



CRAWFORD COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

AGREED UPON PROCEDURES

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



Dave Yost • Auditor of State

CRAWFORD COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

TABLE OF CONTENTS

Title	Page
Independent Accountants' Report.....	1
Recommendation to County Board – Community Employment Statistics.....	3
Response from County Board.....	11
Appendix A: Income and Expenditure Report Adjustments – 2008.....	12
Appendix B: Income and Expenditure Report Adjustments – 2009.....	14

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Independent Accountant's Report on Applying Agreed-Upon Procedures

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

Dear Ms. Schroeder:

As permitted by Ohio Rev. Code § 5123.05 and as required by the *Application for a § 1915(c) HCBS Waiver*, Appendix I-2(c), the Auditor of State's Office performed the procedures enumerated below, to which the Ohio Department of Developmental Disabilities (DODD) agreed. The purpose is to assist you in evaluating whether the Crawford County Board of Developmental Disabilities (County Board) prepared its *Income and Expenditure Report* for the years ended December 31, 2008 and 2009 (Cost Reports) in accordance with DODD's Guide to Preparing Income and Expenditure Reports for 2008 and 2009 (Cost Report Guides) and to assist you in evaluating whether reported receipts and disbursements complied with 2 CFR 225 (OMB Circular A-87 *Cost Principles for State, Local, and Indian Tribal Governments*), and other compliance requirements described in the procedures below. The County Board's management is responsible for preparing these reports. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of DODD. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Statistics – Square Footage

1. DODD requested us to 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 floor space and if final adjusted 2007 square footage totals are the same and no significant changes in the floor plan have occurred to perform no additional procedures.

We toured the County Board's buildings and identified no idle floor space or unreported space. Also, the County Board stated that only square footage of a few rooms had changed since the final square footage statistics from the 2007 agreed upon procedures cost report review.

Therefore, we compared the County Board's 2007 final square footage as reported in *Schedule B-1, Section A, Square Footage* to Schedule B-1 of the 2008 and 2009 Cost Reports. We obtained the County Board's explanations and methodology for County Board programs where the square footage changed and compared the square footage in those areas to the County Board's square footage summary and floor plans.

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

2. DODD requested us to report variances if the County Board's square footage for three rooms varied by more than ten percent of the square footage reported in the summary which rolls up to *Schedule B-1, Section A, Square Footage* of the Cost Reports.

Since the County Boards square footage statistics in 2008 and 2009 did not change significantly from the 2007 agreed upon procedures cost report review we did not perform this procedure (see Procedure 1 above).

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

Since the County Boards square footage statistics in 2008 and 2009 did not change significantly from the 2007 agreed upon procedures cost report review we only performed Procedure 1 above.

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

Since the County Boards square footage statistics in 2008 and 2009 did not change significantly from the 2007 agreed upon procedures cost report review we only performed Procedure 1 above.

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

Since the County Boards square footage statistics in 2008 and 2009 did not change significantly from the 2007 agreed upon procedures cost report review we only performed Procedure 1 above.

Statistics – Attendance

1. We reviewed the Cost Reports to determine if individuals served or units of service were omitted on *Schedule B-1, Section B, Attendance Statistics*, worksheet 4, or worksheets 7A to 7H which result in unassigned program or general expenses-all program costs.

We determined that the number of meals served for worksheet 4 and the number of individuals served for worksheets 7B, 7E, and 7F did not need to be obtained as there were no unassigned program or general expense-all program costs for 2008 and 2009.

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

We found differences for typical hours of service for Enclave and reported this variance in Appendix B (2009).

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

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

We found variances exceeding two percent for Enclave in 2008 and 2009 and Facility Based Services in 2009. We reported these variances in Appendix A (2008) and Appendix B (2009).

The County Board was able to provide a list of individuals served for Supported Employment – Community Employment; however, the County Board could not provide supporting documentation of services provided on individual dates of service for 2008 and 2009. Therefore, neither individuals served nor 15 minute Community Employment units reported on *Schedule B-1, Section B, Attendance Statistics* could be supported as required under 2 CFR Part 225, Appendix A, Section (C)(1)(j) and (C)(3)(a) and were removed. In addition, corresponding costs reported on *Worksheet 10, Adult Program* and square footage on *Schedule B-1, Allocation Statistics, Section A, Square Footage* in 2008 and 2009 lacked supporting documentation to show they benefitted the County Board's program and are unallowable under 2 CFR Part 225, Appendix A, Section (C)(3)(a).

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

Recommendation:

We also recommended the County Board maintain the required documentation for services as required by the Cost Report Guide in section *Schedule B-1, Allocation Statistics* which states in pertinent part, "This schedule requires statistical information specific to the Adult and Children's Programs" and the *Audit and Records Retention Requirements* section, which states, "Expenditure and Income Reports are subject to audit by DODD, ODJFS and CMS at their discretion. Records, documentation, and supplemental worksheets used to prepare the report must be kept on file for a period of seven years from the date of receipt of payment from all sources, or for six years following completion and adjudication of any state or federal initiated audit, whichever period of time is longer."

