



Dave Yost • Auditor of State

MORROW COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

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Independent Accountants' Report on Applying Agreed-Up 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 Morrow 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 Whetstone Industries building to the County Board's summary for 2012 and the Whetstone Center building to the County Board's summary for 2013 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 in 2012. We reported variances greater than 10 percent in Appendix B (2013).

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 in 2012. We found no variances in 2013.

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

We found no variances.

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 Attendance by Acuity and Whetstone Industries, Inc. Dailys Inputs Detail by Activity Code reports for the number of individuals served and days of attendance with similar information reported for Day Habilitation/Adult Day Services/Vocational Habilitation and Enclave 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 reported variances greater than two percent in Appendix A (2012) and Appendix B (2013).

3. We traced the number of total attendance days for five Adult Day Service and one Enclave individual for two months in 2012 and 2013 between the County Board's monthly attendance documentation and Attendance by Acuity and Whetstone, Inc. Dailys Inputs Detail by Activity Code 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 Attendance by Acuity and Whetstone, Inc. Dailys Inputs Detail by Activity Code reports to the Acuity Assessment Instrument or other documentation for each individual. We also selected an additional individual in each year 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, we would compare the paid claims in the Medicaid Billing System (MBS) data to the County Board's monthly attendance documentation and/or Acuity Assessment Instrument to ensure the County Board was reimbursed for the proper number of attendance days and at the correct acuity level.

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

4. DODD asked that we select 30 Supported Employment - Community Employment units from the detailed Community Employment units reports and determine 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 did not perform this procedure as the County Board did not provide Community Employment services.

Statistics – Transportation

1. We compared the number of one-way trips from the County Board's Transportation by Month reports with those statistics as reported in *Schedule B-3, Quarterly Summary of Transportation Services* and identified any variances greater than two percent of total units reported on each row of *Schedule B-3*. We also footed the County Board's transportation reports for accuracy.

We found no variances.

2. We traced the number of trips for five adults for February 2012 and October 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 Enclave Transportation Cost worksheets 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*. If variances were found, DODD asked us to make any corresponding changes 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 TCM Allowable/Un-Allowable Detail 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 found no variances.

2. We haphazardly selected two samples of 60 Other SSA Allowable units for both 2012 and 2013 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 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 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 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 in 2012. We reported variances exceeding 10 percent 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 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) 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 Revenue Report - Summary for the Whetstone Operating (010), MRDD Bond Retirement Revenue (062) and Family Resources (310) 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 Clearwater Council of Governments (COG) County Board Summary Workbooks for 2012 and 2013.

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

3. We reviewed the County Board's State Account Code Detailed 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 already 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 \$5,660 in 2012 and \$18,115 in 2013;
- Title XX revenues in the amount of \$32,067 in 2012 and \$30,182 in 2013; and
- Help Me Grow revenues in the amount of \$41,795 in 2012 and \$58,544 in 2013.

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

In response to the identification of potential revenue offsets/applicable credits, the County Board stated “we have not found in the cost report instructions nor have been given guidance from DODD as to what should be offset. There is no appropriate section in the cost report to detail these expenses and we have and will continue to specifically identify these costs as best as possible within the current reporting structure as follows:

- Miscellaneous refunds, reimbursements and other income –this income is from vendors and other entities or program and Workers Compensation refunds/reimbursements. The related expenditures are reported on the appropriate and corresponding worksheets per DODD cost report instructions.
- Title XX- We have no guidance from DODD regarding procedures to identify expenses within the current cost report format.
- Help Me Grow expenses were reported on Worksheet 5 in the Early Intervention column in the amount of \$49,312 for 2012 and \$51,148 for 2013 as the Board does not provide any other EI services.”

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, we compared 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, we obtained 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, DODD asked us to calculate a recoverable finding and make any 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 no instances of contracted services for commercial transportation or other contracted services in our sample. We found instances of non-compliance in the following service codes: Adult Day Support and Vocational Habilitation Combination - Daily unit (FXD) and Non-Medical Transportation - Per Trip (ATB) as described below and made corresponding unit adjustments on *Schedule B-1* as reported in Appendix A (2012) and *Schedule B-3* as reported in Appendix B (2013).

Recoverable Finding – 2012

Finding \$25.59

Service Code	Units	Review Results	Finding
FXD	1	Lack of supporting documentation	\$25.59

Paid Claims Testing (Continued)

Recoverable Finding – 2013

Finding \$12.05

Service Code	Units	Review Results	Finding
ATB	1	Units billed in excess of actual service delivery	\$12.05

2. We compared the number of reimbursed TCM units and Community Employment units from the MBS Summary by Service Code report, to the final units on *Schedule B-4, Quarterly Summary of Units of Service – Service and Support Administration*, Line (1)(F), *TCM Units* and to *Schedule B-1, Section B, Attendance Statistics*, Line (4)(C), *Supported Employment – Community Employment*, 15 minute units, respectively 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 Expenditure Report - Summary reports for the Whetstone Operating (010), Whetstone Food Service (021), MRDD Bond Retirement Revenue (062) and Family Resources (310) 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 State Expenses Detailed Reports and other supporting documentation 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 \$250.

