



MORROW COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

AGREED UPON PROCEDURES

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



Dave Yost • Auditor of State

MORROW COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

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Independent Accountant's Report on Applying Agreed-Upon Procedures

Jenny Jones, Assistant Deputy Director,
Office of Audits, Ohio Department of Developmental Disabilities
30 E. Broad Street, 13th Floor
Columbus, Ohio 43215

Dear Ms. Jones:

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

Statistics – Square Footage

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

We measured three rooms and compared the square footage to the County Board's square footage summary. We also toured the facilities to identify how space was used by County Board programs and to identify new, closed or empty buildings along with rented or idle floor space.

We found no square footage variances for rooms that were measured exceeding 10 percent. We also found no unreported rented or idle floor space.

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

We compared two buildings and traced each room on the floor plan to the County Board's summary for each year.

We found no variances exceeding 10 percent when comparing the total square footage of two floor plans to the County Board's summary.

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

We compared the County Board's square footage summary to the square footage reported for each cell in *Schedule B-1, Section A, Square Footage* of the Cost Reports.

We found no variances exceeding 10 percent.

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

The County Board reported the same square footage in the 2008 and 2009 cost reports. Therefore we tested the 2008 methodology, and applied the results to both years' cost reports. We found no inconsistencies between the County Board's methodology and the Cost Report Guide.

Statistics – Attendance

1. We compared the County Board's supporting documentation for the hours of service to the typical hours of service reported on *Schedule B-1, Section B, Attendance Statistics* of the Cost Reports and determined if the statistics were reported in accordance with the Cost Report Guides.

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

2. DODD requested us to report variances if the Board's attendance statistics were not within 10 percent of the attendance statistics reported to DODD.

We compared the County Board's 2008 Waiver Individuals Served, Daily Inputs Detailed by Activity Code, 2008 Community Employment and Enclave individuals reports, 2008 Community Employment case notes and the 2009 Attendance by Month All Clients (By Age Group) By Program) for the number of individuals served, days of attendance, and 15 minute units with similar information reported for Day Habilitation/Adult Day Services/Vocational Habilitation, Enclave and Community Employment on *Schedule B-1, Section B, Attendance Statistics* of the Cost Reports and determined if the statistics were reported in accordance with the Cost Report Guides.

We found no differences in 2009. We found variances exceeding 10 percent in 2008 as reported in Appendix A (2008).

3. We determined whether individuals served as summarized in *Schedule B-1, Section B, Attendance Statistics* included both Medicaid and non-Medicaid-eligible individuals as documented on the Medicaid Information Technology System (MITS).

We noted the summary of individuals served included both Medicaid and non-Medicaid eligible individuals.

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

We haphazardly selected 15 individual names from the County Board's attendance sheets for 2008 and 15 for 2009 and compared the individuals by name to the compiled listing of individuals served by program documentation which rolls up to *Schedule B-1, Section A, Section B, Attendance Statistics* of the Cost Reports

We found no differences exceeding three individuals.

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

We selected all 15 minute units for the two individuals who received community employment in 2008 and calculated the number of 15 minute units in accordance with the Cost Report Guide. The County Board stated it did not provide community employment services in 2009.

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

Statistics – Transportation

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

We compared the number of one-way trips from the County Board's Unit Entries by Date Span by Code, Transportation Summary by Date, and the Transportation by Age Group reports with those statistics as reported in *Schedule B-3, Quarterly Summary of Transportation Statistics* of the Cost Reports. We also footed the County Board's transportation reports for accuracy.

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

2. We compared the cost of bus tokens/cabs from the County Board's State Expenses Without Payroll or Benefits Detailed report to the amount reported in Schedule B-3 of the Cost Reports.

We found no differences.

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

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

We found no differences.

4. DODD requested us to report variances exceeding two percent in the total trips taken for the 30 individuals tested. We haphazardly selected 15 individual names from the County Board's attendance sheets for 2008 and for 2009 and compared the individuals by name to the compiled listing of individuals transported to determine whether the compiled listing is complete.

We found no differences exceeding two percent.

5. We determined whether the sample of individuals selected in Step 4 included both Medicaid and non-Medicaid-eligible individuals as documented on the Medicaid Information Technology System (MITS).

We noted the sample of individuals selected included both Medicaid and non-Medicaid eligible individuals.

