



Dave Yost • Auditor of State



**CRAWFORD COUNTY BOARD OF DEVELOPMENTAL DISABILITIES**

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## Independent Auditor's Report on Applying Agreed-Upon Procedures

Halina Schroeder, Audit Chief  
Division of Fiscal Administration, Audit Office  
Ohio Department of Developmental Disabilities  
30 E. Broad Street, 13<sup>th</sup> 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 Crawford County Board of Developmental Disabilities (County Board) prepared its *Income and Expenditure Report* for the years ended December 31, 2010 and 2011 (Cost Reports) in accordance with DODD's Guide to Preparing Income and Expenditure Reports for 2010 and 2011 (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.

The Auditor of State, under the same authority noted above, also performed the Acuity Testing procedures below for the 2008, 2009, 2010, and 2011 Cost Reports.

### **Statistics – Square Footage**

1. DODD requested us to tour the facilities to identify how space was used by County Board programs and to identify new, closed or empty buildings along with rented or idle space and, if final 2009 square footage totals are the same and no significant changes in the floor plan have occurred, to perform no additional procedures.

We 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 unreported rented or idle floor space.

We also compared 2010 and 2011 square footage totals to final 2009 square footage totals, discussed square footage changes with the County Board and noted significant changes have occurred, and we performed the procedures below.

**Statistics – Square Footage (Continued)**

2. DODD requested us to report variances if the County Board's square footage for three rooms varied by more than 10 percent of the square footage reported in the summary which rolls up to *Schedule B-1, Section A, Square Footage*.

We measured three rooms and compared the square footage to the County Board's square footage summary.

We found no variances for rooms that were measured exceeding 10 percent.

3. DODD requested us to report variances if the County Board's square footage for one floor plan varied by more than 10 percent of the square footage reported in the summary which rolls up to *Schedule B-1, Section A, Square Footage*.

We compared square footage for each room of the Waycraft Industries floor plan to the County Board's summary for each year.

We found no variances exceeding 10 percent when comparing the County Board's Waycraft Industries floor plan to the County Board's summaries.

4. DODD requested us to report variances if the County Board's square footage summary varied by more than 10 percent when comparing the County Board's summary to the Cost Report for any cell within *Schedule B-1, Section A, Square Footage*.

We compared the County Board's square footage summary to the square footage reported for each cell in *Schedule B-1*.

We found variances exceeding 10 percent as reported in Appendix A (2010) and Appendix B (2011).

5. 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.

We found inconsistencies between the County Board's methodology and the Cost Report Guides. We found that square footage should not be reported for Program Supervision and should be reclassified to the appropriate areas based on payroll reclassifications (EI, Pre-School, and School Age) in 2010. We further noted that square footage for Community Employment was reported as Enclave and should be reported as non-Federal reimbursable in both 2010 and 2011 (see Statistics – Attendance section procedure 3). We also found an error in the calculation of allocation for the library in 2010 and that the Family Resources room was incorrectly reported as SSA in 2011.

These variances were reported in Appendix A (2010) and Appendix B (2011).

### Statistics – Attendance

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

We determined that the number of individuals served for *Worksheet 7B – Nursing Services* needed to be obtained as costs were classified for 2010 and were reclassified in 2011 to column D - Unassigned Children Program and were not being assigned to column A - Early Intervention. The County Board provided support for these statistics. We also removed the Community Employment individuals served from *Worksheet 7D – Psychological Services* for 2010 since the County Board does not track Community Employment units.

2. DODD asked us to compare the County Board's final 2009 typical hours of service reported on *Schedule B-1, Section B, Attendance statistics* to the typical hours of service reported on *Schedule B-1* for 2010 and 2011 and, if the hours are the same, to do no additional procedures.

We compared the final 2009 typical hours of service to the typical hours of service reported on *Schedule B-1* for 2010 and 2011.

We found no differences.

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

We compared the County Board's Attendance by Acuity reports 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* and determined if the statistics were reported in accordance with the Cost Report Guides. We also footed the County Board's reports on attendance statistics for accuracy.

We found no variances or computational errors exceeding two percent in 2010. We found variances exceeding two percent in 2011. We reported these variances in Appendix B (2011).

The County Board was able to provide a list of individuals served for Supported Employment – Community Employment; however, they stated that supporting documentation for 15 minute units provided on individual dates of service for 2010 and 2011 were not tracked and unavailable (see procedure 6 below). Therefore, without supporting documentation that a service took place, neither individuals served or 15 minute units reported for the Community Employment program on *Schedule B-1, Section B, Attendance Statistics* could be supported as required under 2 CFR Part 225, Appendix A, Sections (C)(1)(j) and were removed. Furthermore, corresponding costs reported on *Worksheet 7-D, Psychological Services, Worksheet 10, Adult Program* and square footage on *Schedule B-1, Allocation Statistics, Section A* in 2010 and 2011 lacked supporting documentation to show they benefitted the County Board's program and are unallowable under 2 CFR Part 225, Appendix A, Section (C)(3)(a) and were reclassified. We reported these differences in Appendix A (2010) and Appendix B (2011).

## Statistics – Attendance (Continued)

### Recommendation:

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

4. DODD requested us to report variances if the County Board's number of individuals served varied by more than 10 percent when comparing to the prior period's attendance statistics on *Schedule B-1, Section B, Attendance Statistics*.

We compared the County Board's final 2009 number of individuals served to the final individuals served for Day Habilitation/Adult Day Services/Vocational Habilitation, and Enclave for 2010 and the final 2010 individuals served to the final individuals served for 2011 on *Schedule B-1* and determined if the variances were over 10 percent.

The number of reported individuals served for Day Habilitation/Adult Day Services/Vocational Habilitation did not change by more than 10 percent from the prior year's *Schedule B-1* in 2010 or 2011. The number of reported individuals served changed more than 10 percent for Enclave services from the prior year's *Schedule B-1* in both 2010 and 2011 and, as a result, we performed procedure 5 below.

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

Due to small number of individuals served, we selected all seven individuals for 2010 and all six individuals for 2011 from the County Board's attendance sheets and compared the individuals by name to the compiled listing of individuals served by program documentation which rolls up to *Schedule B-1, Section B, Attendance Statistics*.

We found no differences.

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

We did not perform this procedure as the County Board could not provide supporting documentation of services provided on individual dates of service for 2010 and 2011 (see procedure 3 above).



### Acuity Testing

1. DODD requested us to report variances if days of attendance and individuals served on the Days of Attendance and Individuals Served by Acuity supplemental Cost Report worksheet for 2008, 2009, 2010, and 2011 did not agree to the County Board's supporting documentation.

