



Dave Yost • Auditor of State

**MID EAST OHIO REGIONAL COUNCIL
KNOX COUNTY**

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Dave Yost • Auditor of State

Independent Auditor's Report on Applying Agreed-Upon Procedures

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

Dear Ms. Schroeder:

As permitted by Ohio Revised 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 has 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 Mid East Ohio Regional Council (COG) prepared its *Income and Expenditure Report* (Cost Report) and *County Summary Workbooks*¹ for the year ended December 31, 2013 in accordance with DODD's Guide to Preparing Income and Expenditure Reports for COGs and County Boards of Developmental Disabilities (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 Council of Government'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.

Revenue Testing

1. DODD requested that we compare the COG's receipts with those reported on Section II, Department of DD of *Schedule C Income Report* on the *County Summary Workbooks* and report any variances.

We compared COG receipts on Section II, of *Schedule C, Income Report* on each of the *County Summary Workbooks* to receipts on the COG's General Ledger report.

We found no differences.

¹ The COG recorded receipts and disbursements on behalf of the county boards of developmental disabilities (County Boards). The COG prepared *County Summary Workbooks* to distribute these receipts and disbursements to each of the following County Boards: Belmont, Carroll, Coshocton, Fairfield, Guernsey, Harrison, Hocking, Holmes, Jefferson, Knox, Licking, Monroe, Morgan, Muskingum, Noble, Perry, Tuscarawas, and Washington.

Trial Balance Analysis and Non-Payroll Expenditures Testing

1. DODD asked us to compare the COG's disbursements on the trial balance and general ledger reports to *Schedule A, Summary of Service Costs-By Program* and worksheets 2 through 5 of the Cost Report and *Schedule A* and worksheets 2 through 10 of the *County Summary Workbooks*, and report variances exceeding \$100 for total service contracts, other expenses and COG expenses on any worksheet.

We compared all service contracts, other expenses and COG expenses on *Schedule A, Summary of Service Costs-By Program* and worksheets 2 through 5 of the Cost Report and *Schedule A* and worksheets 2 through 10 of the *County Summary Workbooks* to disbursements on the COG's Trial Balance and General Ledger reports and Cost Report Work paper reports.

We found differences as reported in Appendix A.

2. DODD asked us to determine whether the COG's disbursements on the trial balance report and general ledger reports were properly classified within two percent of total service contracts, other expenses and COG expenses for worksheets 2 through 5 of the Cost Report, and *Schedule A* and worksheets 2 through 10 of the *County Summary Workbooks*, if these worksheets included variances over \$100 which are nonfederal reimbursable under 2 CFR Appendix B.

We scanned the COG's Trial Balance and General Ledger reports for service contracts, other expenses and COG expenses for worksheets 2 through 5 of the Cost Report, and *Schedule A* and worksheets 2 through 10 of the *County Summary Workbooks* and reviewed documentation to identify disbursements not classified according to the Cost Report Guides or costs which are non-federal reimbursable under 2 CFR 225 Appendix B.

We also scanned for any program costs without corresponding statistics that are non-federal reimbursable because they do not demonstrate that the COG or one of the member County Board's programs received a measurable benefit as required under Appendix A, section (C) (3)(a) and the Cost Report Guides.

We found misclassified and non-federal reimbursable costs as reported in Appendix A. We found no program costs without corresponding statistics. We also noted statistics that should be reported by Muskingum County in its 2013 Cost Report.

3. DODD asked us to haphazardly select a sample of 60 non-payroll disbursements from the general ledger report that were classified as total service costs, other expenses or COG expenses on worksheets 2 through 5 of the Cost Report and *Schedule A* and worksheets 2 through 10 of the *County Summary Workbooks*.

We haphazardly selected a sample of 60 non-payroll disbursements from the COG's General Ledger report that were classified as total service contracts, other expenses or COG expenses on worksheets 2 through 5 of the Cost Report and *Schedule A* and worksheets 2 through 10 of the *County Summary Workbooks*. We determined if supporting documentation was maintained as required by 2 CFR 225 (OMB Circular A-87, Appendix A, (C)(1)(j)) and the disbursement was properly classified according to the Cost Report Guides.

We found misclassified and non-federal reimbursable costs as reported in Appendix A.

4. DODD asked us to scan the COG's disbursement reports for items purchased during 2013 that met the COG's capitalization criteria and trace them to inclusion on the COG's fixed asset listing.

