



PORTAGE COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

AGREED UPON PROCEDURES

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



Dave Yost • Auditor of State

PORTAGE COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

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Independent Accountant'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) 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 Portage 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 ten 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 also found unreported rented or idle floor space.

We reported these differences in Appendix B (2009). We found no differences in 2008.

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 variances exceeding 10 percent when comparing the total square footage of one floor plan to the County Board's summary.

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

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 compared the County Board's square footage summary to the square footage reported for each cell in Schedule B-1, Section A, Square Footage of the Cost Reports.

We found 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.

We found no inconsistencies between the County Board's methodology and the Cost Report Guide.

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.

We determined that the number of individuals served for worksheets 7B to 7F needed to be obtained as costs were reported in Column (E) Facility Based Services for 2008 and were not being assigned a proportional share of costs from the Column (X) General Expense All Programs on each worksheet. The County Board provided support for these omitted statistics in 2008.

These statistics are reported in Appendix A (2008). We found no omitted statistics in 2009.

2. DODD asked us to compare typical hours of service reported on *Schedule B-1, Section B, Attendance Statistics* of the Cost Reports to the typical hours of service reported in the final 2007 cost report and if they are the same to perform no additional procedures.

We found no differences.

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

We compared the County Board's Adult Attendance summary and Tax reports and Unit Entries by Date Span and Units Provided Detail Support reports for the number of individuals served, days of attendance, and 15 minute Community Employment 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* of the Cost Reports and determined if the statistics were reported in accordance with the Cost Report Guides. We also footed the County Board's reports for accuracy.

We found no variances or computational errors exceeding two percent.

4. DODD requested us to report variances if the County Board's number of individuals served varied by more than 10 percent when compared to the final prior year 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 adjusted individuals served for Day Habilitation/Adult Day Services/Vocational Habilitation, and Enclave for 2008 and the audited 2008 individual served to the final adjusted 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 from the prior year's Schedule B-1 for facility based individuals. The number of reported enclave individuals served changed by more than 10 percent from the prior year's Schedule B-1 and as a result we performed Procedure 5 below.

5. DODD requested us to report variances if the individuals served on *Schedule B-1, Section B, Attendance Statistics* of the Cost Reports were not within three of the individuals documented on the attendance sheets.

We selected all 7 and 10 enclave individual names from the County Board's attendance reports and compared the individuals name to the compiled listing of individual served program documentation which rolls up to *Schedule B-1, Section B, Attendance Statistics* of the Cost Reports.

We found no differences.

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 Guide.

We haphazardly selected 18 units from 2008 and 15 units from 2009 from the County Board's Unit Entries by Date Span and Units Provided Detail Support reports and determined if the units were calculated in accordance with the Cost Report Guide.

We found no differences.

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 Unit summary, Unit Entries by Date Span, Transportation by Age Group reports with those statistics as reported in *Schedule B-3, Quarterly Summary of Transportation Statistics* of the Cost Reports. We also footed the County Board's reports for accuracy.

We found variances exceeding two percent as reported 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 10 individuals for both 2008 and 2009, between the County Board's internal documentation versus the amount reported on *Schedule B-3, Quarterly Summary of Transportation Services*.

We traced the number of trips for 10 individuals for 2008 and 9 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.

We noted the County Board only had total trip counts each week and did not document the number of children's trips provided for each individual child transported in 2009 by date. Therefore, management could not provide supporting documentation necessary to confirm management's assumptions about the number of children's trips reported in 2009 and we caution the users of this report on the accuracy of the children's trips reported in 2009.

We recommended the County Board maintain the required documentation for services as required by the Cost Report Guide in section Schedule B-3, Quarterly Summary of Transportation Services which states in pertinent part, "This worksheet requires statistical information for children and adult programs. Transportation records indicating trips to and from the county mrdd board programs must be maintained for each person transported and must be maintained by each county mrdd board" and the Audit and Records Retention Requirements section, which states, "Expenditure and Income Reports are subject to audit by DODD, ODJFS and CMS at their discretion. Records, documentation, and supplemental worksheets used to prepare the report must be kept on file for a period of seven years from the date of receipt of payment from all sources, or for six years following completion and adjudication of any state or federal initiated audit, whichever period of time is longer."

3. DODD requested us to report variances if the 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 Expense Transaction Ledger reports to the amount reported in Schedule B-3 of the Cost Reports.

We found no differences or computational errors exceeding two percent in 2009. We found differences as reported in Appendix A (2008).