Statistics – Service and Support Administration (SSA)

1. DODD requested us to report variances if the Board's SSA units were not within two percent of total units reported on each line of *Schedule B-4, Quarterly Summary of Units of Service – Service and Support Administration* to DODD. We compared the number of SSA units (Targeted Case Management (TCM), Other SSA Allowable, and SSA Unallowable) from the County Board's TCM Units by Staff by Month report and TCM Units reports with those statistics reported in *Schedule B-4, Quarterly Summary of Units of Service – Service and Support Administration*. We also footed the County Board's SSA reports for accuracy.

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

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

We haphazardly selected two samples of 70 units for Other Allowable and Unallowable SSA services across 2008 and 2009 from the Unit Entry by Date Span reports and determined if the case note documentation described activities listed in Ohio Admin. Code § 5101:3-48-01(D), and also included the documentation required by Ohio Admin. Code § 5101:3-48-01(F). We also determined if the 70 units for Other Allowable SSA services were provided to individuals that were not Medicaid eligible at the time of service delivery per MITS.

We found no units in error.

3. DODD requested us to perform a review to determine compliance with Ohio Admin. Code § 5101-3-48-01(G)(12) which states "A CBMRDD shall not submit claims in excess of twenty-six units per day per service and support administrator (SSA) unless the service(s) associated with such claims is considered medically necessary . . ." Using Medicaid claims data, we identified the number of individuals and unique dates of service on which 27 or more TCM units were paid through the Medicaid program. We examined the results looking for trends and patterns indicating potential overbilling practices.

We found no indication of trend or pattern indicating potential overbilling.

4. DODD requested us to report decreases exceeding five percent in total SSA units by line on *Schedule B-4, Quarterly Summary of Units of Service – Service and Support Administration* when compared to the prior audited cost report.

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

The reported units decreased by more than five percent from the prior year's *Schedule B-4* and we obtained the County Board's explanation that general time units were previously reported and SSA's received additional training to become more efficient focusing on required activities to meet minimum service needs.

We reported no variances in Appendix A (2008) and Appendix B (2009).

Revenue Reconciliation to the County Auditor Report

1. We compared the receipt totals from the County Auditor's Revenue Report-Summary-Activity from 1/1/08-12/31/08 and 1/1/09-12/31/09-All Balances reports for funds 010, Whetstone Operating, 062 MRDD Bond Retirement Revenue and 310, Family Resources to the County Auditor's report totals reported on the *Reconciliation to County Auditor Worksheets*.

We found no differences.

2. We compared the account description and amount for each revenue reconciling item on the *County Auditor Reconciliation Worksheet* to the County Board's State Account Code Detailed Report for 01/01/2008 to 12/31/2008 and 01/01/2009 to 12/31/2009 and other supporting documentation such as county tax settlement sheets.

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

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

Total county board receipts from were within 1/4 percent of the county auditor yearly receipt totals reported for these funds.

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

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

Revenue Cost Report Testing

1. We reviewed the County Board's State Account Code Detailed Report for 01/01/2008 to 12/31/2008 and 01/01/2009 to 12/31/2009 and *Schedule C Income Report* to determine whether revenues are maintained separately to offset corresponding expense via the use of specific expenditure costs centers and identified any potential revenue offsets/applicable credits.

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

- Reimbursements in the amount of \$68,904 in 2008 and \$47,829 in 2009;
- Miscellaneous refunds in the amount of \$1,023 in 2008 and \$853;
- FEMA income in the amount of \$891 in 2008;
- Help Me Grow-Part C in the amount of \$26,221 for 2008 and \$23,238 for 2009;
- Help Me Grow-TANF in the amount of \$12,366 for 2008 and \$12,233 for 2009;
- Help Me Grow-GRF in the amount of \$248 for 2008 and \$9,164 for 2009; and
- Title XX revenues in the amount of \$30,659 in 2008 and \$24,274 in 2009.

Paid Claims Testing

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

- Date of service;
- Place of service;

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

We found no instances of non-compliance with these documentation requirements.

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

We compared the number of reimbursed TCM units from the MBS Summary by Service Code report, to the audited units on *Schedule B-4, Quarterly Summary of Units of Service – Service and Support Administration, Line (1)(F), TCM Units*.

