



Dave Yost • Auditor of State

OTTAWA COUNTY BOARD OF DEVELOPMENTAL DISABILITIES
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Independent Accountant's Report on Applying Agreed-Upon Procedures

Halina Schroeder, Audit Chief
Office of Audits, 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) HCBS Waiver*, Appendix I-2(c), the Auditor of State's Office performed the procedures enumerated below, to which the Ohio Department of Developmental Disabilities (DODD) agreed. The purpose is to assist you in evaluating whether the Ottawa County Board of Developmental Disabilities (County Board) prepared its *Income and Expenditure Report* for the years ended December 31, 2008 and 2009 (Cost Reports) in accordance with DODD's Guide to Preparing Income and Expenditure Reports for 2008 and 2009 (Cost Report Guides) and to assist you in evaluating whether reported receipts and disbursements complied with 2 CFR 225 (OMB Circular A-87 *Cost Principles for State, Local, and Indian Tribal Governments*), and other compliance requirements described in the procedures below. The County Board's management is responsible for preparing these reports. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of DODD. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Statistics – Square Footage

1. 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* of the Cost Reports.

We measured three rooms and compared the square footage to the County Board's square footage summary. We also toured the facilities to identify how space was used by County Board programs and to identify new, closed or empty buildings along with rented or idle floor space.

We found no square footage variances for rooms that were measured exceeding 10 percent. We found unreported rented or idle floor space and changes in usage. We reported these differences on Appendix A (2008) and Appendix B (2009).

2. 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* of the Cost Reports.

We compared one building and traced each room on the floor plan to the County Board's summary for each year.

We found no differences.

3. 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* worksheet.

We revised the County Board's square footage summary to reflect changes in usage identified in Procedure 1. We compared the adjusted County Board's square footage summary to the square footage reported for each cell in *Schedule B-1, Section A, Square Footage* of the Cost Reports.

We found variances exceeding 10 percent as reported in Appendix A (2008) and Appendix B (2009).

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

The County Board's methodology for allocating square footage was in accordance with the Cost Report Guides. The County Board reported the same square footage in the 2008 and 2009 cost reports. Therefore we tested the 2008 methodology, and applied the results to both Cost Reports.

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 Statistic*, worksheet 4, or worksheets 7A to 7H which result in unassigned program or general expenses-all program costs.

We determined that the number of individuals served for worksheet 7B needed to be obtained as costs were reported in general expenses - all programs for 2008 and were not being assigned to the ages 0-2 program. We also determined that statistics were needed on worksheet 4 as unallocated costs were reported in general expenses - all programs for 2008 and 2009 and were not being assigned to the facility based program. The County Board provided the omitted statistics for worksheet 7B and the final number of individuals served for facility based services from *Schedule B-1* was added to worksheet 4.

These statistics are reported in Appendix A (2008) and Appendix B (2009).

2. We compared the County Board's supporting documentation for the hours of service to the typical hours of service reported on *Schedule B-1, Section B, Attendance Statistics* of the Cost Reports to determine if the statistics were reported according to the Cost Report Guides.

We found no differences in the facility based typical hours of service; however, we found differences in the typical hours of service for enclave services and we reported these variances in Appendix A (2008) and Appendix B (2009).

3. DODD requested us to report variances if the Board's attendance statistics were not within two percent of the attendance statistics reported on *Schedule B-1, Section B, Attendance Statistics*.

We compared the County Board's Adult Day Number of Clients Served and Daily Attendance Reports for the number of individuals served, days of attendance 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 reports on Attendance Statistics for accuracy.

We found variances or computational errors exceeding two percent. We reported these variances in Appendix A (2008) and Appendix B (2009).

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 2007 number of individuals served to the final individuals served for Day Habilitation/Adult Day Services/Vocational Habilitation, Enclave and Community Employment for 2008 and the final 2008 individual served to the final individuals served for 2009 on *Schedule B-1, Section B, Attendance Statistics* and determined if the variances were over 10 percent.

The number of reported individuals served did not change by more than 10 percent for facility based services. However, the number of reported individuals served in the enclave program did change by more than 10 percent and, as a result, we performed Procedure 5 for enclave services.

5. DODD requested us to report variances if the individuals listed on the County Board's Attendance Reports which roll up to *Schedule B-1, Section B, Attendance Statistics* were not within three of the individuals documented on the attendance sheets.

We selected all enclave individual names from the County Board's attendance sheets for 2008 and all enclave individual names for 2009, and compared the individuals by name to the compiled listing of individuals served by program documentation which rolls up to *Schedule B-1, Section A, Section B, Attendance Statistics*.

We found no differences exceeding three individuals.

Statistics – Transportation

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

We compared the number of one-way trips from the County Board's Quarterly Transportation reports with those statistics as reported in *Schedule B-3, Quarterly Summary of Transportation Statistics*. We also footed the County Board's Quarterly Transportation reports for accuracy.