We compared the County Board's Attendance by Acuity reports for the number of individuals served and days of attendance for Day Habilitation/Adult Day Services/ Vocational Habilitation and Enclave with the Days of Attendance and Individuals Served by Acuity supplemental Cost Report worksheet for 2008, 2009, 2010, and 2011.

We found no variances.

2. We also compared two individuals from each acuity level on the County Board's 2008, 2009, 2010, and 2011 Attendance by Acuity Reports to the Acuity Assessment Instrument or other documentation for each individual for 2008, 2009, 2010, and 2011.

- For 2008, we found 304 Adult Day Services days of attendance should be reclassified from acuity level A-1 to A, and 193 Enclave days should be reclassified from acuity level A-1 to A;
- For 2009, we found 195 Adult Day Services days of attendance should be reclassified from acuity level A to A-1;
- For 2010, we found 196 Enclave days of attendance should be reclassified from acuity level A-1 to A; and
- For 2011, we found 190 Adult Day Services days of attendance should be reclassified from acuity level A-1 to B, and 64 Enclave days should be reclassified from Acuity level A-1 to A.

We reported these differences on the revised Days of Attendance by Acuity supplemental Cost Report worksheet for 2008, 2009, 2010, and 2011 and submitted it to DODD.

### Statistics – Transportation

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

We compared the number of one-way trips from the County Board's Transportation by Age Group Summary with Names reports with those statistics as reported in *Schedule B-3*. We also footed the County Board's Transportation by Age Group Summary with Names reports for accuracy.

We reported differences exceeding two percent in Appendix A (2010) and Appendix B (2011).

2. DODD requested us to report variances of more than 10 percent of the total trips taken for five individuals for both 2010 and 2011, between the County Board's internal documentation versus the amount reported on *Schedule B-3, Quarterly Summary of Transportation Services*.

We traced the number of trips for four adults and one child for the 3rd quarter of 2010 and three adults and two children for the 1st quarter of 2011 from the County Board's daily reporting documentation to *Schedule B-3*.

We found no differences exceeding 10 percent.

**Statistics – Transportation (Continued)**

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

We compared the cost of bus tokens/cabs from the County Board's State Expenses without Payroll or Benefits (Detailed) Reports to the amount reported in *Schedule B-3*.

We found no differences or computational errors exceeding two percent.

**Statistics – Service and Support Administration (SSA)**

1. DODD requested us to report variances if the County 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*.

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

We found differences as reported in Appendix A (2010) and Appendix B (2011).

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

We haphazardly selected two samples of 60 Other SSA Allowable units for both 2010 and 2011 from the TCM Allowable/Un-Allowable Detail reports and determined if the case note documentation described activities listed in Ohio Admin. Code § 5101:3-48-01(D), and also included the elements required by Ohio Admin. Code § 5101:3-48-01(F).

The units found to be in error did not exceed 10 percent of our sample for 2010 or 2011.

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

We haphazardly selected a sample of 60 Unallowable SSA service units for both 2010 and 2011 from the TCM Allowable/Un-Allowable Detail reports and determined if the case note documentation described activities listed in Ohio Admin. Code § 5101:3-48-01(D), and also included the elements required by Ohio Admin. Code § 5101:3-48-01(F).

We found no errors with the units documented in the sample; however, we determined that unallowable units were being generated by the Family Resource Coordinator who was not a certified SSA. We removed all units generated by this employee in Appendix A (2010) and Appendix B (2011).

#### Statistics – Service and Support Administration (SSA) (Continued)

4. DODD requested us to report decreases exceeding five percent in total SSA units by line on *Schedule B-4* when compared to the prior year's final Cost Report.

We compared the final 2009 SSA units to the final 2010 SSA units and compared the final 2010 SSA units to the final 2011 SSA units.

The final units did not decrease by more than five percent from the 2009 *Schedule B-4* for 2010. The final 2011 SSA Unallowable units decreased by more than five percent from the 2010 *Schedule B-4* because of an isolated issue with the Family Resources Coordinator noted in procedure 3 above. We reported no variances in Appendix A (2010) and Appendix B (2011).

5. DODD requested us to determine 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. If 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, DODD requested us to determine if they were properly classified and report any variances with an error rate exceeding 10 percent and indicated a systemic issue.

We haphazardly selected a sample of 60 General Time Units for both 2010 and 2011 from the TCM Allowable/Unallowable 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.

The units found to be in error did not exceed 10 percent of our sample for 2010 or 2011.

#### Revenue Cost Reporting and Reconciliation to the County Auditor Report

1. We compared the receipt totals from the 12/31/2010 and 12/31/2011 county auditor's Revenue History Report for the Supported Living (B002), Transfers (Q054), General (S019), Pre-School Grant (T106), VI-B IDEA Grant (T111), Bridges to Transition (T179), Family Resources (TT076), Housing Development (TT083), and Donations (U606) funds to the county auditor's report totals reported on the *Reconciliation to County Auditor Worksheets*.

We found no differences.

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

Total County Board receipts were within 1/4 percent of the county auditor's yearly receipt totals reported for these funds.

3. DODD asked us to compare the account description and amount for each revenue reconciling item on the *Reconciliation to County Auditor Worksheet* to the County Board's state account code detail reports and other supporting documentation such as county tax settlement sheets.

We did not perform this procedure since the total County Board receipts were within 1/4 percent of the county auditor's yearly receipt totals in procedure 2 above.

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

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

We found differences as reported in Appendix A (2010) and Appendix B (2011).

5. 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 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 \$64,146.46 in 2010 and \$34,284.99 in 2011;
- IDEA Early Childhood Special Education revenues in the amount of \$11,579.29 in 2010 and \$16,999.97 in 2011;
- Title VI-B revenues in the amount of \$35,239.56 in 2010 and \$19,977.30 in 2011; and
- Title XX revenues in the amount of \$32,358 in 2010 and \$43,873 in 2011.

We also noted Ohio Rehabilitation Services Commission program revenues in the amount of \$186,596 in 2010 and \$247,711 in 2011; however, corresponding expenses were offset on a *1 Adult - Allocation of Cost Adult Program* as reported in Appendix A (2010) and Appendix B (2011).

### Paid Claims Testing

1. We selected 100 paid claims among all service codes from 2010 and 2011 from the Medicaid Billing System (MBS) data and determined if the claims met the following service documentation requirements of Ohio Admin. Code §§ 5123:2-9-05, 5123-2-9-18 (H)(1)-(2), and 5101:3-48-01(F):

- Date of service;
- Place of service;
- Name of the recipient;
- Name of the provider;
- Signature of the person delivering the service or initials of the person delivering the service if the signature and corresponding initials are on file with the provider;
- Type of service;
- Number of units of the delivered service or continuous amount of uninterrupted time during which the service was provided; and
- Arrival and departure times of the provider of service's site visit to the recipient's location or of the recipient's visit to the provider of service's location.<sup>1</sup>

We found instances of non-compliance with these documentation requirements for 2010 and 2011.