4. DODD requested us to report variances if the County Board's number of individuals served varied by more than ten percent when compared to the final prior year attendance statistics on *Schedule B-1, Section B, Attendance Statistics*.

We compared the County Board's final 2007 number of individuals served to the final adjusted individuals served for Day Habilitation/Adult Day Services/Vocational Habilitation and Enclave for 2008 and the final adjusted 2008 individuals served to the final adjusted individuals served for 2009 on *Schedule B-1, Section B, Attendance Statistics* and determined if the variances were over 10 percent.

The number of reported individuals served did not change by more than 10 percent from the prior year's Schedule B-1 for facility based individuals. However, the number of reported enclave individuals served changed by more than 10 percent from the prior year's Schedule B-1 and as a result we performed Procedure 5 below.

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

We selected all 6 and 9 of the enclave individual names from the County Board's attendance sheets for 2008 and for 2009, respectively, and compared the individuals by name to the compiled listing of individuals served by program documentation which rolls up to *Schedule B-1, Section B, Attendance Statistics* of the Cost Reports

We found no differences.

6. DODD requested us to report variances to *Schedule B-1, Section B, Attendance Statistics* if more than three of the 15 minute community employment units tested were not calculated in accordance with the Cost Report Guide.

The County Board was able to provide a list of individuals served for Supported Employment – Community Employment. However, supporting documentation of services provided on individual dates of service for 2008 and 2009 was unavailable and was not examined (see Procedure 3 above). Therefore, we were unable to perform this procedure.

Statistics – Transportation

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

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

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

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

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

We found no differences exceeding ten percent.

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

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

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

Statistics – Service and Support Administration (SSA)

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

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

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

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

We haphazardly selected a sample of Other SSA Allowable units for both 2008 and 2009 from the TCM Allowable/Un-Allowable Detail reports and determined if the case note documentation described activities listed in Ohio Admin. Code § 5101:3-48-01(D), and also included the documentation required by Ohio Admin. Code § 5101:3-48-01(F). We also determined if the units for Other Allowable SSA services for both 2008 and 2009 were provided to individuals that were not Medicaid eligible at the time of service delivery per the Medicaid Information Technology System (MITS).

In 2008, we separated 662 Other SSA Allowable units from the overall population of 4,920 units (excluding COG units), for 100 percent review and found 290 units where individuals were Medicaid eligible at the time of service delivery and reclassified those as TCM units. From the remaining sample population of 4,258 Other SSA Allowable units for 2008 we selected our sample of 60 units and found 46.7 percent of those units were for individuals Medicaid eligible at the time of service delivery and we reclassified and projected 1,987 units as TCM units.

We reported this difference in Appendix A (2008).

In 2009, we separated 625 Other SSA Allowable units from the overall population of 5,034 units (excluding COG units), for 100 percent review and found 282 units where individuals were Medicaid eligible at the time of service delivery and reclassified those as TCM units. From the remaining sample population of 4,409 Other SSA Allowable units for 2009 we selected our sample of 60 units and found 63.3 percent of those units were for individuals Medicaid eligible at the time of service delivery and we reclassified and projected an additional 2,792 units as TCM units.

We reported these differences in Appendix B (2009).

3. We selected all 15 Unallowable SSA service units for both 2008 and 2009 from the TCM Allowable/Un-Allowable Detail reports and determined if the case note documentation described activities listed in Ohio Admin. Code § 5101:3-48-01(D), and also included the documentation required by Ohio Admin. Code § 5101:3-48-01(F). We also determined if the units for Unallowable SSA services for both 2008 and 2009 were provided to individuals that were not Medicaid eligible at the time of service delivery per the Medicaid Information Technology System (MITS).

The units found to be in error exceeded 10 percent of our SSA Unallowable services sample; however, the County Board's explanation stated that some notes were entered by the Family Resource Specialist and should not have been included as units.

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

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

The Board indicated that the Business Manager tracks the units per day per SSA and the SSA Director performs a review of medical necessity. The Board did not formally document the review for medical necessity in 2008 and 2009 but did have current documentation of this review.

5. DODD requested us to report decreases exceeding five percent in total SSA units by line on Schedule B-4 when compared to the prior audited cost report.

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

The reported units decreased by more than five percent from the prior year's Schedule B-4 and we determined the decrease in Other SSA Allowable units was due to the reclassification of Medicaid eligible units to TCM units. The decrease in SSA Unallowable units was due to 2007 final SSA Unallowable units including general time. We reported no variances in Appendix A (2008) and Appendix B (2009).

Revenue Cost Reporting and Reconciliation to the County Auditor Report

1. We compared the receipt totals from the 12/31/2008 and 12/31/2009 County Auditor's Revenue History report for funds B002 Supported Living, Q054 Capital Improvement, S019 General, T106 Preschool Grant, T111 Title VI-B Grant, T112 Title VI Grant, T171 Grant MRDD, T179 RSC VRP3 Bridges to Transition, TT076 Family Support, TT083 Housing Development, U606 Donation, and to the County Auditor's report totals reported on the Reconciliation to County Auditor Worksheets.