Trial Balance Analysis and Non-Payroll Expenditures Testing (Continued)

We scanned the COG's General Ledger report for items purchased during 2013 that met the COG's capitalization criteria and traced them to inclusion on the COG's Tax Asset Detail report.

We found no unrecorded purchases meeting the capitalization criteria.

Payroll Testing

1. DODD asked us to determine if employee salaries on the COG's payroll reports were within two percent of payroll costs reported on the Cost Report and the *County Summary Workbooks*.

We compared the total payroll costs per the COG's Payroll Journal report and Trial Balance reports with payroll costs reported on the Cost Report and the *County Summary Workbooks*.

We found no differences exceeding two percent.

2. We scanned the COG's Payroll Journal report and Payroll Testing worksheet and compared classification of employees to entries on the Cost Report and *County Summary Workbooks* to determine if salary and benefit costs were reported in accordance with the Cost Report Guides.

We found differences as reported in Appendix A.

Property, Depreciation, and Asset Verification Testing

1. DODD asked us to compare the COG's procedures regarding capitalization of fixed assets with the Cost Report Guides for preparing *Worksheet 1, Capital Costs* and 2 CFR 225 (OMB Circular A-87, Appendix B, 15(a)(2)).

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

2. DODD asked us to compare the COG's depreciation schedule to *Worksheet 1, Capital Costs* of the Cost Report and report any variances exceeding \$100.

We compared all depreciation entries on *Worksheet 1, Capital Costs* to the COG's Tax Asset Detail report.

We found differences as reported in Appendix A.

3. We scanned the COG's Tax Asset Detail for 2013 for depreciation taken on the same asset more than once, assets that have been fully depreciated, or depreciation taken on assets during the period of acquisition which were not in compliance with the Cost Report Guides.

We found no differences.

4. We compared the COG's final 2012 Tax Asset Detail to the COG's 2013 Tax Asset Detail for changes in the depreciation amounts for assets purchased prior to the period under review which were not in compliance with the Cost Report Guides.

We found differences as reported in Appendix A.

Property, Depreciation, and Asset Verification Testing (Continued)

5. DODD asked that we haphazardly select the lesser of five of the COG's fixed assets or five percent of items which meet the COG's capitalization policy and are being depreciated in their first year in 2013 to determine if their useful lives agreed to the estimated useful lives prescribed in the 2008 AHA Asset Guides. DODD also asked us to re-compute the first year's depreciation for these assets, based on their cost, acquisition date and useful life to determine compliance with the Cost Report Guides.

We selected the only fixed asset being depreciated in its first year in 2013 to determine if the useful life agreed to the estimated useful life prescribed in the 2008 AHA Asset Guides. We also re-computed the first year's depreciation for this asset, based on the cost, acquisition date and useful life to determine compliance with the Cost Report Guides.

We found no differences.

6. DODD asked us to haphazardly select the lesser of five percent or five disposed assets in 2013 from the COG's list of disposed assets and determine if the assets were removed from the COG's fixed asset ledger. DODD also asked us to recalculate depreciation and any gain or loss applicable to 2013 for the disposed items based on the undepreciated basis and any proceeds received from the disposal to determine compliance with the Cost Report Guide and CMS Publication 15-1, Chapter 1.

We selected all four disposed assets in 2013 from the COG's list of disposed assets and determined the assets were noted as being disposed on the COG's fixed asset ledger. We also recalculated depreciation and any gain or loss applicable to 2013 for the disposed items based on the undepreciated basis and any proceeds received from the disposal of the assets to determine compliance with the Cost Report Guide and CMS Publication 15-1, Chapter 1.

We found no differences.

Medicaid Administrative Claiming Testing

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

We compared salaries and benefits entered on the MAC RMTS reports to the COG's Payroll Journal report.

We found no differences exceeding one percent.

2. DODD asked us to compare the MAC RMTS reports to Lines 1-2 of *Worksheet 4, Medicaid Administrative Claiming*.

We compared the MAC RMTS reports to Lines 1-2 of *Worksheet 4, Medicaid Administrative Claiming*.

We found no differences.

3. DODD asked us to compare Ancillary Costs on the Roll up Report for Ohio Department of Medicaid to Lines 6-10 of the *MAC Reconciliation Worksheet*.

Medicaid Administrative Claiming Testing (Continued)

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

We found differences as reported in Appendix A.

4. We selected 20 RMTS observed moments completed by employees of the COG from the DODD RMTS Participant Moments Question and Answer report for the first quarter of 2013 in which they documented their time spent on administering Medicaid-funded programs. We determined if supporting documentation of the COG employees' activity for each observed moment was maintained and the observed moment was properly classified in accordance with DODD's Guide to Medicaid Administrative Claiming (MAC) using the Random Moment Time Studies (RMTS) Methodology for 2013.

