



Dave Yost • Auditor of State

MEDINA COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

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Independent Auditor's Report on Applying Agreed-Upon Procedures

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

Dear Ms. Schroeder:

As permitted by Ohio Rev. Code § 5123.05 and as required by the *Application for a § 1915(c) Home and Community Based Services Waiver*, Appendix I-2(c), the Auditor of State's Office performed the procedures enumerated below, to which the Ohio Department of Developmental Disabilities (DODD) agreed. The purpose is to assist you in evaluating whether the Medina County Board of Developmental Disabilities (County Board) prepared its *Income and Expenditure Report* for the years ended December 31, 2011 and 2012 (Cost Reports) in accordance with DODD's Guide to Preparing Income and Expenditure Reports for 2011 and 2012 (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. DODD requested that we tour the facilities to identify how space was used by County Board programs and to identify new, closed or empty buildings along with rented or idle space. DODD also asked us to perform the additional procedures listed below only on those areas that changed by more than 10 percent from the final 2010 square footage totals.

We toured the facilities to identify how space was used by County Board programs and to identify new, closed or empty buildings along with rented or idle floor space. We found no unreported rented or idle floor space.

We compared the 2011 and 2012 square footage totals to the final 2010 square footage totals and found changes greater than 10 percent. Additionally, we determined through discussions with the County Board that the County owned the transportation building and the County Board should have reported the square footage in the Cost Reports. We also identified differences for both 2011 and 2012 during our payroll testing and we revised the square footage summary to reflect the reclassification of employees to different program areas. We reported these differences in Appendix A (2011) and Appendix B (2012).

2. DODD requested that we 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*.

Statistics – Square Footage (Continued)

We measured three rooms and compared the square footage to the County Board's square footage summary.

We found no variances for rooms that were measured exceeding 10 percent.

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

We compared square footage for each room on the floor plan of the Achievement Center building to the County Board's summary for each year.

We found no variances exceeding 10 percent when applying this procedure.

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

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

We found no variances exceeding 10 percent.

5. DODD requested that we obtain the County Board's methodology for allocating square footage between programs and review 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 obtained the County Board's methodology and compared it to the Cost Report Guides.

We found no inconsistencies as a result of applying this procedure.

Statistics – Transportation

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

We compared the number of one-way trips from the County Board's Eligible Vehicle Trips Completed Detail Report with those statistics as reported in *Schedule B-3*. We also footed the County Board's Eligible Vehicle Trips Completed Detail Report for accuracy.

We found no differences exceeding two percent.

2. DODD requested that we report variances of more than 10 percent of the total trips taken for five individuals for both 2011 and 2012, 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 four adults and one child for January 2011 and February 2012 from the County Board's daily reporting documentation to *Schedule B-3*.

Statistics – Transportation (Continued)

We found no differences exceeding 10 percent.

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

We compared the cost of bus tokens/cabs from the County Board's 2011 Capital Cost-Service Contracts-Other Expense Detail and 2012 Services-Other Expenses reports to the amount reported in *Schedule B-3*.

We found no differences exceeding two percent.

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

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

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

We found no differences.

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

We compared the County Board's Facility Based and Enclave attendance detail reports and Supported Employment Units and Count Detail report for the number of individuals served, days of attendance, and 15 minute units with similar information reported for Day Habilitation/Adult Day Services/Vocational Habilitation, Enclave and Community Employment on *Schedule B-1, Section B, Attendance Statistics* and determined if the statistics were reported in accordance with the Cost Report Guides. We also footed the County Board's reports on attendance statistics for accuracy.

We found no differences exceeding two percent except for 2011 Facility Based individuals served and 2012 Community Employment individuals served. We reported variances in Appendix A (2011) and Appendix B (2012).

4. DODD requested that we 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* for 2011.

Statistics – Attendance (Continued)

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

We found no variance greater than 10 percent from applying this procedure.

5. DODD asked us to report variances if the individuals served on *Schedule B-1, Section B, Attendance Statistics* were not within three of the individuals documented on the attendance sheets, if variance in procedure 4 was more than 10 percent.

We did not perform this test since we found no variance greater than 10 percent in procedure 4 above.

6. DODD requested that we report variances in the total attendance days for five individuals for two months in 2012 between the County Board's monthly attendance documentation and the number of days reported on *Schedule B-1, Section B, Attendance Statistics*. DODD also asked us to compare the acuity level on the County Board's 2012 attendance acuity report to the Acuity Assessment Instrument for each individual.

We traced the number of attendance days for one enclave and four adult day service individuals from the February, April, May, June, August, October, November, and December 2012 County Board's monthly service documentation sheets to *Schedule B-1*.

We found no differences.

We compared each acuity level on the 2012 attendance acuity reports to the Acuity Assessment Instrument or other documentation for the same five individuals. We also selected an additional four individuals, to ensure that at least two individuals from each acuity level is tested, and performed the same acuity level comparison.

We found no acuity variances. We did note for one individual that the County Board did not document the date the assessment was performed.

7. DODD requested that we report variances to *Schedule B-1, Section B, Attendance Statistics* if more than three of the 15 minute community employment units tested were not calculated in accordance with the Cost Report Guides or if any units did not meet the service documentation requirements of Ohio Admin. Code §§ 5123:2-9-05 (as described in Paid Claims testing, procedure 1).

We haphazardly selected 15 units from 2011 and 15 units from 2012 from the County Board's Supported Employment and Unit Count reports and determined if the units were calculated in accordance with the Cost Report Guides and met the service documentation requirements.

We found no differences or instances of non-compliance with these documentation requirements.

Acuity Testing

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

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

- For 2008, we found 2 Adult Day Services attendance days should be removed from acuity level A;
 - For 2009, we found 69 Adult Day Services attendance days should be removed from acuity level A; and
 - For 2010 and 2011, we found no variances.
2. We also compared two individuals from each acuity level on the County Board's 2008 through 2011 attendance acuity reports to the Acuity Assessment Instrument or Individual Data System (IDS) screen prints of the acuity level reported to DODD for each individual for each respective year.

We found no acuity variances as result of applying this procedure.

We reported the difference from procedure 1 on a revised Days of Attendance by Acuity supplemental worksheet for 2009 and submitted it to DODD.

Statistics – Service and Support Administration (SSA)

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

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

We found no differences.

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

We haphazardly selected two samples of 60 Other SSA Allowable units for both 2011 and 2012 from the 2011 TCM Unit Detail - All and 2012 TCM Unit Detail - All 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 elements required by Ohio Admin. Code § 5101:3-48-01(F).

There were no units found to be in error.

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

Statistics – Service and Support Administration (Continued)

We haphazardly selected a sample of 123 Unallowable SSA service units for 2011 and 60 Unallowable SSA services units for 2012 from the 2011 TCM Unit Detail- Unallowable and 2012 TCM Unit Detail - Unallowable 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 elements required by Ohio Admin. Code § 5101:3-48-01(F).

From the population of 497 Unallowable SSA units for 2011, we selected our sample of 123 units and found 19 percent of those units were Other SSA Allowable. We projected based on this error rate and then reclassified 93 units as Other SSA Allowable units. In addition, we found errors exceeding 10 percent in the sample for general time activities.

We reported the differences in Appendix A (2011). We found no errors exceeding 10 percent in 2012.

4. DODD requested that we report decreases exceeding five percent in total SSA units by line on *Schedule B-4* when compared to the prior year's final Cost Report for 2011. DODD also asked us to report changes exceeding five percent in total SSA units by line on *Schedule B-4* when compared to the prior year's final Cost Report for 2012.

We compared the final 2010 SSA units to the final 2011 SSA units and the final 2011 SSA units to the final 2012 SSA units.

The final 2011 Unallowable SSA units decreased by five percent or more from 2010. The final 2012 Other SSA Allowable decreased by five percent or more and the TCM and Unallowable SSA units increased by five percent or more from 2011.

We obtained the County Board's explanation that, in 2011, the Superintendent directed SSA Supervisors to focus on accuracy of TCM notes and on increasing the number of units recorded. The SSA productivity fell below the County Boards standards and during 2012, productivity standards were noted in some performance appraisals. The Board added Level One Waivers and in order to enroll individuals on the Level One Waivers, there was an increase in SSA services. The decrease in 2011 unallowable units can be linked to a large number of residents of intermediate care facilities being dis-enrolled from the County Board's day program. The County Board conducted an in-service on SSA progress note writing in 2012 and specifically reviewed recording unallowable activities. The increase in SSA Unallowable units in 2012 resulted from a more direct approach/review of what type of activities constitute as unallowable and was more closely monitored than in years past.

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

We did not perform this procedure because the County Board stated it did not track general time units in 2011 and 2012. However, general time activities were identified in procedure 3 above and removed from units reported on *Schedule B-4*.