We found variances or computational errors exceeding two percent. We reported these differences in Appendix A (2008) and Appendix B (2009).

2. DODD requested us to report variances of more than 10 percent of the total trips taken for five individuals for both 2008 and 2009, between the County Board's internal documentation versus the amount reported in *Schedule B-3, Quarterly Summary of Transportation Services*.

We traced the number of trips for five individuals for 2008 and five individuals for 2009 from the County Board's daily reporting documentation to *Schedule B-3, Quarterly Summary of Transportation Services*.

We found no differences exceeding ten percent.

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 Statistics*.

We compared the cost of bus tokens/cabs from the County Board's State Expenses Detailed Reports to the amount reported in *Schedule B-3* of the Cost Reports.

We found no differences or computational errors exceeding two percent.

Statistics – Service and Support Administration (SSA)

1. DODD requested us to report variances if the Board's SSA units were not within two percent of total units reported on each line of *Schedule B-4, Quarterly Summary of Units of Service – Service and Support Administration*.

We compared the number of SSA units (Targeted Case Management (TCM), Other SSA Allowable, Home Choice, and SSA Unallowable,) from the County Board's 2008 TCM Unit By Staff by Month Report and the 2009 Quarterly TCM Unit Report with those statistics reported in *Schedule B-4, Quarterly Summary of Units of Service – Service and Support Administration*. We also footed the County Board's 2008 TCM Unit By Staff by Month Report and the 2009 Quarterly TCM Unit Reports for accuracy.

We found no differences exceeding two percent for 2008. We found differences exceeding two percent as reported in Appendix B (2009).

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

We haphazardly selected two samples of 40 units for Other Allowable and 40 units for Unallowable SSA services for both 2008 and 2009 from the Ottawa 08 TCM Units Client, the Ottawa 08 TCM Units Client Detail and the CY 2009 Unit Entry by Date Span reports and determined if the case note documentation described activities listed in Ohio Admin. Code § 5101:3-48-01(D), and also included the documentation required by Ohio Admin. Code § 5101:3-48-01(F). We also determined if the 40 units for Other Allowable SSA services for both 2008 and 2009 were provided to individuals that were not Medicaid eligible at the time of service delivery per the Medicaid Information Technology System (MITS).

The units found to be in error exceeded 10 percent of our Other SSA Allowable services sample in 2008. An additional sample of 21 units was reviewed with no additional errors noted. No systemic error identified. We reported the differences in Appendix A (2008). We found no units in error in 2009.

No units in the test of SSA Unallowable services were found to be in error.

3. DODD requested us to obtain any supporting documentation of the County Board's compliance with Ohio Admin. Code § 5101-3-48-01(G)(12) which states "A CBMRDD shall not submit claims in excess of twenty-six units per day per service and support administrator (SSA) unless the service(s) associated with such claims is considered medically necessary...a CBMRDD is required to maintain sufficient documentation to track the units per day per SSA."

The County Board stated that it did not track the units per day per SSA during 2008 and 2009 and it had no process to ensure the services were medically necessary prior to billing.

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 audited cost report.

We compared the final 2007 SSA units to the final 2008 SSA units and compared the final 2008 SSA units to the final 2009 SSA units.

The reported units decreased by more than five percent from the prior year's *Schedule B-4* and we obtained the County Board's explanation that the variance was due to delays in completing service documentation. We reported no variances in Appendix A (2008) and Appendix B (2009).

Revenue Cost Reporting and Reconciliation to the County Auditor Report

1. We compared the receipt totals from the 12/31/2008 and 12/31/2009 County Auditor's Receipt Reports for the Operating (011), Residential Services (055), Building Bond (263), and Office Building (455) funds to the County Auditor's Report Totals from the *Reconciliation to County Auditor Worksheets*.

We found no differences.

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.

3. We compared revenue entries on *Schedule C Income Report* to the Clearwater Council of Government (COG) prepared County Board Summary Workbook.

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

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

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

- Miscellaneous refunds, reimbursements and other income in the amount of \$69,096 in 2008 and \$71,246 in 2009;
- Title XX revenues in the amount of \$70,995 in 2008 and \$56,077 in 2009; and
- Help Me Grow revenues in the amount of \$74,722 in 2008.

Paid Claims Testing

1. We selected 50 paid claims among all service codes from 2008 and 2009 from the Medicaid Billing System (MBS) data and determined if the claims met the following service documentation requirements of Ohio Admin. Code Sections 5123:2-9-05, 5123-2-9-18(H)(1)-(2)¹, and 5101:3-48-01(F):

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

We found one instance of non-compliance with these documentation requirements in 2008. We found no instances of non-compliance for 2009.

Recoverable Finding - 2008

Finding \$1.15

We determined the County Board was reimbursed for one unit of Vocational Habilitation - 15 minute unit (AVF) service for which the County Board provided no documentation to support the total number of units on the submitted claim.