We found no differences.

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

We were not engaged to and did not conduct an audit, the objective of which would be the expression of an opinion on the COG's Cost Report. 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 COG, DODD, the Ohio Department of Medicaid, the Centers for Medicare and Medicaid Services, and is not intended to be, and should not be used by anyone other than these specified parties.



Dave Yost
Auditor of State

April 24, 2015

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Appendix A
Mid East Ohio Regional Council
2013 Income and Expenditure Report and County Summary Workbook Adjustments

Cost Report Location	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Mid East Ohio Regional Council				
Worksheet 1				
3. Buildings/Improvements	\$ -	\$ 13,857		To agree to compiled report
		\$ 8,431	\$ 22,288	To correct building depreciation
4. Fixtures	\$ 17,096	\$ (17,096)	\$ -	To agree to compiled report
5. Moveable Equipment	\$ 1,166	\$ 3,239	\$ 4,405	To agree to compiled report
Worksheet 2				
1. Salaries	\$ 112,680	\$ (3,837)	\$ 108,843	To reclassify additional benefits allocated to county boards workbook summaries
4. Other Expenses	\$ 129,381	\$ 1,962		To agree to compiled report
		\$ (605)		To reclassify payeeship costs
		\$ 9,360		To agree to compiled report
		\$ (162)	\$ 139,936	To reclassify costs for Trophies Unlimited
Worksheet 4				
4. Other Expenses (B) Non-Federal Reimbursable	\$ 28,875	\$ 170		To reclassify cost of meals for meeting
		\$ 162	\$ 29,207	To reclassify costs for Trophies Unlimited
Worksheet 5				
3. Service Contracts	\$ 331,133	\$ (36,998)		To agree to compiled report
		\$ 605	\$ 294,740	To reclassify payeeship costs
MAC Reconciliation Worksheet				
Lines (6-10) Other Cost				
Column A-Reimbursement Requested Through Calendar Year	\$ 26,754	\$ 19,571	\$ 46,325	To record ancillary costs
Belmont County				
Worksheet 9				
26. Service & Support Admin (N) Service & Support Admin	\$ 27,291	\$ (2,944)	\$ 24,347	To reclassify nursing costs
Carroll County				
Schedule A				
1. Room and Board/Cost to Live	\$ 218	\$ 18	\$ 236	To allocate PAWS salaries
5. Homemaker/Personal Care (L) Community Residential	\$ 2,470	\$ 204	\$ 2,674	To allocate PAWS salaries
Worksheet 5				
15. Direct Services (L) Community Residential	\$ 23	\$ 2	\$ 25	To allocate PAWS salaries
Worksheet 8				
25. Direct Services (E) Facility Based Services	\$ 214	\$ 17	\$ 231	To allocate PAWS salaries
Worksheet 9				
26. Service & Support Admin (N) Service & Support Admin	\$ 12,481	\$ (1,347)	\$ 11,134	To reclassify nursing costs
Worksheet 10				
27. Direct Services (E) Facility Based Services	\$ 817	\$ 67	\$ 884	To allocate PAWS salaries
Coshocton County				
Worksheet 9				
26. Service & Support Admin (N) Service & Support Admin	\$ 56,590	\$ (2,089)	\$ 54,501	To reclassify nursing costs
Fairfield County				
Worksheet 9				
26. Service & Support Admin (N) Service & Support Admin	\$ 117,683	\$ (5,667)	\$ 112,016	To reclassify nursing costs

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Mid East Ohio Regional Council
2013 Income and Expenditure Report and County Summary Workbook Adjustments