Revenue Cost Reporting and Reconciliation to the County Auditor Report

1. We compared the receipt totals from the 12/31/2011 and 12/31/2012 county auditor's Revenue Report for the Achievement Center (3300), Sales Tax Capital Cont. (2856), AC Business Enterprise (3301), Donated (3315), AC ARRA Special Ed Part B IDEA (3316), AC ARRA EFMAP (3318), and Residential Services (3325) funds to the county auditor's report totals reported on 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's yearly receipt totals reported for these funds.

3. DODD asked us to compare the account description and amount for each revenue reconciling item on the *Reconciliation to County Auditor Worksheet* to the County Board's Revenue Received Reports and other supporting documentation such as county tax settlement sheets.

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

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

We found differences as reported in Appendix A (2011). We found no differences in 2012.

5. We reviewed the County Board's Revenue Received 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 \$12,061 in 2011 and \$320 in 2012;
- IDEA Part B revenues in the amount of \$61,529 in 2011 and \$32,007 in 2012;
- ARRA Special Ed Part B IDEA revenues in the amount of \$15,508 in 2011;
- IDEA Early Childhood Special Education revenues in the amount of \$14,704 in 2011 and \$15,361 in 2012;
- Motor Fuel Tax Refund revenues in the amount of \$2,867 in 2011 \$1,761 in 2012;
- School Lunch Program revenues in the amount of \$8,655 in 2011 and \$9,546 in 2012;
- Insurance Reimbursement of \$570 in 2011 and \$2,098 in 2012;
- Public Utilities Reimbursement revenues in the amount of \$60,417 in 2011; and
- Title XX revenues in the amount of \$119,287 in 2011 and \$115,551 in 2012.

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

We also noted Opportunities for Ohioans with Disabilities (formerly the Ohio Rehabilitation Services Commission) revenue in the amount of \$140,517 in 2011 and \$283,596 in 2012; however, corresponding expenses were offset on *Schedule a1, Adult Program* as reported in Appendix A (2011) and Appendix B (2012).

Paid Claims Testing

1. We selected 105 paid services among all service codes from 2011 and 2012 from the Medicaid Billing System (MBS) data and determined if the services met the following service documentation requirements of Ohio Admin. Code §§ 5123:2-9-05, 5123-2-9-18(H)(1)-(2), and 5101:3-48-01(F) as applicable to the specific service provided:
 - Date of service;
 - Place of service;
 - Name of the recipient;
 - Name of the provider;
 - Signature of the person delivering the service or initials of the person delivering the service if the signature and corresponding initials are on file with the provider;
 - Type of service;
 - Number of units of the delivered service or continuous amount of uninterrupted time during which the service was provided;
 - Group size in which the services were delivered; 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.

For non-medical transportation service codes, DODD asked us to review 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). For selected commercial transportation services, DODD also asked us to compare 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, DODD asked that we obtain documentation and identify all overpayments related to reimbursements exceeding the usual and customary rate.

We found instances of non-compliance with these documentation requirements for 2011 and 2012 in the following service codes: Supported Employment - Enclave - 15 minute unit (ANF/FNF); Supported Employment - Enclave - Daily unit (FND); Non-Medical Transportation - One way trip - Eligible Vehicle (FTB); Adult Day/Vocational Habilitation Combination - Daily Unit (AXD/FXD); Adult Day/Vocational Habilitation Combination - 15 minute unit (AXF); and Targeted Case Management - 15 minute unit (TCM). We found no difference in comparing the County Board's usual and customary rate to the reimbursed rate.

We also found TCM service units in 2011 and 2012 in which the individual met criteria for coverage exclusion. Per Ohio Admin. Code Section 5101-3-48-01(2)(a) "Activities performed on behalf of an eligible individual residing in an institution are not billable for medicaid TCM reimbursement except for the last one hundred eighty consecutive days of residence when the activities are related to moving the eligible individual from an institution to a noninstitutional community setting".

Paid Claims Testing (Continued)

Recoverable Finding - 2011

Finding \$3,670.91

Service Code	Units	Review Results	Finding
FNF	5	Units billed in excess of actual service delivery	\$5.04
FTB	2	Units billed in excess of actual service delivery	\$27.19
FXD	1	Incorrect service code billed	\$6.39
FND	1	Incorrect service code billed	\$6.97
TCM	361	Individual resided in institution on date of service	\$3,218.98
TCM	55	Units billed in excess of actual service delivery	\$406.34
		Total	\$3,670.91

Recoverable Finding - 2012

Finding \$1,106.05

Service Code	Units	Review Results	Finding
ANF	1	Units billed in excess of actual service delivery	\$0.93
AXF	1	Units billed in excess of actual service delivery	\$1.06
AXD	1	Incorrect service code billed	\$25.46
FND	1	Incorrect service code billed	\$6.48
FNF	8	Units billed in excess of actual service delivery	\$7.49
TCM	108	Individual resided in institution on date of service	\$1,064.63
		Total	\$1,106.05

- DODD requested that we report variances if units reimbursed by Medicaid were more than the units reported in the Cost Reports.

We compared the number of reimbursed TCM units and Community Employment units from the MBS Summary by Service Code report, to the final units on *Schedule B-4, Quarterly Summary of Units of Service – Service and Support Administration*, Line (1)(F), *TCM Units* and to *Schedule B-1, Section B, Attendance Statistics, Line (4)(C), Supported Employment – Community Employment*, 15 minute units, respectively.

We found no variance as a result of applying this procedure.

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

We compared the amounts reported on *Schedule A*, Lines (20), Environmental Accessibility Adaptations to Line (25), Other Waiver Services to the amount reimbursed for these services in 2011 and 2012 on the MBS Summary by Service Code report.

The County Board did not report costs on *Schedule A, Summary of Service Costs – By Program*, for Lines (20) to Line (25). We reviewed the MBS Summary by Service Code reports and found the County Board was not reimbursed for these services in 2011 and 2012.

Non-Payroll Expenditures and Reconciliation to the County Auditor Report

1. DODD asked us to compare the disbursement totals from the county auditor's report listed on the *Reconciliation to County Auditor Worksheets* to the county auditor's disbursements report for County Board's funds.

We compared the disbursement totals from the 12/31/2011 and 12/31/2012 county auditor's report listed on the *Reconciliation to County Auditor Worksheets* to the county auditor's Budget Report for the Achievement Center (3300), Sales Tax Capital Cont. (2856), AC Business Enterprise (3301), Donated (3315), AC ARRA Special Ed part B IDEA (3316), AC ARRA EF MAP (3318), Capital Contingencies (2855) and Residential Services (3325) funds.

We found differences as reported in Appendix A (2011) and Appendix B (2012).

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 and, if Cost Reports did not reconcile within acceptable limits, to perform procedure 3.

Total County Board disbursements were not within 1/4 percent of the county auditor's yearly disbursement totals reported for these funds. Disbursements in the county auditor's report exceeded the County Board disbursements by \$1,876,828 in 2011 and \$2,918,392 in 2012. We determined the difference was due to the County Board not including transfers on the Cost Report. We reported this adjustment in Appendix A (2011) and Appendix B (2012) and with this adjustment, the County Board disbursements reconciled within 1/4 percent.

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

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

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

We compared all service contract and other expenses entries on worksheets 2 through 10 to the County Board's 2011 Capital Cost-Service Contracts-Other Expense Detail and 2012 Services-Other Expenses.

We found differences as reported in Appendix A (2011) and Appendix B (2012).

5. DODD asked us to compare disbursement entries on *Schedule A, Summary of Service Costs – By Program* and worksheets 2 through 10 to the COG prepared County Board Summary Workbooks.

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

We found differences as reported in Appendix A (2011) and Appendix B (2012).

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

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

We scanned the County Board's detailed expenditure reports for service contracts and other expenses in the following columns and worksheets: column (X) General Expense-All Programs on worksheets 2 through 8; column (N) Service and Support Administration Costs on worksheet 9; and columns (E) Facility Based Services, (F) Enclave, (G) Community Employment and (H) Unassigned Adult Program 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 (2011) and Appendix B (2012) for misclassified and non-federal reimbursable costs.

We also reviewed the Memorandum of Understanding between the County Board and the Medina County Public Transit (MCPT) and noted the County Board was charged a rate of \$.80 per mile. We determined this to be reasonable as this rate was agreed to the resolution from the Medina County Commissioners that established the rate for services to all county agencies for countywide services.

7. DODD asked us to scan the County Board's detailed expense reports for items purchased during 2011 and 2012 that met the County Board's capitalization criteria and traced them to inclusion on the County Board's fixed asset listing.

We scanned the County Board's Detailed Expense report for items purchased during 2011 and 2012 that met the County Board's capitalization criteria and traced them to inclusion on the County Board's Depreciation Schedule.

We reported difference for a 2011 purchase to record its first year's depreciation in Appendix B (2012).

8. DODD asked us to select 40 disbursements from 2011 and 2012 from the County Board's detailed expense reports that were classified as service contract and other expenses on worksheets 2 through 10 and determine 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 haphazardly selected 40 disbursements from 2011 and 2012 from the County Board's 2011 Capital Cost- Service Contracts-other Expense detail and 2012 Service other expenses data only reports that were classified as service contract and other expenses on worksheets 2 through 10. We determined if supporting documentation was maintained as required by 2 CFR 225 (OMB Circular A-87, Appendix A, (C)(1)(j)) and the disbursement was properly classified according to the Cost Report Guides.

