



Dave Yost • Auditor of State





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## Independent Accountants' Report on Applying Agreed-Upon Procedures

Ohio Department of Medicaid  
50 West Town Street, Suite 400  
Columbus, Ohio 43215

We have performed the procedures enumerated below, which were agreed to by the Ohio Department of Medicaid (ODM), on the Aging Administered Waiver Annual Cost Report (Cost Report) for the Buckeye Hills – Hocking Valley Regional Development District, a Passport Administrative Agency, (hereafter referred to as the PAA) for the period July 1, 2013 through June 30, 2014 (fiscal year (FY) 2014). The Provider's management is responsible for preparing this report. The sufficiency of these procedures is solely the responsibility of ODM. 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

1. We compared the revenue reported in the *Ohio Department of Aging (ODA) Administered Waiver Programs Monthly Financial Report, Final Page A* to the PAA's Detailed Revenue report to identify any variance greater than \$500.

We found no variances.

2. We compared the PAA's Client Liability Year to Date report to the Project/Element Charge Listing report and *ODA Administered Waiver Programs Monthly Financial Report, Final Page A* to identify any variances greater than \$500.

We found no variances.

3. We compared the PAA's Liability Billing List report to the Project/Element Charge Listing report and determined if the revenues were properly posted to *ODA Administered Waiver Programs Monthly Financial Report, Final Page A*.

We found no variances.

### Square Footage

1. ODM asked that we obtain the PAA's square footage summary and/or floor plans and compare it with the square footage used for the cost allocation in the Cost Report.

We did not perform this procedure as the PAA did not use square footage as an allocation methodology.

### Trial Balance and Non-Payroll Expenses

1. We compared the PAA's total disbursements on the Project/Element Listing report and other supporting documentation to the costs reported on *Worksheet 1, Total Allowable Expenses by Line Item*. We compared the PAA's Passport Information Management System to *Worksheet 2, Waiver Services Expenses Detail*. We identified variances greater than \$500.

### **Trial Balance and Non-Payroll Expenses (Continued)**

We reported variances in Appendix A.

2. We scanned the PAA's Project/Element Charge Listing report and selected 60 disbursements from all of the cost pools. We determined if supporting documentation was maintained, the costs were reported accurately, were allowable, and in accordance with the Three Party Agreement and/or PAA Medicaid Waiver Cost Report Instructions. We identified any variances or unallowable costs greater than \$500.

We reported variances in Appendix A. We noted these variances were due to the PAA's misclassification of a number of expenses as *Other Expenses* on *Worksheet 1* or costs were disproportionately allocated to the Passport waiver program.

### **Recommendation:**

The PAA should ensure that it compiles future cost reports as required by the PAA Medicaid Waiver Cost Report Instructions. Specifically, the PAA should ensure that it report costs consistent with the definition of *Other Expenses* and in a manner described in the Allocation of Costs section.

3. We reviewed the allocation methodology applied on *Worksheet 1, Total Allowable Expenses by Line Item* to determine if it is consistent with the approved methodologies in the Cost Report Instructions. In addition, we verified that the PAA applied the correct allocation to each cost center consistent with its expenditure reports. ODM asked us to identify variances greater than \$500 by cost center.

We found no variances except for those allocation issues identified in procedure 2 above.

### **Payroll**

1. We compared total salaries and benefits reported on *Worksheet 1, Total Allowable Expenses by Line Item* to the PAA's YTD Timesheet Charges by Activity and Year to Date Cost Allocation Summary - Benefits reports to identify variances greater than two percent.

We found no variances exceeding two percent.

2. We selected 20 employees and obtained the detailed time studies support for each employee for one month and verified that each employee's time study support accurately rolled up to the monthly time study report used for allocating costs.

We found no variances.

### **Property**

1. We compared the PAA's capital costs reported on *Worksheet 1, Total Allowable Expenses by Line Item* to the PAA's Project/Element Charge Listing report to identify any variances greater than \$500.

We reported variances in Appendix A.

**Property (Continued)**

2. We compared the PAA's FY 2014 Depreciation Schedule to its prior fiscal year Depreciation Schedule 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 which was not in compliance with the Cost Report Instructions to identify any cell variances greater than \$500.

We found no variances.

