



Dave Yost • Auditor of State



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Independent Accountants' Report on Applying Agreed-Upon Procedures

Ohio Department of Developmental Disabilities
30 East Broad Street
Columbus, Ohio 43215

We have performed the procedures enumerated below, which were agreed to by the Ohio Department of Developmental Disabilities (DODD) on the Income and Expenditure Report (Cost Report) and County Summary Workbooks¹ of the Clearwater Council of Governments (COG) for the year ended December 31, 2015 (Cost Report). The COG's management is responsible for preparing these reports. 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.

Trial Balance and Non-Payroll Expenditures

1. We compared the disbursements on the Cost Report Backup Cash Basis, General Ledger, and Profit and Loss By Class reports to *Schedule A, Summary of Service Costs-By Program* and worksheets 2 through 5 of the Cost Report and *Schedule A* and worksheets 2 through 10 of the *County Summary Workbooks* to identify variances greater than \$250 for total service contracts, other expenses and COG expenses on any worksheet.

We found no variances exceeding \$250.

2. We compared total non-payroll disbursements on the Trial Balance report to total service contracts, other expenses and COG expenses for worksheets 2 through 5 of the Cost Report, and *Schedule A* and worksheets 2 through 10 of the *County Summary Workbooks* to determine if non-payroll costs were reported within two percent.

We found no differences exceeding two percent.

3. We scanned the General Ledger and Profit and Loss By Class reports and judgmentally selected 40 non-payroll disbursements from the service contracts, other expenses and COG expense on worksheets 2 through 5 of the Cost Report, and *Schedule A* and worksheets 2 through 10 of the *County Summary Workbooks*. We determined if supporting documentation was maintained, the costs were allowable and properly classified according to the DODD's Guides to Preparing Income and Expenditure Reports for use by COGs and County Boards of Developmental Disabilities (Cost Report Guides) and 2 CFR 225 and identified any variances not classified as prescribed by the Cost Report Guides or costs which are non-federal reimbursable under 2 CFR 225 Appendix B and over \$250.

We reported misclassified costs in Appendix A.

¹ The COG recorded receipts and disbursements on behalf of the following county boards of developmental disabilities (County Boards): Crawford, Erie, Hancock, Huron, Marion, Morrow, Ottawa, Seneca, and Wyandot.

Trial Balance and Non-Payroll Expenditures (Continued)

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

We found no program costs without corresponding statistics; however, we noted matching costs for the Bridges to Transition Program reported as Supported Employment – Community Employment on *Worksheet 10* of the Crawford, Marion, Ottawa, Seneca and Wyandot *County Summary Workbooks* that should be removed from the *County Summary Workbooks* as these are reconciling items in accordance with the Cost Report Guides.

We reported these differences in Appendix A.

4. We scanned the General Ledger report for items purchased during 2014 that met the COG's capitalization criteria and traced them to the COG's Depreciation Schedule.

We found no unrecorded capital purchases.

Payroll Testing

1. We compared the payroll disbursements on the Trial Balance and Quarterly Wage with Benefits reports to salaries and benefits reported on the Cost Report and the *County Summary Workbooks* to determine if payroll costs were reported within two percent.

We found no differences exceeding two percent.

2. We scanned the COG's Payroll Allocation Spreadsheet, Quarterly Wage with Benefits reports and organizational chart and compared classification of employees to entries on the Cost Report and *County Summary Workbooks* to determine if salary and benefit costs were reported in accordance with the Cost Report Guides.

We reported differences in Appendix A.

Property, Depreciation and Asset Verification Testing

1. We compared all depreciation entries on *Worksheet 1, Capital Costs* to the COG's Depreciation Schedule to report any variances exceeding \$250.

We found no variances.

2. We compared the COG's final 2014 Depreciation Schedule and prior year depreciation adjustments to the 2015 Depreciation Schedule for changes in the depreciation amounts for assets purchased prior to the periods under review, depreciation taken on the same asset more than once, assets that have been fully depreciated in prior years, or depreciation taken on assets during the period of acquisition which were not in compliance with the Cost Report Guides to identify any cell variances greater than \$250.

We found no variances.

3. We haphazardly selected the lesser of 10 of the COG's fixed assets or 10 percent of items which met the it's capitalization policy and were being depreciated in their first year in 2015 to determine if their useful lives agreed to the estimated useful lives prescribed in the 2013 AHA Asset Guides. We also recomputed the first year's depreciation for these assets, based on cost, acquisition date and useful life to determine compliance with the Cost Report Guides and AHA Asset Guide to identify any variances.