We found differences as reported in Appendix A (2008) for 2008. In 2009, 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.

In 2008, Total county board receipts were not within 1/4 percent of the county auditor yearly receipt totals reported for these funds. Receipts in the county auditor's reports exceeded the County Board receipts by \$19,500 due to the omission of fund T171 Grant MRDD and we reported this difference in Appendix A (2008).

In 2009, total county board receipts were within 1/4 percent of the county auditor yearly receipt totals reported for these funds.

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

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

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

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

- Miscellaneous refunds, reimbursements and other income in the amount of \$69,091 in 2008 and \$59,630 in 2009;
- IDEA Part B revenues in the amount of \$29,128 in 2008 and \$31,956 in 2009;
- IDEA Early Childhood Special Education revenues in the amount of \$17,828 in 2008 and \$16,354 in 2009;
- Title V revenues in the amount of \$219 in 2008 and \$62 in 2009; and
- Title XX revenues in the amount of \$39,569 in 2008 and \$40,482 in 2009.

- Reimbursement for flood damages in the amount of \$19,500 in 2008.

Paid Claims Testing

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

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

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

2. DODD requested us to report variances if units reimbursed by Medicaid were more than the units reported in the Cost Reports.

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

We found no instance where the Medicaid reimbursed units were greater than final adjusted TCM units for 2008 and 2009. The County Board was not reimbursed for Supported Employment – Community Employment, 15 minute units.

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

We compared the amounts reported on *Schedule A, Summary of Service Costs – By Program*, Lines (20) to Line (27) for Community Residential to the amount reimbursed for these services in 2008 and 2009 on the MBS Summary by Service Code report.

We found no differences.

Non-Payroll Expenditures and Reconciliation to the County Auditor Report

1. We compared the disbursement totals from the 12/31/2008 and 12/31/2009 County auditor's report listed on the *Reconciliation to County Auditor Worksheets* to the County Auditor's Appropriation History report balances for funds B002 Supported Living, Q054 Capital Improvement, S019 General, T106 Preschool Grant, T111 Title VI-B Grant, T112 Title VI Grant, T171 Grant MRDD, T179 RSC VRP3 Bridges to Transition, TT076 Family Support, TT083 Housing Development, U606 Donation Fund.

We found no differences.

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

Total county board disbursements were within 1/4 percent of the county auditor yearly disbursement totals reported for these funds.

3. DODD asked us to compare the County Board disbursements on the State Expenses Detailed reports to the amounts reported on Worksheets 2 through 10, and report variances exceeding \$100 for service contracts and other expenses for each individual Worksheet.

We compared all Service Contract and Other Expenses entries on Worksheets 2 through 10 to the County Board's State Expenses Detailed reports.

We found no differences exceeding \$100 on any worksheet.

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

We found no differences.

5. DODD asked us to determine whether total County Board disbursements on the State Expenses Detailed reports were properly classified within two percent of total service contracts and other expenses for specified worksheets and if these specified worksheets included disbursements over \$100 which are non-federal reimbursable under 2 CFR 225 Appendix B.

We scanned the County Board's State Expenses Detailed reports for service contracts and other expenses in the following columns and worksheets: Column X-Gen Expense all Programs on Worksheets 2, 3, and 8; Column N-Service and Support Admin Costs on Worksheet 9; and Columns E-Facility Based Services, F-Enclave, G-Community Employment and H-unassigned on Worksheet 10 and reviewed documentation to identify disbursements not classified as prescribed by the Cost Report Guides or costs which are non-federal reimbursable under 2 CFR 225 Appendix B.

We found differences as reported in Appendix A (2008) and Appendix B (2009) for misclassified and non-federal reimbursable costs.

6. We scanned the County Board's State Expenses Detailed for items purchased during 2008 and 2009 that met the County Board's capitalization criteria and traced them to inclusion on the County Board's Depreciation Schedule.

We found no unrecorded purchases meeting the capitalization criteria.

7. We haphazardly selected 20 disbursements from 2008 and 2009 from the County Board's State Expenses Detailed report that were classified as service contract and other expenses on Worksheets 2-10 (not selected for scanning under Step 5 above). We determined if supporting documentation was maintained as required by 2 CFR 225 (OMB Circular A-87, Appendix A, (C)(1)(j)) and the disbursement was properly classified according to the Cost Report Guides.

We found no differences exceeding two percent of total service contracts and other expenses on any Worksheet or any disbursements over \$100 which are non-federal reimbursable under 2 CFR 225 Appendix B.

Property, Depreciation, and Asset Verification Testing

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

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

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

2. We compared the County Board's 2007 Depreciation Schedule to the County Board's 2008 and 2009 Depreciation Schedules for changes in the depreciation amounts for assets purchased prior to the periods under review which were not in compliance with the Cost Report Guides.

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

3. DODD asked us to compare the depreciation costs reported on the County Board's depreciation schedule to the amounts reported on *Worksheet 1, Capital Costs* to the County Board's depreciation schedule.

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

We found differences in 2009 (Appendix B).

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

We found no differences.