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 TCM Units by Month Reports 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 TCM Units by Month Reports for accuracy.

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

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

We haphazardly selected two samples of 40 units for Other Allowable and Unallowable SSA services for both 2008 and 2009 from 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).

We found the units in error did exceed 10 percent of our sample in 2008. Since, the error was related to only one individual we did not identify a systemic issue. We found the units in error did not exceed 10 percent of our sample in 2009.

3. 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 final cost report.

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

The reported TCM units decreased by more than five percent from 2008 to 2009 on Schedule B-4 and we obtained the County Board's explanation that there was increase in 2008 of individuals placed on waivers. The reported Other SSA Allowable units decreased by more than five percent from 2007 to 2008 on Schedule B-4 and we obtained the County Board's explanation that the increase in waivers in 2008 and corresponding TCM units caused the other allowable SSA units to drop.

We reported no variances in Appendix A (2008) and Appendix B (2009).

4. 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 provided no documentation indicating that they tracked the units per day per SSA during 2008 and 2009 and could not provide support to indicate they had a process to ensure the services were medically necessary prior to submitting claims. However, the County Board stated they implemented a new policy effective May 1st, 2012 to address this issue.

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 PCBDD Revenue report for funds 1340-General Administration, 1341-PCBDD Early Childhood Special Ed, 1342-PCBDD Title V, 1343-PCBDD Part B IDEA, 4100-PCBDD Capital Projects, and 8104-PCBDD Gifts & Donations to the County Auditor's report totals reported on the *Reconciliation to County Auditor Worksheet*.

We found no differences.

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

Total county board receipts from were within 1/4 percent of the county auditor yearly receipt totals reported for these funds.

3. DODD asked that we compare the account description and amount for each revenue reconciling item on the *Reconciliation to County Auditor Worksheet* to the County Board's Revenue Transaction Ledger reports and other supporting documentation unless Procedure 2 above reconciled within the 1/4 percent threshold.

We did not perform this procedure since total county board receipts were within 1/4 percent of the county auditor yearly receipt totals in Procedure 2 above.

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

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

5. We reviewed the County Board's Revenue Transaction Ledger 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 \$172,697 in 2008 and \$238,398 in 2009;
- IDEA Part B revenues in the amount of \$52,298 in 2008 and \$45,276 in 2009;
- IDEA Early Childhood Special Education revenues in the amount of \$15,517 in 2008 and \$12,132 in 2009;
- Title V revenues in the amount of \$194 in 2008 and \$55 in 2009;
- School Lunch Program revenues in the amount of \$10,130 in 2008 and \$9,540 in 2009;
- Title XX revenues in the amount of \$106,157 in 2008 and \$107,353 in 2009; and
- ODE School Bus Funding in the amount of \$1,197 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), 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 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.

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

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 adjusted 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 or 15 minute 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.

The County Board did not report any costs on *Schedule A, Summary of Service Costs-By Program* worksheet, Lines (20) to Line (27) for Community Residential nor were they reimbursed for these services per 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 Worksheet* to the County Auditor's disbursements report balances for funds 1340-General Administration, 1341-PCBDD Early Childhood Special Ed, 1342-PCBDD Title V, 1343-PCBDD Part B IDEA, 4100-PCBDD Capital Projects, and 8104-PCBDD Gifts & Donations.

We found no differences.

2. DODD asked us to determine whether total County Board disbursements reported in the *Reconciliation to County Auditor Worksheet* 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.

3. DODD asked that we compare the account description and amount for each reconciling item on the *Reconciliation to County Auditor Worksheet* to the County Board's Expense Transaction Ledger reports and other supporting documentation unless Procedure 2 above reconciled within the 1/4 percent threshold.

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

4. DODD asked us to compare the County Board disbursements on the Expense Transaction Ledger reports 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 Expense Transaction Ledger reports.

We found no differences.

5. We compared disbursement entries on *Schedule A, Summary of Service Costs-By Program* worksheet and Worksheets 2 through 10 to the Northeast Ohio Network COG prepared County Board Summary Workbook.

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

6. DODD asked us to determine whether total County Board disbursements on the Expense Transaction Ledger 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 Expense Transaction Ledger reports for service contracts and other expenses in the following columns and worksheets: Column X-Gen Expense all Programs on Worksheets 2, 3, and 8; Column N-Service and Support Admin Costs on Worksheet 9; and Columns E-Facility Based Services, F-Enclave, G-Community Employment, and H-unassigned 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.