We found no variances.

Property, Depreciation and Asset Verification Testing (Continued)

4. DODD asked us to haphazardly select the lesser of 10 percent or 10 disposed assets in 2015 from the COG's list of disposed assets and determine if the asset was removed from the COG's fixed asset ledger. DODD also asked us to recalculate depreciation and any gain or loss applicable to 2015 for the disposed items based on the 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 and identify any variances.

We did not perform this procedure as the COG stated that no fixed assets were disposed in 2015.

Medicaid Administrative Claiming (MAC) Testing

1. We compared the MAC salary and benefits versus the COG's Quarterly Wage with Benefits reports and determined if MAC salary and benefits were greater.

We found the COG's salaries and benefits exceeded the MAC salaries and benefits.

2. We compared the MAC Random Moment Time Study (RMTS) report to lines 1 and 2 of *Worksheet 4, Medicaid Administrative Claiming*.

We found no differences.

3. We selected 10 RMTS observed moments and 10 percent of any RMTS moments above that amount that were completed by employees of the COG from the DODD RMTS Participant Moments Question and Answer report for the 3rd quarter of 2015. We selected 14 observed moments and determined if supporting documentation was maintained and properly classified in accordance with DODD's Guide to Medicaid Administrative Claiming (MAC) using the Random Moment Time Studies (RMTS) Methodology for 2012.

We found no differences.

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



Dave Yost
Auditor of State

February 2, 2017

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Appendix A
Clearwater Council of Governments
2015 Income and Expenditure Report and County Summary Workbook Adjust

Clearwater Council of Governments	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Schedule A				
1. Crawford CBDD, Summary Sheet Lines 13-27	\$ 138,399	(31,552)	*	See * footnote below
		\$ (1,925)	* \$ 104,922	See * footnote below
2. Erie CBDD, Summary Sheet Lines 13-27	\$ 76,976	\$ 649	* \$ 77,625	See * footnote below
3. Hancock CBDD, Summary Sheet Lines 13-27	\$ 6,350	\$ (2,372)	* \$ 3,978	See * footnote below
4. Huron CBDD, Summary Sheet Lines 13-27	\$ 72,057	\$ 2,134	* \$ 74,191	See * footnote below
5. Marion CBDD, Summary Sheet Lines 13-27	\$ 41,383	\$ 2,338	* \$ 43,721	See * footnote below
6. Morrow CBDD, Summary Sheet Lines 13-27	\$ 84,164	\$ (721)	* \$ 83,443	See * footnote below
7. Ottawa CBDD, Summary Sheet Lines 13-27	\$ 124,011	\$ 613	* \$ 124,624	See * footnote below
8. Seneca CBDD, Summary Sheet Lines 13-27	\$ 39,408	\$ 0	* \$ 39,408	See * footnote below
9. Wyandot CBDD, Summary Sheet Lines 13-27	\$ 90,927	\$ (14,570)	*	See * footnote below
		\$ (715)	* 75,642	See * footnote below
Worksheet 2				
1. Salaries	\$ 134,918	\$ 5,929	\$ 140,847	To allocate by actual Human Resource hours
3. Service Contracts	\$ 36,118	\$ (5,391)		To reclassify non-member County Board costs
		\$ (24,648)	\$ 6,079	To reclassify Human Resources consulting costs
4. Other Expenses	\$ 293,401	\$ (1,790)	\$ 291,611	To reclassify non-federal reimbursable event costs
Worksheet 4				
4. Other Expenses (B) Non-Federal Reimbursable	\$ 24,578	\$ 1,790	\$ 26,368	To reclassify non-federal reimbursable event costs
Worksheet 5				
3. Service Contracts	\$ 0	\$ 5,391	\$ 5,391	To reclassify non-member County Board costs
Crawford County Board				
Worksheet 1				
9. Capital Costs (L) Community Residential	\$ 1,560	\$ (407)	* \$ 1,153	See * footnote below
9. Capital Costs (N) Service & Support Admin	\$ 310	\$ 9	* \$ 319	See * footnote below
9. Capital Costs (O) Non-Federal Reimbursable	\$ 52	\$ (26)	* \$ 26	See * footnote below
9. Capital Costs (Z) Total	\$ 1,922	\$ (424)	* \$ 1,498	See * footnote below
Worksheet 2				
10. Indirect Costs (L) Community Residential	\$ 95,948	\$ (49,787)	* \$ 46,161	See * footnote below
10. Indirect Costs (N) Service & Support Admin	\$ 19,063	\$ (6,309)	* \$ 12,754	See * footnote below
10. Indirect Costs (O) Non-Federal Reimbursable	\$ 3,199	\$ (2,159)	* \$ 1,040	See * footnote below
10. Indirect Costs (Z) Total	\$ 118,210	\$ (70,890)		To remove Bridges match payment
		\$ 24,648		To reclassify Human Resources consulting costs
		\$ (12,013)	* \$ 59,955	See * footnote below
Worksheet 3				
12. Building Services (L) Community Residential	\$ 1,272	\$ (331)	* \$ 941	See * footnote below
12. Building Services (N) Service & Support Admin	\$ 253	\$ 7	* \$ 260	See * footnote below
12. Building Services (O) Non-Federal Reimbursable	\$ 42	\$ (21)	* \$ 21	See * footnote below
12. Building Services (Z) Total	\$ 1,567	\$ (345)	* \$ 1,222	See * footnote below
Worksheet 5				
15. Direct Services (L) Community Residential	\$ 109,107	\$ (31,552)		To remove developmental center costs
		\$ 3,228	\$ 80,783	To reclassify QARN costs
15. Direct Services (O) Non-Federal Reimbursable	\$ 3,745	\$ (1,925)	\$ 1,820	To allocate by actual MUI cases
Worksheet 7B				
18. Nursing Services (L) Community Residential	\$ 3,228	\$ (3,228)	\$ 0	To reclassify QARN costs