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

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

6. DODD asked that we haphazardly select the lesser of five percent or 20 disposed assets from 2008 and 2009 from the County Board's list of disposed assets and determine if the asset was removed from the County Board's fixed asset ledger.

The County Board reported no disposed capital assets in 2008 or 2009.

Payroll Testing

1. DODD asked us to determine whether total County Board salaries and benefits in the 2008 and 2009 cost reports were within two percent of the county auditor's report totals for funds B002 Supported Living, Q054 Capital Improvement, S019 General, T106 Preschool Grant, T111 Title VI-B Grant, T112 Title VI Grant, T171 Grant MRDD, T179 RSC VRP3 Bridges to Transition, TT076 Family Support, TT083 Housing Development, U606 Donation Fund.

We totaled salaries and benefits from Worksheets 2-10 from the 2008 and 2009 cost reports and compared the yearly totals to the county auditor's Appropriation History reports.

The variance was less than two percent.

2. DODD asked us to compare the County Board disbursements on the State Expenses Detailed Reports 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 State Expenses Detailed Reports.

We found differences as reported for Appendix A (2008). We found no differences in 2009.

3. We selected 22 employees and compared the County Board's organization chart and/or staffing/payroll journal to the worksheet in which each employee's salary and benefit costs were allocated to ensure allocation is consistent with the Cost Report Guides.

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

4. DODD asked us to scan the County Board's State Expenses Detailed Reports for 2008 and 2009 and compared classification of employees to entries on worksheets 2 through 10 to determine if salary and benefit costs were reported in accordance with the Cost Report Guides if the errors in Procedure 3 above exceeded 10 percent.

Misclassification errors in Procedure 3 above did not exceed 10 percent of the sample size; therefore, we did not perform this procedure.

Medicaid Administrative Claiming (MAC)

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

We compared the salary and benefits entered on the Individual MAC Costs by Code Report to the County Board's Payroll Totals by Job Description By Date Span and State Expenses Detailed Report.

We found no variance exceeding one percent.

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

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

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

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

The County Board's response was as follows: "We are in disagreement with the changes made in regards to the Medicaid Administrative Claiming (MAC) adjustments. We feel that the balance of the salary that is deemed to be MAC claimable for participants should be an allowable expense in the consideration of the costs of providing units of service. As in all services offered by the County Board, this is done regardless of payer source and should be considered an expense as designated for the appropriate program."

Auditor of State's Conclusion:

In DODD's Income and Expenditure Instructions to the County Boards, under the section *Worksheet 6, Medicaid Administration Cost*, it states in pertinent part, "Costs charged to the MAC program in the Income and Expenditure Report for payroll are allocated through the MAC time study. These costs are reimbursed monthly through the time study methodology. Record payroll costs associated with reimbursable codes, or the allocated portion thereof, in column (I) Medicaid Admin and record payroll costs associated with non-reimbursable codes, or the allocated portion thereof, in column (O) Non-Federal-Reimbursable."

DODD also responded as follows: "When you participate in MAC, you are seeking reimbursement for Medicaid administrative costs. When someone does a task that is coded to a discounted code, it runs through the Medicaid Eligibility Rate (MER). Basically, since that task benefits Medicaid and non-Medicaid consumers, Medicaid uses the MER to estimate the amount of the task that benefits Medicaid consumers. The portion of those costs allocated to Medicaid then show up in your allowable costs. The portion of those costs that then benefit non-Medicaid go into the non-federal reimbursable column. You cannot take the portion that Medicaid has said benefits non-Medicaid consumers and then put it someplace else (like Worksheet 2 or 2A), where those costs will get allocated to cost centers that receive Medicaid reimbursement. That practice allocates non-Medicaid costs to Medicaid programs, which increases Medicaid rates. This then increases the amount of federal reimbursement for costs that were deemed non-Medicaid. We cannot do this."

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

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

Sincerely,



Dave Yost
Auditor of State

July 12, 2012

cc: Charles Frobose, Superintendent, Crawford County Board of Developmental Disabilities
Judy Enders, Business Manager, Crawford County Board of Developmental Disabilities
Chad Gebhardt, Board President, Crawford County Board of Developmental Disabilities

