quarterly Summary of Transportation Services* and identified any variances greater than 10 percent of the total trips tested each year.

We found no variances exceeding 10 percent.

3. We compared the cost of bus tokens/cabs from the County Board's detailed Expenditure report to the amount reported in *Schedule B-3, Quarterly Summary of Transportation Services* and identified any variances greater than two percent of total units reported on each row of *Schedule B-3*. We also made any corresponding changes on *Worksheet 8, Transportation Services*.

We found no differences exceeding two percent.

Statistics – Service and Support Administration (SSA)

1. We compared the number of SSA units (Targeted Case Management (TCM), Other SSA Allowable, and SSA Unallowable) from the County Board's TCM Allowable/Unallowable Unit Detail reports with those statistics reported in *Schedule B-4, Quarterly Summary of Units of Service-Service and Support Administration* and identified any variances greater than two percent of total units reported on each row of *Schedule B-4*. We also footed the County Board's SSA reports for accuracy.

We found no differences.

2. We haphazardly selected two samples of 60 Other SSA Allowable units for both 2012 and 2013 from the TCM Allowable/Unallowable Unit 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) to identify any variances greater than 10 percent of total units tested in each year.

We found no differences.

3. DODD asked us to haphazardly selected a sample of 30 SSA Unallowable units for 2013 from the TCM Allowable/Unallowable Unit 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) to identify any variances greater than ten percent of total units tested in each year.

Statistics – Service and Support Administration (Continued)

We did not perform this procedure in 2012 as the County Board did not report unallowable units. We found no differences exceeding 10 percent in 2013.

4. We determined 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, we performed the following procedure:

The County Board did not track general time units in 2012 and 2013.

Revenue Cost Reporting and Reconciliation to the County Auditor Report

1. We compared the receipt totals from the county auditor's 2012 and 2013 Revenue Reports for the County Board's Fostoria CECFC (037), Title VI-B (045), Hospitalization (048), Operating Fund (049), OBRA Grant (056), Supported Living Services (058), Family Resources Grant (090), Donations (098), and Early Intervention (185) to the county auditor's report total reported on the *Reconciliation to County Auditor Worksheet* to identify any variances.

We then compared the total County Board receipts reported in the *Reconciliation to County Auditor Worksheets* to the county auditor's receipt totals to determine if the Cost Reports reconciled within acceptable limits.

We found no differences and the Cost Reports reconciled within acceptable limits.

2. We compared revenue entries on *Schedule C, Income Report* to the final Clearwater Council of Governments (COG) County Board Summary Workbooks for 2012 and 2013 and identified any variances.

We found no differences in 2012. We found differences as reported in Appendix B (2013).

Subsequent to issuing our December 15, 2015 report, we re-performed the comparison above and removed one Clearwater COG adjustment on *Schedule C* reported in Appendix B (2013).

3. We reviewed the County Board's State Account Code Detailed Reports and *Schedule C, Income Report* to determine whether revenues are maintained separately to offset corresponding expense via the use of specific expenditure costs centers and identified any potential revenue offsets/applicable credits.

We identified the following sources of potential revenue credits for which the County Board did not offset costs on the Cost Reports in accordance with 2 CFR 225, Appendix A (C)(3)(c) and (4)(a):

- Miscellaneous refunds, reimbursements and other income in the amount of \$19,091 in 2012 and \$59,344 in 2013;
- Title VI-B revenues in the amount of \$30,975 in 2012 and \$24,810 in 2013;
- School Lunch Program revenues in the amount of \$9,684 in 2012 and \$13,985 in 2013;
- Title XX revenues in the amount of \$45,698 in 2012 and \$44,373 in 2013; and
- Help Me Grow revenues in the amount of \$62,853 in 2012 and \$64,553 in 2013.

Paid Claims Testing

1. We selected 100 paid claims among all service codes from 2012 and 2013 from the Medicaid Billing System (MBS) data and compared these services to the County Board's service documentation and determine if the documentation matched requirements of each respective service code per Ohio Admin. Code § 5123:2-9. We applied the service documentation rules in effect at the time of service delivery.