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).

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

4. We scanned the County Board's 2012 and 2013 State Expenses Detailed Reports and judgmentally selected 20 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 \$250.

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

5. 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.

6. We scanned the County Board's State Expenses Detailed 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 All Assets Report.

We reported differences for purchases that were not properly capitalized in Appendix A (2012). We reported differences for 2012 purchases to record their first year's depreciation in Appendix B (2013). We found no unrecorded purchases meeting the capitalization criteria in 2013.

7. 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 the months of March 2012 and October 2013 showing that it reconciled its income and expenditures on a monthly basis with the county auditor.

Property, Depreciation, and Asset Verification Testing

1. We compared the depreciation costs reported in the County Board's All Assets Reports to the amounts reported on *Worksheet 1, Capital Costs* and identified any cell variances greater than \$250.

We found no variances.

2. We compared the County Board's final 2011 All Assets Report and prior year depreciation adjustments to the County Board's 2012 and 2013 All Assets Reports 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 \$250.

We found no variances exceeding \$250.

Property, Depreciation, and Asset Verification Testing (Continued)

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 variances.

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

We did not perform this procedure because the County Board stated that no capital assets were disposed in 2012 or 2013. We scanned the County Board's State Account Code Detailed Reports and did not find any proceeds from the sale or exchange of fixed assets.

Payroll Testing

1. We compared total salaries and benefits from worksheets 2 through 10 from the Cost Reports to the yearly payroll disbursements totals on the county auditor's Expenditure Report - Summary reports for the Whetstone Operating (010) fund to identify variances greater than two percent of the county auditor's report totals for this fund.

The variance was less than two percent.

2. We compared the salaries and benefit costs on the County Board's Staff Listing by Department reports to the amounts reported on worksheets 2 through 10 to identify variances resulting in differences to another program or worksheet exceeding \$250.

We found no variances exceeding \$250 in 2012. We found no variances in 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 15 selected, we compared the County Board's organizational chart, Staff Listing by Department reports 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 found no differences.

4. DODD asked that we scan the County Board's Staff Listing by Department 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 there were no errors found in procedure 3.

Medicaid Administrative Claiming (MAC)

1. We compared the salary and benefits entered on the MAC Cost by Individual report to the County Board's 2012 Staff List by Department report 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 MAC salary and benefits did exceed the County Board salary and benefits in 2012 but the variance was less than one percent. We did not perform this procedure for 2013 as the County Board did not participate in MAC.

2. We compared the MAC Cost by Individual report for 2012 to *Worksheet 6, Medicaid Administration Worksheet*.

We found no differences. We did not perform this procedure for 2013 as the County Board did not participate in MAC.

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. We selected 10 observed moments in 2012 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. We did not perform this procedure for 2013 as the County Board did not participate in MAC.

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.



Dave Yost
Auditor of State

March 21, 2016

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Appendix A
Morrow County Board of Developmental Disabilities
2012 Income and Expenditure Report Adjustments

	Reported Amount		Correction		Corrected Amount	Explanation of Correction
Schedule B-1, Section B						
8. B (A) Facility Based Services	10		(1)		9	To match supporting documentation
10. A (A) Facility Based Services	10,498		(1)		10,497	To remove day of attendance from paid claims
Worksheet 1						
8. COG Expenses (L) Community Residential	\$ 399		\$ (37)		\$ 362	To match final COG workbook
8. COG Expenses (N) Service & Support Admin	\$ 109		\$ 2		\$ 111	To match final COG workbook
8. COG Expenses (O) Non-Federal Reimbursable	\$ 20		\$ (4)		\$ 16	To match final COG workbook
Worksheet 2						
4. Other Expenses (X) Gen Expense All Prgm.	\$ 75,383		\$ (25,512)		\$ 49,871	To reclassify fees paid to COG
4. COG Expenses (L) Community Residential	\$ 14,431		\$ (3,155)		\$ 11,276	To match final COG workbook
5. COG Expenses (N) Service & Support Admin	\$ 3,955		\$ (511)		\$ 3,444	To match final COG workbook
5. COG Expenses (O) Non-Federal Reimbursable	\$ 729		\$ (233)		\$ 496	To match final COG workbook
Worksheet 2A						
5. COG Expenses (L) Community Residential	\$ 979		\$ (979)		-	To match final COG workbook
5. COG Expenses (N) Service & Support Admin	\$ 268		\$ (268)		-	To match final COG workbook
5. COG Expenses (O) Non-Federal Reimbursable	\$ 49		\$ (49)		-	To match final COG workbook
Worksheet 3						
4. Other Expenses (X) Gen Expense All Prgm.	\$ 152,447		\$ (5,449)		\$ 146,998	To reclassify capital asset acquisition
5. COG Expenses (L) Community Residential	\$ -		\$ 923		\$ 923	To match final COG workbook
5. COG Expenses (N) Service & Support Admin	\$ -		\$ 282		\$ 282	To match final COG workbook
5. COG Expenses (O) Non-Federal Reimbursable	\$ -		\$ 41		\$ 41	To match final COG workbook
Worksheet 5						
5. COG Expenses (O) Non-Federal Reimbursable	\$ 2,483		\$ (321)		\$ 2,162	To match final COG workbook
Worksheet 9						
5. COG Expenses (N) Service & Support Admin. Costs	\$ 13,472		\$ 1,541		\$ 15,013	To match final COG workbook
Worksheet 10						
4. Other Expenses (E) Facility Based Services	\$ 36,186		\$ (550)		\$ 35,636	To reclassify unallowable advertising expense
4. Other Expenses (O) Non-Federal Reimbursable	\$ -		\$ 550		\$ 550	To reclassify unallowable advertising expense
Reconciliation to County Auditor Worksheet						
Expense:						
Plus: Purchases Greater Than \$5,000	\$ -		\$ 5,449		\$ 5,449	To reclassify capital asset acquisition
Plus: Fees Paid To COG, Or Payments And Transfers made To COG	\$ 45,295		\$ 25,512		\$ 70,807	To reclassify fees paid to COG