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<sup>1</sup> For non-medical transportation service codes, we reviewed similar service documentation requirements to ensure compliance with Ohio Admin. Code § 5123:2-9-18 (H)(1)-(2) excluding H(1)(d),(f),(j) and H(2)(d),(f).

**Recoverable Finding - 2010 Finding \$19.66**

We determined the County Board was over reimbursed for Adult Day/Vocational Habilitation Combination - 15 minute unit (AXF) service in which the County Board overbilled and should have billed one unit of Adult Day/Vocational Habilitation Combination - Daily (AXD) service.

Service Code	Units	Review Results	Finding
AXF	48	Billed 15 minute rate in error	\$19.66

**Recoverable Finding - 2011 Finding \$84.29**

We determined the County Board was over reimbursed for Targeted Case Management (TCM) service.

Service Code	Units	Review Results	Finding
TCM	12	Units billed did not match supporting documentation	\$84.29

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

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

We found no instance where the Medicaid reimbursed units were greater than final TCM and Supported Employment - Community Employment units.

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

We found no differences as the County Board did not report costs on *Schedule A*, for Lines (20) to Line (25). We also reviewed the MBS Summary by Service Code report and found the County Board was not reimbursed for these services in 2010 and 2011.

**Non-Payroll Expenditures and Reconciliation to the County Auditor Report**

1. We compared the disbursement totals from the 12/31/2010 and 12/31/2011 County Auditor's report listed on the *Reconciliation to County Auditor Worksheets* to the County Auditor's Appropriation History report balances for the Supported Living (B002), MRDD Capital Fund (Q054), General (S019), Pre-School Grant (T106), Title VI-B Grant (T111), Title VI Grant (T112), Bridges to Transition (T179), Family Resources (TT076), and MRDD Donation Trust (U606) funds.

We found no differences.

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

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

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

3. DODD asked us to compare the account description and amount for each reconciling item on the *County Auditor Reconciliation Worksheets* to the County Board's State Expenses Without Payroll or Benefits reports and other supporting documentation such as county tax settlement sheets.

We did not perform this procedure since total County Board disbursements were within 1/4 percent of the county auditor's yearly disbursement totals in procedure 2 above.

4. DODD asked us to compare the County Board's detailed disbursements to the amounts reported on worksheets 2 through 10, and report variances exceeding \$100 for service contracts and other expenses on any worksheet.

We compared all service contract and other expenses entries on worksheets 2 through 10 to the County Board's State Expenses without Payroll or Benefits Reports.

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

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

We found differences as reported in Appendix A (2010) and Appendix B (2011).

6. DODD asked us to determine whether the County Board's detailed disbursements were properly classified within two percent of total service contracts and other expenses for all worksheets and if any worksheet included disbursements over \$100 which are non-federal reimbursable under 2 CFR 225 Appendix B.

We scanned the County Board's State Expenses Without Payroll or Benefits Reports for service contracts and other expenses in the following columns and worksheets: Column X-General Expense - All Programs on worksheets 2 through 8; Column N-Service and Support Administration Costs on worksheet 9; and Columns E-Facility Based Services, F-Enclave, and G-Community Employment and H-unassigned on worksheet 10, and reviewed documentation to identify disbursements not classified as prescribed by the Cost Report Guides or costs which are non-federal reimbursable under 2 CFR 225 Appendix B.

We found differences as reported in Appendix A (2010) and Appendix B (2011) for misclassified and non-federal reimbursable costs.

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

7. We scanned the County Board's State Expenses Without Payroll or Benefits Reports for items purchased during 2010 and 2011 that met the County Board's capitalization criteria and traced them to inclusion on the County Board's Depreciation Schedules.

We reported differences for purchases in 2010 that were not properly capitalized as reported in Appendix A (2010). We found no unrecorded purchases meeting the capitalization criteria in 2011. We reported differences for 2010 purchases to record their first year's depreciation in Appendix B (2011).

8. We haphazardly selected 20 disbursements from 2010 and 2011 from the County Board's State Expenses Without Payroll or Benefits Reports that were classified as service contract and other expenses on worksheets 2 through 10. We determined if supporting documentation was maintained as required by 2 CFR 225 (OMB Circular A-87, Appendix A, (C)(1)(j)) and the disbursement was properly classified according to the Cost Report Guides.

We reported differences in Appendix A (2010) and Appendix B (2011) for misclassified and non-federal reimbursable costs.

### **Property, Depreciation, and Asset Verification Testing**

1. We compared the County Board's procedures regarding capitalization of fixed assets with the Cost Report Guides for preparing *Worksheet 1, Capital Costs* and 2 CFR 225 (OMB Circular A-87, Appendix B, 15(a)(2)).

The County Board did not calculate a salvage value for all assets as required by Board policy and the Cost Report Guides. We re-calculated depreciation expenses for all assets in their first year of depreciation and adjusted the differences in Appendix A (2010) and Appendix B (2011).

#### **Recommendation:**

The County Board Policy requires a 10 percent salvage value be calculated for all depreciable assets. The County Board should calculate a 10 percent salvage value in accordance with its policy. Additionally, the Centers for Medicare and Medicaid Services' (CMS's) Provider Reimbursement Manual (Publication 15-1), 104.19, states in pertinent part, "virtually all assets have a salvage value substantial enough to be included in calculating depreciation, and only in the rare instance is salvage value so negligible that it may be ignored".

### **Property, Depreciation, and Asset Verification Testing (Continued)**

2. We compared the County Board's final 2009 Depreciation Schedule to the County Board's 2010 and 2011 Depreciation Schedule for Cost Report summaries for changes in the depreciation amounts for assets purchased prior to the periods under review which were not in compliance with the Cost Report Guides.

We found differences in depreciation as reported in Appendix A (2010) and Appendix B (2011).

3. DODD asked us to compare the depreciation costs reported in the County Board's depreciation schedule to the amounts reported on *Worksheet 1, Capital Costs*, and to report variances exceeding \$100.

We compared all depreciation entries reported on *Worksheet 1* to the County Board's Depreciation Schedule for Cost Report summaries.

We found differences as reported in Appendix A (2010) and Appendix B (2011).

4. We scanned the County Board's Depreciation Schedule for Cost Report summaries for 2010 and 2011 for depreciation taken on the same asset more than once, assets that have been fully depreciated in prior years, or depreciation taken on assets during the period of acquisition which were not in compliance with the Cost Report Guides.