For selected commercial transportation services codes that have contracted services, we compared the County Board's usual and customary rate with the reimbursed rate to ensure that the County Board was reimbursed the lesser of the two as per Ohio Admin. Code § 5123:2-9-06. For any errors found, we obtained documentation and identified all overpayments related to reimbursements exceeding the usual and customary rate. Additionally, for any other selected services codes that have contracted services, we compared the County Board's contract rate with the reimbursed rate to ensure that the County Board was reimbursed no more than the contracted rate. For any errors found, we obtained documentation and identified all overpayments related to reimbursements exceeding the contract rate.

If there is no documentation to support paid claims or the units paid are not supported by service documentation per the Ohio Admin. Code, DODD asked us to calculate a recoverable finding and make any corresponding unit adjustments to Schedule B-1, B-3 or B-4. Recoverable findings are subject to interest collection pursuant to Ohio Rev. Code § 5164.60.

We found no instances of contracted services for commercial transportation or other contracted services in our sample. We found one instance of non-compliance in the Non-Medical Transportation - Per Trip (ATB) service code.

Recoverable Finding - 2012

Finding \$24.31

Service Code	Units	Review Results	Finding
ATB	2	Individual did not receive transportation service on this date.	\$24.31

2. 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 to determine whether Medicaid reimbursed units were greater than final TCM and Supported Employment-Community Employment units.

We found no instance where the Medicaid reimbursed units were greater than final TCM Units. The County Board was not reimbursed for Supported Employment - Community Employment units during 2012 or 2013.

3. DODD asked us to compare 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 2012 and 2013 on the MBS Summary by Service Code report to determine whether any reimbursements exceeded disbursements on *Schedule A* by two percent.

We found no differences.

Non-Payroll Expenditures and Reconciliation to the County Auditor Report

1. We compared the disbursement totals from the county auditor's report listed on the *Reconciliation to County Auditor Worksheets* to the county auditor's Expense reports for the County Board's Fostoria CECFC (037), Title VI-B (045), Hospitalization (048), Operating Fund (049), OBRA Grant (056), Supported Living Services (058), Family Resources Grant (090) Donations (098), and Early Intervention (185) to identify any variances.

We then compared the total County Board disbursements reported in the *Reconciliation to County Auditor Worksheets* to the county auditor's disbursement totals to determine if the Cost Reports reconciled within acceptable limits.

We found no differences and the Cost Report reconciled within acceptable limits.

2. We compared the County Board's Expenditure Detail reports to all service contracts and other expense entries on worksheets 2 through 10, to identify variances resulting in reclassification to another program or worksheet exceeding \$250.

We found no variances in 2012. We reported variances in Appendix B (2013).

3. We compared disbursement entries on *Schedule A, Summary of Service Costs – By Program* and worksheets 1 through 10 to the final COG County Board Summary Workbooks to identify any variances.

We reported differences in Appendix A (2012) and Appendix B (2013).

Subsequent to issuing our December 15, 2015 report, we re-performed the comparison above and corrected one COG adjustment amount on *Worksheet 5* as reported in Appendix B (2013).

4. We scanned the County Board's 2012 and 2013 State Expenses Detailed Reports on worksheets 2 through 10 and judgmentally selected 20 disbursements from the service contracts and other expenses. We determined if supporting documentation was maintained, the costs were allowable and properly classified according to the Cost Report Guides and 2 CFR 225 and identified any variances not classified as prescribed by the Cost Report Guide and greater than two percent of total service contracts and other expenses on any worksheet or costs which are non-federal reimbursable under 2 CFR 225 Appendix B and greater than \$250.

We reported misclassified and non-federal reimbursable costs in Appendix A (2012) and Appendix B (2013).

We also scanned for contracted services or COG expenses on *Worksheet 8, Transportation Services; Worksheet 9, Service and Support Administration Costs; and Worksheet 10, Adult Program* without corresponding statistics that are non-federal reimbursable because they do not demonstrate that the County Board's programs received a measurable benefit as required under Appendix A, section (C) (3) (a) and the Cost Report Guides.

We found no program costs that lacked corresponding statistics.

5. We scanned the County Board's State Expenses Detailed Reports for items purchased during 2012 and 2013 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 (2012) and to record the first year's depreciation in Appendix B (2013). We found no differences for purchases in 2013.