Cost Report Location	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Guernsey County				
Schedule A				
1. Room and Board/Cost to Live	\$ 14,511	\$ 8	\$ 14,519	To allocate PAWS salaries
5. Homemaker/Personal Care (L) Community Residential	\$ 2,210	\$ 183	\$ 2,393	To allocate PAWS salaries
Worksheet 5				
15. Direct Services (L) Community Residential	\$ 110,199	\$ 1	\$ 110,200	To allocate PAWS salaries
Worksheet 8				
25. Direct Services (E) Facility Based Services	\$ 622	\$ 41	\$ 663	To allocate PAWS salaries
25. Direct Services (O) Non-Federal Reimbursable	\$ -	\$ 10	\$ 10	To allocate PAWS salaries
Worksheet 9				
26. Service & Support Admin (N) Service & Support Admin	\$ 37,807	\$ (2,070)	\$ 35,737	To reclassify nursing costs
Worksheet 10				
27. Direct Services (E) Facility Based Services	\$ 858	\$ 57	\$ 915	To allocate PAWS salaries
27. Direct Services (O) Non-Federal Reimbursable	\$ -	\$ 14	\$ 14	To allocate PAWS salaries
Harrison County				
Worksheet 9				
26. Service & Support Admin (N) Service & Support Admin	\$ 4,327	\$ (467)	\$ 3,860	To reclassify nursing costs
Hocking County				
Schedule A				
1. Room and Board/Cost to Live	\$ 17,993	\$ 10,000	\$ 47,993	To reclassify room and board costs
4. Respite (L) Community Residential	\$ 1,156	\$ (1,156)	\$ -	To reclassify room and board costs
5. Homemaker/Personal Care (L) Community Residential	\$ -	\$ 1,156	\$ -	To agree to compiled report
		\$ 95	\$ 1,251	To agree to compiled report
		\$ 95	\$ 1,251	To allocate PAWS salaries
Worksheet 5				
14. Direct Services (L) Community Residential	\$ 7,849	\$ (7,849)	\$ -	To reclassify to line 15
15. Direct Services (L) Community Residential	\$ 108,249	\$ 7,849	\$ -	To reclassify line 14 costs
		\$ (10,000)	\$ -	To reclassify room and board costs
		\$ (5,491)	\$ -	To remove payments to developmental centers
		\$ (20,000)	\$ -	To reclassify room and board costs
		\$ (46,342)	\$ -	To remove payments to developmental centers
		\$ 18	\$ 34,283	To allocate PAWS salaries
Worksheet 8				
25. Direct Services (E) Facility Based Services	\$ 346	\$ 29	\$ 375	To allocate PAWS salaries
Worksheet 9				
26. Service & Support Admin (N) Service & Support Admin	\$ 32,815	\$ (1,532)	\$ 31,283	To reclassify nursing costs
Worksheet 10				
27. Direct Services (E) Facility Based Services	\$ 553	\$ 45	\$ 598	To allocate PAWS salaries
Holmes County				
Schedule A				
3. Adaptive and Assistive Equipment	\$ 17	\$ 1	\$ 18	To allocate PAWS salaries
5. Homemaker/Personal Care (L) Community Residential	\$ 902	\$ 74	\$ 976	To allocate PAWS salaries
Worksheet 2				
10 Indirect Costs (O) Non-Federal Reimbursable	* \$ 10,248	\$ 786	\$ 11,034	To reclassify additional allocated benefits
Worksheet 5				
15. Direct Services (L) Community Residential	\$ 7,445	\$ 3	\$ 7,448	To allocate PAWS salaries
Worksheet 8				
25. Direct Services (E) Facility Based Services	\$ 353	\$ 29	\$ 382	To allocate PAWS salaries
Worksheet 9				
26. Service & Support Admin (N) Service & Support Admin	\$ 15,417	\$ (1,328)	\$ 14,089	To reclassify nursing costs
Worksheet 10				
27. Direct Services (E) Facility Based Services	\$ 586	\$ 49	\$ 635	To allocate PAWS salaries

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 Mid East Ohio Regional Council
 2013 Income and Expenditure Report and County Summary Workbook Adjustments