We found no differences.

5. We haphazardly selected the one County Board's fixed asset purchased in 2011 to determine if the useful life agreed to the estimated useful life prescribed in the 2008 American Hospital Association (AHA) Asset Guide. We also recomputed the first year's depreciation for the asset, based on its cost, acquisition date and useful life to determine compliance with the Cost Report Guide and AHA Asset Guide.

We found no differences.

6. DODD asked us to haphazardly select the lesser of five percent or 20 disposed assets from 2010 and 2011 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 and any gain or loss applicable to 2010 (and 2011, 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 Guides and CMS Publication 15-1, Chapter 1.

We did not perform this procedure because the County Board stated that no capital assets were disposed of in 2010 or 2011. We also scanned the County Board's Revenue State Account Detailed Reports and found no proceeds from the sale or exchange of fixed assets.

## **Payroll Testing**

1. DODD asked us to determine whether total County Board salaries and benefits in the 2010 and 2011 cost reports were within two percent of the county auditor's report totals for the funds General (S019), Preschool Grant (T106), Title VI-B Grant (T111), and Bridges to Transition (T179) funds.

We totaled salaries and benefits from worksheets 2 through 10 from the 2010 and 2011 Cost Reports and compared the yearly totals to the county auditor's Appropriation History reports. The variance was less than two percent.

2. DODD asked us to compare the County Board disbursements on the State Expenses Payroll Only by SAC/Employee (Summary) Reports to the amounts reported on worksheets 2 through 10, and to report variances exceeding \$100 for salaries or employee benefit expenses.

We compared all salary and employee benefit entries on worksheets 2 through 10 to the County Board's State Expenses Payroll Only by SAC/Employee (Summary) Reports.

We found differences as reported in Appendix A (2010) and Appendix B (2011).



### **Payroll Testing (Continued)**

3. We selected 22 employees and compared the County Board's 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.

We reported differences in Appendix A (2010) and Appendix B (2011) and because misclassification errors exceeded 10 percent of the sample size we performed procedure 4 below.

4. DODD asked us to scan the County Board's State Expenses Detailed Reports for 2010 and 2011 and compare classification of employees to entries on worksheets 2 through 10 to determine if salary and benefit costs were reported in accordance with the Cost Report Guides, if the errors in procedure 3 above exceeded 10 percent.

We scanned the County Board's State Expenses Payroll Only by SAC/Employee (Summary) Reports for 2010 and 2011 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 reported differences from these procedures in Appendix A (2010) and Appendix B (2011).

### **Medicaid Administrative Claiming (MAC)**

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

We compared the salary and benefits entered on the MAC Costs by Individuals reports to the County Board's State Expenses Payroll Only by SAC/Employee (Summary) Reports.

We found no variance exceeding one percent.

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

We reported differences in Appendix A (2010) and Appendix B (2011).

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

We reported differences in Appendix A (2010) and Appendix B (2011).

4. We selected 10 RMTS observed moments completed by employees of the County Board from the DODD RMTS Participant Moments Question and Answer report for the fourth quarter of 2010 and 10 RMTS observed moments from the third quarter of 2011 in which they documented their time spent on administering Medicaid-funded programs. We determined if supporting documentation of the County Board employees' activity for each observed moment was maintained and the observed moment was properly classified in accordance with DODD's Guide to Medicaid Administrative Claiming (MAC) using the Random Moment Time Studies (RMTS) Methodology for 2010 and 2011.

We found no differences.

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

We were not engaged to and did not conduct an audit, the objective of which would be the expression of an opinion on the 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 Medicaid, 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.

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

September 10, 2014

**Appendix A**  
**Crawford County Board of Developmental Disabilities**  
**2010 Income and Expenditure Report Adjustments**

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
<b>Schedule A</b>				
19. Room and Board/Cost to Live (L) Community Residential	\$ 3,643	\$ 38,447		To report Room and Board on Schedule A
		\$ 3,508	\$ 45,598	To report Room and Board on Schedule A
<b>Schedule B-1, Section A</b>				
11. Early Intervention (C) Child	862	(73) 80	869	To correct square footage To reclassify Program Supervision square footage
12. Pre-School (C) Child	6,898	(218) 553	7,233	To correct square footage To reclassify Program Supervision square footage
13. School Age (C) Child	198	(73) 80	205	To correct square footage To reclassify Program Supervision square footage
15. Supported Emp. -Enclave (B) Adult	289	(145)	145	To correct Enclave square footage
22. Program Supervision (C) Child	713	(713)	-	To correct Program Supervision square footage
25. Non-Reimbursable (B) Adult	3,426	145	3,571	To reclassify Community Employment square footage
<b>Schedule B-1, Section B</b>				
1. Total Individuals Served By Program (C) Supported Emp. -Community Employment	12	(12)	-	To remove unsupported Community Employment statistics
<b>Schedule B-3</b>				
3. School Age (A) One Way Trips- First Quarter	551	(551)	-	To correct School Age one way trips
3. School Age (C) One Way Trips- Second Quarter	658	(658)	-	To correct School Age one way trips
3. School Age (E) One Way Trips- Third Quarter	864	(864)	-	To correct School Age one way trips
3. School Age (G) One Way Trips- Fourth Quarter	604	(604)	-	To correct School Age one way trips
5. Facility Based Services (G) One Way Trips- Fourth Quarter	5,768	2,677		To correct Facility Based one way trips
		(361)	8,084	To reclassify Community Employment trips
7. Supported Emp. -Comm Emp. (G) One Way Trips- Fourth Quarter	-	361	361	To reclassify Community Employment trips
<b>Schedule B-4</b>				
5. SSA Unallowable Units (A) 1st Quarter	724	(633) (22)	69	To correct Unallowable units To remove Family Support Service Coordinator's units
5. SSA Unallowable Units (B) 2nd Quarter	584	(584)	-	To correct Unallowable units
5. SSA Unallowable Units (C) 3rd Quarter	861	(861)	-	To correct Unallowable units
5. SSA Unallowable Units (D) 4th Quarter	1,325	(1,325)	-	To correct Unallowable units
<b>Worksheet 1</b>				
4. Fixtures (X) Gen Expense All Prgm.	\$ 7,199	\$ 335	\$ 7,534	To calculate salvage for Chiller purchased in 2009 and add omitted depreciation for furnace which was a recommendation in the prior-year
5. Movable Equipment (X) Gen Expenses All Prgm.	\$ 5,296	\$ (808)	\$ 4,488	To calculate salvage value for two copiers purchased in 2007 which was a recommendation in the prior year, and copier purchased in 2009
6. Capital Leases (X) Gen Expense All Prgm.	\$ 2,821	\$ (2,821)	\$ -	To expense operating lease for copier
8. COG Expenses (L) Community Residential	\$ 962	\$ 8	\$ 970	To correct COG expenses
8. COG Expenses (N) Service & Support Admin	\$ 113	\$ (6)	\$ 107	To correct COG expenses
8. COG Expenses (O) Non-Federal Reimbursable	\$ 109	\$ 1	\$ 110	To correct COG expenses