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Schedule B-1, Section A				
16. Supported Emp. -Comm Emp. (B) Adult	88	(88)	0	To reclassify non-Federal reimbursable square footage
17. Medicaid Administration (A) MAC	0	4		To reclassify MAC square footage
		3	7	To reclassify MAC square footage
21. Service And Support Admin (D) General	868	(3)	865	To reclassify MAC square footage
23. Administration (D) General	684	(4)	680	To reclassify MAC square footage
25. Non-Reimbursable (B) Adult	0	2,819		To reclassify rented space
		88	2,907	To reclassify non-Federal reimbursable square footage
Schedule B-1, Section B				
1. Total Individuals Served By Program (B) Supported Emp. -Enclave	9	(3)	6	To adjust individuals served to actual
1. Total Individuals Served By Program (C) Supported Emp. -Community Employment	7	(7)	0	To remove individual served without support
2. Days Of Attendance (B) Supported Emp. -Enclave	1,879	(697)	1,182	To adjust days of attendance to actual
Schedule B-3				
2. Children 3-5 (A) One Way Trips- First Quarter	798	(399)	399	To adjust one way trips
3. Children 6-21 (A) One Way Trips- First Quarter	304	(304)	0	To adjust one way trips
3. Children 6-21 (C) One Way Trips- Second Quarter	299	(299)	0	To adjust one way trips
3. Children 6-21 (E) One Way Trips- Third Quarter	294	(294)	0	To adjust one way trips
3. Children 6-21 (G) One Way Trips- Fourth Quarter	333	(333)	0	To adjust one way trips
5. Facility Based Services (H) Cost of Bus, Tokens, Cabs- Fourth Quarter	\$0	\$11,374	\$11,374	To add costs
6. Supported Emp. -Enclave (G) One Way Trips- Fourth Quarter	0	1,218	1,218	To adjust one way trips
7. Supported Emp. -Comm Emp. (G) One Way Trips- Fourth Quarter	0	227	227	To adjust one way trips
Schedule B-4				
1. TCM Units (A) 1st Quarter	4,233	603	4,836	To reclassify TCM units
1. TCM Units (B) 2nd Quarter	5,016	594	5,610	To reclassify TCM units
1. TCM Units (C) 3rd Quarter	3,136	1,080	4,216	To reclassify TCM units
1. TCM Units (D) 4th Quarter	3,283	(1,765)	1,518	To correct SSA units
2. Other SSA Allowable Units (A) 1st Quarter	603	(603)	-	To reclassify TCM units
2. Other SSA Allowable Units (B) 2nd Quarter	602	(594)		To reclassify TCM units
		(8)	-	To reclassify SSA unallowable units
2. Other SSA Allowable Units (C) 3rd Quarter	2,395	(1,080)	1,315	To reclassify TCM units
2. Other SSA Allowable Units (D) 4th Quarter	1,829	(509)	1,320	To correct SSA units
5. SSA Unallowable Units (A) 1st Quarter	1,238	(1,238)	-	To correct SSA units
5. SSA Unallowable Units (B) 2nd Quarter	1,463	(1,463)		To correct SSA units
		8	8	To reclassify SSA unallowable units
5. SSA Unallowable Units (C) 3rd Quarter	1,516	(1,516)	-	To correct SSA units
5. SSA Unallowable Units (D) 4th Quarter	1,645	(1,641)	4	To correct SSA units
Schedule C				
I. County				
(B) Interest- COG Revenue	\$ -	\$ 27,168	\$ 27,168	To agree to audited COG amounts
IV. Federal Programs				
(O) Other (Detail On Separate Sheet)				
14. FEMA				
(I) Other (Detail On Separate Sheet)- COG Revenue	\$ -	\$ 19,500	\$ 19,500	To record omitted revenue
23. Interest	\$ 27,168	\$ (27,168)	\$ -	To agree to audited COG amounts
Worksheet 1				
2. Land Improvements (X) Gen Expense All Prgm.	\$ 6,947	\$ 67	\$ 7,014	To record depreciation on asset
4. Fixtures (X) Gen Expense All Prgm.	\$ 4,701	\$ 495	\$ 5,196	To record depreciation on asset
5. Movable Equipment (X) Gen Expenses All Prgm.	\$ 4,534	\$ 1,611		To record depreciation on asset
		\$ 1,037	\$ 7,182	To record depreciation on asset
8. COG Expenses (L) Community Residential	\$ 225	\$ (95)	\$ 130	To agree to audited COG amounts
8. COG Expenses (M) Family Support Services			\$ -	
8. COG Expenses (N) Service & Support Admin	\$ 186	\$ (69)	\$ 117	To agree to audited COG amounts
8. COG Expenses (O) Non-Federal Reimbursable	\$ 160	\$ (68)	\$ 92	To agree to audited COG amounts
Worksheet 2				
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 2,334	\$ 2,334	To reclassify non-federal reimbursable expenses
4. Other Expenses (X) Gen Expense All Prgm.	\$ 45,583	\$ (2,334)	\$ 43,249	To reclassify non-federal reimbursable expenses
5. COG Expenses (L) Community Residential	\$ 3,083	\$ (230)	\$ 2,853	To agree to audited COG amounts
5. COG Expense (N) Service & Support Admin	\$ 2,553	\$ 13	\$ 2,566	To agree to audited COG amounts
5. COG Expense (O) Non-Federal Reimbursable	\$ 2,194	\$ (163)	\$ 2,031	To agree to audited COG amounts
10. Unallowable Fees (O) Non-Federal Reimbursable	\$ 73,573	\$ 6,363		To record DODD administrative fees
		\$ 3,680	\$ 83,616	To correct county auditor/treasurer fees
Worksheet 2A				
1. Salaries (D) Unasgn Children Program	\$ 24,114	\$ (23,863)	\$ 251	To reclassify salaries for school secretary
2. Employee Benefits (D) Unasgn Children Program	\$ 7,948	\$ (7,948)	\$ -	To reclassify benefits for school secretary
Worksheet 3				
5. COG Expenses (L) Community Residential	\$ 424	\$ (2)	\$ 422	To agree to audited COG amounts
5. COG Expenses (N) Service & Support Admin	\$ 351	\$ 29	\$ 380	To agree to audited COG amounts
5. COG Expenses (O) Non-Federal Reimbursable	\$ 302	\$ (1)	\$ 301	To agree to audited COG amounts
Worksheet 5				
1. Salaries (D) Unasgn Children Program	\$ 2,256	\$ 23,863	\$ 26,119	To reclassify salaries for school secretary
2. Employee Benefits (D) Unasgn Children Program	\$ -	\$ 7,948	\$ 7,948	To reclassify benefits for school secretary
Worksheet 8				
3. Service Contracts (E) Facility Based Services	\$ 393,443	\$ (371,525)		To reclassify adult transportation contract expenses
		\$ (10,000)	\$ 11,918	To reclassify general transportation contract expense
3. Service Contracts (H) Unasgn Adult Program	\$ -	\$ 371,525	\$ 371,525	To reclassify adult transportation contract expenses
3. Service Contracts (X) Gen Expense All Prgm.	\$ -	\$ 10,000	\$ 10,000	To reclassify general transportation contract expense