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

6. We determined if the County Board maintained documentation to show that it reconciled its income and expenditures on a monthly basis by verifying that the County Board maintained documentation for at least one month in each calendar year.

The County Board had supporting documentation for the month of May 2012 and November 2013 that it reconciled its income and expenditures on a monthly basis with the County Auditor during the months selected.

Property, Depreciation, and Asset Verification Testing

1. We compared the depreciation costs reported in the County Board's depreciation schedules to the amounts reported on *Worksheet 1, Capital Costs*, and identified any cell variances greater than \$250.

We found no differences.

2. We compared the County Board's final 2011 Depreciation Schedule and prior year depreciation adjustments to the County Board's 2012 and 2013 Depreciation Schedules for changes in the depreciation amounts for assets purchased prior to the periods under review, 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 to identify any cell variances greater than \$250.

We found no differences.

3. We verified the County Board's capitalization threshold and haphazardly selected thlesser of 10 or 10 percent of the County Board's fixed assets which met the capitalization threshold and were being depreciated in their first year in either 2012 or 2013 and determined if the useful lives agreed to the estimated useful lives prescribed in the 2008 or 2013 American Hospital Association (AHA) Asset Guide. We also recomputed the first year's depreciation for the asset tested, based on their cost, acquisition date and useful life to determine compliance with the Cost Report Guides and AHA Asset Guide and identified any variances.

We found no differences in 2012. We found differences for purchases that were not capitalized as reported under procedure five in Non-Payroll Expenditures and Reconciliation to the County Auditor Report.

4. DODD asked us to haphazardly select the lesser of 10 percent or 10 disposed assets from 2012 and 2013 from the County Board's list of disposed assets and determined if the asset was removed from the County Board's fixed asset ledger. DODD also asked us to recalculate depreciation and any gain or loss for the disposed items tested, 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 and identify any variances.

We did not perform this procedure because the County Board stated that no capital assets were disposed of in 2012 or 2013. We scanned the County Board's State Account Code Detailed Reports and did not find any proceeds from the sale or exchange of fixed assets.

Payroll Testing

1. We compared total salaries and benefits from worksheets 2 through 10 from the Cost Reports and compared the yearly totals to the payroll disbursements on the county auditor's Expenditures report for the County Title VI-B (045), Hospitalization (048), Operating Fund (049), and Early Intervention (185) to identify variances greater than two percent of the county auditor's report totals for the County Board's funds.

We found no variance in 2012. The variance was less than two percent in 2013.

2. We compared the salaries and benefit costs on the County Board's State Expenses Detailed Reports to the amounts reported on worksheets 2 through 10, to identify variances resulting in differences to another program or worksheet exceeding \$250.

We found no variances.

3. We calculated a sample size of the lesser of 40 employees or 25 percent of the average number of total employees over the two year period. For the sample of 40 selected, we compared the County Board's organizational chart, the staffing/payroll journal report, and the job descriptions to the worksheet in which each employee's salary and benefit costs were allocated to ensure the allocation is consistent with the Cost Report Guides. We identified any misclassification errors and, if the misclassification errors are greater than 10 percent of the sample tested, we would perform procedure 4.

We reported differences in Appendix A (2012) and Appendix B (2013).

4. DODD asked us to scan the County Board's detailed payroll reports for 2012 and 2013 and compared the 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 did not perform this procedure as the errors in procedure 3 did not exceed 10 percent.

Medicaid Administrative Claiming (MAC)

1. We compared the salary and benefits entered on the MAC Cost by Individual reports to the County Board's [payroll reports] and determined if the MAC salary and benefits were greater by more than one percent. If the variance was greater than one percent, we would contact DODD's Random Moment Time Study (RMTS) Coordinator to correct the misstatements identified.

We found 2012 and 2013 salary and benefits reported did not exceed MAC salary and benefits.

2. We compared the MAC Cost by Individual report(s) to *Worksheet 6, Medicaid Administration* for both years.

We found no differences on Worksheet 6; however, we noted payroll differences for employees participating in MAC that impacted other worksheets as reported in Appendix A (2012). We found no differences in 2013.