3. ODM asked that we determine the PAA's capitalization threshold and haphazardly select the lesser of 10 or 10 percent of the PAA's fixed assets which met the capitalization threshold and were being depreciated in the first year in FY 2014 and determine if the useful lives agreed to the estimated useful lives prescribed in the 2013 American Hospital Association (AHA) Asset Guide. ODM requested that we also recompute the first year's depreciation for the assets tested, based on their cost, acquisition date and useful life to determine compliance with the Cost Report Instructions and AHA Asset Guide and identify any variances greater than \$500.

We did not perform this procedure as the PAA had no capital assets being depreciated in their first year in FY 2014.

4. ODM asked that we haphazardly select the lesser of 10 percent or 10 disposed assets from the PAA's deletion report and determine if the asset was removed from the PAA's Depreciation Schedule. ODM requested 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 Instructions and CMS Publication 15-1, Chapter 1. ODM asked that we identify any variances greater than \$500.

We did not perform this procedure as the PAA stated no assets were disposed of in FY 2014.

5. We scanned the PAA's Project/Element Charge Listing report for items purchased during FY 2014 that met the PAA's capitalization criteria and the procurement requirements and traced them to inclusion on the PAA's Depreciation Schedule to identify any variances greater than \$500. This included a scan of the repair and maintenance accounts to determine if these disbursements were properly reported in regards to capitalization and/or expenditure classification.

We found no variances.

**Contract Monitoring**

1. We determined the PAA had written procedures and supporting documentation during the Cost Report period showing it performed provider oversight processes, which included pre-certification provider reviews, annual provider reviews, quarterly training logs, and site visits in accordance with Section II (A)(3)(b)(i)-(ii) in its Three Party Agreement with ODM and ODA.

This agreed-upon procedures engagement was conducted in accordance with the American Institute of Certified Public Accountants' attestation standards. We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on the PAA's Cost Report. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported.

Buckeye Hills - Hocking Valley Regional Development District  
Independent Accountants' Report on  
Applying Agreed-Upon Procedures

This report is intended solely for the information and use of the Provider and ODM, and is not intended to be, and should not be used by anyone other than these specified parties.

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

**Dave Yost**  
Auditor of State

March 3, 2017

**Appendix A**  
**Buckeye Hills - Hocking Valley Regional Development District**  
**2014 Aging Administered Waiver Annual Cost Report Adjustments**

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
<b>Worksheet 1</b>				
<b>ASSISTED LIVING</b>				
4. Service Contracts (1) General Administrative	\$ -	\$ 6		To reclassify all waiver program expenses
		\$ 14		To reclassify service contract expense
		\$ 21		To reclassify service contract expense
		\$ 3		To reclassify service contract expense
		\$ 17		To reclassify service contract expense
		\$ 14		To reclassify service contract expense
		\$ 25		To reclassify all waiver service contract expense
		\$ 19		To reclassify all waiver service contract expense
		\$ 4	\$ 123	To reclassify service contract expense
4. Service Contracts (2) Screening	\$ -	\$ 4		To reclassify all waiver program expense
		\$ 8		To reclassify service contract expense
		\$ 12		To reclassify service contract expense
		\$ 2		To reclassify service contract expense
		\$ 10		To reclassify service contract expense
		\$ 8		To reclassify service contract expense
		\$ 14		To reclassify all waiver service contract expense
		\$ 11		To reclassify all waiver service contract expense
		\$ 2	\$ 71	To reclassify service contract expense
4. Service Contracts (3) Evaluation and Assessment	\$ -	\$ 11		To reclassify all waiver program expense
		\$ 24		To reclassify service contract expense
		\$ 38		To reclassify service contract expense
		\$ 6		To reclassify service contract expense
		\$ 30		To reclassify service contract expense
		\$ 25		To reclassify service contract expense
		\$ 45		To reclassify all waiver service contract expense
		\$ 34		To reclassify all waiver service contract expense
		\$ 6	\$ 219	To reclassify service contract expense
4. Service Contracts (4) Administrative Case Management	\$ -	\$ 4		To reclassify all waiver program expense
		\$ 8		To reclassify service contract expense
		\$ 13		To reclassify service contract expense
		\$ 2		To reclassify service contract expense
		\$ 10		To reclassify service contract expense
		\$ 8		To reclassify service contract expense
		\$ 15		To reclassify all waiver service contract expense
		\$ 12		To reclassify all waiver service contract expense
		\$ 2	\$ 74	To reclassify service contract expense
5. Travel & Training (1) General Administrative	\$ 156	\$ 11		To reclassify all waiver program expense
		\$ 6		To reclassify travel and training expense
		\$ 4	\$ 177	To reclassify travel and training expense
5. Travel & Training (2) Screening	\$ -	\$ 6		To reclassify all waiver program expense
		\$ 3		To reclassify travel and training expense
		\$ 2	\$ 11	To reclassify travel and training expense
5. Travel & Training (3) Evaluation and Assessment	\$ 1,781	\$ 19		To reclassify all waiver program expense
		\$ 10		To reclassify travel and training expense
		\$ 8	\$ 1,818	To reclassify travel and training expense
5. Travel & Training (4) Administrative Case Management	\$ 1,304	\$ 6		To reclassify all waiver program expense
		\$ 3		To reclassify travel and training expense
		\$ 3	\$ 1,316	To reclassify travel and training expense
6. Equipment < \$5,000 (1) General Administrative	\$ -	\$ 21		To reclassify all waiver equipment expense
		\$ 24		To reclassify all waiver equipment expense
		\$ 7		To reclassify equipment expense
		\$ 16		To reclassify all waiver equipment expense
		\$ 21		To reclassify all waiver equipment expense
		\$ 16	\$ 105	To reclassify equipment expense
6. Equipment < \$5,000 (2) Screening	\$ -	\$ 12		To reclassify all waiver equipment expense
		\$ 14		To reclassify all waiver equipment expense
		\$ 4		To reclassify equipment expense
		\$ 9		To reclassify all waiver equipment expense
		\$ 11		To reclassify all waiver equipment expense
		\$ 9	\$ 59	To reclassify equipment expense