7. We scanned the County Board's Expense Transaction Ledger reports for items purchased during 2008 and 2009 that met the County Board's capitalization criteria and traced them to inclusion on the County Board's Depreciation Schedule.

We found no unrecorded purchases meeting the capitalization criteria.

8. We haphazardly selected 20 disbursements from 2008 and 2009 from the County Board's Expense Transaction Ledger reports that were classified as service contract and other expenses on Worksheets 2-10 (not selected for scanning under Procedure 6 above). 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 (2008). We found no differences for 2009.

Property, Depreciation, and Asset Verification Testing

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

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

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

2. We compared the County Board's 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. DODD asked us to compare the depreciation costs 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 Schedule.

We found no differences.

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 found no differences.

5. We haphazardly selected two of the County Board's fixed assets which meet the County Board's capitalization policy 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 Guides.

We found no differences.

6. We haphazardly selected two disposed assets from 2008 and 2009 from the County Board's list of disposed assets and determined if the asset was removed from the County Board's fixed asset ledger. We also recalculated depreciation and any gain or loss applicable to 2008 and 2009 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 Guides and CMS Publication 15-1, Chapter 1.

We found no differences.

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 funds 1340-General Administration, 1341-PCBDD Early Childhood Special Ed, 1342-PCBDD Title V, 1343-PCBDD Part B IDEA, 4100-PCBDD Capital Projects, and 8104-PCBDD Gifts & Donations.

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 Year End reports. The variance was less than two percent.

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

We compared all Salary and Employee Benefit entries on Worksheets 2 through 10 to the County Board's Expense Transaction Ledger and Payroll Gross by Account reports.

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

3. We selected 40 employees and compared the County Board's organizational chart, staffing/payroll journal 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 found no differences.

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

We found no differences.

Medicaid Administrative Claiming (MAC)

1. DODD asked us to contact its Office of Audits to report differences between the MAC salary and benefits versus the County Board's payroll records exceeding one percent.

We compared the salary and benefits entered on the 2009 Individual MAC Costs by Code Report to the County Board's Detailed Check History by Employee Name report. The County Board did not participate in MAC in 2008; therefore, we did not perform any agreed upon procedures for MAC in 2008.

We found no variance exceeding one percent in 2009.

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

We reported differences in 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 B (2009).

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

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

This report is intended solely for the use of the managements of the 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,



Dave Yost
Auditor of State

July 12, 2012

cc: Patrick Macke, Superintendent, Portage County Board of Developmental Disabilities
Diane Cotton, Business Manager, Portage County Board of Developmental Disabilities
Brian Bialik, Board President, Portage County Board of Developmental Disabilities