3. We selected 10 RMTS observed moments and 10 percent of any RMTS moments above that amount that were completed by employees of the County Board from the DODD RMTS Participant Moments Question and Answer report for the 2nd quarter of 2012 and the 1st quarter of 2013 in which they documented their time spent on administering Medicaid-funded programs.

Medicaid Administrative Claiming (Continued)

We determined if supporting documentation of the County Board employees' activity for each of the 11 observed moments in 2012 and 11 observed moments in 2013 tested were maintained and properly classified in accordance with DODD's Guide to Medicaid Administrative Claiming (MAC) using the Random Moment Time Studies (RMTS) Methodology for 2012.

We found two observed moments that lacked any supporting documentation in 2012. We found no differences in 2013.

We reported these instances of non-compliance to DODD. In response, DODD communicated to us that it is working with the Ohio Department of Medicaid to calculate findings for recovery, if needed.

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, ODM 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

November 2, 2015 except for the removal of an adjustment in Revenue Cost Reporting and Reconciliation to the County Auditor Report, Procedure 2, and the correction of an adjustment in Non-Payroll and Expenditure Reconciliation to the County Auditor, Procedure 3, which is as of August 23, 2017.

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Appendix A
Seneca County Board of Developmental Disabilities
2012 Income and Expenditure Report Adjustments