**Appendix A (Page 2)**  
**Buckeye Hills - Hocking Valley Regional Development District**  
**2014 Aging Administered Waiver Annual Cost Report Adjustments**

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
<b>ASSISTED LIVING (Continued)</b>				
6. Equipment < \$5,000 (3) Evaluation and Assessment	\$ -	\$ 37		To reclassify all waiver equipment expense
		\$ 43		To reclassify all waiver equipment expense
		\$ 13		To reclassify equipment expense
		\$ 28		To reclassify all waiver equipment expense
		\$ 36		To reclassify all waiver equipment expense
		\$ 29	\$ 186	To reclassify equipment expense
6. Equipment < \$5,00 (4) Administrative Case Management	\$ -	\$ 13		To reclassify all waiver equipment expense
		\$ 15		To reclassify all waiver equipment expense
		\$ 4		To reclassify equipment expense
		\$ 10		To reclassify all waiver equipment expense
		\$ 12		To reclassify all waiver equipment expense
		\$ 10	\$ 64	To reclassify equipment expense
8. Supplies (1) General Administrative	\$ -	\$ 11	\$ 11	To reclassify supplies expense
8. Supplies (2) Screening	\$ -	\$ 6	\$ 6	To reclassify supplies expense
8. Supplies (3) Evaluation and Assessment	\$ -	\$ 20	\$ 20	To reclassify supplies expense
8. Supplies (4) Administrative Case Management	\$ -	\$ 7	\$ 7	To reclassify supplies expense
9. Building Services (1) General Administrative	\$ -	\$ 7		To reclassify building service expense
		\$ 8		To reclassify all waiver program building service expense
		\$ 5		To reclassify all waiver program building service expense
		\$ 11	\$ 31	To reclassify all waiver program expense
9. Building Services (2) Screening	\$ -	\$ 4		To reclassify building service expense
		\$ 4		To reclassify all waiver program building service expense
		\$ 3		To reclassify all waiver program building service expense
		\$ 6	\$ 17	To reclassify all waiver program expense
9. Building Services (3) Evaluation and Assessment	\$ -	\$ 12		To reclassify building service expense
		\$ 14		To reclassify all waiver program building service expense
		\$ 9		To reclassify all waiver program building service expense
		\$ 19	\$ 54	To reclassify all waiver program expense
9. Building Services (4) Administrative Case Management	\$ -	\$ 4		To reclassify building service expense
		\$ 5		To reclassify all waiver program building service expense
		\$ 3		To reclassify all waiver program building service expense
		\$ 6	\$ 18	To reclassify all waiver program expense
11. Capital Costs (1) General Administrative	\$ 311	\$ 23	\$ 334	To reclassify capital expense
11. Capital Costs (2) Screening	\$ 180	\$ 13	\$ 193	To reclassify capital expense
11. Capital Costs (3) Evaluation and Assessment	\$ 311	\$ 41	\$ 352	To reclassify capital expense
11. Capital Costs (4) Administrative Case Management	\$ 913	\$ 14	\$ 927	To reclassify capital expense
12. Other Expenses (1) General Administrative	\$ 2,919	\$ (23)		To reclassify capital expense
		\$ (14)		To reclassify service contract expense
		\$ (21)		To reclassify service contract expense
		\$ (3)		To reclassify service contract expense
		\$ (17)		To reclassify service contract expense
		\$ (7)		To reclassify equipment expense
		\$ (6)		To reclassify travel and training expense
		\$ (14)		To reclassify service contract expense
		\$ (7)		To reclassify building service expense
		\$ (16)		To reclassify equipment expense
		\$ (4)		To reclassify service contract expense
		\$ (11)		To reclassify supplies expense
		\$ (4)	\$ 2,772	To reclassify travel and training expense
12. Other Expenses (2) Screening	\$ 1,625	\$ (13)		To reclassify capital expense
		\$ (8)		To reclassify service contract expense
		\$ (12)		To reclassify service contract expense
		\$ (2)		To reclassify service contract expense
		\$ (10)		To reclassify service contract expense
		\$ (4)		To reclassify equipment expense
		\$ (3)		To reclassify travel and training expense
		\$ (8)		To reclassify service contract expense
		\$ (4)		To reclassify building service expense
		\$ 9		To reclassify equipment expense
		\$ (2)		To reclassify service contract expense
		\$ (6)		To reclassify supplies expense
		\$ (2)	\$ 1,560	To reclassify travel and training expense