We found misclassified rent expenses and determined this was systemic issue. We reported adjustments for all misclassified rental expenses as part of procedure 6 above.

Property, Depreciation, and Asset Verification Testing

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

We found no inconsistencies as a result of applying this procedure. DODD asked us to compare the depreciation costs reported in the County Board's depreciation schedules 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.

As a result of the County Board allocating depreciation based on incorrect square footage, it was more efficient to reclassify all depreciation entries, including adjustments made in procedures 4 and 5 below, to column (X) General Expense-All Programs which then allocates to each program based on updated square footage. See Appendix A (2011) and Appendix B (2012) for adjustments and reclassifications.

2. We compared the County Board's final 2010 Depreciation Schedule to the County Board's 2011 and 2012 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.

We found differences as reported in Appendix A (2011) and Appendix B (2012).

3. We haphazardly selected two of the County Board's fixed assets which meet the County Board's capitalization policy and purchased in either 2011 or 2012 to determine if the useful lives agreed to the estimated useful lives prescribed in the 2008 American Hospital Association (AHA) Asset Guide. We also recomputed the first year's depreciation for these assets, based on their costs, acquisition dates and useful lives to determine compliance with the Cost Report Guides and AHA Asset Guide.

We found differences in 2011 that were included in the adjustments reported in procedure 2 above. We found no differences in 2012.

4. DODD asked us to haphazardly select the lesser of five percent or 20 disposed assets from 2011 and 2012 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 applicable to 2011 (and 2012, if applicable) for the disposed items based on its undepreciated basis and any proceeds received from the disposal or sale of the asset to determine compliance with the Cost Report Guide and CMS Publication 15-1, Chapter 1.

We haphazardly selected two disposed assets from the County Board's 2011 and 2012 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 2011 and 2012, if applicable 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.

Property, Depreciation, and Asset Verification Testing (Continued)

We found differences and selected seven additional disposed assets in 2011 and five additional disposed assets in 2012. We found additional variances and included all of these variances in the overall adjustments in procedure 2 above.

Payroll Testing

1. DODD asked us to determine whether total County Board salaries and benefits in the 2011 and 2012 cost reports were within two percent of the county auditor's report totals for the County Board's funds.

We totaled salaries and benefits from worksheets 2 through 10 from the 2011 and 2012 Cost Reports and compared the yearly totals to the county auditor's expense reports for the Achievement Center (3300) fund.

The variance found was less than two percent.

2. DODD asked us to compare the County Board's detailed payroll disbursements to the amounts reported on worksheets 2 through 10, and to report variances exceeding \$100 for salaries or employee benefit expenses.

We compared all salary and employee benefit entries on worksheets 2 through 10 to the County Board's Salary and Benefits Detail with MAC Removed reports.

We found differences as reported in Appendix A (2011) and Appendix B (2012).

3. DODD requested that we select a sample of 25 percent of the average number of employees for the two-year period and compare the County Board's organizational chart, staffing/payroll journal and job descriptions, if 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. If misclassification errors exceed 10 percent, DODD asked us to perform procedure 4.

We selected 40 employees and compared the County Board's Total Pay Distribution with IHAC and SAC detail reports and Table of Organizations 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 differences as reported in Appendix A (2011) and Appendix B (2012).

4. DODD asked us to scan the County Board's detailed payroll reports for 2011 and 2012 and compare classification of employees to entries on worksheets 2 through 10 to determine if salary and benefit costs were reported in accordance with the Cost Report Guides if the errors in procedure 3 above exceeded 10 percent.

We did not perform this procedure as the misclassification errors in procedure 3 above did not exceed 10 percent.

Medicaid Administrative Claiming (MAC)

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

Medicaid Administrative Claiming (MAC) (Continued)

We compared the salary and benefits entered on the MAC Cost by Individual reports to the County Board's Salary and Benefits with MAC Removed reports.

We found no variance exceeding one percent.

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

We found differences as reported in Appendix A (2011). We found no differences in 2012.

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

We found differences as reported in Appendix A (2011) and Appendix B (2012).

4. We selected nine RMTS observed moments completed by employees of the County Board from the DODD RMTS Participant Moments Question and Answer report for the third quarter of 2011 and 11 RMTS observed moments from the second quarter of 2012 in which they documented their time spent on administering Medicaid-funded programs. We determined if supporting documentation of the County Board employees' activity for each observed moment was maintained and the observed moment was properly classified in accordance with DODD's Guide to Medicaid Administrative Claiming (MAC) using the Random Moment Time Studies (RMTS) Methodology for 2010 and 2012.

We found no differences as result of applying this procedure.

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

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

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



Dave Yost
Auditor of State

March 10 2015

Appendix A
Medina County Board of Developmental Disabilities
2011 Income and Expenditure Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Schedule B-1, Section A				
11. Early Intervention (C) Child	1,825	(16)	1,809	To reclassify square footage for Intake Specialists
12. Pre-School (C) Child	3,032	(7)	3,025	To reclassify square footage for Intake Specialists
13. School Age (C) Child	6,422	(8)	6,414	To reclassify square footage for Intake Specialists
14. Facility Based Services (B) Adult	24,548	(30)		To reclassify square footage for Intake Specialists
		(20)	24,498	To reclassify square footage for Intake Specialists
15. Supported Emp. - Enclave (B) Adult	5	(1)		To reclassify square footage for Intake Specialists
		(1)	3	To reclassify square footage for Intake Specialists
16. Supported Emp. - Comm Emp. (B) Adult	49	(9)		To reclassify square footage for Intake Specialists
		(6)	34	To reclassify square footage for Intake Specialists
21. Service And Support Admin (D) General	2,380	(72)		To reclassify square footage for Intake Specialists
		(27)	2,281	To reclassify square footage for Intake Specialists
23. Administration (D) General	5,818	16		To reclassify square footage for Intake Specialists
		7		To reclassify square footage for Intake Specialists
		8		To reclassify square footage for Intake Specialists
		30		To reclassify square footage for Intake Specialists
		1		To reclassify square footage for Intake Specialists
		9		To reclassify square footage for Intake Specialists
		72		To reclassify square footage for Intake Specialists
		20		To reclassify square footage for Intake Specialists
		1		To reclassify square footage for Intake Specialists
		6		To reclassify square footage for Intake Specialists
		27	6,015	To reclassify square footage for Intake Specialists
24. Transportation (D) General	-	10,690	10,690	To correct unreported square footage
Schedule B-1, Section B				
1. Total Individuals Served By Program (A) Facility Based Services	325	(28)	297	To correct individuals served
Schedule B-4				
2. Other SSA Allowable Units (D) 4th Quarter	2,748	93	2,841	To reclassify SSA units
5. SSA Unallowable Units (D) 4th Quarter	165	(93)		To reclassify SSA units
		(13)	59	To remove general time units
Schedule C				
I. County				
(B) Interest- COG Revenue	-	\$ 15,983	\$ 15,983	To match COG report
V. Other Revenues				
(I) Other (Detail On Separate Sheet)- COG	\$	\$		
45 2009 Waiver Reconciliation	-	\$ 58,907	\$ 58,907	To match COG report