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 9				
5. COG Expenses (N) Service & Support Admin. Costs	\$ 17,453	\$ 1,504	\$ 18,957	To agree to audited COG amounts
Worksheet 10				
1. Salaries (F) Enclave	\$ 20,944	\$ (10,472)	\$ 10,472	To reclassify salaries for community employment staff
1. Salaries (G) Community Employment	\$ 27,619	\$ 10,472		To reclassify salaries for community employment staff
		\$ (38,091)	\$ -	to reclassify community employment salaries to non-federal reimbursable
2. Employee Benefits (F) Enclave	\$ 10,826	\$ (5,413)	\$ 5,413	To reclassify benefits for community employment staff
2. Employee Benefits (G) Community Employment	\$ 4,251	\$ 5,413		To reclassify benefits for community employment staff
		\$ 144		To record omitted benefits
		\$ (9,808)	\$ -	to reclassify community employment benefits to non-federal reimbursable
3. Service Contracts (E) Facility Based Services	\$ 265,681	\$ (11,104)	\$ 254,577	To reclassify enclave contract expenses
3. Service Contracts (F) Enclave	\$ -	\$ 11,104	\$ 11,104	To reclassify enclave contract expenses
3. Service Contracts (G) Community Employment	\$ 140	\$ (140)	\$ -	to reclassify community employment service contracts to non-federal reimbursable
4. Other Expenses (G) Community Employment	\$ 3,630	\$ (3,630)	\$ -	to reclassify community employment other expenses to non-federal reimbursable
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 51,669	\$ 51,669	To reclassify community employment expenses
Reconciliation to County Auditor Worksheet				
Expense:				
Plus: Real Estate Fees	\$ (52,493)	\$ (3,680)	\$ (56,173)	To reconcile county auditor/treasurer fees
Memo: 1 1/2% ODMRDD "Administrative & Oversight Fee" (Not In Total)	\$ -	\$ (6,363)	\$ (6,363)	To reconcile DODD administrative fees
Less: Depreciation Costs	\$ (57,074)	\$ (1,611)		To reconcile capital expenses
		\$ (495)		To reconcile capital expenses
		\$ (1,037)		To reconcile capital expenses
		\$ (67)	\$ (60,284)	To reconcile capital expenses
Revenue:				
Total from 12/31 County Auditor's Report	\$ 3,727,933	\$ 19,500	\$ 3,747,433	To correct county auditor revenue total
Medicaid Administration Worksheet				
6-10 Ancillary Costs (A) Reimbursement Requested Through Calendar Year	\$ -	\$ 11,188	\$ 11,188	To record MAC ancillary costs