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 Buckeye Hills - Hocking Valley Regional Development District  
 2014 Aging Administered Waiver Annual Cost Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
<b>ASSISTED LIVING (Continued)</b>				
12. Other Expenses (3) Evaluation and Assessment	\$ 5,131	\$ (41)		To reclassify capital expense
		\$ (24)		To reclassify service contract expense
		\$ (38)		To reclassify service contract expense
		\$ (6)		To reclassify service contract expense
		\$ (30)		To reclassify service contract expense
		\$ (13)		To reclassify equipment expense
		\$ (10)		To reclassify travel and training expense
		\$ (25)		To reclassify service contract expense
		\$ (12)		To reclassify building service expense
		\$ (29)		To reclassify equipment expense
		\$ (6)		To reclassify service contract expense
		\$ (20)		To reclassify supplies expense
		\$ (8)	\$ 4,869	To reclassify travel and training expense
12. Other Expenses (4) Administrative Case Management	\$ 1,737	\$ (14)		To reclassify capital expense
		\$ (8)		To reclassify service contract expense
		\$ (13)		To reclassify service contract expense
		\$ (2)		To reclassify service contract expense
		\$ (10)		To reclassify service contract expense
		\$ (4)		To reclassify equipment expense
		\$ (3)		To reclassify travel and training expense
		\$ (8)		To reclassify service contract expense
		\$ (4)		To reclassify building service expense
		\$ (10)		To reclassify equipment expense
		\$ (2)		To reclassify service contract expense
		\$ (7)		To reclassify supplies expense
		\$ (3)	\$ 1,649	To reclassify travel and training expense
<b>PASSPORT</b>				
4. Service Contracts (1) General Administrative	\$ 161	\$ 127		To reclassify all waiver program expense
		\$ (133)		To reclassify all waiver program expense
		\$ 280		To reclassify service contract expense
		\$ 431		To reclassify service contract expense
		\$ 67		To reclassify service contract expense
		\$ 348		To reclassify service contract expense
		\$ 286		To reclassify service contract expense
		\$ 509		To reclassify all program service contract expense
		\$ 390		To reclassify all waiver service contract expense
		\$ 71	\$ 2,537	To reclassify service contract expense
4. Service Contracts (2) Screening	\$ 161	\$ 127		To reclassify all waiver program expense
		\$ (132)		To reclassify all waiver program expense
		\$ 278		To reclassify service contract expense
		\$ 428		To reclassify service contract expense
		\$ 66		To reclassify service contract expense
		\$ 346		To reclassify service contract expense
		\$ 285		To reclassify service contract expense
		\$ 506		To reclassify all program service contract expense
		\$ 388		To reclassify all waiver service contract expense
		\$ 70	\$ 2,523	To reclassify service contract expense
4. Service Contracts (3) Evaluation and Assessment	\$ 308	\$ 261		To reclassify all waiver program expense
		\$ (272)		To reclassify all waiver program expense
		\$ 573		To reclassify service contract expense
		\$ 883		To reclassify service contract expense
		\$ 137		To reclassify service contract expense
		\$ 713		To reclassify service contract expense
		\$ 587		To reclassify service contract expense
		\$ 1,044		To reclassify all program service contract expense
		\$ 800		To reclassify all waiver service contract expense
		\$ 145	\$ 5,179	To reclassify service contract expense