We found no instances where the Medicaid reimbursed units was greater than units reported.

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

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

We found no differences.

Expenditure Reconciliation to the County Auditor Report

1. We compared the disbursement totals from the County Auditor's Expenditure Report-Summary-Activity from 1/1/08-12/31/08 and 1/1/09-12/31/09-All Balances reports for funds 010, Whetstone Operating, 062 MRDD Bond Retirement Revenue and 310, Family Resources to the County Auditor's report totals reported on the *Reconciliation to County Auditor Worksheets*.

We found no differences.

2. We also compared the account description and amount for each reconciling item on the *County Auditor Reconciliation Worksheet* to the County Board's State Expenses Without Payroll or Benefits (Detailed) reports (for reporting periods 1/1/08-12/31/08 and 1/1/09-12/31/09) and other supporting documentation such as county tax settlement sheets.

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

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

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

4. We compared all expenditure entries on Worksheets 2 through 10 to the County Board's State Expenses Without Payroll or Benefits (Detailed) reports (for reporting periods 1/1/08-12/31/08 and 1/1/09-12/31/09) and the Clearwater COG prepared Morrow County Board Summary Workbook.

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

5. We scanned the County Board's State Expenses Without Payroll or Benefits (Detailed) reports (for reporting periods 1/1/08-12/31/08 and 1/1/09-12/31/09) and reviewed documentation to identify disbursements not classified as prescribed by the Cost Report Guides or costs which are non-federal reimbursable under 2 CFR 225 Appendix B.

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

Property, Depreciation, and Asset Verification Testing

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

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

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

2. We scanned the County Board's State Expenses Without Payroll or Benefits (Detailed) reports (for reporting periods 1/1/08-12/31/08 and 1/1/09-12/31/09) for items purchased during 2008 and 2009 that met the County Board's capitalization criteria and traced them to inclusion on the County Board's Assets Not Totally Depreciated (By Date Span) reports (for reporting periods 1/1/08-12/31/08 and 1/1/09-12/31/09).

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

3. We scanned the County Board's Assets Not Totally Depreciated (By Date Span) reports (for reporting periods 1/1/08-12/31/08 and 1/1/09-12/31/09) 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 all depreciation entries reported on *Worksheet 1, Capital Costs* to the County Board's Assets Not Totally Depreciated (By Date Span) reports (for reporting periods 1/1/08-12/31/08 and 1/1/09-12/31/09).

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

5. We compared the County Board's audited 2007 Depreciation Schedule to the County Board's Assets Not Totally Depreciated (By Date Span) reports (for reporting periods 1/1/08-12/31/08 and 1/1/09-12/31/09) for changes in the depreciation amounts for assets which were not in compliance with the Cost Report Guides.

We found no differences.

6. We haphazardly selected five assets from the County Board's Assets Not Totally Depreciated (By Date Span) reports (for reporting periods 1/1/08-12/31/08 and 1/1/09-12/31/09) and traced these assets to their physical location.

We were able to trace all five assets to their physical location.

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

We found no differences.

8. DODD asked us to haphazardly selected the lesser of five percent or 20 disposed assets from 2008 and 2009 from the County Board's list of disposed assets and determined if the asset was removed from the County Board's fixed asset ledger. DODD also asked us to recalculate depreciation any gain or loss applicable to 2008 (and 2009, if applicable) for the disposed items 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.

A list of disposed assets was unavailable for 2008 and 2009 and was not examined. The County Board stated that they had no disposals in 2008 and 2009.

Payroll Testing

1. DODD asked us to determine whether total County Board salaries and benefits in the 2008 and 2009 cost reports were within two percent of the county auditor's report totals for fund 010, Whetstone Operating.

We totaled salaries and benefits from Worksheets 2-10 from the 2008 and 2009 cost reports and compared the yearly totals to the County Auditor's Expenditure Report-Summary-Activity from 1/1/08-12/31/08 and 1/1/09-12/31/09-All Balances reports.

The variance was less than two percent.

2. We selected 16 employees and compared their job descriptions to the worksheet in which each employee's salary and benefit costs were allocated to ensure allocation is consistent with the Cost Report Guides. DODD asked us to report differences greater than three percent of the total wage and benefit of each worksheet affected.