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Schedule B-1, Section A				
4. Nursing Services (C) Child	0	63	63	To record omitted square footage
8. Physical Therapy (B) Adult	504	(504)	0	To reclassify square footage
14. Facility Based Services (B) Adult	17,124	504	17,628	To reclassify square footage
15. Supported Emp. -Enclave (B) Adult	0	144	144	To record enclave square footage
16. Supported Emp. -Comm Emp. (B) Adult	289	(145)		To reclassify non-Federal reimbursable square footage
		(144)	0	To record enclave square footage
17. Medicaid Administration (A) MAC	0	4		To reclassify MAC square footage
		3	7	To reclassify MAC square footage
21. Service And Support Admin (D) General	798	(3)	795	To reclassify MAC square footage
23. Administration (D) General	684	(4)	680	To reclassify MAC square footage
25. Non-Reimbursable (B) Adult	0	176		To record rented space
		2,819		To record rented space
		145	3,140	To reclassify non-Federal reimbursable square footage
Schedule B-1, Section B				
1. Total Individuals Served By Program (A) Facility Based Services	138	(12)	126	Adjust individuals served
1. Total Individuals Served By Program (B) Supported Emp. -Enclave	0	9	9	Add individuals served
1. Total Individuals Served By Program (C) Supported Emp. -Community Employment	11	(11)	0	Remove individual served
2. Days Of Attendance (A) Facility Based Services	24,062	(2,254)	21,808	Adjust days of attendance
2. Days Of Attendance (B) Supported Emp. -Enclave	0	1,996	1,996	Add days of attendance
3. Typical Hours Of Service (B) Supported Emp. -Enclave	0	6	6	Add hours of service
Schedule B-3				
2. Children 3-5 (G) One Way Trips- Fourth Quarter	1,043	125	1,168	To adjust one way trips
3. Children 6-21 (A) One Way Trips- First Quarter	223	(223)	0	To adjust one way trips
3. Children 6-21 (C) One Way Trips- Second Quarter	262	(262)	0	To adjust one way trips
3. Children 6-21 (E) One Way Trips- Third Quarter	585	(585)	0	To adjust one way trips
3. Children 6-21 (G) One Way Trips- Fourth Quarter	528	(528)	0	To adjust one way trips
5. Facility Based Services (G) One Way Trips- Fourth Quarter	7,166	(791)	6,375	To adjust one way trips
6. Supported Emp. -Enclave (G) One Way Trips- Fourth Quarter	0	1,761	1,761	To adjust one way trips
7. Supported Emp. -Comm Emp. (G) One Way Trips- Fourth Quarter	0	628	628	To adjust one way trips
Schedule B-4				
1. TCM Units (A) 1st Quarter	2,378	2,060	4,438	To reclassify TCM units
1. TCM Units (B) 2nd Quarter	3,675	1,014	4,689	To reclassify TCM units
2. Other SSA Allowable Units (A) 1st Quarter	2,060	(2,060)	-	To reclassify TCM units
2. Other SSA Allowable Units (B) 2nd Quarter	1,901	(1,014)	887	To reclassify TCM units
5. SSA Unallowable Units (A) 1st Quarter	1,205	(1,205)	-	To correct SSA units
5. SSA Unallowable Units (B) 2nd Quarter	997	(997)	-	To correct SSA units
5. SSA Unallowable Units (C) 3rd Quarter	1,351	(1,351)	-	To correct SSA units
5. SSA Unallowable Units (D) 4th Quarter	827	(816)		To correct SSA units
		(3)	8	To remove units recorded by a non SSA
Schedule C				
I. County				
(B) Interest- COG Revenue	\$ -	\$ 6,239	\$ 6,239	To agree to audited COG amounts
II. Department of MR/DD				
(E) Residential Facility- Non Waiver Services- COG Revenue	\$ 93,414	\$ (43,371)	\$ 50,043	To agree to audited COG amounts
V. Other Revenues				
(I) Other (Detail On Separate Sheet)- COG Revenue				
23. Interest	\$ 6,239	\$ (6,239)	\$ -	To agree to audited COG amounts
Worksheet 1				
2. Land Improvements (X) Gen Expense All Prgm.	\$ 6,947	\$ 67	\$ 7,014	To record depreciation on asset
3. Buildings/Improve (X) Gen Expense All Prgm.	\$ 37,789	\$ 1,086	\$ 38,875	To reclassify building improvements
4. Fixtures (X) Gen Expense All Prgm.	\$ 5,599	\$ 495		To record depreciation on asset
		\$ (360)	\$ 5,734	To correct depreciation amount
5. Movable Equipment (X) Gen Expenses All Prgm.	\$ 2,372	\$ 1,611		To record depreciation on asset
		\$ 1,037	\$ 5,020	To record depreciation on asset
6. Capital Leases (X) Gen Expense All Prgm.	\$ 2,626	\$ (2,626)	\$ -	To reclassify operating lease payments
7. Other (X) Gen Expense All Prgm.	\$ 1,086	\$ (1,086)	\$ -	To reclassify building improvements
8. COG Expenses (L) Community Residential	\$ 174	\$ 103	\$ 277	To agree to audited COG amounts
8. COG Expenses (N) Service & Support Admin	\$ 71	\$ 36	\$ 107	To agree to audited COG amounts
8. COG Expenses (O) Non-Federal Reimbursable	\$ 222	\$ 131	\$ 353	To agree to audited COG amounts
Worksheet 2				
1. Salaries (X) Gen Expense All Prgm.	\$ 157,883	\$ (65,658)	\$ 92,225	To reclassify MAC amounts
3. Service Contracts (X) Gen Expense All Prgm.	\$ 18,152	\$ 2,626	\$ 20,778	To reclassify operating lease payments
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 1,392	\$ 1,392	To reclassify non-federal reimbursable expenses
4. Other Expenses (X) Gen Expense All Prgm.	\$ 28,869	\$ (1,392)	\$ 27,477	To reclassify non-federal reimbursable expenses
5. COG Expenses (L) Community Residential	\$ 5,242	\$ 244	\$ 5,486	To agree to audited COG amounts
5. COG Expense (N) Service & Support Admin	\$ 2,123	\$ (7)	\$ 2,116	To agree to audited COG amounts
5. COG Expense (O) Non-Federal Reimbursable	\$ 6,695	\$ 311	\$ 7,006	To agree to audited COG amounts
10. Unallowable Fees (O) Non-Federal Reimbursable	\$ -	\$ 34,608		To reclassify DODD administrative fees
		\$ 51,607		To reclassify county auditor/treasurer fees
		\$ 3,710	\$ 89,925	To reclassify county auditor/treasurer fees
Worksheet 2A				
1. Salaries (D) Unasn Children Program	\$ 24,914	\$ (24,914)	\$ -	To reclassify salaries for school secretary
1. Salaries (H) Unasn Adult Program	\$ 44,870	\$ (4,863)	\$ 40,007	To reclassify MAC amounts
1. Salaries (N) Service & Support Admin	\$ 22,970	\$ (14,622)	\$ 8,348	To reclassify MAC amounts
2. Employee Benefits (D) Unasn Children Program	\$ 8,819	\$ (8,819)	\$ -	To reclassify benefits for school secretary
Worksheet 3				
5. COG Expenses (L) Community Residential	\$ 542	\$ (2)	\$ 540	To agree to audited COG amounts
5. COG Expenses (N) Service & Support Admin	\$ 219	\$ (11)	\$ 208	To agree to audited COG amounts
5. COG Expenses (O) Non-Federal Reimbursable	\$ 692	\$ (2)	\$ 690	To agree to audited COG amounts