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Medina County Board of Developmental Disabilities
2011 Income and Expenditure Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 1				
2. Land Improvements (A) Early Intervention	\$ 434	\$ (434)	\$ -	To remove previously allocated depreciation
2. Land Improvements (B) Pre-School	\$ 726	\$ (726)	\$ -	To remove previously allocated depreciation
2. Land Improvements (C) School Age	\$ 1,526	\$ (1,526)	\$ -	To remove previously allocated depreciation
2. Land Improvements (E) Facility Based Services	\$ 5,794	\$ (5,794)	\$ -	To remove previously allocated depreciation
2. Land Improvements (F) Enclave	\$ 1	\$ (1)	\$ -	To remove previously allocated depreciation
2. Land Improvements (G) Community	\$ 12	\$ (12)	\$ -	To remove previously allocated depreciation
2. Land Improvements (I) Medicaid Admin	\$ 14	\$ (14)	\$ -	To remove previously allocated depreciation
2. Land Improvements (M) Family Support	\$ 9	\$ (9)	\$ -	To remove previously allocated depreciation
2. Land Improvements (N) Service & Support	\$ 566	\$ (566)	\$ -	To remove previously allocated depreciation
2. Land Improvements (O) Non-Federal Reimbursable	\$ 413	\$ (413)	\$ -	To remove previously allocated depreciation
2. Land Improvements (V) Admin	\$ 1,384	\$ (1,384)	\$ -	To remove previously allocated depreciation
2. Land Improvements (W) Program Supervision	\$ 82	\$ (82)	\$ -	To remove previously allocated depreciation
2. Land Improvements (X) Gen Expense All Prgm.	\$ -	\$ 10,956	\$ 10,956	To reclassify depreciation to general
3. Buildings/Improve. (A) Early Intervention	\$ 11,129	\$ (11,129)	\$ -	To remove previously allocated depreciation
3. Buildings/Improve. (B) Pre-School	\$ 18,489	\$ (18,489)	\$ -	To remove previously allocated depreciation
3. Buildings/Improve. (C) School Age	\$ 39,160	\$ (39,160)	\$ -	To remove previously allocated depreciation
3. Buildings/Improve. (E) Facility Based Services	\$ 148,690	\$ (148,690)	\$ -	To remove previously allocated depreciation
3. Buildings/Improve. (F) Enclave	\$ 30	\$ (30)	\$ -	To remove previously allocated depreciation
3. Buildings/Improve. (G) Community Employment	\$ 299	\$ (299)	\$ -	To remove previously allocated depreciation
3. Buildings/Improve. (I) Medicaid Admin	\$ 366	\$ (366)	\$ -	To remove previously allocated depreciation
3. Buildings/Improve. (M) Family Support Services	\$ 226	\$ (226)	\$ -	To remove previously allocated depreciation
3. Buildings/Improve. (N) Service & Support Admin	\$ 14,513	\$ (14,513)	\$ -	To remove previously allocated depreciation
3. Buildings/Improve. (O) Non-Federal	\$ 10,604	\$ (10,604)	\$ -	To remove previously allocated depreciation
3. Buildings/Improve. (V) Admin	\$ 35,520	\$ (35,520)	\$ -	To remove previously allocated depreciation
3. Buildings/Improve. (W) Program Supervision	\$ 2,116	\$ (2,116)	\$ -	To remove previously allocated depreciation
3. Buildings/Improve. (X) Gen Expense All Prgm.	\$ -	\$ 282,060	\$ 282,060	To reclassify depreciation to general
5. Movable Equipment (A) Early Intervention	\$ 506	\$ (506)	\$ -	To remove previously allocated depreciation
5. Movable Equipment (B) Pre-School	\$ 841	\$ (841)	\$ -	To remove previously allocated depreciation
5. Movable Equipment (C) School Age	\$ 1,782	\$ (1,782)	\$ -	To remove previously allocated depreciation
5. Movable Equipment (D) Unasgn Children Programs	\$ 1,395	\$ 680	\$ 2,075	To add omitted expense from prior cost report
5. Movable Equipment (E) Facility Based Services	\$ 17,393	\$ (8,604)	\$ 8,789	To remove previously allocated depreciation
5. Movable Equipment (F) Enclave	\$ 58	\$ (58)	\$ -	To remove previously allocated depreciation
5. Movable Equipment (G) Community	\$ 265	\$ (265)	\$ -	To remove previously allocated depreciation
5. Movable Equipment (I) Medicaid Admin	\$ 17	\$ (17)	\$ -	To remove previously allocated depreciation
5. Movable Equipment (M) Family Support	\$ 10	\$ (10)	\$ -	To remove previously allocated depreciation

Appendix A (Page 3)
Medina County Board of Developmental Disabilities
2011 Income and Expenditure Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 1 (Continued)				
5. Movable Equipment (N) Service & Support	\$ 820	\$ (660)	\$ 160	To remove previously allocated
5. Movable Equipment (O) Non-Federal Reimbursable	\$ 517	\$ (517)		To remove previously allocated depreciation
		\$ 34	\$ 34	To record a previously expensed asset
5. Movable Equipment (U) Transportation	\$ 120,523	\$ (25,607)	\$ 94,916	To remove previously allocated depreciation
5. Movable Equipment (V) Admin	\$ 5,930	\$ (1,616)	\$ 4,314	To remove previously allocated depreciation
5. Movable Equipment (W) Program Supervision	\$ 120	\$ (120)	-	To remove previously allocated depreciation
5. Movable Equipment (X) Gen Expense All	\$ -	\$ 9,624		To reclassify depreciation to general
		\$ 37	\$ 9,661	To add omitted expense from prior cost
8. COG Expenses (I) Medicaid Admin	\$ 21	\$ (21)	-	To match COG report
8. COG Expenses (L) Community Residential	\$ 4,736	\$ (4,238)	\$ 498	To match COG report
8. COG Expenses (M) Family Support Services	\$ 1,416	\$ (1,272)	\$ 144	To match COG report
8. COG Expenses (N) Service & Support Admin	\$ -	\$ 9	\$ 9	To match COG report
8. COG Expenses (O) Non-Federal Reimbursable	\$ -	\$ 39	\$ 39	To match COG report
Worksheet 2				
1. Salaries (X) Gen Expense All Prgm.	\$ 956,693	\$ 327		To correct indirect cost salary
		\$ 40,311		To reclassify Intake Specialist salary
		\$ 120,934	\$ 1,118,265	To reclassify Intake Specialist salary
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 331,716	\$ (394)		To correct indirect cost benefits
		\$ 13,542		To reclassify Intake Specialist benefits
		\$ 40,626	\$ 385,490	To reclassify Intake Specialist benefits
3. Service Contracts (X) Gen Expense All Prgm.	\$ 45,857	\$ 11,742		To correct indirect cost expenses
		\$ (10,140)		To reclassify Windfall expenses
		\$ (200)	\$ 47,259	To reclassify non-Federal reimbursable expenses
4. Other Expenses (O) Non-Federal Reimbursable	\$ 9,974	\$ 9,768		To correct non-Federal reimbursable expenses
		\$ 200		To correct non-Federal reimbursable expenses
		\$ 436	\$ 20,378	To correct non-Federal reimbursable expenses
4. Other Expenses (X) Gen Expense All Prgm.	\$ 57,942	\$ (1,481)		To correct indirect cost expenses
		\$ 28,250		To reclassify software expenses
		\$ 17,943		To correct indirect cost expenses
		\$ (436)	\$ 102,218	To correct non-Federal reimbursable expenses
5. COG Expense (I) Medicaid Admin	\$ 312	\$ (312)	-	To match COG report
5. COG Expenses (L) Community Residential	\$ 70,765	\$ (39,513)	\$ 31,252	To match COG report
5. COG Expense (M) Family Support Services	\$ 21,155	\$ (12,114)	\$ 9,041	To match COG report
5. COG Expense (N) Service & Support Admin	\$ -	\$ 557	\$ 557	To match COG report
5. COG Expense (O) Non-Federal Reimbursable	\$ -	\$ 147,956	\$ 147,956	To match COG report

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Medina County Board of Developmental Disabilities
2011 Income and Expenditure Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 2A (Continued)				
5. COG Expenses (I) Medicaid Admin	\$ 48	\$ (48)	\$ -	To match COG report
5. COG Expenses (L) Community Residential	\$ 10,860	\$ (10,860)	\$ -	To match COG report
5. COG Expenses (M) Family Support Services	\$ 3,247	\$ (3,247)	\$ -	To match COG report
Worksheet 3				
1. Salaries (D) Unasgn Children Program	\$ 85,557	\$ (85,557)	\$ -	To reclassify building services salary
1. Salaries (E) Facility Based Services	\$ 235,288	\$ (235,288)	\$ -	To reclassify building services salary
1. Salaries (G) Community Employment	\$ 10,623	\$ (10,623)	\$ -	To reclassify building services salary
1. Salaries (I) Medicaid Admin	\$ 455	\$ (455)	\$ -	To reclassify building services salary
1. Salaries (M) Family Support Services	\$ 281	\$ (281)	\$ -	To reclassify building services salary
1. Salaries (N) Service & Support Admin	\$ 18,054	\$ (18,054)	\$ -	To reclassify building services salary
1. Salaries (O) Non-Federal Reimbursable	\$ 13,191	\$ (13,191)	\$ -	To reclassify building services salary
1. Salaries (U) Transportation	\$ 24,862	\$ (24,862)	\$ -	To reclassify building services salary
1. Salaries (V) Admin	\$ 44,186	\$ (44,186)	\$ -	To reclassify building services salary
1. Salaries (W) Program Supervision	\$ 3,269	\$ (3,269)	\$ -	To reclassify building services salary
1. Salaries (X) Gen Expense All Prgm.	\$ \$0.00	\$ \$435,765.00	\$ 435,765	To reclassify building services salary
2. Employee Benefits (D) Unasgn Children	\$ 34,714	\$ (34,714)	\$ -	To reclassify building services benefits
2. Employee Benefits (E) Facility Based Services	\$ 95,466	\$ (95,466)	\$ -	To reclassify building services benefits
2. Employee Benefits (G) Community Employment	\$ 4,169	\$ (4,169)	\$ -	To reclassify building services benefits
2. Employee Benefits (I) Medicaid Admin	\$ 185	\$ (185)	\$ -	To reclassify building services benefits
2. Employee Benefits (M) Family Support Services	\$ 114	\$ (114)	\$ -	To reclassify building services benefits
2. Employee Benefits (N) Service & Support	\$ 7,325	\$ (7,325)	\$ -	To reclassify building services benefits
2. Employee Benefits (O) Non-Federal Reimbursable	\$ 5,352	\$ (5,352)	\$ -	To reclassify building services benefits
2. Employee Benefits (U) Transportation	\$ 2,112	\$ (2,112)	\$ -	To reclassify building services benefits
2. Employee Benefits (V) Admin	\$ 17,928	\$ (17,928)	\$ -	To reclassify building services benefits
2. Employee Benefits (W) Program Supervision	\$ 1,327	\$ (1,327)	\$ -	To reclassify building services benefits
2. Employee Benefits (X) Gen Expense All Prgm.	\$ \$0.00	\$ \$168,692.00	\$ 168,692	To reclassify building services benefits
3. Service Contracts (D) Unasgn Children	\$ 28,813	\$ (28,813)	\$ -	To reclassify building services expenses
3. Service Contracts (E) Facility Based Services	\$ 79,236	\$ (79,236)	\$ -	To reclassify building services expenses
3. Service Contracts (G) Community Employment	\$ 2,889	\$ (2,889)	\$ -	To reclassify building services expenses
3. Service Contracts (I) Medicaid Admin	\$ 153	\$ (153)	\$ -	To reclassify building services expenses
3. Service Contracts (M) Family Support Services	\$ 95	\$ (95)	\$ -	To reclassify building services expenses
3. Service Contracts (N) Service & Support Admin	\$ 6,080	\$ (6,080)	\$ -	To reclassify building services expenses
3. Service Contracts (O) Non-Federal	\$ 4,442	\$ (4,442)	\$ -	To reclassify building services expenses
3. Service Contracts (U) Transportation	\$ 26,537	\$ (26,537)	\$ -	To reclassify building services expenses
		\$ 3,600	\$ 3,600	To reclassify building services expenses
3. Service Contracts (V) Admin	\$ 14,880	\$ (14,880)	\$ -	To reclassify building services expenses
3. Service Contracts (W) Program Supervision	\$ 1,101	\$ (1,101)	\$ -	To reclassify building services expenses
3. Service Contracts (X) Gen Expense All Prgm.	\$ -	\$ 164,226	\$ -	To reclassify building services expenses
		\$ (36,453)	\$ -	To reclassify Windfall expenses
		\$ (28,250)	\$ 99,523	To reclassify software expenses