Service Code	Units	Review Results	FFP ¹ Amount	eFMAP ² Amount	Total Finding
AVF	1	No documentation to support billed unit	\$1.02	\$0.13	\$1.15
				TOTAL	\$1.15

¹ Federal Financial Participation Amount (FFP)

² Enhanced Federal Medical Assistance Percentage (eFMAP)

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).

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 audited 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 units reported.

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) to Line (27) for community residential to the amount reimbursed for these services in 2008 and 2009 on the MBS Summary by Service Code report.

We found no differences.

Non-Payroll Expenditures and Reconciliation to the County Auditor Report

1. We compared the disbursement totals from the 12/31/2008 and 12/31/2009 County Auditor's Report listed on the *Reconciliation to County Auditor Worksheets* to the County Auditor's disbursements report balances for the Operating (011), Residential (055), Building Bond (263), and Office Building (455) 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 yearly disbursement totals reported for these funds in 2008. Total county board disbursements were not within 1/4 percent of the County Auditor yearly disbursement totals reported for these funds in 2009. Disbursements in the County Auditor's reports exceeded the County Board disbursements by \$30,876 for 2009 and we asked the County Board to revise its Cost Report. The total County Board disbursements were within 1/4 percent of the County Auditor yearly disbursement totals reported for these funds on the 2009 revised Cost Report.

3. DODD asked us to compare the County Board disbursements on the State Expenses Without Payroll or Benefits (Detailed) Reports to the amounts reported on Worksheets 2 through 10, and report variances exceeding two percent of total service contracts and other expenses for each individual Worksheet.

We compared all service contract and other expenses entries on worksheets 2 through 10 to the County Board's State Expenses Without Payroll or Benefits (Detailed) Reports and the Clearwater COG prepared County Board Summary Workbook.

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

4. DODD asked us to determine whether total County Board disbursements on the State Expenses Without Payroll or Benefits (Detailed) Reports were properly classified, on worksheets 2 through 10, within two percent of total service contracts and other expenses for each individual worksheet and that no worksheet included disbursements over \$100 which are non-federal reimbursable under 2 CFR 225 Appendix B.

We scanned the County Board's State Expenses Without Payroll or Benefits (Detailed) Reports for service contracts and other expenses in the following columns and worksheets: column X-General

Expense-All Programs on worksheets 2, 2A, 3 and 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 (2008) and Appendix B (2009) for misclassified and non-federal reimbursable costs.

5. We scanned the County Board's State Expenses Without Payroll or Benefits (Detailed) Reports for items purchased during 2008 and 2009 that met the County Board's capitalization level and traced them to inclusion on the County Board's Depreciation Schedule.

We reported differences for purchases that were not properly capitalized in Appendix A (2008). We found no unrecorded purchases meeting the capitalization level in 2009.

6. We haphazardly selected 20 disbursements from 2008 and 2009 from the County Board's State Expenses Without Payroll or Benefits (Detailed) Reports that were classified as service contract and other expenses on worksheets 2-10 (not selected for scanning under Procedure 5). 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 found no differences exceeding two percent of total service contracts and other expenses on any worksheet or any non-federal reimbursable disbursements over \$100 under 2 CFR 225 Appendix B.

Property, Depreciation, and Asset Verification Testing

1. We compared the County Board's procedure 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 procedure and the guidelines listed above.

2. We compared the County Board's final 2007 Depreciation Schedule to the County Board's 2008 and 2009 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.

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

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

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

We reported differences for purchases that were not properly capitalized in Appendix A (2008) and Appendix B (2009).

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

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

6. We haphazardly selected the lesser of five percent or 20 disposed assets from 2008 from the County Board's list of disposed assets and determined if the asset was removed from the County Board's fixed asset ledger. We also recalculated depreciation and any gain or loss applicable to 2008 for the disposed items based on its undepreciated basis and any proceeds received from the donation of the asset to determine compliance with the Cost Report Guide and CMS Publication 15-1, Chapter 1.

We found differences as reported in Appendix A (2008). The County Board reported no disposed capital assets in 2009.

Payroll Testing

1. DODD asked us to determine whether total County Board salaries and benefits in the 2008 and 2009 Cost Reports were within two percent of the County Auditor's report totals for the Operating (011), Residential (055), Building Bond (263), and Office Building (455) funds.

We totaled salaries and benefits from worksheets 2-10 from the 2008 and 2009 Cost Reports and compared the yearly totals to the County Auditor's financial reports. The variance was less than two percent.

2. We selected 10 employees and compared the County Board's payroll journal and job descriptions as needed to the worksheet in which each employee's salary and benefit costs were allocated to ensure allocation is consistent with the Cost Report Guides. DODD asked us to report differences greater than three percent of the total wage and benefit of each worksheet affected.

We reported differences in Appendix A (2008) and Appendix B (2009) and, because misclassification errors exceeded 10 percent of the sample size, we performed Procedure 3.