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 5				
1. Salaries (D) Unasn Children Program	\$ 62,109	\$ (33,268)		To reclassify MAC amounts
		\$ 24,914	\$ 53,755	To reclassify salaries for school secretary
2. Employee Benefits (D) Unasn Children Program	\$ 21,963	\$ 8,819	\$ 30,782	To reclassify benefits for school secretary
Worksheet 6				
1. Salaries (O) Non-Federal Reimbursable	\$ -	\$ 170,918	\$ 170,918	To reclassify MAC amounts
Worksheet 9				
1. Salaries (N) Service & Support Admin. Costs	\$ 262,511	\$ (20,930)	\$ 241,581	To reclassify MAC amounts
5. COG Expenses (N) Service & Support Admin. Costs	\$ 13,480	\$ (645)	\$ 12,835	To agree to audited COG amounts
Worksheet 10				
1. Salaries (E) Facility Based Services	\$ 579,100	\$ (31,578)	\$ 547,522	To reclassify MAC amounts
1. Salaries (F) Enclave	\$ -	\$ 11,438	\$ 11,438	To reclassify enclave salary
1. Salaries (G) Community Employment	\$ 51,644	\$ (11,438)		To reclassify enclave salary
		\$ (40,206)	\$ -	To reclassify community employment salaries to non-federal reimbursable
2. Employee Benefits (F) Enclave	\$ -	\$ 6,628	\$ 6,628	To reclassify enclave benefits
2. Employee Benefits (G) Community Employment	\$ 18,138	\$ (6,628)		To reclassify enclave benefits
		\$ (11,510)	\$ -	To reclassify community employment benefits to non-federal reimbursable
3. Service Contracts (E) Facility Based Services	\$ 185,647	\$ (10,658)	\$ 174,989	To reclassify enclave contract expenses
3. Service Contracts (F) Enclave	\$ -	\$ 10,658	\$ 10,658	To reclassify enclave contract expenses
4. Other Expenses (G) Community Employment	\$ 3,942	\$ (3,942)	\$ -	To reclassify community employment other expenses to non-federal reimbursable
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 55,658	\$ 55,658	To reclassify community employment expenses
Reconciliation to County Auditor Worksheet				
Expense:				
Plus: Real Estate Fees	\$ 51,607	\$ (51,607)	\$ -	To reclassify county auditor/treasurer fees
Plus: Personal Property Fees	\$ 3,710	\$ (3,710)	\$ -	To reclassify county auditor/treasurer fees
Plus: Leases And Rentals	\$ 2,626	\$ (2,626)	\$ -	To remove double-booked expenses
Memo: 1 1/2% ODMRDD "Administrative & Oversight Fee"	\$ 34,608	\$ (34,608)	\$ -	To reclassify DODD administrative fees
Less: Capital Costs	\$ (56,419)	\$ (1,611)		To reconcile capital expenses
		\$ (495)		To reconcile capital expenses
		\$ (1,037)		To reconcile capital expenses
		\$ 360		To reconcile capital expenses
		\$ (67)		To reconcile capital expenses
		\$ 2,626	\$ (56,643)	To reconcile capital expenses
Revenue:				
Less: RFW Non-Waiver COG	\$ (93,413)	\$ 43,371	\$ (50,042)	To reconcile COG revenue
Medicaid Administration Worksheet				
6-10 Ancillary Costs (A) Reimbursement Requested Through Calendar Year	\$ -	\$ 5,679	\$ 5,679	To record MAC ancillary costs

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Dave Yost • Auditor of State

CRAWFORD COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

CRAWFORD COUNTY

CLERK'S CERTIFICATION

This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
JULY 26, 2012**