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 Buckeye Hills - Hocking Valley Regional Development District  
 2014 Aging Administered Waiver Annual Cost Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
<b>PASSPORT (Continued)</b>				
4. Service Contracts (4) Administrative Case Management	\$ 869	\$ 686		To reclassify all waiver program expense
		\$ (714)		To reclassify all waiver program expense
		\$ 1,506		To reclassify service contract expense
		\$ 2,319		To reclassify service contract expense
		\$ 359		To reclassify service contract expense
		\$ 1,873		To reclassify service contract expense
		\$ 1,542		To reclassify service contract expense
		\$ 2,741		To reclassify all program service contract expense
		\$ 2,101		To reclassify service contract expense
		\$ 381	\$ 13,663	To reclassify service contract expense
5. Travel & Training (1) General Administrative	\$ 11,536	\$ 217		To reclassify all waiver program expense
		\$ (225)		To reclassify all waiver program expense
		\$ 111		To reclassify travel and training expense
		\$ 87	\$ 11,726	To reclassify travel and training expense
5. Travel & Training (2) Screening	\$ 11,471	\$ 215		To reclassify all waiver program expense
		\$ (224)		To reclassify all waiver program expense
		\$ 111		To reclassify travel and training expense
		\$ 86	\$ 11,659	To reclassify travel and training expense
5. Travel & Training (3) Evaluation and Assessment	\$ 21,999	\$ 444		To reclassify all waiver program expense
		\$ (462)		To reclassify all waiver program expense
		\$ 228		To reclassify travel and training expense
		\$ 178	\$ 22,387	To reclassify travel and training expense
5. Travel & Training (4) Administrative Case Management	\$ 6,210	\$ 1,166		To reclassify all waiver program expense
		\$ (1,213)		To reclassify all waiver program expense
		\$ 599		To reclassify travel and training expense
		\$ 468	\$ 7,230	To reclassify travel and training expense
6. Equipment < \$5,000 (1) General Administrative	\$ -	\$ 425		To reclassify all waiver equipment expense
		\$ 490		To reclassify all waiver equipment expense
		\$ 149		To reclassify equipment expense
		\$ 323		To reclassify all waiver equipment expense
		\$ 415		To reclassify all waiver equipment expense
		\$ 327	\$ 2,129	To reclassify equipment expense
6. Equipment < \$5,000 (2) Screening	\$ -	\$ 423		To reclassify all waiver equipment expense
		\$ 487		To reclassify all waiver equipment expense
		\$ 148		To reclassify equipment expense
		\$ 321		To reclassify all waiver equipment expense
		\$ 412		To reclassify all waiver equipment expense
		\$ 325	\$ 2,116	To reclassify equipment expense
6. Equipment < \$5,000 (3) Evaluation and Assessment	\$ -	\$ 872		To reclassify all waiver equipment expense
		\$ 1,005		To reclassify all waiver equipment expense
		\$ 305		To reclassify equipment expense
		\$ 662		To reclassify all waiver equipment expense
		\$ 850		To reclassify all waiver equipment expense
		\$ 670	\$ 4,364	To reclassify equipment expense
6. Equipment < \$5,000 (4) Administrative Case Management	\$ -	\$ 2,289		To reclassify all waiver equipment expense
		\$ 2,639		To reclassify all waiver equipment expense
		\$ 800		To reclassify equipment expense
		\$ 1,738		To reclassify all waiver equipment expense
		\$ 2,233		To reclassify all waiver equipment expense
		\$ 1,759	\$ 11,458	To reclassify equipment expense
8. Supplies (1) General Administrative	\$ 6,476	\$ (696)		To reclassify building service expense
		\$ (510)		To reclassify all waiver equipment expense
		\$ (336)		To reclassify all waiver equipment expense
		\$ (432)		To reclassify all waiver equipment expense
		\$ (406)		To reclassify all waiver service contract expense
		\$ 223	\$ 4,319	To reclassify supplies expense
8. Supplies (2) Screening	\$ 6,440	\$ (692)		To reclassify building service expense
		\$ (507)		To reclassify all waiver equipment expense
		\$ (334)		To reclassify all waiver equipment expense
		\$ (429)		To reclassify all waiver equipment expense
		\$ (404)		To reclassify all waiver service contract expense
		\$ 222	\$ 4,296	To reclassify supplies expense