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Medina County Board of Developmental Disabilities
2011 Income and Expenditure Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 3				
4. Other Expenses (D) Unasgn Children Program	\$ 63,377	\$ (63,377)	\$ -	To reclassify building services expenses
4. Other Expenses (E) Facility Based Services	\$ 174,291	\$ (174,291)		To reclassify building services expenses
		\$ 31,200	\$ 31,200	To reclassify rent expense
4. Other Expenses (F) Enclave	\$ -	\$ 6,050	\$ 6,050	To reclassify rent expense
4. Other Expenses (G) Community Employment	\$ 816	\$ (816)		To reclassify building services expenses
		\$ 22,200	\$ 22,200	To reclassify rent expense
4. Other Expenses (I) Medicaid Admin	\$ 337	\$ (337)	\$ -	To reclassify building services expenses
4. Other Expenses (M) Family Support Services	\$ 208	\$ (208)	\$ -	To reclassify building services expenses
4. Other Expenses (N) Service & Support Admin	\$ 13,373	\$ (13,373)	\$ -	To reclassify building services expenses
4. Other Expenses (O) Non-Federal Reimbursable	\$ 9,771	\$ (9,771)	\$ -	To reclassify building services expenses
4. Other Expenses (U) Transportation	\$ 25,293	\$ (25,293)	\$ -	To reclassify building services expenses
4. Other Expenses (V) Admin	\$ 32,731	\$ (32,731)	\$ -	To reclassify building services expenses
4. Other Expenses (W) Program Supervision	\$ 2,422	\$ (2,422)	\$ -	To reclassify building services expenses
4. Other Expenses (X) Gen Expense All Prgm.	\$ -	\$ 332,306		To reclassify building services expenses
		\$ (17,943)		To reclassify building services expenses
		\$ (680)	\$ 313,683	To remove depreciation
Worksheet 4				
3. Service Contracts (X) Gen Expense All Prgm.	\$ 73,748	\$ (73,699)	\$ 49	To reclassify Windfall expenses
4. Other Expenses (X) Gen Expense All Prgm.	\$ 3,790	\$ (679)	\$ 3,111	To correct dietary expense
Worksheet 5				
1. Salaries (D) Unasgn Children Program	\$ 319,463	\$ (120,934)		To reclassify Intake Specialist salary
		\$ (4,393)	\$ 194,136	To correct direct services salary
1. Salaries (M) Family Support Services	\$ 18,579	\$ (222)	\$ 18,357	To correct direct services salary
2. Employee Benefits (D) Unasgn Children	\$ 117,540	\$ (780)		To correct direct services benefits
		\$ (40,626)	\$ 76,134	To reclassify Intake Specialist benefits
3. Service Contracts (B) Pre-School	\$ 8,618	\$ 350	\$ 8,968	To correct direct services expenses
3. Service Contracts (C) School Age	\$ 22,382	\$ 309		To correct direct services expenses
		\$ (10,760)	\$ 11,931	To reclassify recreation expenses
3. Service Contracts (D) Unasgn Children	\$ 1,963	\$ (137)	\$ 1,826	To reclassify special olympics expenses
3. Service Contracts (L) Community Residential	\$ 33,314	\$ (20,000)		To correct direct services expenses
		\$ 137		To reclassify special olympics expenses
		\$ 4,543		To reclassify special olympics expenses
		\$ 10,760	\$ 28,754	To reclassify recreation expenses
3. Service Contracts (O) Non-Federal	\$ 47,894	\$ (47,894)	\$ -	To correct non-federal reimbursable
4. Other Expenses (B) Pre-School	\$ 8,634	\$ (432)	\$ 8,202	To correct direct services expenses
4. Other Expenses (C) School Age	\$ 12,529	\$ (333)	\$ 12,196	To correct direct services expenses
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 120	\$ 120	To correct non-Federal reimbursable expenses
5. COG Expenses (L) Community Residential	\$ 361,798	\$ 14,527	\$ 376,325	To match COG report
5. COG Expenses (M) Family Support Services	\$ 108,160	\$ 711	\$ 108,871	To match COG report
5. COG Expenses (O) Non-Federal Reimbursable	\$ -	\$ 24,301	\$ 24,301	To match COG report

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Medina County Board of Developmental Disabilities
2011 Income and Expenditure Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 6				
1. Salaries (I) Medicaid Admin	\$ 95,522	\$ (25)	\$ 95,497	To match the cost report to MAC individual cost by code report
1. Salaries (O) Non-Federal Reimbursable	\$ 70,122	\$ (17)	\$ 70,105	To match the cost report to MAC individual cost by code report
5. COG Expenses (I) Medicaid Admin	\$ 1,593	\$ (1,593)	\$ -	To match COG report
5. COG Expenses (O) Non-Federal Reimbursable	\$ -	\$ 5,234	\$ 5,234	To match COG report
Worksheet 7-B				
3. Service Contracts (X) Gen Expense All Prgm.	\$ 6,112	\$ (5,528)	\$ 584	To correct nursing service contract expenses
Worksheet 8				
3. Service Contracts (X) Gen Expense All Prgm.	\$ 15,998	\$ 864		To correct transportation expenses
		\$ (6,834)		To reclassify Windfall expenses
		\$ (3,600)	\$ 6,428	To reclassify building services expenses
4. Other Expenses (X) Gen Expense All Prgm.	\$ 237,793	\$ (863)	\$ 236,930	To correct transportation expenses
Worksheet 9				
1. Salaries (N) Service & Support Admin. Costs	\$ \$1,591,696.00	\$ 5,934	\$ 1,597,630	To correct SSA salary
3. Service Contracts (N) Service & Support Admin. Costs	\$ 23,137	\$ (20,567)	\$ 2,570	To reclassify Windfall expenses
4. Other Expenses (N) Service & Support Admin. Costs	\$ 24,515	\$ 284	\$ 24,799	To correct SSA expenses
5. COG Expenses (N) Service & Support Admin. Costs	\$ -	\$ 6,705	\$ 6,705	To match COG report
Worksheet 10				
1. Salaries (H) Unasgn Adult Program	\$ 210,709	\$ (40,311)		To reclassify Intake Specialist salary
		\$ 2,694	\$ 173,092	To correct adult program salary
2. Employee Benefits (E) Facility Based Services	\$ 926,659	\$ (6,177)	\$ 920,482	To correct adult program benefits
2. Employee Benefits (H) Unasgn Adult Program	\$ 63,609	\$ 11,312		To correct adult program benefits
		\$ (13,542)	\$ 61,379	To reclassify Intake Specialist benefits
3. Service Contracts (E) Facility Based Services	\$ 225,620	\$ 11,811		To reclassify Windfall expenses
		\$ 2,709		To reclassify Windfall expenses
		\$ 10,140		To reclassify Windfall expenses
		\$ 36,453		To reclassify Windfall expenses
		\$ 73,699		To reclassify Windfall expenses
		\$ 20,567		To reclassify Windfall expenses
		\$ 6,834	\$ 387,833	To reclassify Windfall expenses
3. Service Contracts (F) Enclave	\$ 12,062	\$ (11,811)	\$ 251	To reclassify Windfall expenses
3. Service Contracts (G) Community Employment	\$ 3,551	\$ 485		To correct adult program expenses
		\$ (2,709)	\$ 1,327	To reclassify Windfall expenses
3. Service Contracts (H) Unasgn Adult Program	\$ 6,353	\$ (4,543)	\$ 1,810	To reclassify special olympics expenses
4. Other Expenses (E) Facility Based Services	\$ 86,091	\$ (5,497)		To correct adult program expenses
		\$ (31,200)	\$ 49,394	To reclassify rent expense
4. Other Expenses (F) Enclave	\$ 11,582	\$ (954)		To correct adult program expenses
		\$ (6,050)	\$ 4,578	To reclassify rent expense
4. Other Expenses (G) Community Employment	\$ 37,464	\$ (3,042)		To correct adult program expenses
		\$ (22,200)	\$ 12,222	To reclassify rent expense