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Schedule A				
19. Room and Board/Cost to Live (L) Community Residential	\$ -	\$ 8,343	\$ 8,343	To match audited COG workbook
Schedule B-1, Section A				
1. Building Services (B) Adult	2,126	2,259	4,385	To adjust square footage to actual
Schedule B-3				
1. Children 0-2 (G) One Way Trips- Fourth Quarter	792	(6)	786	To adjust to actual number of trips
2. Children 3-5 (E) One Way Trips- Third Quarter	10,313	(6,862)	3,451	To adjust to actual number of trips
2. Children 3-5 (G) One Way Trips- Fourth Quarter	2424	(2,424)	0	To adjust to actual number of trips
3. Children 6-21 (G) One Way Trips- Fourth Quarter	1,988	(4)	1,984	To adjust to actual number of trips
5. Facility Based Services (G) One Way Trips- Fourth Quarter	12,315	4,939	17,254	To adjust to actual number of trips
5. Facility Based Services (B) Cost of Bus, Tokens, Cabs- First Quarter	3,181	54,819	58,000	To adjust to actual costs of trips
5. Facility Based Services (D) Cost of Bus, Tokens, Cabs- Second Quarter	65,091	17,043	82,134	To adjust to actual costs of trips
6. Supported Emp. -Enclave (B) Cost of Bus, Tokens, Cabs- First Quarter	4,697	1,361	6,058	To adjust to actual costs of trips
7. Supported Emp. -Comm Emp. (B) Cost of Bus, Tokens, Cabs- First Quarter	13,186	23,093	36,279	To adjust to actual costs of trips
7. Supported Emp. -Comm Emp. (D) Cost of Bus, Tokens, Cabs- Second Quarter	35,402	6,467	41,869	To adjust to actual costs of trips
7. Supported Emp. -Comm Emp. (H) Cost of Bus, Tokens, Cabs- Fourth Quarter	21,098	300	21,398	To adjust to actual costs of trips
Schedule B-4				
2. Other SSA Allowable Units (D) 4th Quarter	835	211	1,046	To adjust to actual number of units
5. SSA Unallowable Units (D) 4th Quarter	3,625	361		To adjust to actual number of units
		(3,986)	0	To remove general time units
5. SSA Unallowable Units (C) 3rd Quarter	3,734	(3,734)	0	To remove general time units
5. SSA Unallowable Units (B) 2nd Quarter	3,755	(2,098)	1,657	To remove general time units
Schedule C				
I. County				
(B) Interest- COG Revenue	\$ 218,903	\$ 19,488	\$ 238,391	To match audited COG workbook
II. Department of MR/DD				
(A) Supported Living- COG Revenue	\$ 1,300	\$ (1,300)	\$ -	To match audited COG workbook
V. Other Revenues				
24. Supported Living Refunds	\$ -	\$ 1,300	\$ 1,300	To match audited COG workbook
Worksheet 1				
8. COG Expenses (L) Community Residential	\$ 13,034	\$ (12,193)	\$ 841	To match audited COG workbook
8. COG Expenses (M) Family Support Services	\$ 3,930	\$ (3,688)	\$ 242	To match audited COG workbook
Worksheet 2				
3. Service Contracts (X) Gen Expense All Prgm	\$169,746	(\$2,233)		To Reclassify Costs to Non-Federal Reimbursable
		\$4,600	\$172,113	To Reclassify Newsletter Costs
4. Other Expenses (O) Non-Federal Reimbursable	\$0	\$2,233		To Reclassify Costs to Non-Federal Reimbursable
		\$4,267	\$6,500	To Reclassify Promotional Costs, Staff Gifts and Lunches to Non-Federal Reimbursable
4. Other Expenses (X) Gen Expense All Prgm.	\$110,274	(\$4,267)		To Reclassify Promotional Costs, Staff Gifts and Lunches to Non-Federal Reimbursable