3. We scanned the County Board's payroll journal for 2008 and 2009 and compared classification of employees to entries on worksheets 2 through 10 to determine if salary and benefit costs were reported in accordance with the Cost Report Guides.

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

Medicaid Administrative Claiming (MAC)

1. DODD asked us to contact its Office of Audits to report differences if the MAC salary and benefits exceeded the County Board's payroll by one percent or more.

We compared the salary and benefits entered on the Individual MAC Costs by Code Report to the County Board's payroll records.

We found no variance exceeding one percent in comparing overall salary and benefit costs. We did find that salary and benefit costs for three individuals in 2008 and two individuals in 2009 reported in the Individual MAC Costs by Code Report exceeded the payroll and benefit costs in the County Board's payroll records.

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

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

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

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

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

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

This report is intended solely for the use of the managements of the County Board, DODD, the Ohio Department of Job and Family Services, 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.

Sincerely,

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping initial "D".

Dave Yost
Auditor of State

May 2, 2012

cc: Melinda Slusser, Superintendent, Ottawa County Board of Developmental Disabilities
Kim Strong-Todd, Business Manager, Ottawa County Board of Developmental Disabilities
Terry Fejes, Board President, Ottawa County Board of Developmental Disabilities

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Schedule B-1, Section A				
1. Building Services (B) Adult	173	246	419	
1. Building Services (C) Child	173	76	249	
2. Dietary Services (B) Adult	-	1,585	1,585	
4. Nursing Services (B) Adult	175	264	439	
14. Facility Based Services (B) Adult	180	22,380	22,560	
15. Supported Emp. - Enclave (B) Adult	-	121	121	To correct square footage
17. Medicaid Administration (A) MAC	-	130	130	
21. Service And Support Admin (D) General	2,261	1,096	3,357	
22. Program Supervision (B) Adult	379	(379)	-	
23. Administration (D) General	419	795	1,214	
25. Non-Reimbursable (D) General	816	19,976	20,792	
Schedule B-1, Section B				
1. Total Individuals Served By Program (A) Facility Based Services	-	162	162	To record omitted statistics
1. Total Individuals Served By Program (B) Supported Emp. -Enclave	-	8	8	To record omitted statistics
2. Days Of Attendance (A) Facility Based Services	26,889	(2,712)	24,177	To correct days of attendance
2. Days Of Attendance (B) Supported Emp. -Enclave	-	921	921	To record omitted statistics
3. Typical Hours Of Service (B) Supported Emp. -Enclave	-	4	4	To record omitted statistics
Schedule B-3				
5. Facility Based Services (G) One Way Trips- Fourth Quarter	11,232	1,846	13,078	
6. Supported Emp. -Enclave (G) One Way Trips- Fourth Quarter	172	501	673	
7. Supported Emp. -Comm Emp. (A) One Way Trips- First Quarter	896	(896)	-	To correct transportation trips
7. Supported Emp. -Comm Emp. (C) One Way Trips- Second Quarter	907	(907)	-	
7. Supported Emp. -Comm Emp. (E) One Way Trips- Third Quarter	942	(942)	-	