**Appendix A (page 2)**  
**Crawford County Board of Developmental Disabilities**  
**2010 Income and Expenditure Report Adjustments**

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
<b>Worksheet 2</b>				
1. Salaries (X) Gen Expense All Prgm.	\$ 154,130	\$ (54,617)		To reclassify MAC second half expenses
		\$ (39,176)	\$ 60,337	To reclassify MAC second half expenses
3. Service Contracts (X) Gen Expense All Prgm	\$ 82,480	\$ 2,821	\$ 85,301	To expense operating lease for copier
5. COG Expense (E) Facility Based Services	\$ 173	\$ 13	\$ 186	To correct COG expenses
5. COG Expenses (L) Community Residential	\$ 15,115	\$ 1,166	\$ 16,281	To correct COG expenses
5. COG Expense (N) Service & Support Admin	\$ 1,775	\$ 26	\$ 1,801	To correct COG expenses
5. COG Expense (O) Non-Federal Reimbursable	\$ 1,719	\$ 133	\$ 1,852	To correct COG expenses
10. Unallowable Fees (O) Non-Federal Reimbursable	\$ -	\$ 95,345		To reclassify election expenses and real estate fees paid to County Auditor
		\$ 37,550	\$ 132,895	To reclassify DODD Admin fees
<b>Worksheet 3</b>				
5. COG Expenses (L) Community Residential	\$ 612	\$ 5	\$ 617	To correct COG expenses
5. COG Expenses (N) Service & Support Admin	\$ 72	\$ (4)	\$ 68	To correct COG expenses
<b>Worksheet 5</b>				
1. Salaries (O) Non-Federal Reimbursable	\$ 37,548	\$ (37,529)	\$ 19	To reclassify RSC payroll
2. Employee Benefits (B) Pre-School	\$ 92,498	\$ 773	\$ 93,271	To reclassify unemployment expenses
2. Employee Benefits (O) Non-Federal Reimbursable	\$ 4,218	\$ (4,218)	\$ -	To reclassify RSC payroll
3. Service Contracts (L) Community Residential	\$ 52,858	\$ (11,411)		To reconcile expense for cost of care at a developmental center
		\$ (38,447)	\$ 3,000	To report Room and Board on Schedule A
4. Other Expenses (B) Pre-School	\$ 24,483	\$ (773)	\$ 23,710	To reclassify unemployment expenses
4. Other Expenses (C) School-Age	\$ 17,903	\$ (12,975)	\$ 4,928	To reconcile capital asset
4. Other Expenses (L) Community Residential	\$ 3,508	\$ (3,508)	\$ -	To report Room and Board on Schedule A
4. Other Expenses (O) Non-Federal Reimbursable	\$ 153,004	\$ (55,000)		To reconcile RSC match
		\$ (48,943)		To reclassify community employment allowable RSC administrative fees
		\$ (48,786)	\$ 275	To reclassify community employment RSC expenses that need to be offset
<b>Worksheet 6</b>				
1. Salaries (I) Medicaid Admin	\$ 125,862	\$ 54,617		To reclassify MAC second half expenses
		\$ 31,038	\$ 211,517	To reclassify MAC second half expenses
1. Salaries (O) Non-Federal Reimbursable	\$ 149,043	\$ 39,176		To reclassify MAC second half expenses
		\$ 22,229	\$ 210,448	To reclassify MAC second half expenses
<b>Worksheet 7-B</b>				
4. Other Expenses (B) Pre-School	\$ 358	\$ (358)	\$ -	To reclassify nursing expenses
4. Other Expenses (D) Unasgn Children Program	\$ -	\$ 358	\$ 358	To reclassify nursing expenses
13. No. of Individuals Served (A) Early Intervention	-	52	52	To report early intervention statistics to allocate unassigned costs
<b>Worksheet 7-D</b>				
4. Other Expenses (H) Unasgn Adult Program	\$ 7,434	\$ (669)	\$ 6,765	To reclassify Community Employment expenses to Non-Federal Reimbursable
4. Other Expenses (O) Non Federal Reimbursable	\$ -	\$ 669	\$ 669	To reclassify Community Employment expenses to Non-Federal Reimbursable
13. No. of Individuals Served (G) Community Employment	12	(12)	-	To correct number of individuals served
<b>Worksheet 9</b>				
1. Salaries (N) Service & Support Admin. Costs	\$ 293,085	\$ (31,038)		To subtract out MAC Claimable
		\$ (22,229)	\$ 239,818	To subtract out MAC NFR
5. COG Expenses (N) Service & Support Admin. Costs	\$ 14,985	\$ (865)	\$ 14,120	To correct COG expenses

**Appendix A (page 3)**  
**Crawford County Board of Developmental Disabilities**  
**2010 Income and Expenditure Report Adjustments**