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

3. We scanned the County Board's Staff List By Department Worksheet for 2008 and 2009 and compared classification of employees to entries on worksheets 2 through 10 to determine if salary and benefit costs were reported in accordance with the Cost Report Guides.

We found no differences.

4. DODD asked us to determine an expectation for changes in salary and benefit costs between 2008 and 2009 and to determine whether audited salary and benefit costs were within two percent of this established expectation on worksheets 2 through 10.

Variances in salary and benefit costs exceeded two percent of expectation on worksheets 2, 3, 5, 6, 7B, 8, 9 and 10. We obtained the County Board's explanation of increased number of bus routes, hiring of additional employees and restructuring of positions. We reported no variances in Appendix A (2008) and Appendix B (2009).

Non-Payroll Disbursement Testing

1. We haphazardly selected 40 disbursements from 2008 and 2009 from the County Board's State Expenses Without Payroll or Benefits (Detailed) reports (for reporting periods 1/1/08-12/31/08 and 1/1/09-12/31/09) and 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 differences as reported in Appendix A (2008). We found no differences in 2009.

Medicaid Administrative Claiming (MAC)

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

We compared the salary and benefits entered on the Individual MAC Costs by Code Report to the County Board's payroll records.

We found no variance exceeding one percent.

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

We found no differences.

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

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

We received a response from officials to exceptions noted above. We did not audit the response below and, accordingly, we express no opinion on it.

Officials' Response: The county board did not update the 2008 and 2009 cost reports after their respective due dates. Therefore neither report reflected the additional billed units that were invoiced after the cost reports were submitted, nor did the reports reflect any changes the COG made after the due dates, resulting in significant variances being found in the audit.

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

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

Sincerely,

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive, flowing style.

Dave Yost
Auditor of State

February 29, 2012

cc: Nancy Foglesong, Superintendent, Morrow County Board of Developmental Disabilities
Lyndsey Keesee, Business Manager, Morrow County Board of Developmental Disabilities
Connie Pryor, Board Chairperson, Morrow County Board of Developmental Disabilities

