



Dave Yost • Auditor of State

PORTAGE COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

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Independent Accountants' Report on Applying Agreed-Upon Procedures

Halina Schroeder, Audit Chief
Division of Fiscal Administration, Audit Office
Ohio Department of Developmental Disabilities
30 East Broad Street, 8th Floor
Columbus, Ohio 43215

Dear Ms. Schroeder:

As permitted by Ohio Rev. Code § 5123.05 and as required by the *Application for a § 1915(c) Home and Community Based Services Waiver*, Appendix I-2(c), the Auditor of State's Office performed the procedures enumerated below, to which the Ohio Department of Developmental Disabilities (DODD) agreed. The purpose is to assist you in evaluating whether the Portage County Board of Developmental Disabilities (County Board) prepared its *Income and Expenditure Report* for the years ended December 31, 2012 and 2013 (Cost Reports) in accordance with DODD's Guide to Preparing Income and Expenditure Reports for 2012 and 2013 (Cost Report Guides) and to assist you in evaluating whether reported receipts and disbursements complied with 2 CFR 225 (OMB Circular A-87 *Cost Principles for State, Local, and Indian Tribal Governments*), and other compliance requirements described in the procedures below. The County Board's management is responsible for preparing these reports. This agreed-upon procedures engagement was conducted in accordance with the American Institute of Certified Public Accountants' attestation standards. The sufficiency of these procedures is solely the responsibility of DODD. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Statistics – Square Footage

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

We found no differences.

We also compared the 2012 and 2013 square footage totals to the final 2011 totals and found variances above 10 percent. We performed the remaining square footage procedures on those areas that changed by more than 10 percent.

2. We compared the square footage for each room on the floor plan of the Administration building in 2012 and the Happy Day School Building in 2013 to the County Board's summary for each year which rolls up to *Schedule B-1, Section A, Square Footage* to ensure that square footage was allocated in accordance with the Cost Report Guides and identified any variances greater than 10 percent.

We found no variances.

Statistics – Square Footage (Continued)

3. 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* and identified variances greater than 10 percent for any cell in *Schedule B-1*.

We found no variances exceeding 10 percent.

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

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

Statistics – Attendance

1. We reviewed the Cost Reports and determined if individuals served or units of service were omitted on *Schedule B-1, Section B, Attendance Statistics*, worksheet 4, or worksheets 7A to 7H which resulted in program or general expenses-all program costs not being allocated to the County Board's programs.

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

2. We compared the County Board's Day Services Attendance Summary by Consumer, Location, Acuity and Month Reports and Follow Along Service reports for the number of individuals served, days of attendance and 15 minute units with similar information reported for Day Habilitation/Adult Day Services/Vocational Habilitation 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 identified any variances greater than two percent of reported attendance statistics at each acuity level. We also footed the County Board's reports on attendance statistics for accuracy.

We found no variances.

3. We traced the number of total attendance days for five Adult Day Service individuals for two months in 2012 and 2013 between the County Board's monthly attendance documentation and Day Services Attendance Summary by Consumer, Location, Acuity and Month reports and the number of days reported on *Schedule B-1, Section B, Attendance Statistics*. We then compared the acuity level on the County Board's Day Services Attendance Summary by Consumer, Location, Acuity and Month reports to the DODD Acuity Assessment Instrument Ratio Listing report or other documentation for each individual. We also selected an additional one individual in both 2012 and 2013 to ensure at least two individuals from each acuity level were tested, and performed the same acuity level comparison. If differences in acuity or attendance days were noted, DODD asked that we perform additional testing to ensure the County Board was properly reimbursed.

We found no differences. We found no overpayment.

4. We selected 30 Supported Employment-Community Employment units from the Community Employment reports and determined if the units were calculated in accordance with the Cost Report Guides and met the service documentation requirements of Ohio Admin. Code § 5123:2-9 to identify variances greater than 10 percent to *Schedule B-1, Section B, Attendance Statistics*.

We reported variances exceeding 10 percent in Appendix A (2012) and Appendix B (2013); however, the County Board did not receive Medicaid reimbursement for these services.

Statistics – Transportation

1. We compared the number of one-way trips from the County Board's Units Delivered Transportation by Service, Month and Age Group reports with those statistics as reported in *Schedule B-3, Quarterly Summary of Transportation Services* and identified any variances greater than two percent of either total children or adult program trips reported on rows 4 and 8 of *Schedule B-3*. We also footed the County Board's transportation reports for accuracy.

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

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

We found no variances exceeding 10 percent.

3. We compared the cost of bus tokens/cabs from the County Board's Expense Transaction Ledger reports to the amount reported in *Schedule B-3, Quarterly Summary of Transportation Services* and identified any variances greater than two percent of total costs reported on each row of *Schedule B-3*. We also determined if transportation costs were correctly reported on *Worksheet 8, Transportation Services*.

We found no variances.

Statistics – Service and Support Administration (SSA)

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

We reported differences in Appendix A (2012). We found no variances exceeding two percent for 2013.