	<u>Reported</u>	<u>Correction</u>	<u>Corrected</u>	<u>Explanation of Correction</u>
Schedule B-1, Section A				
7. Occupational Therapy (B) Adult	4	(4)	-	To reclassify to PT
8. Physical Therapy (B) Adult	4	4	8	To reclassify to PT
14. Facility Based Services (B) Adult	12,081	138	12,219	To reclassify from Program Supervision
22. Program Supervision (B) Adult	743	(138)	605	To reclassify to FBS
Worksheet 1				
8. COG Expenses (L) Community Residential	\$ 329	\$ 18	\$ 347	To match final COG workbook
8. COG Expenses (N) Service & Support Admin	\$ 119	\$ (2)	\$ 117	To match final COG workbook
8. COG Expenses (O) Non-Federal Reimbursable	\$ 162	\$ (14)	\$ 148	To match final COG workbook
Worksheet 2				
1. Salaries (X) Gen Expense All Prgm.	\$ 262,805	\$ 5,265	\$ 268,070	To reclassify correct portion of MAC salary
4. Other Expenses (O) Non-Federal Reimbursable	\$ 10,280	\$ 470		To reclassify Billboard Advertisements to NFR
		\$ 109	\$ 10,859	To reclassify retirement party costs to NFR
4. Other Expenses (X) Gen Expense All Prgm.	\$ 68,706	\$ (470)		To reclassify Billboard Advertisements to NFR
		\$ (109)	\$ 68,127	To reclassify retirement party costs to NFR
5. COG Expenses (L) Community Residential	\$ 12,082	\$ (1,288)	\$ 10,794	To match final COG workbook
5. COG Expense (N) Service & Support Admin	\$ 4,364	\$ (733)	\$ 3,631	To match final COG workbook
5. COG Expense (O) Non-Federal Reimbursable	\$ 5,954	\$ (1,048)	\$ 4,906	To match final COG workbook
Worksheet 2A				
1. Salaries (E) Facility Based Services	\$ 197,301	\$ (24,981)		To reclassify the Adult Services Office Manager to Wks 10 (Lois Willoughby)
		\$ (37,892)	\$ 134,428	To reclassify the Adult Services Office Manager to Wks 10 (Michelle Ickes)
2. Employee Benefits (E) Facility Based Services	\$ 53,806	\$ (1,821)		To reclassify the Adult Services Office Manager to Wks 10 (Lois Willoughby)
		\$ (18,833)	\$ 33,152	To reclassify the Adult Services Office Manager to Wks 10 (Michelle Ickes)
3. Service Contracts (L) Community Residential	\$ 35,445	\$ (5,445)		Expense to reimburse the housing corporation
		\$ (30,000)	\$ -	Adjust the payment to the Board's NFP for managing the housing program
4. Other Expenses (D) Unasgn Children Program	\$ 2,175	\$ (2,175)	\$ -	To reclassify costs not related to Program Supervision
4. Other Expenses (E) Facility Based Services	\$ 2,640	\$ (2,555)	\$ 85	To reclassify costs not related to Program Supervision
Worksheet 3				
4. Other Expenses (E) Facility Based Services	\$ 43,508	\$ (15,303)	\$ 28,205	To increase Purchases over \$5,000 for a Building Imp.
5. COG Expenses (L) Community Residential	\$ 808	\$ 78	\$ 886	To match final COG workbook
5. COG Expenses (N) Service & Support Admin	\$ 292	\$ 6	\$ 298	To match final COG workbook
5. COG Expenses (O) Non-Federal Reimbursable	\$ 398	\$ (22)	\$ 376	To match final COG workbook
Worksheet 5				
1. Salaries (O) Non-Federal Reimbursable	\$ (9,289)	\$ (5,265)		To reclassify correct portion of MAC salary
		\$ 14,554	\$ -	To correct negative number on cost report, moved to benefits
2. Employee Benefits (O) Non-Federal Reimbursable	\$ 23,198	\$ (14,554)	\$ 8,644	To correct negative number on cost report, moved to benefits
3. Service Contracts (L) Community Residential	\$ 193,047	\$ 5,445		Expense to reimburse the housing corporation
		\$ 30,000	\$ 228,492	Adjust the payment to the Board's NFP for managing the housing program
4. Other Expenses (A) Early Intervention	\$ 34,205	\$ (18,900)	\$ 15,305	To reclassify Transfers
4. Other Expenses (D) Unasgn Children Program	\$ 1,100	\$ 2,175	\$ 3,275	To reclassify costs not related to Program Supervision
5. COG Expenses (L) Community Residential	\$ 40,564	\$ 6,489	\$ 47,053	To match final COG workbook
Worksheet 9				
4. Other Expenses (N) Service & Support Admin. Costs	\$ 36,393	\$ (18,900)	\$ 17,493	To reclassify Transfers
5. COG Expenses (N) Service & Support Admin. Costs	\$ 14,650	\$ 1,176	\$ 15,826	To match final COG workbook
Worksheet 10				
1. Salaries (E) Facility Based Services	\$ 1,257,794	\$ 24,981		To reclassify the Adult Services Office Manager to Wks 10 (Lois Willoughby)
		\$ 37,892	\$ 1,320,667	To reclassify the Adult Services Office Manager to Wks 10 (Michelle Ickes)
2. Employee Benefits (E) Facility Based Services	\$ 551,875	\$ 1,821		To reclassify the Adult Services Office Manager to Wks 10 (Lois Willoughby)
		\$ 18,833	\$ 572,529	To reclassify the Adult Services Office Manager to Wks 10 (Michelle Ickes)
4. Other Expenses (E) Facility Based Services	\$ 13,762	\$ 2,555	\$ 16,317	To reclassify costs not related to Program Supervision
Reconciliation to County Auditor Worksheet				
Expense:				
Plus: Transfers Out-General	\$ -	\$ 18,900		To reconcile Transfers
		\$ 18,900	\$ 37,800	To reconcile Transfers
Plus: Purchases Greater Than \$5,000	\$ -	\$ 15,303	\$ 15,303	To increase Purchases over \$5,000 for a Building Imp.

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Appendix B
Seneca County Board of Developmental Disabilities
2013 Income and Expenditure Report Adjustments