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Schedule B-1, Section B				
1. Total Individuals Served By Program (B) Supported Emp. -Enclave	8	(1)	7	To correct individuals served
3. Typical Hours of Service (B) Supported Emp. -Enclave	2	1	3	To correct typical hours of service
4. 15 Minute Units (C) Supported Emp. -Community Employment	-	36	36	To report 15-minute units
Schedule B-3				
5. Facility Based Services (G) One Way Trips- Fourth Quarter	3,164	11,679	14,843	To correct one way trips
Schedule B-4				
1. TCM Units (D) 4th Quarter	1,048	2,795	3,843	To correct SSA units
2. Other SSA Allowable Units (D) 4th Quarter	50	213	263	To correct SSA units
5. SSA Unallowable Units (C) 3rd Quarter	360	(328)	32	To correct SSA units
5. SSA Unallowable Units (D) 4th Quarter	148	(148)	-	To correct SSA units
5. SSA Unallowable Units (E) COG Activity	39	8	47	To correct COG units
Schedule C				
IV. Federal Programs				
(A) Title XIX- Medicaid Cluster- CFDA 93.778- TCM	\$ 30,100	\$ 8,083	\$ 38,183	To reclassify TCM revenue
(B) Title XIX- Medicaid Cluster- CFDA 93.778- HCBS	\$ 357,461	\$ (274)	\$ 357,187	To correct revenue reconciling item
		\$ 66,234	\$ 423,421	To reclassify Waiver revenue
Worksheet 1				
2. Land Improvements (X) Gen Expense All Prgm	\$ 6,489	\$ 3,180	\$ 9,669	To correct depreciation expense
6. Capital Leases (E) Facility Based Services	\$ 8,960	\$ (474)	\$ 8,486	To reclassify operating lease payments
6. Capital Leases (V) Admin	\$ 8,966	\$ (528)	\$ 8,438	To reclassify operating lease payments
8. COG Expenses (L) Community Residential	\$ 292	\$ (124)	\$ 168	To correct COG depreciation
8. COG Expenses (N) Service & Support Admin	\$ 213	\$ (125)	\$ 88	To correct COG depreciation
Worksheet 2				
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 17,685	\$ (3,223)	\$ 14,462	To reclassify employment development expenses
3. Service Contracts (X) Gen Expense All Prgm.	\$ 53,899	\$ (21,286)	\$ 32,613	To reclassify contingent billing fees
		\$ (558)	\$ 32,055	To reclassify building services costs
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 88	\$ 88	To reclassify non-federal expenses
		\$ 1,692	\$ 1,780	To reclassify non-federal expenses
4. Other Expenses (X) Gen Expense All Prgm.	\$ 118,554	\$ (88)	\$ 118,466	To reclassify non-federal expenses
		\$ (23,010)	\$ 95,456	To reclassify admin fees recorded twice
		\$ (90)	\$ 95,366	To agree reported total to actual total
		\$ (1,692)	\$ 93,674	To reclassify non-federal expenses
		\$ (57,957)	\$ 35,717	To reclassify fees paid to COG
		\$ 528	\$ 36,245	To reclassify operating lease payments
		\$ 3,223	\$ 39,468	To reclassify employment development expenses
		\$ (15)	\$ 39,453	To reclassify facility based expenses
		\$ (23)	\$ 39,430	To reclassify Help Me Grow expenses
5. COG Expenses (L) Community Residential	\$ 3,993	\$ (297)	\$ 3,696	To correct COG expenses
5. COG Expense (N) Service & Support Admin	\$ 2,918	\$ (977)	\$ 1,941	To correct COG expenses
10. Unallowable Fees (O) Non-Federal Reimbursable	\$ 50,889	\$ 3,060	\$ 53,949	To correct real estate fees
		\$ 21,286	\$ 75,235	To reclassify contingent billing fees
Worksheet 3				
3. Service Contracts (X) Gen Expense All Prgm.	\$ 20,257	\$ 558	\$ 20,815	To reclassify building services costs
4. Other Expenses (X) Gen Expense All Prgm.	\$ 171,434	\$ (524)	\$ 170,910	To agree reported total to actual total
5. COG Expenses (L) Community Residential	\$ 550	\$ (3)	\$ 547	To correct COG expenses
5. COG Expenses (N) Service & Support Admin	\$ 402	\$ (114)	\$ 288	To correct COG expenses
Worksheet 5				
4. Other Expenses (A) Ages 0-2	\$ -	\$ 23	\$ 23	To reclassify Help Me Grow expenses
Worksheet 7-B				
1. Salaries (E) Facility Based Services	\$ 10,488	\$ 15,022	\$ 25,510	To reclassify nursing salaries
1. Salaries (O) Non-Federal Reimbursable	\$ 24,064	\$ (15,022)	\$ 9,042	To reclassify nursing salaries
2. Employee Benefits (E) Facility Based Services	\$ 1,520	\$ (58)	\$ 1,462	To reclassify employee development expenses
4. Other Expenses (E) Facility Based Services	\$ -	\$ 58	\$ 58	To reclassify employee development expenses
Worksheet 7-D				
3. Service Contracts (O) Non-Federal Reimbursable	\$ 7,120	\$ (7,120)	\$ -	To correct posting error
3. Service Contracts (X) Gen Expense All Prgm.	\$ -	\$ 7,120	\$ 7,120	To correct posting error
Worksheet 8				
2. Employee Benefits (E) Facility Based Services	\$ 37,845	\$ (242)	\$ 37,603	To reclassify employee development expenses
4. Other Expenses (E) Facility Based Services	\$ 40,769	\$ 242	\$ 41,011	To reclassify employee development expenses
Worksheet 9				
2. Employee Benefits (N) Service & Support Admin Costs	\$ 45,588	\$ (425)	\$ 45,163	To reclassify employee development expenses
4. Other Expenses (N) Service & Support Admin Costs	\$ 5,116	\$ 425	\$ 5,541	To reclassify employee development expenses
5. COG Expenses (N) Service & Support Admin. Costs	\$ 19,947	\$ (5,607)	\$ 14,340	To correct COG expenses