2. We haphazardly selected two samples of 60 Other SSA Allowable units for both 2012 and 2013 from the Case Notes Listing for TCM Billing – Subtotaled by Consumer reports and determined if the case note documentation described activities listed in Ohio Admin. Code § 5101:3-48-01(D) and included the elements required by Ohio Admin. Code § 5101:3-48-01(F) to identify any variances greater than 10 percent of total units tested in each year.

We found no variances exceeding 10 percent.

3. We haphazardly selected two samples of 30 SSA Unallowable units for both 2012 and 2013 from the Case Notes Listing for TCM Billing – Subtotaled by Consumer reports and determined if the case note documentation described activities listed in Ohio Admin. Code § 5101:3-48-01(D) and included the elements required by Ohio Admin. Code § 5101:3-48-01(F) to identify any variances greater than 10 percent of total units tested in each year.

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

Statistics – Service and Support Administration (Continued)

4. We determined if the County Board maintained case note documentation for non-individual specific activities (general time units) as described in Worksheet 9, Service and Support Administration Costs of the Cost Report Guides.

The County Board did record general time units and they accounted for over 10 percent of total SSA units on the final *Schedule B-4* plus any general time units recorded.

We haphazardly selected two samples of 60 general time units for both 2012 and 2013 from the Case Notes Listing for TCM Billing – Subtotaled by Consumer reports and determined if the case note documentation described activities listed in Ohio Admin. Code § 5101:3-48-01(D) or in Worksheet 9, Service and Support Administration Costs, Section 1(b) of the Cost Report Guides to identify any variances greater than 10 percent of total units tested in each year.

We found no variances exceeding 10 percent.

Revenue Cost Reporting and Reconciliation to the County Auditor Report

1. We compared the receipt totals from the county auditor's 2012 and 2013 Revenues reports for the DD General Administration (1340), DD Early Childhood Special Education (1341), DD Part B IDEA (1343), DD Capital Projects (4100) and DD Gift and Donations (8104) funds to the county auditor's report total reported on the *Reconciliation to County Auditor Worksheet*.

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

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

2. We compared revenue entries on *Schedule C, Income Report* to the final North East Ohio Network (COG) County Board Summary Workbooks for 2012 and 2013.

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

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

We identified the following sources of potential revenue credits for which the County Board did not offset costs or areas where costs may need separated between federal programs 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 \$253,477 in 2012 and or \$226,283 in 2013;
- IDEA Part B revenues in the amount of \$41,134 in 2012 and \$32,571 in 2013;
- IDEA Early Childhood Special Education revenues in the amount of \$14,209 in 2012 and \$5,997 in 2013;
- School Lunch Program revenues in the amount of \$9,415 in 2012 and \$8,664.87 in 2013; and
- Title XX revenues in the amount of \$106,675 in 2012 and \$98,828 in 2013.

Paid Claims Testing

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

For selected commercial transportation services codes that have contracted services, we compared the County Board's usual and customary rate with the reimbursed rate to ensure that the County Board was reimbursed the lesser of the two as per Ohio Admin. Code § 5123:2-9-06. For any errors found, we obtained documentation and identified all overpayments related to reimbursements exceeding the usual and customary rate.

Additionally, for any other selected services codes that have contracted services, DODD requested that we compare the County Board's contract rate with the reimbursed rate to ensure that the County Board was reimbursed no more than the contracted rate. For any errors found, DODD asked that we obtain documentation and identified all overpayments related to reimbursements exceeding the contract rate.

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

We found instances of contracted commercial transportation services in our sample. We noted no differences between the contracted and reimbursed rates and no instances of other reimbursed contracted services. We found instances of non-compliance in the following service codes: Adult Day Support and Vocational Habilitation Combination - 15 minute unit (AXF and FXF); Non-Medical Transportation - One way trip (ATB); Adult Day Support - Daily Unit (FDS); and Targeted Case Management (TCM) as described below and made corresponding unit adjustments on *Schedule B-1, B-3 and B-4* as reported in Appendix B (2013).

We also noted that management could not provide supporting documentation necessary to confirm management's assumptions about the reasonableness of the charges paid by the County Board for commercial transportation. See procedure 4 in the Non-Payroll Expenditures and Reconciliation to the County Auditor Report section.

Recoverable Finding – 2012

Finding \$102.59

Service Code	Units	Review Results	Finding
AXF	122	Units billed in excess of actual service delivery; Billed wrong procedure code resulting in overpayment	\$102.59

Recoverable Finding – 2013

Finding \$898.33

Service Code	Units	Review Results	Finding
AXF	374	Units billed in excess of actual service delivery; Billed wrong procedure code resulting in overpayment	\$401.36
ATB	1	Units billed in excess of actual service delivery	12.53
FDS	2	Units billed in excess of actual service delivery	94.22
TCM	40	Units billed in excess of actual service delivery	390.22
		Total	\$898.33

Paid Claims Testing (Continued)

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

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

3. We compared the amounts reported on *Schedule A, Summary of Service Costs – By Program*, Lines (20), Environmental Accessibility Adaptations to Line (25), Other Waiver Services to the amount reimbursed for these services in 2012 and 2013 on the MBS Summary by Service Code report to determine whether any reimbursements exceeded disbursements on *Schedule A* by two percent.