	<b>Reported Amount</b>	<b>Correction</b>	<b>Corrected Amount</b>	<b>Explanation of Correction</b>
<b>Worksheet 10</b>				
1. Salaries (E) Facility Based Services	\$ 672,221	\$ (12,255)		To reclassify Life Coach payroll allocation for community employment
		\$ (28,438)		To reclassify Job Developer due to lack of community employment stats
		\$ (30,150)	\$ 601,378	To reclassify Job Developer due to lack of community employment stats
1. Salaries (F) Enclave	\$ -	\$ 12,255	\$ 12,255	To reclassify Life Coach payroll for enclave allocation
1. Salaries (G) Community Employment	\$ 12,255	\$ (12,255)		To reclassify Life Coach payroll for enclave allocation
		\$ 37,529	\$ 37,529	To reclassify RSC payroll
2. Employee Benefits (E) Facility Based Services	\$ 230,063	\$ (3,952)		To reclassify Life Coach payroll allocation for community employment
		\$ (13,903)		To reclassify Job Developer due to lack of community employment stats
		\$ (5,398)	\$ 206,810	To reclassify Job Developer due to lack of community employment stats
2. Employee Benefits (F) Enclave	\$ -	\$ 3,952	\$ 3,952	To reclassify Life Coach payroll for enclave allocation
2. Employee Benefits (G) Community Employment	\$ 3,952	\$ (3,952)	\$ -	To reclassify Life Coach payroll for enclave allocation
		\$ 4,218	\$ 4,218	To reclassify RSC payroll
4. Other Expenses (G) Community Employment	\$ -	\$ 48,786		To reclassify community employment RSC expenses that need to be offset
		\$ 48,943	\$ 97,729	To reclassify community employment allowable RSC administrative fees
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 12,255		To reclassify Life Coach payroll allocation for community employment
		\$ 3,952		To reclassify Life Coach payroll allocation for community employment
		\$ 28,438		To reclassify Job Developer due to lack of community employment stats
		\$ 30,150		To reclassify Job Developer due to lack of community employment stats
		\$ 13,903		To reclassify Job Developer due to lack of community employment stats
		\$ 5,398	\$ 94,096	To reclassify Job Developer due to lack of community employment stats
<b>Reconciliation to County Auditor Worksheet Expense:</b>				
Plus: Real Estate Fees	\$ 90,298	\$ (90,298)	\$ -	To correct election expenses and real estate fees paid to County Auditor
Plus: Personal Property Fees	\$ 5,047	\$ (5,047)	\$ -	To correct personal property tax fees
Plus: Purchases Greater than \$5,000	\$ -	\$ 12,975	\$ 12,975	To reconcile capital asset
Plus: ADMIN Fees Paid to DODD	\$ 37,550	\$ (37,550)	\$ -	To reclassify ADMIN fees paid to DODD
Plus: Other	\$ -	\$ 11,411		To reconcile expense for cost of care at a developmental center
		\$ 55,000	\$ 66,411	To reconcile RSC match
Less: Capital Costs	\$ (61,205)	\$ 3,294	\$ (57,911)	To correct Capital Costs
Less: Election Fees	\$ (18,662)	\$ 18,662	\$ -	To correct election expenses and real estate fees paid to County Auditor
Less: RE Fees, PP Fees	\$ -	\$ (95,345)	\$ (95,345)	To correct election expenses and real estate fees paid to County Auditor
Less: Schedule A Expenses	\$ -	\$ (3,643)	\$ 3,643	To reconcile COG expenses on schedule A
<b>Medicaid Administration Worksheet</b> Lines 6-10	\$ -	\$ 10,968	\$ 10,968	To report ancillary costs
<b>a1 Adult</b>				
10. 10. Community Employment	\$ -	\$ 48,786		To reclassify community employment RSC expenses that need to be offset
		\$ 37,529		To reclassify RSC payroll that needs to be offset
		\$ 4,218	\$ 90,533	To reclassify RSC payroll

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**Appendix B**  
**Crawford County Board of Developmental Disabilities**  
**2011 Income and Expenditure Report Adjustments**

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
<b>Schedule A</b>				
19. Room and Board/Cost to Live (L) Community Residential	\$ 4,116	\$ 54,675		To reclassify room and board expenses to Schedule A
		\$ 1,555	\$ 60,346	To reclassify room and board expenses to Schedule A
<b>Schedule B-1, Section A</b>				
15. Supported Emp. -Enclave (B) Adult	-	145	145	To correct Enclave square footage
16. Supported Emp. -Comm Emp. (B) Adult	289	(289)	-	To correct square footage
20. Family Support Services (D) General	-	70	70	To correct square footage
21. Service And Support Admin (D) General	1,719	(70)	1,649	To correct square footage
25. Non-Reimbursable (B) Adult	176	145	321	To reclassify Community Employment square footage
<b>Schedule B-1, Section B</b>				
1. Total Individuals Served By Program (A) Facility Based Services	113	3	116	To correct Facility Based individuals served
1. Total Individuals Served By Program (B) Supported Emp. -Enclave	7	(1)	6	To correct Enclave individuals served
1. Total Individuals Served By Program (C) Supported Emp. -Community Employment	9	(9)	-	To correct Community Employment individuals served
<b>Schedule B-3</b>				
5. Facility Based Services (G) One Way Trips- Fourth Quarter	7,324	(1,138)		To remove Enclave trips from Facility Based
		(500)		To reclassify Community Employment trips from Facility Based
		69	5,755	To correct Facility Based trips
6. Supported Emp. -Enclave (G) One Way Trips- Fourth Quarter	-	1,138	1,138	To correct Enclave one way trips
7. Supported Emp. -Comm Emp. (G) One Way Trips- Fourth Quarter	-	500	500	To reclassify Community Employment trips from Facility Based
<b>Schedule B-4</b>				
5. SSA Unallowable Units (A) 1st Quarter	1,066	(950)		To correct Unallowable units
		(76)	40	To remove Family Support Service Coordinator's units
5. SSA Unallowable Units (B) 2nd Quarter	1,394	(1,394)	-	To correct Unallowable units
5. SSA Unallowable Units (C) 3rd Quarter	1,068	(1,068)	-	To correct Unallowable units
5. SSA Unallowable Units (D) 4th Quarter	1,227	(1,227)	-	To correct Unallowable units
<b>Schedule C</b>				
<b>I. County</b>				
(B) Interest- COG Revenue	\$ -	\$ 4,933	\$ 4,933	To correct COG revenue
<b>II. Department of MR/DD</b>				
(C) Residential Facility- Non Waiver Services- COG	\$ -	\$ 50,043	\$ 50,043	To correct COG revenue
(E) Waiver Administration - COG Revenue	\$ -	\$ 6,245	\$ 6,245	To correct COG revenue
<b>V. Other Revenues</b>				
(I) Other (Detail On Separate Sheet)- County 45. Bldg. Rental Misc	\$ 287,721	\$ (1,926)	\$ 285,795	To reconcile Family Resources fees
(I) Other (Detail On Separate Sheet)- COG Revenue 44. IO Reconciliation	\$ -	\$ 43,371	\$ 43,371	To correct COG revenue
<b>Worksheet 1</b>				
3. Buildings/Improve (X) Gen Expense All Prgm.	\$ 38,029	\$ 846	\$ 38,875	To correct depreciation amounts
4. Fixtures (X) Gen Expense All Prgm.	\$ 3,820	\$ 2,923	\$ 6,743	To calculate salvage for Chiller purchased in 2009 and add omitted depreciation for furnace which was a recommendation in the prior-year
5. Movable Equipment (X) Gen Expenses All Prgm.	\$ 2,045	\$ 2,443		To calculate salvage value for two copiers purchased in 2007 which was a recommendation in the prior year, and a copier purchased in 2009
		\$ 2,336	\$ 6,824	To depreciate asset not placed on depreciation schedule