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 10				
1. Salaries (E) Facility Based Services	\$ 317,207	\$ (166)	\$ 317,041	To reclassify community employment salary expense
1. Salaries (G) Community Employment	\$ -	\$ 166	\$ 166	To reclassify community employment salary expense
2. Employee Benefits (E) Facility Based Services	\$ 127,703	\$ (45)	\$ 127,658	To reclassify community employment benefit expense
2. Employee Benefits (G) Community Employment	\$ -	\$ 45	\$ 45	To reclassify community employment benefit expense
4. Other Expenses (E) Facility Based Services	\$ 4,710	\$ 45		To agree reported total to actual total
		\$ 474		To reclassify operating lease payments
		\$ 15		To reclassify facility based expenses
		\$ 45	\$ 5,289	To agree reported total to actual total
Reconciliation to County Auditor Worksheet				
Expense:				
Plus: Fees Paid to COG, or Payments and Transfers Made to COG	\$ -	\$ 57,957	\$ 57,957	To reclassify fees paid to COG
Less: Capital Costs	\$ (139,905)	\$ (3,180)	\$ (143,085)	To reconcile off depreciation
Less: Auditor/Treasurer fees (\$23,725) withheld Admin fees (\$23,010) paid by CB (\$4154.26 Admin fees withheld	\$ (50,889)	\$ (3,060)		To reconcile off real estate fees
		\$ 23,010	\$ (30,939)	To correct admin fees recorded twice
Revenue:				
Less: 2008 Day Array revenue received in 2009	\$ (274)	\$ 274	\$ -	To correct revenue reconciling item
Plus: 2007 TCM Revenue received in 2008	\$ 8,083	\$ (8,083)	\$ -	To reclassify TCM revenue
Plus: Day Array revenue received in 2008	\$ 66,234	\$ (66,234)	\$ -	To reclassify Waiver revenue
Medicaid Administration Worksheet				
6-10 Ancillary Costs	\$ 16,608	\$ (8,428)	\$ 8,180	To correct ancillary costs