We found no differences.

Non-Payroll Expenditures and Reconciliation to the County Auditor Report

1. We compared the disbursement totals from the county auditor's report listed on the *Reconciliation to County Auditor Worksheets* to the county auditor's Expenses reports for the DD General Administration (1340), DD Early Childhood Special Education Grant (1341), DD IDEA Part B (1343), DD Capital Projects (4100) and DD Gift and Donations (8104) funds.

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

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

2. We compared the County Board's Expense Transaction Ledger reports to all service contract and other expenses entries on worksheets 2 through 10 to identify variances resulting in reclassification to another program or worksheet exceeding \$500.

We found no variances.

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

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

4. We scanned the County Board's 2012 and 2013 Expense Transaction Ledger reports and judgmentally selected 40 disbursements from the service contracts and other expenses reported on worksheets 2 through 10. We determined if supporting documentation was maintained, the costs were allowable and properly classified according to the Cost Report Guides and 2 CFR 225, and identified any variances greater than two percent of total service contracts and other expenses on any worksheet or costs which are non-federal reimbursable under 2 CFR 225 Appendix B and greater than \$500.

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

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

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

We found no program costs that lacked corresponding statistics.

We also reviewed the contract between the County Board and Portage Area Regional Transportation Authority (PARTA) and Family & Community Services and noted the County Board was charged a rate between \$7.60 and \$11.50 for each trip provided by PARTA in 2012 and between \$8.36 and \$11.50 in 2013 for PARTA. Family and Community Service charged \$1.90 per mile in 2012 and 2013. Through our review of the contracts and discussion with the County Board the additional amount paid was for ensuring compliance with rules and safe driving conditions, scheduling and adjusting routes, and coordinating services provided by PARTA to the board.

The County Board could not provide specific financial records (detail ledgers, financial budgets, etc.) to show how the rates in the agreement were developed or how they related to services specific to the County Board. The County Board provided no support to document its efforts to ensure that the expenses were a reasonable cost for the County Board to incur and that were in compliance with CMS Publication 15-1, Section 2304, which requires the County Board to have cost information that is "current, accurate, and in sufficient detail to support payments made for services rendered to beneficiaries. This includes all ledgers, books, records and original evidences of cost (purchase requisitions, purchase orders, vouchers, requisitions for materials, inventories, labor time cards, payrolls, bases for apportioning costs, etc.), which pertain to the determination of reasonable cost, capable of being audited." For example the contract could include a detailed budget by expense type to show the service components and corresponding costs for what the County Board is buying.

Recommendation:

We recommend the County Board ensure that its costs for contracted commercial transportation services meet all applicable requirements as outlined in the Cost Report Guides, 2 CFR Part 225 and the Provider Reimbursement Manual (CMS Publication 15-1) and the technical assistance bulletin provided by DODD relating to Commercial Transportation.

This includes meeting the requirement in Section 2103 to be a prudent and cost-conscious buyer that refuses to pay more than the going price for an item or service, and seeks to economize by minimizing cost. Implicit in the intention that actual costs be paid to the extent they are reasonable is the expectation that the provider seeks to minimize its costs and that its actual costs do not exceed what a prudent and cost conscious buyer pays for a given item or service.

The County Board should review DODD guidance on this issue in document titled "Guidance Issued By DODD Regarding Non-Medical Transportation Provided by an Operator of Commercial Vehicles" which was distributed in May 2015 and ensure that its practices are consistent with this guidance. The County Board should seek assistance from DODD as needed.

5. We scanned the County Board's Expense Transaction Ledger reports for items purchased during 2012 and 2013 that met the County Board's capitalization criteria and traced them to inclusion on the County Board's depreciation schedule.

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

We reported differences for purchases that were not properly capitalized in Appendix A (2012) and Appendix B (2013). We reported differences for 2012 purchases to record their first year's depreciation in Appendix B (2013).

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

The County Board had supporting documentation for April 2012 and October 2013 showing that it reconciled its income and expenditures with the county auditor.

Property, Depreciation, and Asset Verification Testing

1. We compared the depreciation costs reported in the County Board's Depreciation Schedules to the amounts reported on *Worksheet 1, Capital Costs* and identified any variances greater than \$500.

We found no differences.

2. We compared the County Board's final 2011 Depreciation Schedule and prior year depreciation adjustments to the County Board's 2012 and 2013 Depreciation Schedules for changes in the depreciation amounts for assets purchased prior to the periods under review, depreciation taken on the same asset more than once, assets that have been fully depreciated in prior years, or depreciation taken on assets during the period of acquisition which were not in compliance with the Cost Report Guides to identify any cell variances greater than \$500.

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

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

We found no differences.

4. We haphazardly selected the lesser of 10 percent or 10 disposed assets from 2012 and 2013 from the County Board's list of disposed assets and determined if the asset was removed from the County Board's fixed asset ledger. We also recalculated depreciation and any gain or loss for the four disposed items tested, based on the undepreciated basis and any proceeds received from the disposal or sale of the asset to determine compliance with the Cost Report Guide and CMS Publication 15-1, Chapter 1.