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Clearwater Council of Governments
2015 Income and Expenditure Report and County Summary Workbook Adjust

Clearwater Council of Governments	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Erie County Board				
Worksheet 1				
9. Capital Costs (L) Community Residential	\$ 389	\$ 11 *	\$ 400	See * footnote below
9. Capital Costs (N) Service & Support Admin	\$ 616	\$ 17 *	\$ 633	See * footnote below
9. Capital Costs (O) Non-Federal Reimbursable	\$ 64	\$ 11 *	\$ 75	See * footnote below
9. Capital Costs (Z) Total	\$ 1,069	\$ 39 *	\$ 1,108	See * footnote below
Worksheet 2				
10. Indirect Costs (L) Community Residential	\$ 20,936	\$ (1,605) *	\$ 19,331	See * footnote below
10. Indirect Costs (N) Service & Support Admin	\$ 33,189	\$ (2,546) *	\$ 30,643	See * footnote below
10. Indirect Costs (O) Non-Federal Reimbursable	\$ 3,448	\$ 184 *	\$ 3,632	See * footnote below
10. Indirect Costs (Z) Total	\$ 57,573	\$ (3,441) *	\$ 53,606	To allocate by actual Human Resource hours See * footnote below
Worksheet 3				
12. Building Services (L) Community Residential	\$ 317	\$ 9 *	\$ 326	See * footnote below
12. Building Services (N) Service & Support Admin	\$ 503	\$ 14 *	\$ 517	See * footnote below
12. Building Services (O) Non-Federal Reimbursable	\$ 52	\$ 9 *	\$ 61	See * footnote below
12. Building Services (Z) Total	\$ 872	\$ 32 *	\$ 904	See * footnote below
Worksheet 5				
15. Direct Services (L) Community Residential	\$ 22,613	\$ 5,379	\$ 27,992	To reclassify QARN costs
15. Direct Services (O) Non-Federal Reimbursable	\$ 4,610	\$ 649	\$ 5,259	To allocate by actual MUI cases
Worksheet 7B				
18. Nursing Services (L) Community Residential	\$ 5,379	\$ (5,379)	\$ 0	To reclassify QARN costs
Hancock County Board				
Worksheet 1				
9. Capital Costs (O) Non-Federal Reimbursable	\$ 88	\$ (31) *	\$ 57	See * footnote below
9. Capital Costs (Z) Total	\$ 88	\$ (31) *	\$ 57	See * footnote below
Worksheet 2				
10. Indirect Costs (O) Non-Federal Reimbursable	\$ 2,089	\$ (818) *	\$ 1,271	See * footnote below
10. Indirect Costs (Z) Total	\$ 2,089	\$ (818) *	\$ 1,271	See * footnote below
Worksheet 3				
12. Building Services (O) Non-Federal Reimbursable	\$ 72	\$ (26) *	\$ 46	See * footnote below
12. Building Services (Z) Total	\$ 72	\$ (26) *	\$ 46	See * footnote below
Worksheet 5				
15. Direct Services (B) Pre-School	0	0	0	
15. Direct Services (O) Non-Federal Reimbursable	\$ 6,350	\$ (2,372)	\$ 3,978	To allocate by actual MUI cases
Huron County Board				
Worksheet 1				
9. Capital Costs (L) Community Residential	\$ 594	\$ 16 *	\$ 610	See * footnote below
9. Capital Costs (N) Service & Support Admin	\$ 346	\$ 10 *	\$ 356	See * footnote below
9. Capital Costs (O) Non-Federal Reimbursable	\$ 61	\$ 32 *	\$ 93	See * footnote below
9. Capital Costs (Z) Total	\$ 1,001	\$ 58 *	\$ 1,059	See * footnote below
Worksheet 2				
10. Indirect Costs (L) Community Residential	\$ 33,190	\$ (33,190) *	\$ 0	See * footnote below
10. Indirect Costs (N) Service & Support Admin	\$ 19,343	\$ (19,343) *	\$ 0	See * footnote below
10. Indirect Costs (O) Non-Federal Reimbursable	\$ 3,422	\$ (3,422) *	\$ 0	See * footnote below
10. Indirect Costs (Z) Total	\$ 55,955	\$ (2,488) *	\$ 53,462	To allocate by actual Human Resource See * footnote below
Worksheet 3				
12. Building Services (L) Community Residential	\$ 484	\$ 14 *	\$ 498	See * footnote below
12. Building Services (N) Service & Support Admin	\$ 282	\$ 8 *	\$ 290	See * footnote below
12. Building Services (O) Non-Federal Reimbursable	\$ 50	\$ 26 *	\$ 76	See * footnote below
12. Building Services (Z) Total	\$ 816	\$ 48 *	\$ 864	See * footnote below