7. Supported Emp. -Comm Emp. (G) One Way Trips- Fourth Quarter	795	(795)	-	
Schedule B-4				
1. TCM Units (D) 4th Quarter	5,904	16	5,920	To correct SSA units
2. Other SSA Allowable Units (D) 4th Quarter	926	(16)	910	
Schedule C				
I. County				
(B) Interest- COG Revenue	\$ -	\$ 11,393	\$ 11,393	
V. Other Revenues				
(I) Other (Detail On Separate Sheet)- COG Revenue				To match final COG workbook
23. Interest	\$ 11,393	\$ (11,393)	\$ -	
Worksheet 1				
2. Land Improvements (B) Ages 3-5	\$ -	\$ 50	\$ 50	To record omitted depreciation
2. Land Improvements (H) Unasgn Adult Programs	\$ -	\$ 159	\$ 159	To record omitted depreciation
2. Land Improvements (V) Admin	\$ -	\$ 1,095	\$ 1,095	To record omitted depreciation
2. Land Improvements (X) Gen Expense All Prgm.	\$ -	\$ 2,045	\$ 2,045	To record omitted depreciation
3. Buildings/Improve (E) Facility Based Services	\$ -	\$ 170	\$ 170	To record omitted depreciation
3. Buildings/Improve (H) Unasgn Adult Programs	\$ -	\$ 17,445	\$ 17,445	To record omitted depreciation
3. Buildings/Improve (V) Admin	\$ -	\$ 89	\$ 89	To record omitted depreciation
3. Buildings/Improve (X) Gen Expense All Prgm.	\$ -	\$ 19,893	\$ 19,893	To record omitted depreciation
5. Movable Equipment (O) Non-Federal Reimbursable	\$ -	\$ 11,991	\$ 11,991	To record donated asset (bus)
5. Movable Equipment (V) Admin	\$ -	\$ 2,448	\$ 2,448	To record omitted depreciation
5. Movable Equipment (X) Gen Expenses All Prgm.	\$ -	\$ 16,740	\$ 16,740	To record omitted depreciation
8. COG Expenses (L) Community Residential	\$ 707	\$ (300)	\$ 407	To match final COG workbook
8. COG Expenses (N) Service & Support Admin	\$ 293	\$ (151)	\$ 142	To match final COG workbook
Worksheet 2				
1. Salaries (X) Gen Expense All Prgm.	\$ 305,610	\$ 17,403	\$ 323,013	To reclassify Quality Compliance Manager salary
		\$ 47,133	\$ 370,146	To reclassify Investigative Agent salary
		\$ (69,251)	\$ 300,895	To reclassify MAC expenses
		\$ (35,870)	\$ 265,025	To reclassify MAC expenses
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 107,180	\$ 6,104	\$ 113,284	To reclassify Quality Compliance Manager benefits
		\$ 16,530	\$ 129,814	To reclassify Investigative Agent benefits
4. Other Expenses (O) Non-Federal Reimbursable	\$ 8,990	\$ 41,851	\$ 50,841	To reclassify donation expense
		\$ 1,728	\$ 52,569	To reclassify non-Federal reimbursable expenses
4. Other Expenses (X) Gen Expense All Prgm.	\$ 119,982	\$ (664)	\$ 119,318	To match detailed expense report
		\$ (1,728)	\$ 117,590	To reclassify non-Federal reimbursable expenses
5. COG Expenses (L) Community Residential	\$ 9,962	\$ (1,019)	\$ 8,943	To match final COG workbook
5. COG Expense (N) Service & Support Admin	\$ 4,011	\$ (881)	\$ 3,130	To match final COG workbook
10. Unallowable Fees (O) Non-Federal Reimbursable	\$ 107,812	\$ 14,866	\$ 122,678	To record DODD administrative and oversight fees
Worksheet 2A				
1. Salaries (N) Service & Support Admin	\$ 96,513	\$ (17,403)	\$ 79,110	To reclassify Quality Compliance Manager salary
		\$ (79,110)	\$ -	To reclassify Associate Director salary
2. Employee Benefits (N) Service & Support Admin	\$ 33,848	\$ (6,104)	\$ 27,744	To reclassify Quality Compliance Manager benefits
		\$ (27,744)	\$ -	To reclassify Associate Director benefits
3. Service Contracts (L) Community Residential	\$ 203,690	\$ (203,690)	\$ -	To reclassify direct community residential expenses