We found no differences.

Payroll Testing

1. We compared total salaries and benefits from worksheets 2 through 10 from the Cost Reports and the yearly totals to the payroll disbursements on the county auditor's Salary/Fringes reports for the DD General Administration (1340), DD Early Childhood Special Education (1341) and Part B IDEA (1343) funds to identify variances greater than two percent of the county auditor's report totals for these funds.

The variance was less than two percent.

Payroll Testing (Continued)

2. We compared the salaries and benefit costs on the County Board's Payroll History by Account Code by Employee and Salaries-Revised with Benefit Adjustments reports to the amounts reported on worksheets 2 through 10 to identify variances resulting in differences to another program or worksheet exceeding \$500.

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

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

We reported differences in 2012 and 2013 and corresponding service contract and other expenses related to employees we reclassified in Appendix A (2012) and Appendix B (2013).

4. DODD asked that we scan the County Board's Payroll History by Account Code by Employee and Salaries-Revised with Benefit Adjustments reports for 2012 and 2013 and compare the classification of employees to entries on worksheets 2 through 10 to determine if salary and benefit costs were reported in accordance with the Cost Report Guides.

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

Medicaid Administrative Claiming (MAC)

1. We compared the salary and benefits entered on the MAC Cost by Individual reports to the County Board's Payroll History by Account Code by Employee and Salaries-Revised with Benefit Adjustments reports and determined if the MAC salary and benefits were greater. If the variance was greater than one percent, we would contact DODD's Random Moment Time Study (RMTS) Coordinator to correct the misstatements identified.

We found County Board salary and benefits exceeded MAC salaries and benefits.

2. We compared the MAC Cost by Individual reports to *Worksheet 6, Medicaid Administration Worksheet* for both years.

We noted no differences in 2012. We reported differences and noted differences for employees participating in MAC that impacted other worksheets in Appendix B (2013).

3. We selected 10 RMTS observed moments and 10 percent of any RMTS moments above that amount that were completed by employees of the County Board from the DODD RMTS Participant Moments Question and Answer report for the 2nd quarter of 2012 and the 1st quarter of 2013. We selected 12 observed moments in 2012 and 13 observed moments in 2013 and determined if supporting documentation was maintained and the moments were properly classified in accordance with DODD's Guide to Medicaid Administrative Claiming (MAC) using the Random Moment Time Studies (RMTS) Methodology for 2012.

We found no differences in 2012. We found one observed moment that was not properly classified as activity code 7-Referral, Coordination and Monitoring of Medicaid Services in 2013 in accordance with the above guidelines when it should have been classified as activity code 11-Program Planning, Development and Interagency Coordination of Medicaid Services.

Medicaid Administrative Claiming (Continued)

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

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

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

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

Dave Yost
Auditor of State

June 28, 2016

Appendix A
Portage County Board of Developmental Disabilities
2012 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	\$ 7,063	\$ 35,193	\$ 42,256	To match final COG workbook
Schedule B-1, Section A				
11. Early Intervention (C) Child	8,629	58	8,687	To reclassify to Early Intervention based on a payroll error
12. Pre-School (C) Child	3,159	58	3,217	To reclassify to PreSchool based on a payroll error
13. School Age (C) Child	5,900	58	5,958	To reclassify to School Age based on a payroll error
14. Facility Based Services (B) Adult	42,920	238	43,158	To reclassify square footage to FBS based on a payroll error
22. Program Supervision (B) Adult	1,375	(238)	1,137	To reclassify square footage to FBS based on a payroll error
22. Program Supervision (C) Child	271	(58)		To reclassify to Early Intervention based on a payroll error
		(58)		To reclassify to PreSchool based on a payroll error
		(58)	97	To reclassify to School Age based on a payroll error
Schedule B-1, Section B				
4. 15 Minute Units (C) Supported Emp. - Community Employment	1,885	12		To correct 15 Minute units
		(1)	1,896	To correct 15 Minute units
Schedule B-3				
3. School Age (C) One Way Trips- Second Quarter	3,429	(2,930)	499	To match transportation report
Schedule B-4				
1. TCM Units (D) 4th Quarter	12,440	636	13,076	To match SSA report
2. Other SSA Allowable Units (C) 3rd Quarter	2,195	(1,555)	640	To match SSA report
2. Other SSA Allowable Units (D) 4th Quarter	1,438	6	1,444	To reclassify allowable units
5. SSA Unallowable Units (D) 4th Quarter	818	(397)		To match SSA report
		(6)	415	To reclassify allowable units
Worksheet 1				
2. Land Improvements (E) Facility Based Services	\$ 4,864	\$ 767	\$ 5,631	To record depreciation for Walking Path
8. COG Expenses (L) Community Residential	\$ 761	\$ (413)	\$ 348	To match final COG workbook
8. COG Expenses (M) Family Support Services	\$ 409	\$ (180)	\$ 229	To match final COG workbook
8. COG Expenses (N) Service & Support Admin	\$ 51	\$ (32)	\$ 19	To match final COG workbook
8. COG Expenses (O) Non-Federal Reimbursable	\$ 13	\$ (9)	\$ 4	To match final COG workbook
Worksheet 2				
3. Service Contracts (X) Gen Expense All Prgm.	\$ 144,036	\$ (8,916)	\$ 135,120	To reclassify Westwind Electrical Services
5. COG Expenses (L) Community Residential	\$ 38,259	\$ (21,261)	\$ 16,998	To match final COG workbook
5. COG Expense (M) Family Support Services	\$ 20,531	\$ (9,374)	\$ 11,157	To match final COG workbook
5. COG Expense (N) Service & Support Admin	\$ 2,539	\$ (1,599)	\$ 940	To match final COG workbook
5. COG Expense (O) Non-Federal Reimbursable	\$ 634	\$ 228,195	\$ 228,829	To match final COG workbook
Worksheet 2A				
1. Salaries (D) Unasgn Children Program	\$ 88,954	\$ (88,954)	\$ -	To reclassify Director of Childrens Services
1. Salaries (H) Unasgn Adult Program	\$ 231,475	\$ (63,326)	\$ 168,149	To reclassify Manager of Vocational Services salary
1. Salaries (I) Medicaid Admin	\$ 9,944	\$ (1,748)		To reclassify Medicaid Manager salary
		\$ (9)		To reclassify Medicaid Manager salary
		\$ (1,108)		To reclassify Medicaid Manager salary
		\$ (7,019)		To reclassify Medicaid Manager salary
		\$ (60)		To reclassify Medicaid Manager salary
2. Employee Benefits (D) Unasgn Children Program	\$ 21,150	\$ (21,150)	\$ -	To reclassify Director of Childrens Services benefits