**Appendix B (page 2)**  
**Crawford County Board of Developmental Disabilities**  
**2011 Income and Expenditure Report Adjustments**

	<b>Reported Amount</b>	<b>Correction</b>	<b>Corrected Amount</b>	<b>Explanation of Correction</b>
<b>Worksheet 1</b>				
8. COG Expenses (L) Community Residential	\$ 443	\$ (22)	\$ 421	To correct COG expenses
8. COG Expenses (N) Service & Support Admin	\$ 117	\$ (5)	\$ 112	To correct COG expenses
8. COG Expenses (O) Non-Federal Reimbursable	\$ 194	\$ 55	\$ 249	To correct COG expenses
<b>Worksheet 2</b>				
1. Salaries (X) Gen Expense All Prgm.	\$ 62,670	\$ 32,506	\$ 14,670	To reclassify administrative payroll To reclassify administrative leave amount for school principal to worksheet 5
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 117,885	\$ 1,859	\$ 95,189	To reclassify unemployment To reclassify workers compensation to applicable worksheets To allocate workers compensation for administrative employees
4. Other Expenses (O) Non-Federal Reimbursable	\$ 134,208	\$ 90	\$ 134,489	To reclassify employee appreciation expenses To reclassify food expenses To reclassify display and employee appreciation
4. Other Expenses (X) Gen Expense All Prgm.	\$ 23,582	\$ (90)	\$ 21,442	To reclassify employee appreciation expenses To reclassify food expenses To reclassify display and employee appreciation
5. COG Expenses (L) Community Residential	\$ 14,771	\$ (1,859)	\$ 9,654	To reclassify unemployment
5. COG Expense (N) Service & Support Admin	\$ 3,915	\$ (5,117)	\$ 2,559	To correct COG expenses
5. COG Expense (O) Non-Federal Reimbursable	\$ 6,479	\$ (1,356)	\$ 5,718	To correct COG expenses
10. Unallowable Fees (O) Non-Federal Reimbursable	\$ -	\$ (761)	\$ 13,705	To reclassify MAC fees
		\$ 38,790	\$ 80,955	To reclassify DODD fees
		\$ 80,955	\$ 133,450	To reclassify auditor/treasurer fees
<b>Worksheet 3</b>				
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 9,935	\$ 829	\$ 10,764	To allocate workers compensation
5. COG Expenses (L) Community Residential	\$ 868	\$ (43)	\$ 825	To correct COG expenses
5. COG Expenses (N) Service & Support Admin	\$ 230	\$ (11)	\$ 219	To correct COG expenses
5. COG Expenses (O) Non-Federal Reimbursable	\$ 381	\$ 108	\$ 489	To correct COG expenses
<b>Worksheet 5</b>				
1. Employee Salaries (D) Unasgn Children Programs	\$ 64,663	\$ 80,506	\$ 145,169	To reclassify administrative leave amount for school principal to worksheet 5
2. Employee Benefits (A) Early Intervention	\$ 5,539	\$ 456	\$ 5,995	To reallocate workers compensation EI
2. Employee Benefits (B) Pre-School	\$ 94,771	\$ 3,706	\$ 98,477	To reallocate workers compensation pre-school
2. Employee Benefits (C) School Age	\$ 12,638	\$ 1,032	\$ 13,670	To reallocate workers compensation school-age
2. Employee Benefits (D) Unasgn Children Program	\$ 13,892	\$ 5,557	\$ 21,328	To reclassify unemployment expenses To reallocate workers compensation un-assigned To include workers compensation for former school principal
		\$ 837	\$ -	To reclassify room and board expenses to Schedule A
3. Service Contracts (L) Community Residential	\$ 54,675	\$ (54,675)	\$ -	To reclassify room and board expenses to Schedule A
3. Service Contracts (M) Family Support Services	\$ 24,711	\$ (1,926)	\$ 22,785	To reclassify Family Resources fees to reconciliation
4. Other Expenses (D) Unasgn Children Program	\$ 10,594	\$ (5,557)	\$ 5,037	To reclassify unemployment expenses
4. Other Expenses (L) Community Residential	\$ 2,587	\$ (1,555)	\$ 1,032	To reclassify room and board expenses to Schedule A
4. Other Expenses (O) Non-Federal Reimbursable	\$ 66,174	\$ (55,386)	\$ -	To reclassify RSC payroll To reclassify RSC workers compensation To reclassify RSC expenses
		\$ (477)	\$ -	
		\$ (10,311)	\$ -	



**Appendix B (page 3)**  
**Crawford County Board of Developmental Disabilities**  
**2011 Income and Expenditure Report Adjustments**

	<b>Reported Amount</b>	<b>Correction</b>	<b>Corrected Amount</b>	<b>Explanation of Correction</b>
<b>Worksheet 6</b>				
3. Service Contracts (O) Non-Federal Reimbursable	\$ 50,823	\$ (32,506)	\$ -	To reclassify administrative payroll
		\$ (18,317)	\$ -	To reclassify SSA payroll
<b>Worksheet 7B</b>				
1. Employee Salaries (B) Pre-School	\$ 10,453	\$ (10,453)	\$ -	To reclassify nursing expenses to unassigned column
1. Employee Salaries (D) Unasgn Children Program	\$ -	\$ 10,453	\$ 10,453	To reclassify nursing expenses to unassigned column
2. Employee Benefits (B) Pre-School	\$ 3,740	\$ (3,740)	\$ -	To reclassify nursing expenses to unassigned column
2. Employee Benefits (D) Unasgn Children Program	\$ -	\$ 3,740	\$ -	To reclassify nursing expenses to unassigned column
		\$ 135	\$ 3,875	To reallocate workers compensation
2. Employee Benefits (E) Facility Based Services	\$ 14,844	\$ 541	\$ 15,385	To reallocate workers compensation
3. Service Contracts (B) Pre-School	\$ 173	\$ (142)	\$ 31	To reclassify nursing expenses to unassigned column
3. Service Contracts (D) Unasgn Children Program	\$ -	\$ 142	\$ 142	To reclassify nursing expenses to unassigned column
4. Other Expenses (B) Pre-School	\$ 778	\$ (778)	\$ -	To reclassify nursing expenses to unassigned column
4. Other Expenses (D) Unasgn Children Program	\$ -	\$ 778	\$ 778	To reclassify nursing expenses to unassigned column
13. No. of Individuals Served (A) Early Intervention	-	64	64	To report early intervention statistics to allocate unassigned costs
<b>Worksheet 7C</b>				
2. Employee Benefits (D) Unasgn Children Program	\$ 13,519	\$ 774	\$ 14,293	To reallocate workers compensation
<b>Worksheet 9</b>				
1. Salaries (N) Service & Support Admin. Costs	\$ 224,118	\$ 18,317	\$ 242,435	To reclassify SSA payroll
2. Employee Benefits (N) Service & Support Admin. Costs	\$ 98,878	\$ 6,570	\$ -	To reclassify unemployment benefits
		\$ 4,566	\$ 110,014	To reallocate workers compensation
4. Other Expenses (N) Service & Support Admin. Costs	\$ 13,569	\$ (6,570)	\$ 6,999	To reclassify unemployment benefits
<b>Worksheet 10</b>				
1. Salaries (E) Facility Based Services	\$ 665,061	\$ (21,376)	\$ 643,685	To reclassify Job Developer due to lack of community employment stats
1. Salaries (F) Enclave	\$ -	\$ 13,915	\$ 13,915	To reclassify portion of life coach salary to enclave
1. Salaries (G) Community Employment	\$ 68,921	\$ 55,386	\$ -	To reclassify RSC payroll
		\$ (13,915)	\$ -	To reclassify portion of life coach salary to enclave
		\$ (55,006)	\$ 55,386	To reclassify job developer and portion of life coach salary to NFR
2. Employee Benefits (E) Facility Based Services	\$ 236,287	\$ (11,370)	\$ -	To reclassify Job Developer due to lack of community employment stats
		\$ 8,333	\$ 233,250	To reallocate adult workers compensation
2. Employee Benefits (F) Enclave	\$ -	\$ 4,274	\$ -	To reclassify portion of life coach benefits to enclave
		\$ 180	\$ 4,454	To reallocate workers compensation
2. Employee Benefits (G) Community Employment	\$ 17,288	\$ 477	\$ -	To reclassify RSC workers compensation
		\$ (13,014)	\$ -	To reclassify job developer and portion of life coach benefits to NFR
		\$ 717	\$ -	To reallocate workers compensation for RSC employees
		\$ (4,274)	\$ 1,194	To reclassify portion of life coach benefits to enclave