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Medina County Board of Developmental Disabilities
2011 Income and Expenditure Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
a1 Adult				
2 Indirect/ Overhead Costs (B) Less Revenue	\$ -	\$ 3,026	\$ 3,026	To record RSC expenses
8 Facility Based Services (B) Less Revenue	\$ -	\$ 4,878		To record RSC expenses
		\$ 353	\$ 5,231	To record RSC expenses
9 Enclave (B) Less Revenue	\$ -	\$ 1,032		To record RSC expenses
		\$ 49	\$ 1,081	To record RSC expenses
10. Community Employment (B) Less Revenue	\$ -	\$ 7,403		To record RSC expenses
		\$ 3,471		To record RSC expenses
		\$ 53,000		To record RSC expenses
		\$ 1,494	\$ 65,368	To record RSC expenses
Reconciliation to County Auditor Worksheet				
Expense:				
Plus: Transfers Out-General	\$ -	\$ 1,876,542	\$ 1,876,542	To report transfers
Plus: Fees Paid To COG, Or Payments And Transfers made To COG	\$ 214,134	\$ 53,352	\$ 267,486	To reconcile Fees Paid to COG
Less: Capital Costs	\$ (443,591)	\$ 29,309	\$ (414,282)	To reconcile capital costs
Total from 12/31 County Auditor's Report	\$ 17,628,253	\$ 1,876,542	\$ 19,504,795	To reconcile to County Auditors Expense Report
Medicaid Administration Worksheet				
6- Ancillary Costs (A) Reimbursement	\$ -	\$ 6,631	\$ 6,631	To record ancillary costs
10. Requested Through Calendar Year				

Appendix B
Medina County Board of Developmental Disabilities
2012 Income and Expenditure Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Schedule B-1, Section A				
11. Early Intervention (C) Child	1,749	(13)	1,736	To reclassify square footage for Intake Specialist
12. Pre-School (C) Child	3,082	(6)	3,076	To reclassify square footage for Intake Specialist
13. School Age (C) Child	6,401	(7)	6,394	To reclassify square footage for Intake Specialist
14. Facility Based Services (B) Adult	21,561	(29)		To reclassify square footage for Intake Specialist
		(18)	21,514	To reclassify square footage for Intake Specialist
15. Supported Emp. -Enclave (B) Adult	5	(1)		To reclassify square footage for Intake Specialist
		(1)	3	To reclassify square footage for Intake Specialist
16. Supported Emp. -Comm Emp. (B) Adult	73	(14)		To reclassify square footage for Intake Specialist
		(9)	50	To reclassify square footage for Intake Specialist
21. Service And Support Admin (D) General	2,801	(72)		To reclassify square footage for Intake Specialist
		(27)	2,702	To reclassify square footage for Intake Specialist
23. Administration (D) General	5,942	13		To reclassify square footage for Intake Specialist
		6		To reclassify square footage for Intake Specialist
		7		To reclassify square footage for Intake Specialist
		29		To reclassify square footage for Intake Specialist
		1		To reclassify square footage for Intake Specialist
		14		To reclassify square footage for Intake Specialist
		72		To reclassify square footage for Intake Specialist
		18		To reclassify square footage for Intake Specialist
		1		To reclassify square footage for Intake Specialist
		9		To reclassify square footage for Intake Specialist
		27	6,139	To reclassify square footage for Intake Specialist
24. Transportation (D) General	-	10,690	10,690	To correct unreported square footage
Schedule B-1, Section B				
1. Total Individuals Served By Program (C) Supported Emp. -Community Employment	130	(7)	123	To correct individuals served
Schedule B-3				
5. Facility Based Services (H) Cost of Bus, Tokens, Cabs- Fourth Quarter	\$ 9,197	\$ (863)	\$ 8,334	To reclassify Triad expenses
7. Supported Emp. -Comm Emp. (H) Cost of Bus, Tokens, Cabs- Fourth Quarter	\$ 12,866	\$ (1,422)	\$ 11,444	To reclassify Triad expenses

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Medina County Board of Developmental Disabilities
2012 Income and Expenditure Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 1				
2. Land Improvements (A) Early Intervention	\$ 333	\$ (333)	\$ -	To correct previously allocated depreciation
2. Land Improvements (B) Pre-School	\$ 586	\$ (586)	\$ -	To correct previously allocated depreciation
2. Land Improvements (C) School Age	\$ 1,218	\$ (1,218)	\$ -	To correct previously allocated depreciation
2. Land Improvements (D) Unasgn Children Programs	\$ 1,117	\$ (1,117)	\$ -	To correct previously allocated depreciation
2. Land Improvements (E) Facility Based Services	\$ 4,102	\$ (4,102)	\$ -	To correct previously allocated depreciation
2. Land Improvements (F) Enclave	\$ 1	\$ (1)	\$ -	To correct previously allocated depreciation
2. Land Improvements (G) Community	\$ 14	\$ (14)	\$ -	To correct previously allocated depreciation
2. Land Improvements (H) Unasgn Adult Programs	\$ 1,518	\$ (1,518)	\$ -	To correct previously allocated depreciation
2. Land Improvements (I) Medicaid Admin	\$ 24	\$ (24)	\$ -	To correct previously allocated depreciation
2. Land Improvements (M) Family Support	\$ 2	\$ (2)	\$ -	To correct previously allocated depreciation
2. Land Improvements (N) Service & Support	\$ 533	\$ (533)	\$ -	To correct previously allocated depreciation
2. Land Improvements (O) Non-Federal Reimbursable	\$ 775	\$ (775)	\$ -	To correct previously allocated depreciation
2. Land Improvements (V) Admin	\$ 1,131	\$ (1,131)	\$ -	To correct previously allocated depreciation
2. Land Improvements (X) Gen Expense All Prgm.	\$ -	\$ 11,353	\$ 11,353	To reclassify depreciation to general
3. Buildings/Improve (A) Early Intervention	\$ 8,176	\$ (8,176)	\$ -	To correct previously allocated depreciation
3. Buildings/Improve (B) Pre-School	\$ 14,407	\$ (14,407)	\$ -	To correct previously allocated depreciation
3. Buildings/Improve (C) School Age	\$ 29,922	\$ (29,922)	\$ -	To correct previously allocated depreciation
3. Buildings/Improve (D) Unasgn Children	\$ 27,454	\$ (27,454)	\$ -	To correct previously allocated depreciation
3. Buildings/Improve (E) Facility Based Services	\$ 100,789	\$ (100,789)	\$ -	To correct previously allocated depreciation
3. Buildings/Improve (F) Enclave	\$ 23	\$ (23)	\$ -	To correct previously allocated depreciation
3. Buildings/Improve (G) Community Employment	\$ 341	\$ (341)	\$ -	To correct previously allocated depreciation
3. Buildings/Improve (H) Unasgn Adult Programs	\$ 37,285	\$ (37,285)	\$ -	To correct previously allocated depreciation
3. Buildings/Improve (I) Medicaid Admin	\$ 589	\$ (589)	\$ -	To correct previously allocated depreciation
3. Buildings/Improve (M) Family Support Services	\$ 47	\$ (47)	\$ -	To correct previously allocated depreciation
3. Buildings/Improve (N) Service & Support Admin	\$ 13,094	\$ (13,094)	\$ -	To correct previously allocated depreciation
3. Buildings/Improve (O) Non-Federal	\$ 19,030	\$ (19,030)	\$ -	To correct previously allocated depreciation
3. Buildings/Improve (V) Admin	\$ 27,776	\$ (27,776)	\$ -	To correct previously allocated depreciation
3. Buildings/Improve (X) Gen Expense All Prgm.	\$ -	\$ 626	\$ -	To record depreciation for 2011 purchase
		\$ 280,326	\$ 280,952	To reclassify depreciation to general
5. Movable Equipment (B) Pre-School	\$ 473	\$ (473)	\$ -	To correct previously allocated depreciation
5. Movable Equipment (C) School Age	\$ 983	\$ (983)	\$ -	To correct previously allocated depreciation
5. Movable Equipment (D) Unasgn Children Programs	\$ 2,296	\$ (901)	\$ -	To correct previously allocated depreciation
		\$ 680	\$ 2,075	To add omitted expense from prior cost report
5. Movable Equipment (E) Facility Based Services	\$ 11,738	\$ (8,244)	\$ 3,494	To correct previously allocated depreciation
5. Movable Equipment (F) Enclave	\$ 33	\$ (33)	\$ -	To correct previously allocated depreciation