Appendix A (Page 2)
Portage County Board of Developmental Disabilities
2012 Income and Expenditure Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 2A (Continued)				
2. Employee Benefits (H) Unasgn Adult Program	\$ 73,476	\$ (16,830)	\$ 56,646	To reclassify Manager of Vocational Services benefits
2. Employee Benefits (I) Medicaid Admin	\$ 3,654	\$ (642)		To reclassify Medicaid Manager benefits
		\$ (3)		To reclassify Medicaid Manager benefits
		\$ (407)		To reclassify Medicaid Manager benefits
		\$ (2,580)		To reclassify Medicaid Manager benefits
		\$ (22)	-	To reclassify Medicaid Manager benefits
3. Service Contracts (D) Unasgn Children Program	\$ 9,132	\$ (9,132)	-	To reclassify Director of Childrens Services expenses
3. Service Contracts (H) Unasgn Adult Program	\$ 4,933	\$ (1,825)	\$ 3,108	To reclassify Culigan Water Filters
3. Service Contracts (O) Non-Federal Reimbursable	\$ -	\$ 1,825	\$ 1,825	To reclassify Culigan Water Filters
4. Other Expenses (D) Unasgn Children Program	\$ 2,101	\$ (2,101)	-	To reclassify Director of Childrens Services expenses
5. COG Expenses (L) Community Residential	\$ 886	\$ (886)	-	To match final COG workbook
5. COG Expenses (M) Family Support Services	\$ 475	\$ (475)	-	To match final COG workbook
5. COG Expenses (N) Service & Support Admin	\$ 59	\$ (59)	-	To match final COG workbook
5. COG Expenses (O) Non-Federal Reimbursable	\$ 15	\$ (15)	-	To match final COG workbook
Worksheet 3				
3. Service Contracts (D) Unasgn Children Program	\$ 60,774	\$ (30,696)	\$ 30,078	To reclassify Building Improvement expenses
3. Service Contracts (U) Transportation	\$ 17,053	\$ (13,200)	\$ 3,853	To reclassify Building Improvement expenses
5. COG Expenses (L) Community Residential	\$ 1,652	\$ (430)	\$ 1,222	To match final COG workbook
5. COG Expenses (M) Family Support Services	\$ 887	\$ (85)	\$ 802	To match final COG workbook
5. COG Expenses (N) Service & Support Admin	\$ 110	\$ (42)	\$ 68	To match final COG workbook
5. COG Expenses (O) Non-Federal Reimbursable	\$ 27	\$ (14)	\$ 13	To match final COG workbook
Worksheet 5				
1. Salaries (D) Unasgn Children Program	\$ 238,537	\$ 88,954		To reclassify Director of Childrens Services salary
		\$ 500	\$ 327,991	To reclassify Director of Childrens Services salary bonus
1. Salaries (L) Community Residential	\$ 15,996	\$ 7,019	\$ 23,015	To reclassify Medicaid Manager salary
1. Salaries (M) Family Support Services	\$ -	\$ 60	\$ 60	To reclassify Medicaid Manager salary
2. Employee Benefits (D) Unasgn Children Program	\$ 111,249	\$ 21,150	\$ 132,399	To reclassify Director of Childrens Services benefits
2. Employee Benefits (L) Community Residential	\$ 1,359	\$ 2,580	\$ 3,939	To reclassify Medicaid Manager benefits
2. Employee Benefits (M) Family Support Services	\$ -	\$ 22	\$ 22	To reclassify Medicaid Manager benefits
3. Service Contracts (D) Unasgn Children Program	\$ 144,791	\$ 9,132	\$ 153,923	To reclassify Director of Childrens Services expenses
4. Other Expenses (D) Unasgn Children Program	\$ 24,396	\$ 2,101	\$ 26,497	To reclassify Director of Childrens Services expenses
5. COG Expenses (L) Community Residential	\$ 307,200	\$ (20,274)	\$ 286,926	To match final COG workbook
5. COG Expenses (M) Family Support Services	\$ 164,849	\$ 18,401	\$ 183,250	To match final COG workbook
5. COG Expenses (O) Non-Federal Reimbursable	\$ 5,089	\$ (2,218)	\$ 2,871	To match final COG workbook
Worksheet 7-B				
5. COG Expenses (F) Enclave	\$ -	\$ 7,706	\$ 7,706	To match final COG workbook
Worksheet 8				
1. Salaries (H) Unasgn Adult Program	\$ -	\$ 1,108	\$ 1,108	To reclassify Medicaid Manager benefits
2. Employee Benefits (H) Unasgn Adult Program	\$ -	\$ 407	\$ 407	To reclassify Medicaid Manager benefits
Worksheet 9				
5. COG Expenses (N) Service & Support Admin. Costs	\$ 20,388	\$ (20,388)	-	To match final COG workbook