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**Buckeye Hills - Hocking Valley Regional Development District**  
**2014 Aging Administered Waiver Annual Cost Report Adjustments**

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
<b>PASSPORT (Continued)</b>				
8. Supplies (3) Evaluation and Assessment	\$ 12,351	\$ (1,427)		To reclassify building service expense
		\$ (1,046)		To reclassify all waiver equipment expense
		\$ (689)		To reclassify all waiver equipment expense
		\$ (885)		To reclassify all waiver equipment expense
		\$ (833)		To reclassify all waiver service contract expense
		\$ 458	\$ 7,929	To reclassify supplies expense
8. Supplies (4) Administrative Case Management	\$ 34,875	\$ (3,747)		To reclassify building service expense
		\$ (2,747)		To reclassify all waiver equipment expense
		\$ (1,809)		To reclassify all waiver equipment expense
		\$ (2,323)		To reclassify all waiver equipment expense
		\$ (2,186)		To reclassify all waiver service contract expense
		\$ 1,202	\$ 23,265	To reclassify supplies expense
9. Building Services (1) General Administrative	\$ 2,676	\$ 696		To reclassify building service expense
		\$ 132		To reclassify building service expense
		\$ 161		To reclassify all waiver program building service expense
		\$ (169)		To reclassify all waiver program building service expense
		\$ 98		To reclassify all waiver program building service expense
		\$ (102)		To reclassify all waiver program building service expense
		\$ 218		To reclassify all waiver program expense
		\$ (227)	\$ 3,483	To reclassify all waiver program expense
9. Building Services (2) Screening	\$ 2,661	\$ 692		To reclassify building service expense
		\$ 131		To reclassify building service expense
		\$ 160		To reclassify all waiver program building service expense
		\$ (166)		To reclassify all waiver program building service expense
		\$ 98		To reclassify all waiver program building service expense
		\$ (102)		To reclassify all waiver program building service expense
		\$ 217		To reclassify all waiver program expense
		\$ (225)	\$ 3,466	To reclassify all waiver program expense
9. Building Services (3) Evaluation and Assessment	\$ 5,104	\$ 1,427		To reclassify building service expense
		\$ 271		To reclassify building service expense
		\$ 330		To reclassify all waiver program building service expense
		\$ (343)		To reclassify all waiver program building service expense
		\$ 202		To reclassify all waiver program building service expense
		\$ (210)		To reclassify all waiver program building service expense
		\$ 447		To reclassify all waiver program expense
		\$ (465)	\$ 6,763	To reclassify all waiver program expense
9. Building Services (4) Administrative Case Management	\$ 14,411	\$ 3,747		To reclassify building service expense
		\$ 711		To reclassify building service expense
		\$ 866		To reclassify all waiver program building service expense
		\$ (901)		To reclassify all waiver program building service expense
		\$ 529		To reclassify all waiver program building service expense
		\$ (552)		To reclassify all waiver program building service expense
		\$ 1,173		To reclassify all waiver program expense
		\$ (1,221)	\$ 18,763	To reclassify all waiver program expense
11. Capital Cost (1) General Administrative	\$ 16,107	\$ 470	\$ 16,577	To reclassify capital expense
11. Capital Cost (2) Screening	\$ 9,328	\$ 468	\$ 9,796	To reclassify capital expense
11. Capital Cost (3) Evaluation and Assessment	\$ 16,091	\$ (1,117)		To match expenditure report
		\$ 965	\$ 15,939	To reclassify capital expense
11. Capital Cost (4) Administrative Case Management	\$ 47,245	\$ (1,579)		To match expenditure report
		\$ 2,533	\$ 48,199	To reclassify capital expense