Cost Report Location	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Jefferson County				
Worksheet 9				
26. Service & Support Admin (N) Service & Support Admin	\$ 19,359	\$ (2,089)	\$ 17,270	To reclassify nursing costs
Knox County				
Worksheet 5				
14. Direct Services (L) Community Residential	\$ 1,983	\$ (1,983)	\$ -	To reclassify to line 15
15. Direct Services (L) Community Residential	\$ -	\$ 1,983	\$ 1,983	To reclassify line 14 costs
Worksheet 9				
26. Service & Support Admin (N) Service & Support Admin	\$ 61,530	\$ 3,045		To agree to compiled report
		\$ (2,956)	\$ 61,619	To reclassify nursing costs
Licking County				
Worksheet 5				
15. Direct Services (L) Community Residential	\$ 226,274	\$ 1,390	\$ 227,664	To reclassify direct costs
Worksheet 7-B				
18. Nursing Services (E) Facility Based Services	\$ 42,865	\$ 4,210		To agree to compiled report
		\$ 3,520		To reclassify nursing costs
		\$ 27,136	\$ 77,731	To reclassify nursing costs
Worksheet 9				
26. Service & Support Admin (N) Service & Support Admin	\$ 154,491	\$ (7,463)	\$ 147,028	To reclassify nursing costs
Monroe County				
Schedule A				
5. Homemaker/Personal Care (L) Community Residential	\$ 201	\$ 16	\$ 217	To allocate PAWS salaries
Worksheet 5				
15. Direct Services (L) Community Residential	\$ 7,455	\$ 2	\$ 7,457	To allocate PAWS salaries
Worksheet 8				
25. Direct Services (E) Facility Based Services	\$ 110	\$ 9	\$ 119	To allocate PAWS salaries
Worksheet 9				
26. Service & Support Admin (N) Service & Support Admin	\$ 24,883	\$ (676)	\$ 24,207	To reclassify nursing costs
Worksheet 10				
27. Direct Services (E) Facility Based Services	\$ 152	\$ 13	\$ 165	To allocate PAWS salaries
Morgan County				
Worksheet 5				
15. Direct Services (L) Community Residential	\$ 45,479	\$ (2,802)		To remove developmental centers costs
		\$ (165)		To reclassify psychology costs
		\$ (1,350)		To reclassify SSA costs
		\$ (15,000)		To reclassify community employment costs
		\$ (4,018)		To reclassify indirect costs
		\$ (15,000)		To reclassify community employment costs
		\$ (4,078)		To reclassify administrative costs
		\$ (1,290)	\$ 1,776	To reclassify SSA costs
Worksheet 7-D				
20. Psychology (L) Community Residential	\$ -	\$ 165	\$ 165	To reclassify psychology costs
Worksheet 8				
25. Direct Services (E) Facility Based Services	\$ 158	\$ 13	\$ 171	To allocate PAWS salaries
Worksheet 9				
26. Service & Support Admin (N) Service & Support Admin	\$ 5,880	\$ (635)		To reclassify nursing costs
		\$ 1,350		To reclassify SSA costs
Worksheet 10				
27. Direct Services (E) Facility Based Services	\$ 419	\$ 35	\$ 454	To allocate PAWS salaries
27. Direct Services (G) Community Employment	\$ 4	\$ 15,000		To reclassify community employment costs
		\$ 15,000	\$ 30,004	To reclassify community employment costs

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Mid East Ohio Regional Council
2013 Income and Expenditure Report and County Summary Workbook Adjustments

Cost Report Location	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Muskingum County				
Schedule A				
1. Room and Board/Cost to Live	\$ 21,073	\$ 11	\$ 21,084	To allocate PAWS salaries
5. Homemaker/Personal Care (L) Community Residential	\$ 2,426	\$ 201	\$ 2,627	To allocate PAWS salaries
Worksheet 2				
10. Indirect Costs (O) Non-Federal Reimbursable	* \$ 12,127	\$ 886		To reclassify additional benefits allocated
		\$ 5,070	\$ 18,083	To reclassify advance to outside company
Worksheet 5				
14. Direct Services (L) Community Residential	\$ 325	\$ (325)	\$ -	To reclassify to line 15
15. Direct Services (L) Community Residential	\$ 116,746	\$ 325		To reclassify line 14 costs
		\$ (5,070)		To remove an advance of funds
		\$ (2,126)		To removed developmental centers costs
		\$ (4,251)		To remove transfers
		\$ 2	\$ 105,626	To allocate PAWS salaries
Worksheet 7-B				
18. Nursing Services (C) School Age	\$ 35,547	\$ (35,547)	\$ -	To agree to compiled report
18. Nursing Services (E) Facility Based Services	\$ -	\$ 35,547		To agree to compiled report
		\$ 3,491	\$ 39,038	To reclassify nursing costs
Worksheet 8				
25. Direct Services (E) Facility Based Services	\$ 388	\$ 32		To allocate PAWS salaries
		\$ 1,950	\$ 2,370	To reclassify transportation costs
24. Direct Services (F) Enclave	\$ 12	\$ 1	\$ 13	To allocate PAWS salaries
Worksheet 9				
26. Service & Support Admin (N) Service & Support Admin	\$ 120,140	\$ (2,418)	\$ 117,722	To reclassify nursing costs
Worksheet 10				
27. Direct Services (E) Facility Based Services	\$ 640	\$ 53		To allocate PAWS salaries
		\$ 2,301	\$ 2,994	To reclassify facility based services
27. Direct Services (F) Enclave	\$ 20	\$ 1	\$ 21	To allocate PAWS salaries
Noble County				
Worksheet 9				
26. Service & Support Admin (N) Service & Support Admin	\$ 5,769	\$ (623)	\$ 5,146	To reclassify nursing costs
Perry County				
Schedule A				
1. Room and Board/Cost to Live	\$ 2,479	\$ 2	\$ 2,481	To allocate PAWS salaries
3. Adaptive and Assistive Equipment	\$ 19	\$ 1	\$ 20	To allocate PAWS salaries
5. Homemaker/Personal Care (L) Community Residential	\$ 2,816	\$ 233	\$ 3,049	To allocate PAWS salaries
Worksheet 5				
14. Direct Services (L) Community Residential	\$ 4,501	\$ (4,501)	\$ -	To reclassify to line 15
15. Direct Services (L) Community Residential	\$ 226,349	\$ 4,501		To reclassify line 14 costs
		\$ (70,000)		To remove an advance of funds
		\$ (8,000)		To remove an advance of funds
		\$ 2	\$ 152,852	To allocate PAWS salaries
Worksheet 7-B				
18. Nursing Services (C) School Age	\$ 26,137	\$ (26,137)	\$ -	To agree to compiled report
18. Nursing Services (E) Facility Based Services	\$ -	\$ 26,137		To agree to compiled report
		\$ 2,567	\$ 28,704	To reclassify nursing costs
Worksheet 8				
25. Direct Services (E) Facility Based Services	\$ 372	\$ 31	\$ 403	To allocate PAWS salaries
Worksheet 9				
26. Service & Support Admin (N) Service & Support Admin	\$ 40,581	\$ (2,370)	\$ 38,211	To reclassify nursing costs
Worksheet 10				
27. Direct Services (E) Facility Based Services	\$ 570	\$ 47	\$ 617	To allocate PAWS salaries