Appendix A (Page 3)
Portage County Board of Developmental Disabilities
2012 Income and Expenditure Report Adjustments

	<u>Reported Amount</u>	<u>Correction</u>	<u>Corrected Amount</u>	<u>Explanation of Correction</u>
Worksheet 10				
1. Salaries (E) Facility Based Services	\$ 2,539,112	\$ 63,326		To reclassify Manager of Vocational Services salary
		\$ 1,748		To reclassify Medicaid Manager salary
		\$ (500)	\$ 2,603,686	To reclassify Director of Childrens Services salary bonus
1. Salaries (G) Community Employment	\$ -	\$ 9	\$ 9	To reclassify Medicaid Manager salary
2. Employee Benefits (E) Facility Based Services	\$ 1,013,691	\$ 16,830		To reclassify Manager of Vocational Services benefits
		\$ 642	\$ 1,031,163	To reclassify Medicaid Manager benefits
2. Employee Benefits (G) Community Employment	\$ -	\$ 3	\$ 3	To reclassify Medicaid Manager benefits
4. Other Expenses (O) Non-Federal Reimbursabl	\$ 218,843	\$ (70,000)	\$ 148,843	To reclassify VRP3 Match Payments
Reconciliation to County Auditor Worksheet				
Expense:				
Plus: Capital Improvement	\$ -	\$ 30,696		To reclassify Building Improvement expenses
		\$ 13,200		To reclassify Building Improvement expenses
		\$ 8,916	\$ 52,812	To reclassify Westwind Electrical Services
Plus: Match Paid To DODD For IO & LVI Waivers	\$ -	\$ 70,000	\$ 70,000	To reconcile VRP3 Match Payments
Less: Capital Costs	\$ (419,027)	\$ (767)	\$ (419,794)	To reconcile depreciation