		\$10,654	\$116,661	To Reclassify Newsletter Costs
5. COG Expenses (L) Community Residential	\$ 8,676	\$ 180,791	\$ 189,467	To match audited COG workbook
5. COG Expense (M) Family Support Services	\$ 2,616	\$ 51,880	\$ 54,496	To match audited COG workbook
10. Unallowable Fees (O) Non-Federal Reimbursable	\$319,170	(\$10,654)		To Reclassify Newsletter Costs
		(\$4,600)	\$303,916	To Reclassify Newsletter Costs
Worksheet 2A				
3. Service Contracts (D) Unasgn Children Program	\$7,705	(\$1,083)	\$6,622	To Reclassify Costs to Non-Federal
3. Service Contracts (H) Unasgn Adult Program	\$12,627	(\$1,481)	\$11,146	To Reclassify Costs to Non-Federal
4. Other Expenses (O) Non-Federal Reimbursable	\$6,015	\$1,083		To Reclassify Costs to Non-Federal
		\$1,481	\$8,579	To Reclassify Costs to Non-Federal
5. COG Expenses (L) Community Residential	\$ 20,981	\$ 14,529	\$ 35,510	To match audited COG workbook
5. COG Expenses (M) Family Support Services	\$ 6,326	\$ 3,888	\$ 10,214	To match audited COG workbook
Worksheet 3				
1. Salaries (E) Facility Based Services	\$75,867	\$1,781	\$77,648	To adjust misclassified salary and benefits at CBs request
1. Salaries (X) Gen Expense All Prgm.	\$223,869	(\$15,890)	\$207,979	To adjust misclassified salary and benefits at CBs request
2. Employee Benefits (E) Facility Based Services	\$26,651	(\$1,781)	\$24,870	To adjust misclassified salary and benefits at CBs request
3. Service Contracts (X) Gen Expense All Prgm.	\$22,701	\$15,890	\$38,591	To adjust misclassified salary and benefits at CBs request
5. COG Expenses (L) Community Residential	\$ 275,239	\$ (275,170)	\$ 69	To match audited COG workbook
5. COG Expenses (M) Family Support Services	\$ 82,987	\$ (82,967)	\$ 20	To match audited COG workbook
Worksheet 5				
3. Service Contracts (M) Family Support Services	\$0	\$8,050	\$8,050	To reclassify Benefit Analysis costs
5. COG Expenses (L) Community Residential	\$ 597,462	\$ 28,840	\$ 626,302	To match audited COG workbook
5. COG Expenses (M) Family Support Services	\$ 180,140	\$ 270	\$ 180,410	To match audited COG workbook
Worksheet 7-B				
13. No. of Individual Served (E) Facility Based Services	0	223	223	To add number of individuals served
Worksheet 7-C				
13. No. of Individual Served (E) Facility Based Services	0	62	62	To add number of individuals served
Worksheet 7-D				
13. No. of Individual Served (E) Facility Based Services	0	70	70	To add number of individuals served
Worksheet 7-E				
13. No. of Individual Served (E) Facility Based Services	0	40	40	To add number of individuals served
Worksheet 7-F				
13. No. of Individual Served (E) Facility Based Services	0	47	47	To add number of individuals served
Worksheet 10				
3. Service Contracts (G) Community Employment	\$54,808	(\$8,050)	\$46,758	To reclassify Benefit Analysis costs
Reconciliation to County Auditor Worksheet				
Expense:				
Less: Schedule A COG Expense	\$ -	\$ (8,343)	\$ (8,343)	To reconcile off Schedule A COG expense
Revenue:				
Less: COG Revenue	\$ (239,913)	\$ (19,488)	\$ (259,401)	To match audited COG workbook