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 Mid East Ohio Regional Council
 2013 Income and Expenditure Report and County Summary Workbook Adjustments

Cost Report Location	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Tuscarawas County				
Schedule A				
1. Room and Board/Cost to Live	\$ 64,574	\$ 7	\$ 64,581	To allocate PAWS salaries
2. Environmental Accessibility Adaptations and/or Modifications and Supplies	\$ -	\$ 4	\$ 4	To allocate PAWS salaries
3. Adaptive and Assistive Equipment	\$ 142	\$ 12	\$ 154	To allocate PAWS salaries
5. Homemaker/Personal Care (L) Community Residential	\$ 3,038	\$ 251	\$ 3,289	To allocate PAWS salaries
Worksheet 5				
14. Direct Services (L) Community Residential	\$ 5,018	\$ (5,018)	\$ -	To reclassify to line 15
15. Direct Services (L) Community Residential	\$ 188,221	\$ 5,018	\$ -	To reclassify line 14 costs
		\$ 45,000		To agree to compiled report
		\$ (5,977)		To remove developmental centers costs
		\$ (800)		To reclassify psychology costs
		\$ (48,547)		To remove developmental centers costs
		\$ 1	\$ 182,916	To allocate PAWS salaries
Worksheet 7-D				
20. Psychology (L) Community Residential	\$ -	\$ 800	\$ 800	To reclassify psychology costs
Worksheet 8				
25. Direct Services (E) Facility Based Services	\$ 720	\$ 60	\$ 780	To allocate PAWS salaries
24. Direct Services (F) Enclave	\$ 22	\$ 2	\$ 24	To allocate PAWS salaries
Worksheet 9				
26. Service & Support Admin (N) Service & Support Admin	\$ 66,186	\$ (3,124)	\$ 63,062	To reclassify nursing costs
Worksheet 10				
27. Direct Services (E) Facility Based Services	\$ 1,016	\$ 84	\$ 1,100	To allocate PAWS salaries
27. Direct Services (F) Enclave	\$ 31	\$ 3	\$ 34	To allocate PAWS salaries
Washington County				
Worksheet 9				
26. Service & Support Admin (N) Service & Support Admin	\$ 65,798	\$ (3,082)	\$ 62,716	To reclassify nursing costs

* Original Cost Report balances have been adjusted to reflect allocations as a result of the above adjustments to Worksheet 2 of the Cost Report. Other county summary workbooks have been affected by this same allocation; however, those adjustments are not shown here due to this being a function of how costs flow down from Schedule B.

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Dave Yost • Auditor of State

MID EAST OHIO REGIONAL COUNCIL

KNOX 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
JUNE 9, 2015**