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Appendix B
Morrow County Board of Developmental Disabilities
2013 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	\$ 11,034	\$ 10,153	\$ 21,187	To match final COG workbook
Schedule B-1, Section A				
25. Non-Reimbursable (C) Child	6,716	1,262	7,978	To record non-reimbursable square footage
Schedule B-1, Section B				
6. A (B) Supported Emp. - Enclave	10	1	11	To match supporting documentation
10. A (A) Facility Based Services	10,003	(1)	10,002	To remove day of attendance
13. C (A) Facility Based Services	2,687	1	2,688	To add unrecorded day of attendance
Schedule B-3				
5. Facility Based Services (G) One Way Trips- Fourth Quarter	4,938	(1)	4,937	To remove trip from paid claims
Schedule B-4				
2. Other SSA Allowable Units (D) 4th Quarter	452	5	457	To reclassify allowable units
5. SSA Unallowable Units (D) 4th Quarter	118	(5)	113	To reclassify allowable units
Schedule C				
I. County				
(B) Interest- COG Revenue	\$ 135	\$ (105)	\$ 30	To match final COG workbook
Worksheet 1				
3. Buildings/Improve. (X) Gen. Expense All Prgm.	\$ 71,240	\$ 327	\$ 71,567	To record depreciation on 2012 acquisition
8. COG Expenses (L) Community Residential	\$ 690	\$ (68)	\$ 622	To match final COG workbook
8. COG Expenses (N) Service & Support Admin	\$ 273	\$ 41	\$ 314	To match final COG workbook
8. COG Expenses (O) Non-Federal Reimbursable	\$ 56	\$ 8	\$ 64	To match final COG workbook
Worksheet 2				
4. Other Expenses (X) Gen Expense All Prgm.	\$ 41,137	\$ (4,877)		To reclassify transfer
		\$ (218)	\$ 36,042	To reclassify fees paid to COG
5. COG Expenses (L) Community Residential	\$ 17,021	\$ (5,045)	\$ 11,976	To match final COG workbook
5. COG Expense (N) Service & Support Admin	\$ 6,739	\$ (699)	\$ 6,040	To match final COG workbook
5. COG Expense (O) Non-Federal Reimbursable	\$ 1,394	\$ 847	\$ 2,241	To match final COG workbook
Worksheet 3				
5. COG Expenses (L) Community Residential	\$ 592	\$ 68	\$ 660	To match final COG workbook
5. COG Expenses (N) Service & Support Admin	\$ 234	\$ 99	\$ 333	To match final COG workbook
5. COG Expenses (O) Non-Federal Reimbursable	\$ 48	\$ 20	\$ 68	To match final COG workbook
Worksheet 5				
5. COG Expenses (L) Community Residential	\$ 50,161	\$ 889	\$ 51,050	To match final COG workbook
5. COG Expenses (O) Non-Federal Reimbursable	\$ 4,107	\$ 1,147	\$ 5,254	To match final COG workbook
Worksheet 9				
5. COG Expenses (N) Service & Support Admin. Costs	\$ 19,860	\$ 5,887	\$ 25,747	To match final COG workbook
Worksheet 10				
3. Service Contracts (E) Facility Based Services	\$ 52,113	\$ (520)	\$ 51,593	To reclassify fees paid to COG
Reconciliation to County Auditor Worksheet Expense:				
Plus: Transfers Out - General	\$ 4,241	\$ 4,877	\$ 9,118	To reclassify transfer
Plus: Fees Paid to COG, or Payments and Transfers Made to COG	\$ 113,338	\$ 218		To reclassify fees paid to COG
		\$ 520	\$ 114,076	To reclassify fees paid to COG
Less: Capital Costs	\$ (135,452)	\$ (327)	\$ (135,779)	To reconcile off depreciation adjustment
Less: COG Expenses not included above (Room and Board Schedule A)	\$ (11,034)	\$ (10,153)	\$ (21,187)	To reconcile off Schedule A COG expenses

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Dave Yost • Auditor of State

MORROW COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

MORROW 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
APRIL 5, 2016**