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Schedule A				
25. Other Waiver Services (L) Community Residential	\$ 9,550	\$ (9,550)	\$ -	To match audited COG workbook
Schedule B-1, Section A				
25. Non-Reimbursable (B) Adult	0	376	376	To add omitted non-reimbursable square footage
25. Non-Reimbursable (C) Child	0	729	729	To add omitted non-reimbursable square footage
Schedule B-3				
5. Facility Based Services (G) One Way Trips- Fourth Quarter	10,079	1,854	11,933	To adjust to actual number of trips
Schedule B-4				
2. Other SSA Allowable Units (D) 4th Quarter	2,184	636	2,820	To adjust to actual number of units
5. SSA Unallowable Units (A) 1st Quarter	4,367	(168)	4,199	To adjust to actual number of units
5. SSA Unallowable Units (B) 2nd Quarter	3,849	(3,849)	0	To remove general time units
5. SSA Unallowable Units (C) 3rd Quarter	4,810	(4,810)	0	To remove general time units
5. SSA Unallowable Units (D) 4th Quarter	4,443	(4,443)	0	To remove general time units
Worksheet 1				
8. COG Expenses (L) Community Residential	\$ 21,749	\$ (19,644)	\$ 2,105	To match audited COG workbook
8. COG Expenses (M) Family Support Services	\$ 4,769	\$ (4,307)	\$ 462	To match audited COG workbook
Worksheet 2				
1. Salaries (X) Gen Expense All Prgm.	\$ 475,151	\$ (68,022)	\$ 407,129	To reclassify MAC salaries
3. Service Contracts (X) Gen Expense All Prgm.	\$ 165,475	\$ 2,661		To reclassify MAC contract expense
		\$ (1,736)		To Reclassify Costs to Non-Federal Reimbursable
		\$ 4,600	\$ 171,000	To Reclassify Newsletter Costs
4. Other Expenses (O) Non-Federal Reimbursable	\$ 895	\$ 1,736		To Reclassify Costs to Non-Federal Reimbursable
		\$ 4,626	\$ 7,258	To Reclassify Promotional Costs to Non-Federal Reimbursable
				To Reclassify Promotional Costs to Non-Federal Reimbursable
4. Other Expenses (X) Gen Expense All Prgm.	\$ 100,185	\$ (4,626)	\$ 95,559	Reimbursable
5. COG Expenses (L) Community Residential	\$ 314,421	\$ 7,176	\$ 321,597	To match audited COG workbook
5. COG Expense (M) Family Support Services	\$ 68,944	\$ 1,573	\$ 70,517	To match audited COG workbook
10. Unallowable Fees (O) Non-Federal Reimbursable	\$ 454,687	\$ (4,600)	\$ 450,087	To Reclassify Newsletter Costs
Worksheet 2A				
1. Salaries (H) Unasgn Adult Program	\$ 244,632	\$ (35,390)	\$ 209,242	To reclassify MAC salaries
1. Salaries (L) Community Residential	\$ 76,290	\$ (24,775)	\$ 51,515	To reclassify MAC salaries
1. Salaries (N) Service & Support Admin	\$ 76,540	\$ (50,017)		To reclassify MAC salaries
		\$ (13,332)	\$ 13,191	To reclassify Salary and Benefits
2. Employee Benefits (N) Service & Support Admin	\$ 5,885	\$ 13,332	\$ 19,217	To reclassify Salary and Benefits
5. COG Expenses (L) Community Residential	\$ 48,380	\$ (1,718)	\$ 46,662	To match audited COG workbook
5. COG Expenses (M) Family Support Services	\$ 10,609	\$ (377)	\$ 10,232	To match audited COG workbook
Worksheet 3				
1. Salaries (X) Gen Expense All Prgm.	\$244,943	(\$30,655)	\$214,288	To reclassify Salary and Benefits
2. Employee Benefits (X) Gen Expense All Prgm.	\$48,846	\$30,655	\$79,501	To reclassify Salary and Benefits
Worksheet 4				
1. Salaries (D) Unasgn Children Program	\$48,474	(\$6,118)	\$42,356	To reclassify Salary and Benefits
2. Employee Benefits (D) Unasgn Children Program	\$23,039	\$6,118	\$29,157	To reclassify Salary and Benefits
Worksheet 5				
1. Salaries (D) Unasgn Children Program	\$287,367	(\$37,325)	\$250,042	To reclassify Salary and Benefits
1. Salaries (L) Community Residential	\$ 38,734	\$ (9,495)	\$ 29,239	To reclassify MAC salaries
1. Salaries (O) Non-Federal Reimbursable	\$ 39,422	\$ (28,479)	\$ 10,943	To reclassify MAC salaries
2. Employee Benefits (D) Unasgn Children Program	\$60,781	\$37,325	\$98,106	To reclassify Salary and Benefits
3. Service Contracts (D) Unasgn Children Program	\$29,330	(\$1,430)	\$27,900	To Reclassify Costs to Non-Federal Reimbursable
4. Other Expenses (D) Unasgn Children Program	\$29,231	(\$54)	\$29,177	To Reclassify Costs to Non-Federal Reimbursable
4. Other Expenses (O) Non-Federal Reimbursable	\$6,130	\$1,430		To Reclassify Costs to Non-Federal Reimbursable
		\$54	\$7,614	To Reclassify Costs to Non-Federal Reimbursable
Worksheet 6				
1. Salaries (O) Non-Federal Reimbursable	\$ -	\$ 292,438	\$ 292,438	To reclassify MAC salaries
3. Service Contracts (I) Medicaid Admin	\$2,661	(\$2,661)	\$0	To reclassify MAC contract expense
Worksheet 7B				
1. Salaries (E) Facility Based Services	\$199,968	(\$26,050)	\$173,918	To reclassify Salary and Benefits
2. Employee Benefits (E) Facility Based Services	\$24,346	\$26,050	\$50,396	To reclassify Salary and Benefits
Worksheet 8				
1. Salaries (D) Unasgn Children Program	\$259,193	(\$33,847)	\$225,346	To reclassify Salary and Benefits
2. Employee Benefits (D) Unasgn Children Program	\$113,440	\$33,847	\$147,287	To reclassify Salary and Benefits
Worksheet 9				
1. Salaries (N) Service & Support Admin. Costs	\$ 1,063,566	\$ (49,082)	\$ 1,014,484	To reclassify MAC salaries
Worksheet 10				
3. Service Contracts (E) Facility Based Services	\$428,996	(\$1,560)		To Reclassify Costs to Non-Federal Reimbursable
		-\$27,179	\$400,257	To reclassify MAC salaries
4. Other Expenses (E) Facility Based Services	\$31,588	-\$86	\$31,502	To Reclassify Costs to Non-Federal Reimbursable
4. Other Expenses (O) Non-Federal Reimbursable	\$52,476	\$1,560		To Reclassify Costs to Non-Federal Reimbursable
		\$86	\$54,122	To Reclassify Costs to Non-Federal Reimbursable
Reconciliation to County Auditor Worksheet Expense:				
Less: Schedule A COG Expense	\$ -	\$ (22,013)	\$ (22,013)	To match audited COG workbook
Medicaid Administration Worksheet				
6.-10 Ancillary Costs (A) Reimbursement Requested Through Calendar Year	\$ -	\$ 10,474	\$ 10,474	To record ancillary costs



Dave Yost • Auditor of State

PORTAGE COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

PORTAGE 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
JULY 26, 2012**