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

	<u>Reported Amount</u>	<u>Correction</u>	<u>Corrected Amount</u>	<u>Explanation of Correction</u>
Schedule B-1, Section A				
11. Early Intervention (C) Child	8,241	58	8,299	To reclassify to Early Intervention based on a payroll error
12. Pre-School (C) Child	2,173	58	2,231	To reclassify to PreSchool based on a payroll error
13. School Age (C) Child	6,089	58	6,147	To reclassify to School Age based on a payroll error
14. Facility Based Services (B) Adult	42,984	238	43,222	To reclassify square footage to FBS based on a payroll error
22. Program Supervision (B) Adult	1,375	(238)	1,137	To reclassify square footage to FBS based on a payroll error
22. Program Supervision (C) Child	271	(58)		To reclassify to Early Intervention based on a payroll error
		(58)		To reclassify to PreSchool based on a payroll error
		(58)	97	To reclassify to School Age based on a payroll error
Schedule B-1, Section B				
4. 15 Minute Units (C) Supported Emp. - Community Employment	619	(2)	617	To correct 15 Minute units
8. B (A) Facility Based Services	45	(2)	43	To adjust for paid claims error
Schedule B-3				
5. Facility Based Services (G) One Way Trips- Fourth Quarter	6,493	1,687		To match transportation report
		(1)	8,179	To adjust for paid claims error
Schedule B-4				
1. TCM Units (D) 4th Quarter	13,880	(40)	13,840	To adjust for paid claims error
2. Other SSA Allowable Units (D) 4th Quarter	1,102	3	1,105	To reclassify allowable units
5. SSA Unallowable Units (D) 4th Quarter	626	(3)		To reclassify allowable units
		(2)	621	To remove general time units
Schedule C				
V. Other Revenues				
(I) Other (Detail On Separate Sheet)- COG Revenue				
45 FSS - 2013	\$ -	\$ 45,000	\$ 45,000	To match final COG workbook
46 FSS - ADM	\$ -	\$ 6,375	\$ 6,375	To match final COG workbook
47 MISC	\$ -	\$ 8,750	\$ 8,750	To match final COG workbook
48 MUI	\$ -	\$ 550	\$ 550	To match final COG workbook
49 QARN	\$ -	\$ 4,750	\$ 4,750	To match final COG workbook
50 SL - 2013	\$ -	\$ 76,875	\$ 76,875	To match final COG workbook
51 ICAT	\$ -	\$ 25,000	\$ 25,000	To match final COG workbook
Worksheet 1				
2. Land Improvements (E) Facility Based Services	\$ 5,632	\$ 793	\$ 6,425	To record depreciation for Walking path
3. Buildings/Improve (D) Unasgn Children Programs	\$ 17,784	\$ 1,419	\$ 19,203	To record depreciation for Windows and Installation
3. Buildings/Improve (U) Transportation	\$ 8,321	\$ 792	\$ 9,113	To record depreciation for gutters and insulation at bus garage
5. Movable Equipment (V) Admin	\$ 9,413	\$ 1,605	\$ 11,018	To record depreciation for Fiber Optic Cable
8. COG Expenses (L) Community Residential	\$ 68	\$ 665	\$ 733	To match final COG workbook
8. COG Expenses (M) Family Support Services	\$ 43	\$ 469	\$ 512	To match final COG workbook
8. COG Expenses (N) Service & Support Admin	\$ 4	\$ 22	\$ 26	To match final COG workbook
Worksheet 2				
1. Salaries (X) Gen Expense All Prgm.	\$ 493,417	\$ (68,545)		To reclassify MAC salary
		\$ (20,933)	\$ 403,939	To reclassify MAC salary
5. COG Expenses (L) Community Residential	\$ 26,848	\$ (6,507)	\$ 20,341	To match final COG workbook
5. COG Expense (M) Family Support Services	\$ 16,870	\$ (2,662)	\$ 14,208	To match final COG workbook
5. COG Expense (N) Service & Support Admin	\$ 1,677	\$ (956)	\$ 721	To match final COG workbook
5. COG Expense (O) Non-Federal Reimbursable	\$ 99	\$ (97)	\$ 2	To match final COG workbook

Appendix B (Page 2)
Portage County Board of Developmental Disabilities
2013 Income and Expenditure Report Adjustments

	<u>Reported Amount</u>	<u>Correction</u>	<u>Corrected Amount</u>	<u>Explanation of Correction</u>
Worksheet 2A				
1. Salaries (D) Unasgn Children Program	\$ 89,760	\$ (89,760)	\$ -	To reclassify Director of Childrens Services salary
1. Salaries (E) Facility Based Services	\$ 65,397	\$ (64,190)	\$ -	To reclassify Manager of Vocational Services salary
		\$ (1,207)	\$ -	To reclassify substitute Manager of Vocational Services salary
1. Salaries (I) Medicaid Admin	\$ 9,233	\$ (1,543)	\$ -	To reclassify Medicaid Manager salary
		\$ (27)	\$ -	To reclassify Medicaid Manager salary
		\$ (984)	\$ -	To reclassify Medicaid Manager salary
		\$ (6,653)	\$ -	To reclassify Medicaid Manager salary
		\$ (26)	\$ -	To reclassify Medicaid Manager salary
2. Employee Benefits (D) Unasgn Children Program	\$ 21,124	\$ (21,124)	\$ -	To reclassify Director of Childrens Services benefits
2. Employee Benefits (E) Facility Based Services	\$ 15,717	\$ (15,717)	\$ -	To reclassify Manager of Vocational Services benefits
2. Employee Benefits (H) Unasgn Adult Program	\$ 59,801	\$ (1,108)	\$ 58,693	To reclassify Manager of Vocational Services benefits
2. Employee Benefits (I) Medicaid Admin	\$ 3,492	\$ (584)	\$ -	To reclassify Medicaid Manager benefits
		\$ (10)	\$ -	To reclassify Medicaid Manager benefits
		\$ (372)	\$ -	To reclassify Medicaid Manager benefits
		\$ (2,516)	\$ -	To reclassify Medicaid Manager benefits
		\$ (10)	\$ -	To reclassify Medicaid Manager benefits
3. Service Contracts (D) Unasgn Children Program	\$ 25,021	\$ (25,021)	\$ -	To reclassify Director of Childrens Services expenses
4. Other Expenses (D) Unasgn Children Program	\$ 1,872	\$ (1,872)	\$ -	To reclassify Director of Childrens Services expenses
5. COG Expenses (L) Community Residential	\$ 180	\$ (180)	\$ -	To match final COG workbook
5. COG Expenses (M) Family Support Services	\$ 113	\$ (113)	\$ -	To match final COG workbook
5. COG Expenses (N) Service & Support Admin	\$ 11	\$ (11)	\$ -	To match final COG workbook
5. COG Expenses (O) Non-Federal Reimbursable	\$ 1	\$ (1)	\$ -	To match final COG workbook
Worksheet 3				
3. Service Contracts (D) Unasgn Children Program	\$ 54,208	\$ (11,999)	\$ -	To reclassify Capital Expenses
		\$ (11,999)	\$ 30,210	To reclassify Capital Expenses
5. COG Expenses (L) Community Residential	\$ 1,770	\$ (37)	\$ 1,733	To match final COG workbook
5. COG Expenses (M) Family Support Services	\$ 1,112	\$ 99	\$ 1,211	To match final COG workbook
5. COG Expenses (N) Service & Support Admin	\$ 111	\$ (50)	\$ 61	To match final COG workbook
5. COG Expenses (O) Non-Federal Reimbursable	\$ 7	\$ (7)	\$ -	To match final COG workbook
Worksheet 5				
1. Salaries (D) Unasgn Children Program	\$ 228,257	\$ 89,760	\$ 318,017	To reclassify Director of Childrens Services salary
1. Salaries (L) Community Residential	\$ 12,504	\$ 6,653	\$ 19,157	To reclassify Medicaid Manager salary
1. Salaries (M) Family Support Services	\$ -	\$ 26	\$ 26	To reclassify Medicaid Manager salary
2. Employee Benefits (D) Unasgn Children Program	\$ 115,104	\$ 21,124	\$ 136,228	To reclassify Director of Childrens Services benefits
2. Employee Benefits (L) Community Residential	\$ 733	\$ 2,516	\$ 3,249	To reclassify Medicaid Manager benefits
2. Employee Benefits (M) Family Support Services	\$ -	\$ 10	\$ 10	To reclassify Medicaid Manager benefits
3. Service Contracts (D) Unasgn Children Program	\$ 113,945	\$ 25,021	\$ 138,966	To reclassify Director of Childrens Services expenses
4. Other Expenses (D) Unasgn Children Program	\$ 21,611	\$ 1,872	\$ 23,483	To reclassify Director of Childrens Services expenses
5. COG Expenses (L) Community Residential	\$ 235,838	\$ 17,674	\$ 253,512	To match final COG workbook
5. COG Expenses (M) Family Support Services	\$ 148,188	\$ 23,352	\$ 171,540	To match final COG workbook
5. COG Expenses (O) Non-Federal Reimbursable	\$ 867	\$ (837)	\$ 30	To match final COG workbook
Worksheet 6				
1. Salaries (I) Medicaid Admin	\$ 390,979	\$ 68,545	\$ 459,524	To reclassify MAC salary
1. Salaries (O) Non-Federal Reimbursable	\$ 119,414	\$ 20,933	\$ 140,347	To reclassify MAC salary