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 Buckeye Hills - Hocking Valley Regional Development District  
 2014 Aging Administered Waiver Annual Cost Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
<b>PASSPORT (Continued)</b>				
12. Other Expenses (1) General Administrative	\$ 54,540	\$ 6,507		To match expenditure report
		\$ (443)		To reclassify all waiver equipment expense
		\$ (470)		To reclassify capital expense
		\$ (280)		To reclassify service contract expense
		\$ (431)		To reclassify service contract expense
		\$ (67)		To reclassify service contract expense
		\$ (348)		To reclassify service contract expense
		\$ (149)		To reclassify equipment expense
		\$ (111)		To reclassify travel and training expense
		\$ (286)		To reclassify service contract expense
		\$ (132)		To reclassify building service expense
		\$ (530)		To reclassify all program service contract expense
		\$ (327)		To reclassify equipment expense
		\$ (71)		To reclassify service contract expense
		\$ (223)		To reclassify supplies expense
		\$ (87)	\$ 57,092	To reclassify travel and training expense
12. Other Expenses (2) Screening	\$ 62,294	\$ (1,589)		To match expenditure report
		\$ (440)		To reclassify all waiver equipment expense
		\$ (468)		To reclassify capital expense
		\$ (278)		To reclassify service contract expense
		\$ (428)		To reclassify service contract expense
		\$ (66)		To reclassify service contract expense
		\$ (346)		To reclassify service contract expense
		\$ (148)		To reclassify equipment expense
		\$ (111)		To reclassify travel and training expense
		\$ (285)		To reclassify service contract expense
		\$ (131)		To reclassify building service expense
		\$ (527)		To reclassify all program service contract expense
		\$ (325)		To reclassify equipment expense
		\$ (70)		To reclassify service contract expense
		\$ (222)		To reclassify supplies expense
		\$ (86)	\$ 56,774	To reclassify travel and training expense
12. Other Expenses (3) Evaluation and Assessment	\$ 127,958	\$ (11,536)		To match expenditure report
		\$ (907)		To reclassify all waiver equipment expense
		\$ (965)		To reclassify capital expense
		\$ (573)		To reclassify service contract expense
		\$ (883)		To reclassify service contract expense
		\$ (137)		To reclassify service contract expense
		\$ (713)		To reclassify service contract expense
		\$ (305)		To reclassify equipment expense
		\$ (228)		To reclassify travel and training expense
		\$ (587)		To reclassify service contract expense
		\$ (271)		To reclassify building service expense
		\$ (1,086)		To reclassify all program service contract expense
		\$ (670)		To reclassify equipment expense
		\$ (145)		To reclassify service contract expense
		\$ (458)		To reclassify supplies expense
		\$ (178)	\$ 108,316	To reclassify travel and training expense
12. Other Expenses (4) Administrative Case Management	\$ 327,869	\$ 867		To match expenditure report
		\$ (2,383)		To reclassify all waiver equipment expense
		\$ (2,533)		To reclassify capital expense
		\$ (1,506)		To reclassify service contract expense
		\$ (2,319)		To reclassify service contract expense
		\$ (359)		To reclassify service contract expense
		\$ (1,873)		To reclassify service contract expense
		\$ (800)		To reclassify equipment expense
		\$ (599)		To reclassify travel and training expense
		\$ (1,542)		To reclassify service contract expense
		\$ (711)		To reclassify building service expense
		\$ (2,853)		To reclassify all program service contract expense
		\$ (1,759)		To reclassify equipment expense
		\$ (381)		To reclassify service contract expense
		\$ (1,202)		To reclassify supplies expense
		\$ (468)	\$ 307,448	To reclassify travel and training expense