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Medina County Board of Developmental Disabilities
2012 Income and Expenditure Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 1 (Continued)				
5. Movable Equipment (G) Community	\$ 221	\$ (221)	\$ -	To correct previously allocated
5. Movable Equipment (H) Unasgn Adult Programs	\$ 1,237	\$ (1,237)	\$ -	To correct previously allocated depreciation
5. Movable Equipment (I) Medicaid Admin	\$ 19	\$ (19)	\$ -	To correct previously allocated depreciation
5. Movable Equipment (M) Family Support	\$ 2	\$ (2)	\$ -	To correct previously allocated
5. Movable Equipment (N) Service & Support	\$ 1,014	\$ (302)	\$ 712	To correct previously allocated
5. Movable Equipment (O) Non-Federal Reimbursable	\$ 625	\$ (625)	\$ -	To correct previously allocated depreciation
5. Movable Equipment (U) Transportation	\$ 59,881	\$ (1,641)	\$ 58,240	To correct previously allocated depreciation
5. Movable Equipment (V) Admin	\$ 5,226	\$ (912)	\$ 4,314	To correct previously allocated depreciation
5. Movable Equipment (X) Gen Expense All	\$ -	\$ 9,805		To reclassify depreciation to general
		\$ 37	\$ 9,842	To add omitted expense from prior cost
8. COG Expenses (I) Medicaid Admin	\$ 9	\$ (9)	\$ -	To match COG report
8. COG Expenses (L) Community Residential	\$ 921	\$ (448)	\$ 473	To match COG report
8. COG Expenses (M) Family Support Services	\$ 137	\$ (64)	\$ 73	To match COG report
8. COG Expenses (N) Service & Support Admin	\$ 9	\$ (9)	\$ -	To match COG report
8. COG Expenses (O) Non-Federal Reimbursable	\$ 59	\$ (26)	\$ 33	To match COG report
Worksheet 2				
1. Salaries (X) Gen Expense All Prgm.	\$ 864,600	\$ 126,177		To reclassify Intake Specialist salary
		\$ 34,089	\$ 1,024,866	To reclassify Intake Specialist salary
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 304,992	\$ 41,609		To reclassify Intake Specialist benefits
		\$ 11,224	\$ 357,825	To reclassify Intake Specialist benefits
3. Service Contracts (X) Gen Expense All Prgm.	\$ 68,213	\$ (6,942)	\$ 61,271	To reclassify Windfall expenses
4. Other Expenses (X) Gen Expense All Prgm.	\$ 85,303	\$ 27,225		To reclassify software expenses
		\$ 31,456	\$ 143,984	To reclassify technology expenses
5. COG Expense (I) Medicaid Admin	\$ 317	\$ (317)	\$ -	To match COG report
5. COG Expenses (L) Community Residential	\$ 33,733	\$ (10,705)	\$ 23,028	To match COG report
5. COG Expense (M) Family Support Services	\$ 5,013	\$ (1,472)	\$ 3,541	To match COG report
5. COG Expense (N) Service & Support Admin	\$ 340	\$ (340)	\$ -	To match COG report
5. COG Expense (O) Non-Federal Reimbursable	\$ 2,148	\$ 134,319	\$ 136,467	To match COG report
Worksheet 2A				
2. Employee Benefits (N) Service & Support	\$ 8,704	\$ (104)	\$ 8,600	To correct program supervision benefits
4. Other Expenses (N) Service & Support Admin	\$ 1,533	\$ 104	\$ 1,637	To correct program supervision expenses
5. COG Expenses (I) Medicaid Admin	\$ 10	\$ (10)	\$ -	To match COG report
5. COG Expenses (L) Community Residential	\$ 1,072	\$ (1,072)	\$ -	To match COG report
5. COG Expenses (M) Family Support Services	\$ 159	\$ (159)	\$ -	To match COG report
5. COG Expenses (N) Service & Support Admin	\$ 11	\$ (11)	\$ -	To match COG report
5. COG Expenses (O) Non-Federal Reimbursable	\$ 68	\$ (68)	\$ -	To match COG report
Worksheet 3				
1. Salaries (D) Unasgn Children Program	\$ 105,834	\$ (105,834)	\$ -	To reclassify building services salary
1. Salaries (H) Unasgn Adult Program	\$ 231,851	\$ (231,851)	\$ -	To reclassify building services salary
1. Salaries (I) Medicaid Admin	\$ 786	\$ (786)	\$ -	To reclassify building services salary
1. Salaries (M) Family Support Services	\$ 62	\$ (62)	\$ -	To reclassify building services salary
1. Salaries (N) Service & Support Admin	\$ 17,476	\$ (17,476)	\$ -	To reclassify building services salary
1. Salaries (O) Non-Federal Reimbursable	\$ 25,399	\$ (25,399)	\$ -	To reclassify building services salary
1. Salaries (U) Transportation	\$ 22,404	\$ (22,404)	\$ -	To reclassify building services salary
1. Salaries (V) Admin	\$ 37,037	\$ (37,037)	\$ -	To reclassify building services salary
1. Salaries (W) Program Supervision	\$ 2,645	\$ (2,645)	\$ -	To reclassify building services salary
1. Salaries (X) Gen Expense All Prgm.	\$ -	\$ 443,531	\$ 443,531	To reclassify building services salary

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Medina County Board of Developmental Disabilities
2012 Income and Expenditure Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 3 (Continued)				
2. Employee Benefits (D) Unasgn Children	\$ 39,060	\$ (39,060)	\$ -	To reclassify building services benefits
2. Employee Benefits (H) Unasgn Adult Program	\$ 85,569	\$ (85,569)	\$ -	To reclassify building services benefits
2. Employee Benefits (I) Medicaid Admin	\$ 290	\$ (290)	\$ -	To reclassify building services benefits
2. Employee Benefits (M) Family Support Services	\$ 23	\$ (23)	\$ -	To reclassify building services benefits
2. Employee Benefits (N) Service & Support	\$ 6,450	\$ (6,450)	\$ -	To reclassify building services benefits
2. Employee Benefits (O) Non-Federal Reimbursable	\$ 9,374	\$ (9,374)	\$ -	To reclassify building services benefits
2. Employee Benefits (U) Transportation	\$ 3,163	\$ (3,163)	\$ -	To reclassify building services benefits
2. Employee Benefits (V) Admin	\$ 13,682	\$ (13,682)	\$ -	To reclassify building services benefits
2. Employee Benefits (W) Program Supervision	\$ 976	\$ (976)	\$ -	To reclassify building services benefits
2. Employee Benefits (X) Gen Expense All Prgm.	\$ -	\$ 158,587	\$ 158,587	To reclassify building services benefits
3. Service Contracts (D) Unasgn Children	\$ 30,483	\$ (30,483)	\$ -	To reclassify building services expenses
3. Service Contracts (H) Unasgn Adult Program	\$ 66,780	\$ (66,780)	\$ -	To reclassify building services expenses
3. Service Contracts (I) Medicaid Admin	\$ 226	\$ (226)	\$ -	To reclassify building services expenses
3. Service Contracts (M) Family Support Services	\$ 18	\$ (18)	\$ -	To reclassify building services expenses
3. Service Contracts (N) Service & Support Admin	\$ 5,034	\$ (5,034)	\$ -	To reclassify building services expenses
3. Service Contracts (O) Non-Federal	\$ 7,316	\$ (7,316)	\$ -	To reclassify building services expenses
3. Service Contracts (U) Transportation	\$ 22,600	\$ (22,600)	\$ -	To reclassify building services expenses
		\$ 3,750	\$ 3,750	To reclassify building services expenses
3. Service Contracts (V) Admin	\$ 10,678	\$ (10,678)	\$ -	To reclassify building services expenses
3. Service Contracts (W) Program Supervision	\$ 762	\$ (762)	\$ -	To reclassify building services expenses
3. Service Contracts (X) Gen Expense All Prgm.	\$ -	\$ 143,897	\$ -	To reclassify building services expenses
		\$ (37,818)	\$ -	To reclassify Windfall expenses
		\$ (27,225)	\$ 78,854	To reclassify software expenses
4. Other Expenses (D) Unasgn Children Program	\$ 76,315	\$ (76,315)	\$ -	To reclassify building services expenses
4. Other Expenses (E) Facility Based Services	\$ -	\$ 30,000	\$ 30,000	To reclassify rent expense
4. Other Expenses (F) Enclave	\$ -	\$ 5,500	\$ 5,500	To reclassify rent expense
4. Other Expenses (G) Community Employment	\$ -	\$ 24,000	\$ 24,000	To reclassify rent expense
4. Other Expenses (H) Unasgn Adult Program	\$ 174,837	\$ (174,837)	\$ -	To reclassify building services expenses
4. Other Expenses (I) Medicaid Admin	\$ 566	\$ (566)	\$ -	To reclassify building services expenses
4. Other Expenses (M) Family Support Services	\$ 45	\$ (45)	\$ -	To reclassify building services expenses
4. Other Expenses (N) Service & Support Admin	\$ 12,601	\$ (12,601)	\$ -	To reclassify building services expenses
4. Other Expenses (O) Non-Federal Reimbursable	\$ 18,315	\$ (18,315)	\$ -	To reclassify building services expenses
4. Other Expenses (U) Transportation	\$ 28,159	\$ (28,159)	\$ -	To reclassify building services expenses
4. Other Expenses (V) Admin	\$ 26,733	\$ (26,733)	\$ -	To reclassify building services expenses
4. Other Expenses (W) Program Supervision	\$ 1,908	\$ (1,908)	\$ -	To reclassify building services expenses
4. Other Expenses (X) Gen Expense All Prgm.	\$ -	\$ 339,479	\$ -	To reclassify building services expenses
		\$ (31,456)	\$ 308,023	To reclassify technology expenses
5. COG Expenses (I) Medicaid Admin	\$ 19	\$ (19)	\$ -	To match COG report
5. COG Expenses (L) Community Residential	\$ 1,998	\$ (343)	\$ 1,655	To match COG report
5. COG Expenses (M) Family Support Services	\$ 297	\$ (43)	\$ 254	To match COG report
5. COG Expenses (N) Service & Support Admin	\$ 20	\$ (20)	\$ -	To match COG report
5. COG Expenses (O) Non-Federal Reimbursable	\$ 127	\$ (12)	\$ 115	To match COG report
Worksheet 4				
3. Service Contracts (X) Gen Expense All Prgm.	\$ 86,897	\$ (86,456)	\$ 441	To reclassify Windfall expenses
4. Other Expenses (X) Gen Expense All Prgm.	\$ 5,012	\$ (680)	\$ -	To reclassify Dietary Services Other Expense
		\$ (1,965)	\$ 2,367	To reclassify Windfall expenses