Appendix B (Page 3)
Portage County Board of Developmental Disabilities
2013 Income and Expenditure Report Adjustments

	<u>Reported Amount</u>	<u>Correction</u>	<u>Corrected Amount</u>	<u>Explanation of Correction</u>
Worksheet 8				
1. Salaries (E) Facility Based Services	\$ 330,725	\$ 588	\$ 331,313	To reclassify salary amount to match detail report
1. Salaries (H) Unasgn Adult Program	\$ -	\$ 984	\$ 984	To reclassify Medicaid Manager salary
1. Salaries (X) Gen Expense All Prgm.	\$ 264,135	\$ (588)	\$ 263,547	To reclassify salary amount to match detail report
2. Employee Benefits (H) Unasgn Adult Program	\$ -	\$ 372	\$ 372	To reclassify Medicaid Manager benefits
Worksheet 9				
5. COG Expenses (N) Service & Support Admin. Costs	\$ 14,734	\$ (13,944)	\$ 790	To match final COG workbook
Worksheet 10				
1. Salaries (E) Facility Based Services	\$ 2,479,217	\$ 64,190		To reclassify Manager of Vocational Services salary
		\$ 1,207		To reclassify substitute Manager of Vocational Services salary
		\$ 1,543	\$ 2,546,157	To reclassify Medicaid Manager salary
1. Salaries (G) Community Employment	\$ 40,670	\$ 27	\$ 40,697	To reclassify Medicaid Manager salary
2. Employee Benefits (E) Facility Based Services	\$ 1,033,737	\$ 1,108		To reclassify Manager of Vocational Services benefits
		\$ 15,717		To reclassify Manager of Vocational Services benefits
		\$ 584	\$ 1,051,146	To reclassify Medicaid Manager benefits
2. Employee Benefits (G) Community Employment	\$ 19,053	\$ 10	\$ 19,063	To reclassify Medicaid Manager benefits
Reconciliation to County Auditor Worksheet Expense:				
Plus: Capital Improvement	\$ -	\$ 11,999		To reconcile for capital improvements
		\$ 11,999	\$ 23,998	To reconcile for capital improvements
Plus: Worksheet 1 Depreciated Items	\$ (369,504)	\$ (793)		To reconcile depreciation for walking path
		\$ (1,419)		To reconcile depreciation for windows and installation
		\$ (792)		To reconcile depreciation for gutters and insulation
		\$ (1,605)	\$ (374,113)	To reconcile depreciation for fiber optic cable

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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
AUGUST 30, 2016**