Appendix A (Page 7)  
 Buckeye Hills - Hocking Valley Regional Development District  
 2014 Aging Administered Waiver Annual Cost Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
<b>CHOICES</b>				
4. Service Contracts (1) General Administrative	\$ -	\$ 1		To reclassify all waiver program expense
		\$ 3		To reclassify service contract expense
		\$ 3		To reclassify service contract expense
		\$ 4		To reclassify service contract expense
		\$ 1		To reclassify service contract expense
		\$ 4		To reclassify all program service contract expense
		\$ 5		To reclassify all waiver service contract expense
		\$ 4	\$ 25	To reclassify all waiver service contract expense
		\$ 1		To reclassify service contract expense
4. Service Contracts (4) Administrative Case Management	\$ -	\$ 23		To reclassify all waiver program expense
		\$ 52		To reclassify service contract expense
		\$ 50		To reclassify service contract expense
		\$ 78		To reclassify service contract expense
		\$ 12		To reclassify service contract expense
		\$ 63		To reclassify service contract expense
		\$ 92		To reclassify all program service contract expense
		\$ 70		To reclassify all waiver service contract expense
		\$ 13	\$ 453	To reclassify service contract expense
5. Travel & Training (1) General Administrative	\$ -	\$ 2		To reclassify all waiver program expense
		\$ 1		To reclassify travel and training expense
		\$ 1	\$ 4	To reclassify travel and training expense
5. Travel & Training (4) Administrative Case Management	\$ -	\$ 39		To reclassify all waiver program expense
		\$ 20		To reclassify travel and training expense
		\$ 16	\$ 75	To reclassify travel and training expense
6. Equipment < \$5,000 (1) General Administrative	\$ -	\$ 4		To reclassify all waiver equipment expense
		\$ 5		To reclassify all waiver equipment expense
		\$ 2		To reclassify equipment expense
		\$ 3		To reclassify all waiver equipment expense
		\$ 4		To reclassify all waiver equipment expense
		\$ 3	\$ 21	To reclassify equipment expense
6. Equipment < \$5,000 (4) Administrative Case Management	\$ -	\$ 77		To reclassify all waiver equipment expense
		\$ 88		To reclassify all waiver equipment expense
		\$ 27		To reclassify equipment expense
		\$ 58		To reclassify all waiver equipment expense
		\$ 75		To reclassify all waiver equipment expense
		\$ 59	\$ 384	To reclassify equipment expense
8. Supplies (1) General Administrative	\$ -	\$ 2	\$ 2	To reclassify supplies expense
8. Supplies (4) Administrative Case Management	\$ -	\$ 40	\$ 40	To reclassify supplies expense
9. Building Services (1) General Administrative	\$ -	\$ 1		To reclassify building service expense
		\$ 2		To reclassify all waiver program building service expense
		\$ 1		To reclassify all waiver program building service expense
		\$ 2	\$ 6	To reclassify all waiver program expense
9. Building Services (4) Administrative Case Management	\$ -	\$ 24		To reclassify building service expense
		\$ 29		To reclassify all waiver program building service expense
		\$ 18		To reclassify all waiver program building service expense
		\$ 39	\$ 110	To reclassify all waiver program expense
11. Capital Cost (1) General Administrative	\$ -	\$ 5	\$ 5	To reclassify capital cost
11. Capital Costs (4) Administrative Case Management	\$ -	\$ 85	\$ 85	To reclassify capital cost
12. Other Expenses (1) General Administrative	\$ 851	\$ (5)		To reclassify capital cost
		\$ (3)		To reclassify service contract expense
		\$ (4)		To reclassify service contract expense
		\$ (1)		To reclassify service contract expense
		\$ (4)		To reclassify service contract expense
		\$ (2)		To reclassify building service expense
		\$ (1)		To reclassify equipment expense
		\$ (3)		To reclassify supplies expense
		\$ (1)		To reclassify travel and training expense
		\$ (3)		To reclassify supplies expense
		\$ (1)		To reclassify travel and training expense
		\$ (2)		To reclassify travel and training expense
		\$ (1)	\$ 820	To reclassify travel and training expense

Appendix A (Page 8)  
 Buckeye Hills - Hocking Valley Regional Development District  
 2014 Aging Administered Waiver Annual Cost Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
<b>CHOICES (Continued)</b>				
12. Other Expenses (4) Administrative Case Management	\$ 16,515	\$ (85)		To reclassify capital cost
		\$ (50)		To reclassify service contract expense
		\$ (78)		To reclassify service contract expense
		\$ (12)		To reclassify service contract expense
		\$ (63)		To reclassify capital cost
		\$ (27)		To reclassify service contract expense
		\$ (20)		To reclassify service contract expense
		\$ (52)		To reclassify service contract expense
		\$ (24)		To reclassify service contract expense
		\$ (59)		To reclassify travel and training expense
		\$ (13)		To reclassify travel and training expense
		\$ (40)		To reclassify travel and training expense
		\$ (16)	\$ 15,976	To reclassify travel and training expense



# Dave Yost • Auditor of State

**BUCKEYE HILLS - HOCKING VALLEY REGIONAL DEVELOPMENT DISTRICT  
PASSPORT ADMINISTRATIVE AGENCY**

**WASHINGTON 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  
MARCH 28, 2017**