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Medina County Board of Developmental Disabilities
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	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 5				
1. Salaries (D) Unasgn Children Program	\$ 323,583	\$ (126,177)	\$ 197,406	To reclassify Intake Specialist salary
1. Salaries (L) Community Residential	\$ -	\$ 41,906	\$ 41,906	To reclassify special olympics salary
2. Employee Benefits (D) Unasgn Children	\$ 120,064	\$ (41,609)	\$ 78,455	To reclassify Intake Specialist benefits
2. Employee Benefits (L) Community Residential	\$ -	\$ 13,095	\$ 13,095	To reclassify special olympics benefits
4. Other Expenses (L) Community Residential	\$ 16,571	\$ 5,993	\$ 22,564	To reclassify special olympics expenses
5. COG Expenses (L) Community Residential	\$ 374,411	\$ (2,073)	\$ 372,338	To match COG report
5. COG Expenses (M) Family Support Services	\$ 55,636	\$ 2,530	\$ 58,166	To match COG report
5. COG Expenses (O) Non-Federal Reimbursable	\$ 23,846	\$ 2,368	\$ 26,214	To match COG report
Worksheet 6				
5. COG Expenses (I) Medicaid Admin	\$ 3,515	\$ (3,515)	\$ -	To match COG report
Worksheet 7-B				
5. COG Expenses (L) Community Residential	\$ -	\$ 5,881	\$ 5,881	To match COG report
Worksheet 8				
1. Salaries (X) Gen Expense All Prgm.	\$ 966,131	\$ 737	\$ 966,868	To correct transportation salary
3. Service Contracts (E) Facility Based Services	\$ 40,652	\$ (863)	\$ 39,789	To reclassify Triad expenses
3. Service Contracts (G) Community Employment	\$ 66,945	\$ (1,422)	\$ 65,523	To reclassify Triad expenses
3. Service Contracts (O) Non-Federal	\$ 1,500	\$ (1,500)	\$ -	To correct non-Federal reimbursable
3. Service Contracts (X) Gen Expense All Prgm.	\$ 14,539	\$ 2,252		To correct transportation expenses
		\$ 863		To reclassify Triad expenses
		\$ 1,422		To reclassify Triad expenses
		\$ (7,255)		To reclassify Windfall expenses
4. Other Expenses (O) Non-Federal Reimbursable	\$ 2,620	\$ (3,750)	\$ 8,071	To reclassify building services expenses
4. Other Expenses (X) Gen Expense All Prgm.	\$ 266,262	\$ (2,511)	\$ 109	To correct non-Federal reimbursable transportation expenses
		\$ 1,759	\$ 268,021	To correct transportation expenses
Worksheet 9				
3. Service Contracts (N) Service & Support Admin. Costs	\$ 26,670	\$ (23,688)	\$ 2,982	To reclassify Windfall expenses
5. COG Expenses (N) Service & Support Admin. Costs	\$ 3,775	\$ (3,775)	\$ -	To match COG report
Worksheet 10				
1. Salaries (E) Facility Based Services	\$ 2,139,772	\$ (1,185)	\$ 2,138,587	To correct adult program salary
1. Salaries (H) Unasgn Adult Program	\$ 539,917	\$ (34,089)	\$ 505,828	To reclassify Intake Specialist salary
2. Employee Benefits (H) Unasgn Adult Program	\$ 185,576	\$ 265		To correct adult program benefits
		\$ (11,224)	\$ 174,617	To reclassify Intake Specialist benefits
3. Service Contracts (E) Facility Based Services	\$ 236,485	\$ (101)		To correct adult program expenses
		\$ 7,321		To reclassify Windfall expenses
		\$ 38,365		To reclassify Windfall expenses
		\$ 5,035		To reclassify Windfall expenses
		\$ 6,942		To reclassify Windfall expenses
		\$ 37,818		To reclassify Windfall expenses
		\$ 86,456		To reclassify Windfall expenses
		\$ 1,965		To reclassify Windfall expenses
		\$ 7,255		To reclassify Windfall expenses
		\$ 23,688	\$ 451,229	To reclassify Windfall expenses
3. Service Contracts (F) Enclave	\$ 7,582	\$ (7,321)		To reclassify Windfall expenses
		\$ (40)	\$ 221	To reclassify non-Federal reimbursable expenses
3. Service Contracts (G) Community Employment	\$ 39,188	\$ (38,365)	\$ 823	To reclassify Windfall expenses
3. Service Contracts (H) Unasgn Adult Program	\$ 7,828	\$ (5,035)	\$ 2,793	To reclassify Windfall expenses

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Medina County Board of Developmental Disabilities
2012 Income and Expenditure Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 10 (Continued)				
4. Other Expenses (E) Facility Based Services	\$ 83,825	\$ (30,000)	\$ 53,825	To reclassify rent expense
4. Other Expenses (F) Enclave	\$ 9,999	\$ (5,500)	\$ 4,499	To reclassify rent expense
4. Other Expenses (G) Community Employment	\$ 39,480	\$ (24,000)	\$ 15,480	To reclassify rent expense
4. Other Expenses (O) Non-Federal Reimbursable	\$ 61,037	\$ (54,943)		To correct adult program expenses
		\$ 40		To reclassify non-Federal reimbursable expenses
		\$ (5,993)	\$ 141	To reclassify special olympics expenses
a1 Adult				
2 Indirect/ Overhead Costs (B) Less Revenue	\$ -	\$ 2,932		To record RSC expenses
		\$ 114	\$ 3,046	To offset VRP3 expenses
10. Community Employment (B) Less Revenue	\$ -	\$ 14,533		To record RSC expenses
		\$ 9,617		
		\$ 62,242		To record RSC expenses
		\$ 1,542		To offset VRP3 expenses
		\$ 37	\$ 87,971	To offset VRP3 expenses
Reconciliation to County Auditor Worksheet Expense:				
Plus: Transfers Out-General	\$ -	\$ 2,918,391	\$ 2,918,391	To report transfers
Less: Capital Costs	\$ (375,620)	\$ 3,320	\$ (372,300)	To reconcile capital costs
Total from 12/31 County Auditor's Report	\$ 18,850,593	\$ 2,918,391	\$ 21,768,984	To reconcile to County Auditor Expense Report
Medicaid Administration Worksheet				
6- Ancillary Costs (A) Reimbursement	\$ -	\$ 9,140	\$ 9,140	To record ancillary costs
10. Requested Through Calendar Year				

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Dave Yost • Auditor of State

MEDINA COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

MEDINA 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 7, 2015**