	Reported	Correction	Corrected	Explanation of Correction
Schedule B-1, Section A				
14. Facility Based Services (B) Adult	12,081	138	12,219	To reclassify from Program Supervision Adult
22. Program Supervision (B) Adult	-	743		To reclassify from Program Supervision Child
		(138)	605	To reclassify to FBS
22. Program Supervision (C) Child	743	(743)	-	To reclassify to Program Supervision Adult
Worksheet 1				
3. Buildings/Improve (E) Facility Based Services	\$ 5,148	\$ 689	\$ 5,837	To record depreciation for a missed room renovation
8. COG Expenses (L) Community Residential	\$ 416	\$ 61	\$ 477	To match final COG workbook
8. COG Expenses (N) Service & Support Admin	\$ 89	\$ 35	\$ 124	To match final COG workbook
8. COG Expenses (O) Non-Federal Reimbursable	\$ 116	\$ (116)	\$ -	To match final COG workbook
Worksheet 2				
5. COG Expenses (L) Community Residential	\$ 13,171	\$ (3,981)	\$ 9,190	To match final COG workbook
5. COG Expense (N) Service & Support Admin	\$ 2,836	\$ (451)	\$ 2,385	To match final COG workbook
5. COG Expense (O) Non-Federal Reimbursable	\$ 3,673	\$ 8,587	\$ 12,260	To match final COG workbook
Worksheet 2A				
1. Salaries (E) Facility Based Services	\$ 140,415	\$ (41,029)	\$ 99,386	To reclassify the Adult Services Office Manager to Wks 10 (Michelle Ickes)
2. Employee Benefits (E) Facility Based Services	\$ 56,993	\$ (20,727)	\$ 36,266	To reclassify the Adult Services Office Manager to Wks 10 (Michelle Ickes)
3. Service Contracts (L) Community Residential	\$ 30,000	\$ (30,000)	\$ -	Adjust the payment to the Board's NFP for managing the housing program
4. Other Expenses (D) Unasgn Children Program	\$ 1,319	\$ (1,319)	\$ -	To reclassify costs not related to Program Supervision
4. Other Expenses (E) Facility Based Services	\$ 2,477	\$ (2,477)	\$ -	To reclassify costs not related to Program Supervision
Worksheet 3				
5. COG Expenses (L) Community Residential	\$ 499	\$ 8	\$ 507	To match final COG workbook
5. COG Expenses (N) Service & Support Admin	\$ 108	\$ 23	\$ 131	To match final COG workbook
5. COG Expenses (O) Non-Federal Reimbursable	\$ 139	\$ (139)	\$ -	To match final COG workbook
Worksheet 5				
3. Service Contracts (L) Community Residential	\$ 107,319	\$ 30,000	\$ 137,319	Adjust the payment to the Board's NFP for managing the housing program
4. Other Expenses (D) Unasgn Children Program	\$ 1,290	\$ 1,319	\$ 2,609	To reclassify costs not related to Program Supervision
5. COG Expenses (L) Community Residential	\$ 36,975	\$ 404	\$ 37,379	To match final COG workbook
Worksheet 7-B				
5. COG Expenses (L) Community Residential	\$ 3,429	\$ (1,637)	\$ 1,792	To match final COG workbook
Worksheet 7-C				
3. Service Contracts (A) Early Intervention	\$ 89	\$ (89)	\$ -	To correct cost report to detail report
3. Service Contracts (C) School Age	\$ 97,117	\$ 89	\$ 97,206	To correct cost report to detail report
		\$ (179)	\$ 97,027	To correct cost report to detail report
3. Service Contracts (X) Gen Expense All Prgm.	\$ -	\$ 179	\$ 179	To correct cost report to detail report
Worksheet 9				
2. Employee Benefits (N) Service & Support Admin. Costs	\$ 227,500	\$ 2,258	\$ 229,758	To reclassify tuition reimbursements as Benefits
4. Other Expenses (N) Service & Support Admin. Costs	\$ 18,674	\$ (2,258)	\$ 16,416	To reclassify tuition reimbursements as Benefits
5. COG Expenses (N) Service & Support Admin. Costs	\$ 8,700	\$ 1,467	\$ 10,167	To match final COG workbook
Worksheet 10				
1. Salaries (E) Facility Based Services	\$ 1,222,226	\$ 41,029	\$ 1,263,255	To reclassify the Adult Services Office Manager to Wks 10 (Michelle Ickes)
2. Employee Benefits (E) Facility Based Services	\$ 597,701	\$ 20,727	\$ 618,428	To reclassify the Adult Services Office Manager to Wks 10 (Michelle Ickes)
4. Other Expenses (E) Facility Based Services	\$ 22,344	\$ 2,477	\$ 24,821	To reclassify costs not related to Program Supervision
5. COG Expenses (O) Non-Federal Reimbursable	\$ 11,268	\$ (11,268)	\$ -	To match final COG workbook
Reconciliation to County Auditor Worksheet				
Expense:				
Less: Capital Costs	\$ (178,013)	\$ (689)	\$ (178,702)	To record depreciation for a missed room renovation

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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
SEPTEMBER 19, 2017**