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 3				
3. Service Contracts (E) Facility Based Services	\$ 9,512	\$ (62)	\$ 9,450	To match detailed expense report
4. Other Expenses (E) Facility Based Services	\$ 54,580	\$ (15,845)	\$ 38,735	To reclassify capital asset acquisitions
4. Other Expenses (X) Gen Expense All Prgm.	\$ 248,844	\$ (225,505)	\$ 23,339	To reclassify debt payment
5. COG Expenses (L) Community Residential	\$ 1,331	\$ (7)	\$ 1,324	To match final COG workbook
5. COG Expenses (N) Service & Support Admin	\$ 552	\$ (88)	\$ 464	To match final COG workbook
Worksheet 4				
14. Number of Meals Served (E) Facility Based Services	-	162	162	To record omitted statistics
Worksheet 5				
3. Service Contracts (L) Community Residential	\$ 75,522	\$ (66,062)		To match detailed expense report
		\$ 203,690	\$ 213,150	To reclassify direct community residential expenses
4. Other Expenses (M) Family Support Services	\$ 33,553	\$ 2,415		To reclassify family resource expenses
		\$ 1,710	\$ 37,678	To reclassify transportation expenses
5. COG Expenses (L) Community Residential	\$ -	\$ 66,062	\$ 66,062	To match final COG workbook
Worksheet 6				
1. Salaries (I) Medicaid Admin	\$ -	\$ 259,753	\$ 259,753	To reclassify MAC expenses
1. Salaries (O) Non-Federal Reimbursable	\$ -	\$ 97,714	\$ 97,714	To reclassify MAC expenses
Worksheet 7-B				
1. Salaries (A) Ages 0-2	\$ 54,566	\$ (42,492)		To reclassify MAC expenses
		\$ (11,228)	\$ 846	To reclassify MAC expenses
13. No. of Individuals Served (A) Ages 0-2	-	15	15	To report individuals served
Worksheet 8				
3. Service Contracts (E) Facility Based Services	\$ 773,808	\$ (772,098)		To reclassify enclave transportation expenses
		\$ (1,710)	-	To reclassify transportation to non-Board program
3. Service Contracts (H) Unasgn Adult Program	\$ -	\$ 772,098	\$ 772,098	To reclassify enclave transportation expenses
Worksheet 9				
1. Salaries (N) Service & Support Admin. Costs	\$ 696,864	\$ 79,110		To reclassify Associate Director salary
		\$ (47,133)		To reclassify Investigative Agent salary
		\$ (109,246)		To reclassify MAC expenses
		\$ (35,409)	\$ 584,186	To reclassify MAC expenses
2. Employee Benefits (N) Service & Support Admin. Costs	\$ 244,396	\$ 27,744		To reclassify Associate Director benefits
		\$ (16,530)	\$ 255,610	To reclassify Investigative Agent benefits
3. Service Contracts (N) Service & Support Admin. Costs	\$ 19,132	\$ (19,132)	-	To reclassify fees paid to COG
4. Other Expenses (N) Service & Support Admin. Costs	\$ 31,087	\$ (2,415)	\$ 28,672	To reclassify family resource expenses
5. COG Expenses (N) Service & Support Admin. Costs	\$ 27,426	\$ (4,306)	\$ 23,120	To match final COG workbook
Worksheet 10				
1. Salaries (E) Facility Based Services	\$ 118,364	\$ (38,764)		To reclassify MAC expenses
		\$ (15,207)		To reclassify MAC expenses
		\$ (64,393)	-	To reclassify Adult costs to unassigned adult
1. Salaries (H) Unasgn Adult Program	\$ -	\$ 64,393	\$ 64,393	To reclassify Adult costs to unassigned adult
2. Employee Benefits (E) Facility Based Services	\$ 41,511	\$ (41,511)	-	To reclassify Adult costs to unassigned adult
2. Employee Benefits (H) Unasgn Adult Program	\$ -	\$ 41,511	\$ 41,511	To reclassify Adult costs to unassigned adult
3. Service Contracts (E) Facility Based Services	\$ 1,435,799	\$ (1,435,799)	-	To reclassify Adult costs to unassigned adult
3. Service Contracts (H) Unasgn Adult Program	\$ -	\$ 1,435,799	\$ 1,435,799	To reclassify Adult costs to unassigned adult
4. Other Expenses (E) Facility Based Services	\$ 2,505	\$ (2,505)	-	To reclassify Adult costs to unassigned adult
4. Other Expenses (H) Unasgn Adult Program	\$ -	\$ 2,505	\$ 2,505	To reclassify Adult costs to unassigned adult
Reconciliation to County Auditor Worksheet Expense:				
Plus: Purchases Greater Than \$5,000	\$ 307,778	\$ 15,845		To reclassify capital asset acquisitions
		\$ (41,851)	\$ 281,772	To reclassify donation expense
Plus: Fees Paid To COG, Or Payments And Transfers made To COG	\$ 87,018	\$ 19,132	\$ 106,150	To reclassify fees paid to COG
Plus: Debt Payment	\$ -	\$ 225,505	\$ 225,505	To reclassify debt payment
Memo: 1 1/2% ODMRDD "Administrative & Oversight Fee"	\$ -	\$ (14,866)	\$ (14,866)	To reconcile DODD administrative and oversight fees
Less: Capital Costs	\$ (84,395)	\$ 12,270	\$ (72,125)	To reconcile depreciation expenses
Less: Schedule A COG Expense	\$ -	\$ (16,183)	\$ (16,183)	To reconcile Schedule A COG expenses
Medicaid Administration Worksheet				
Lines 6-10 Ancillary Costs	\$ -	\$ 13,104	\$ 13,104	To record ancillary costs