**Appendix B (page 4)**  
**Crawford County Board of Developmental Disabilities**  
**2011 Income and Expenditure Report Adjustments**

	<b>Reported Amount</b>	<b>Correction</b>	<b>Corrected Amount</b>	<b>Explanation of Correction</b>
<b>Worksheet 10 (Continued)</b>				
4. Other Expenses (E) Facility Based Services	\$ 45,697	\$ (56)		To reclassify NFR for community awareness expense
		\$ 543	\$ 46,184	To reallocate portion of previous unassigned to facility based
4. Other Expenses (F) Enclave	\$ -	\$ 34	\$ 34	To reallocate portion of previous unassigned to enclave
4. Other Expenses (G) Community Employment	\$ 6,282	\$ 10,311		To reclassify RSC expenses
		\$ 149,230		To reclassify RSC expenses that need to be offset as community employment
		\$ 26,415		To reclassify RSC administrative fees as allowable community employment
		\$ (6,282)	\$ 185,956	To reclassify community employment expense to NFR
4. Other Expenses (H) Unasgn Adult Program	\$ 620	\$ (43)		To reallocate portion of previous unassigned to NFR
		\$ (34)		To reallocate portion of previous unassigned to enclave
		\$ (543)	\$ -	To reallocate portion of previous unassigned to facility based
4. Other Expenses (O) Non-Federal Reimbursable	\$ 175,645	\$ 56		To reclassify NFR for community awareness expense
		\$ 6,282		To reclassify community employment expense to NFR
		\$ 21,376		To reclassify Job Developer due to lack of community employment stats
		\$ 55,006		To reclassify job developer and portion of life coach salary to NFR
		\$ 11,370		To reclassify Job Developer due to lack of community employment stats
		\$ 13,014		To reclassify job developer and portion of life coach benefits to NFR
		\$ 400		To reallocate workers compensation for job developer Frizzell
		\$ 589		To reallocate job developer and portion of life coach workers compensation to NFR
		\$ (26,415)		To reclassify RSC administrative fees as allowable community employment
		\$ (149,230)		To reclassify RSC expenses that need to be offset as community employment
		\$ 43	\$ 108,136	To reallocate portion of previous unassigned to NFR
5. COG Expenses (O) Non-Federal Reimbursable	\$ 20,043	\$ 8,017	\$ 28,060	To correct COG expenses
<b>Reconciliation to County Auditor Worksheet</b>				
<b>Expense:</b>				
Plus: Real Estate Fees	\$ 5,885	\$ (5,885)	\$ -	To correct auditor/treasurer fees
Plus: MAC Fees	\$ 13,705	\$ (13,705)	\$ -	To reclassify MAC fees
Plus: Other	\$ 38,790	\$ (38,790)		To reclassify DODD fees
		\$ 1,926	\$ 1,926	To reclassify Family Resources fees to reconciliation
Less: Capital Costs	\$ (50,845)	\$ (8,548)	\$ (59,393)	To correct Capital Costs
Less: County Auditor/Treasurer Fees	\$ (5,885)	\$ 5,885		To correct auditor/treasurer fees
		\$ (80,955)	\$ (80,955)	To correct auditor/treasurer fees
<b>Revenue:</b>				
Plus: Family Resources fees	\$ -	\$ 1,926	\$ 1,926	To reconcile Family Resources fees

**Appendix B (page 5)**  
**Crawford County Board of Developmental Disabilities**  
**2011 Income and Expenditure Report Adjustments**

	<b>Reported Amount</b>	<b>Correction</b>	<b>Corrected Amount</b>	<b>Explanation of Correction</b>
<b>Medicaid Administration Worksheet</b>				
6. Other Costs (A) Reimbursement Requested Through Calendar Year	\$ 18,073	\$ (8,863)	\$ 9,210	
7. Capital Costs (A) Reimbursement Requested Through Calendar Year Lines 6-10				To report ancillary costs
9. Program Supervision Costs (A) Reimbursement Requested Through Calendar Year				
10. Building Services Costs (A) Reimbursement Requested Through Calendar Year				
<b>a1 Adult</b>				
10. Community Employment	\$ -	\$ 55,386		To reclassify RSC payroll
		\$ 477		To reclassify RSC workers compensation
		\$ 149,230		To reclassify RSC expenses that need to be offset
		\$ 10,311	\$ 215,404	To reclassify RSC expenses

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# Dave Yost • Auditor of State

**CRAWFORD COUNTY BOARD OF DEVELOPMENTAL DISABILITIES**

**CRAWFORD COUNTY**

**CLERK'S CERTIFICATION**

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

*Susan Babbitt*

**CLERK OF THE BUREAU**

**CERTIFIED  
NOVEMBER 06, 2014**