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Schedule B-4				
1. TCM Units (D) 4th Quarter	1,296	1,955	3,251	To correct SSA units
1. TCM Units (E) COG Activity	1,650	148	1,798	To correct COG units
2. Other SSA Allowable Units (E) COG Activity	110	(45)	65	To correct COG units
5. SSA Unallowable Units (A) 1st Quarter	796	(796)	-	To correct SSA units
5. SSA Unallowable Units (B) 2nd Quarter	789	(789)	-	To correct SSA units
5. SSA Unallowable Units (C) 3rd Quarter	933	(933)	-	To correct SSA units
5. SSA Unallowable Units (D) 4th Quarter	1,066	(479)	587	To correct SSA units
Schedule C				
I. County				
(A) Tax Levy	\$ 1,042,625	\$ 485	\$ 1,043,110	To correct tax revenue
(B) Interest- COG Revenue	\$ -	\$ 814	\$ 814	To correct COG revenue
II. Department of MR/DD				
(E) Residential Facility- Non Waiver Services- COG Revenue	\$ 152,802	\$ (91,923)	\$ 60,879	To correct COG revenue
IV. Federal Programs				
(A) Title XIX- Medicaid Cluster- CFDA 93.778- TCM	\$ 75,987	\$ (23,774)		To remove 2009 revenue received in 2010
		\$ 8,671		To correct TCM State Match received in 2010
		\$ 25	\$ 60,909	To correct TCM revenue
(E) Title XXI- SCHIP- CFDA 93.767	\$ 135	\$ (45)	\$ 90	To correct SCHIP revenue
V. Other Revenues				
(I) Other (Detail On Separate Sheet)- COG Revenue				
23. Interest	\$ 814	\$ (814)	\$ -	To correct COG revenue
Worksheet 1				
3. Buildings/Improve (E) Facility Based Services	\$ 58,908	\$ (58,908)	\$ -	To reclassify depreciation for consistency between years
3. Buildings/Improve (X) Gen Expense All Prgm.	\$ 73,009	\$ 58,908	\$ 131,917	To reclassify depreciation for consistency between years
6. Capital Leases (E) Facility Based Services	\$ 10,590	\$ (620)	\$ 9,970	To reclassify operating lease payments
6. Capital Leases (V) Admin	\$ 10,590	\$ (620)	\$ 9,970	To reclassify operating lease payments
8. COG Expenses (L) Community Residential	\$ 137	\$ 80	\$ 217	To correct COG depreciation
8. COG Expenses (N) Service & Support Admin	\$ 106	\$ 55	\$ 161	To correct COG depreciation
Worksheet 2				
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 7,603	\$ (960)	\$ 6,643	To reclassify employee education expenses
3. Service Contracts (X) Gen Expense All Prgm.	\$ 50,948	\$ (22,005)		To reclassify contingent billing fees
		\$ (11,533)		To reclassify match payments
		\$ (118)	\$ 17,292	To reclassify building expenses
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 4,038	\$ 4,038	To reclassify non-federal reimbursable expenses
4. Other Expenses (X) Gen Expense All Prgm.	\$ 59,741	\$ (5,794)		To reclassify capital purchase
		\$ (4,038)		To reclassify non-federal reimbursable expenses
		\$ 620		To reclassify operating lease payments
		\$ 960		To reclassify employee education expenses
		\$ (1,878)		To reclassify building expenses
		\$ (4,042)	\$ 45,569	To reclassify TCM match payment
5. COG Expenses (L) Community Residential	\$ 4,119	\$ 191	\$ 4,310	To correct COG expenses
5. COG Expense (N) Service & Support Admin	\$ 3,194	\$ (11)	\$ 3,183	To correct COG expenses
10. Unallowable Fees (O) Non-Federal Reimbursable	\$ 64,230	\$ 485		To correct real estate fees
		\$ 22,005	\$ 86,720	To reclassify contingent billing fees
Worksheet 3				
3. Service Contracts (X) Gen Expense All Prog	\$ 1,050	\$ 118	\$ 1,168	To reclassify building expenses
4. Other Expenses (X) Gen Expenses All Prog	\$ 179,465	\$ 1,878	\$ 181,343	To reclassify building expenses
5. COG Expenses (L) Community Residential	\$ 426	\$ (1)	\$ 425	To correct COG expenses
5. COG Expenses (N) Service & Support Admin	\$ 330	\$ (17)	\$ 313	To correct COG expenses
Worksheet 7-B				
1. Salaries (E) Facility Based Services	\$ 8,705	\$ 14,455	\$ 23,160	To reclassify nursing salaries
1. Salaries (O) Non-Federal Reimbursable	\$ 25,021	\$ (14,455)	\$ 10,566	To reclassify nursing salaries
4. Other Expenses (X) Gen Expense All Prgm.	\$ -	\$ 46	\$ 46	To reclassify nursing expenses
Worksheet 8				
2. Employee Benefits (E) Facility Based Services	\$ 35,906	\$ (13)	\$ 35,893	To reclassify employee education expenses
4. Other Expenses (E) Facility Based Services	\$ 28,204	\$ 13	\$ 28,217	To reclassify employee education expenses
Worksheet 9				
5. COG Expenses (N) Service & Support Admin. Costs	\$ 20,277	\$ (970)	\$ 19,307	To correct COG expenses
Worksheet 10				
4. Other Expenses (E) Facility Based Services	\$ 12,210	\$ (46)		To reclassify nursing expenses
		\$ 620	\$ 12,784	To reclassify operating lease payments

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Reconciliation to County Auditor Worksheet				
Expense:				
Plus: Match Paid to ODMRDD for TCM	\$ -	\$ 11,533		To reclassify match payments
		\$ 4,042	\$ 15,575	To reclassify TCM match payment
Plus: Purchases Greater Than \$5,000	\$ -	\$ 5,794	\$ 5,794	To reclassify capital purchase
Less: Auditor/Treasurer fees (\$22,060.90) and Admin fees (\$5,892.83)	\$ (27,953)	\$ (485)	\$ (28,438)	To correct real estate fees
Revenue:				
Less: Auditor/Treasurer fees (\$22,060.09) and Admin fees (\$5,892.83)	\$ (27,953)	\$ (485)	\$ (28,438)	To correct tax revenue
Less: Revenue Sent to COG	\$ (226,862)	\$ 91,923	\$ (134,939)	To correct COG revenue
Less: 2009 TCM revenue received in 2010	\$ (23,774)	\$ 23,774	\$ -	To remove 2009 revenue received in 2010
Plus: TCM revenue reported at FFP (TCM Match)	\$ 34,078	\$ (8,671)	\$ 25,407	To correct TCM State Match received in 2010
Plus: SCHIP revenue reported at FFP (SCHIP match)	\$ 13	\$ 19	\$ 32	To correct SCHIP State Match



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
MARCH 13, 2012**