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Schedule B-1, Section A				
1. Building Services (B) Adult	173	246	419	
1. Building Services (C) Child	173	76	249	
2. Dietary Services (B) Adult	-	1,585	1,585	
4. Nursing Services (B) Adult	175	264	439	
14. Facility Based Services (B) Adult	180	22,380	22,560	
15. Supported Emp. - Enclave (B) Adult	-	121	121	To correct square footage
17. Medicaid Administration (A) MAC	-	130	130	
21. Service And Support Admin (D) General	2,261	1,096	3,357	
22. Program Supervision (B) Adult	379	(379)	-	
23. Administration (D) General	419	795	1,214	
25. Non-Reimbursable (D) General	816	19,976	20,792	
Schedule B-1, Section B				
1. Total Individuals Served By Program (A) Facility Based Services	117	60	177	To correct individuals served
1. Total Individuals Served By Program (B) Supported Emp. -Enclave	8	3	11	To correct individuals served
1. Total Individuals Served By Program (C) Supported Emp. -Community Employment	2	(2)	-	To correct individuals served
2. Days Of Attendance (B) Supported Emp. -Enclave	-	890	890	To record omitted statistics
3. Typical Hours Of Service (B) Supported Emp. -Enclave	-	4	4	To record omitted statistics
Schedule B-3				
5. Facility Based Services (G) One Way Trips- Fourth Quarter	1,126	11,815	12,941	
6. Supported Emp. -Enclave (G) One Way Trips- Fourth Quarter	129	396	525	
7. Supported Emp. -Comm Emp. (A) One Way Trips- First Quarter	752	(752)	-	To correct transportation trips
7. Supported Emp. -Comm Emp. (C) One Way Trips- Second Quarter	792	(792)	-	
7. Supported Emp. -Comm Emp. (E) One Way Trips- Third Quarter	818	(818)	-	
7. Supported Emp. -Comm Emp. (G) One Way Trips- Fourth Quarter	608	(608)	-	
Schedule B-4				
1. TCM Units (D) 4th Quarter	6,413	(1,121)	5,292	
2. Other SSA Allowable Units (C) 3rd Quarter	5,130	(527)	4,603	
2. Other SSA Allowable Units (D) 4th Quarter	4,097	(4,097)	-	To correct SSA units
2. Other SSA Allowable Units (E) COG Activity	5	(5)	-	
5. SSA Unallowable Units (D) 4th Quarter	316	(74)	242	
5. SSA Unallowable Units (E) COG Activity	-	5	5	
Schedule C				
I. County				
(B) Interest- COG Revenue	\$ -	\$ 2,441	\$ 2,441	
II. Department of MR/DD				
(E) Residential Facility- Non Waiver Services- COG Revenue	\$ 19,220	\$ (19,220)	\$ -	To match final COG workbook
V. Other Revenues				
(I) Other (Detail On Separate Sheet)- COG Revenue				
24. I/O Reconciliation	\$ 2,441	\$ 65,400	\$ 67,841	
25.	\$ 67,841	\$ (67,841)	\$ -	
Worksheet 1				
3. Buildings/Improve (E) Facility Based Services	\$ 45,166	\$ (44,996)	\$ 170	To correct depreciation
3. Buildings/Improve (H) Unasn Adult Programs	\$ -	\$ 45,179	\$ 45,179	To correct depreciation
3. Buildings/Improve (V) Admin	\$ 1,984	\$ 145	\$ 2,129	To match depreciation schedule
4. Fixtures (X) Gen Expense All Prgm.	\$ 4,126	\$ (4,126)	\$ -	To remove depreciation taken in year of acquisition
8. COG Expenses (L) Community Residential	\$ 355	\$ 238	\$ 593	To match final COG workbook
8. COG Expenses (N) Service & Support Admin	\$ 66	\$ 35	\$ 101	To match final COG workbook
8. COG Expenses (O) Non-Federal Reimbursable	\$ 105	\$ 106	\$ 211	To match final COG workbook
Worksheet 2				
1. Salaries (X) Gen Expense All Prgm.	\$ 386,068	\$ 33,199		To reclassify Investigative Agent salary
		\$ (116,072)		To reclassify MAC expenses
		\$ (123,610)	\$ 179,585	To reclassify MAC expenses
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 152,383	\$ 13,104	\$ 165,487	To reclassify Investigative Agent benefits
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 1,913	\$ 1,913	To reclassify non-Federal reimbursable expenses
4. Other Expenses (X) Gen Expense All Prgm.	\$ 143,337	\$ (10,590)		To remove double-booked worker's comp premium
		\$ (1,913)	\$ 130,834	To reclassify non-Federal reimbursable expenses
5. COG Expenses (L) Community Residential	\$ 18,166	\$ (4,945)	\$ 13,221	To match final COG workbook
5. COG Expense (N) Service & Support Admin	\$ 3,403	\$ (1,161)	\$ 2,242	To match final COG workbook
5. COG Expense (O) Non-Federal Reimbursable	\$ 5,363	\$ (657)	\$ 4,706	To match final COG workbook
Worksheet 2A				
1. Salaries (N) Service & Support Admin	\$ 69,526	\$ (34,577)		To reclassify SSA Director salary
		\$ (34,949)	\$ -	To reclassify Associate Director salary
2. Employee Benefits (N) Service & Support Admin	\$ 27,442	\$ (13,648)		To reclassify SSA Director benefits
		\$ (13,794)	\$ -	To reclassify Associate Director benefits
3. Service Contracts (L) Community Residential	\$ 280,477	\$ (280,477)	\$ -	To reclassify direct community residential expenses
Worksheet 3				
4. Other Expenses (X) Gen Expense All Prgm.	\$ 268,689	\$ (221,305)		To reclassify debt payments
		\$ 871	\$ 48,255	To reclassify building service expense
5. COG Expenses (L) Community Residential	\$ 1,103	\$ 54	\$ 1,157	To match final COG workbook
5. COG Expenses (N) Service & Support Admin	\$ 207	\$ (11)	\$ 196	To match final COG workbook
5. COG Expenses (O) Non-Federal Reimbursable	\$ 326	\$ 86	\$ 412	To match final COG workbook

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 4				
14. Number of Meals Served (E) Facility Based Services	-	177	177	To record omitted statistics
Worksheet 5				
3. Service Contracts (L) Community Residential	\$ -	\$ 280,477	\$ 280,477	To reclassify direct community residential expenses
4. Other Expenses (M) Family Support Services	\$ 32,878	\$ 8,214	\$ 42,888	To reclassify family resource expenses
5. COG Expenses (L) Community Residential	\$ 67,749	\$ 3,500	\$ 71,249	To reclassify family resource expenses
5. COG Expenses (O) Non-Federal Reimbursable	\$ -	\$ 5,360	\$ 5,360	To match final COG workbook
Worksheet 6				
1. Salaries (I) Medicaid Admin	\$ -	\$ 244,278	\$ 244,278	To reclassify MAC expenses
1. Salaries (O) Non-Federal Reimbursable	\$ -	\$ 253,677	\$ 253,677	To reclassify MAC expenses
Worksheet 7-B				
1. Salaries (A) Ages 0-2	\$ 54,864	\$ (34,273)	\$ 20,591	To reclassify MAC expenses
2. Employee Benefits (A) Ages 0-2	\$ 21,655	\$ (15,175)	\$ 6,480	To reclassify MAC expenses
13. No. of Individuals Served (E) Facility Based	-	48	48	To record omitted statistics
Worksheet 8				
3. Service Contracts (E) Facility Based Services	\$ 688,112	\$ (686,316)	\$ 1,796	To reclassify enclave expenses
3. Service Contracts (H) Unasgn Adult Program	\$ -	\$ (1,796)	\$ -	To reclassify family resource expenses
		\$ 686,316	\$ 686,316	To reclassify enclave expenses
Worksheet 9				
1. Salaries (N) Service & Support Admin. Costs	\$ 683,644	\$ 34,577	\$ 718,221	To reclassify SSA Director salary
		\$ 34,949	\$ 753,170	To reclassify Associate Director salary
		\$ (33,199)	\$ 720,000	To reclassify Investigative Agent salary
		\$ (64,746)	\$ 655,254	To reclassify MAC expenses
2. Employee Benefits (N) Service & Support Admin. Costs	\$ 269,838	\$ (68,346)	\$ 201,492	To reclassify MAC expenses
		\$ 13,648	\$ 215,140	To reclassify SSA Director benefits
		\$ 13,794	\$ 228,934	To reclassify Associate Director benefits
		\$ (13,104)	\$ 215,830	To reclassify Investigative Agent benefits
3. Service Contracts (N) Service & Support Admin. Costs	\$ 17,016	\$ (17,016)	\$ -	To reclassify fees paid to COG
4. Other Expenses (N) Service & Support Admin. Costs	\$ 38,899	\$ (8,214)	\$ 30,685	To reclassify family resource expenses
5. COG Expenses (N) Service & Support Admin. Costs	\$ 12,692	\$ (607)	\$ 12,085	To match final COG workbook
Worksheet 10				
1. Salaries (E) Facility Based Services	\$ 123,135	\$ (29,187)	\$ 93,948	To reclassify MAC expenses
		\$ (25,955)	\$ 67,993	To reclassify MAC expenses
		\$ (67,993)	\$ -	Adjust Adult costs to unassigned adult
1. Salaries (H) Unasgn Adult Program	\$ -	\$ 67,993	\$ 67,993	Adjust Adult costs to unassigned adult
2. Employee Benefits (E) Facility Based Services	\$ 48,602	\$ (48,602)	\$ -	Adjust Adult costs to unassigned adult
2. Employee Benefits (H) Unasgn Adult Program	\$ -	\$ 48,602	\$ 48,602	Adjust Adult costs to unassigned adult
3. Service Contracts (E) Facility Based Services	\$ 1,540,387	\$ (1,540,387)	\$ -	Adjust Adult costs to unassigned adult
3. Service Contracts (H) Unasgn Adult Program	\$ -	\$ 1,540,387	\$ 1,540,387	Adjust Adult costs to unassigned adult
4. Other Expenses (E) Facility Based Services	\$ 3,691	\$ (3,691)	\$ -	Adjust Adult costs to unassigned adult
4. Other Expenses (H) Unasgn Adult Program	\$ -	\$ 3,691	\$ 3,691	Adjust Adult costs to unassigned adult
Reconciliation to County Auditor Worksheet				
Expense:				
Plus: Purchases Greater Than \$5,000	\$ 24,292	\$ (871)	\$ 23,421	To reclassify building service expense
Plus: Fees Paid To COG, Or Payments And Transfers made To COG	\$ 93,974	\$ 17,016	\$ 110,990	To reclassify fees paid to the COG
Plus: DD Debt Payments	\$ -	\$ 221,305	\$ 221,305	To reclassify debt payments
Less: Capital Costs	\$ (138,693)	\$ 3,798	\$ (134,895)	To reconcile depreciation expenses
Revenue:				
Less: COG Revenue	\$ (93,186)	\$ 19,220	\$ (73,966)	To reconcile COG revenue
Medicaid Administration Worksheet				
Lines 6-10 Ancillary Costs	\$ -	\$ 12,234	\$ 12,234	To record ancillary costs

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Dave Yost • Auditor of State

OTTAWA COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

OTTAWA 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
MAY 24, 2012