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Clearwater Council of Governments
2015 Income and Expenditure Report and County Summary Workbook Adjust

Clearwater Council of Governments	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 5				
15. Direct Services (L) Community Residential	\$ 38,976	\$ 3,765	\$ 42,741	To reclassify QARN costs
15. Direct Services (O) Non-Federal Reimbursable	\$ 4,407	\$ 2,134	\$ 6,541	To allocate by actual MUI cases
Worksheet 7B				
18. Nursing Services (L) Community Residential	\$ 3,765	\$ (3,765)	0	To reclassify QARN costs
Marion County Board				
Worksheet 1				
9. Capital Costs (L) Community Residential	\$ 208	\$ 5	* \$ 213	See * footnote below
9. Capital Costs (N) Service & Support Admin	\$ 286	\$ 9	* \$ 295	See * footnote below
9. Capital Costs (O) Non-Federal Reimbursable	\$ 81	\$ 35	* \$ 116	See * footnote below
9. Capital Costs (Z) Total	\$ 575	\$ 49	* \$ 624	See * footnote below
Worksheet 2				
10. Indirect Costs (L) Community Residential	\$ 16,238	\$ (6,756)	* \$ 9,482	See * footnote below
10. Indirect Costs (N) Service & Support Admin	\$ 22,368	\$ (9,307)	* \$ 13,061	See * footnote below
10. Indirect Costs (O) Non-Federal Reimbursable	\$ 6,319	\$ (1,147)	* \$ 5,172	See * footnote below
10. Indirect Costs (Z) Total	\$ 44,925	\$ (17,563)	* \$ 27,362	To remove Bridges match payment
		\$ 353	* \$ 27,715	See * footnote below
Worksheet 3				
12. Building Services (L) Community Residential	\$ 170	\$ 4	* \$ 174	See * footnote below
12. Building Services (N) Service & Support Admin	\$ 234	\$ 6	* \$ 240	See * footnote below
12. Building Services (O) Non-Federal Reimbursable	\$ 66	\$ 29	* \$ 95	See * footnote below
12. Building Services (Z) Total	\$ 469	\$ 40	* \$ 509	See * footnote below
Worksheet 5				
15. Direct Services (L) Community Residential	\$ 12,806	\$ 2,152	\$ 14,958	To reclassify QARN costs
15. Direct Services (O) Non-Federal Reimbursable	\$ 5,821	\$ 2,338	\$ 8,159	To allocate by actual MUI cases
Worksheet 7B				
18. Nursing Services (L) Community Residential	\$ 2,152	\$ (2,152)	\$ 0	To reclassify QARN costs
Morrow County Board				
Worksheet 1				
9. Capital Costs (L) Community Residential	\$ 840	\$ 24	* \$ 864	See * footnote below
9. Capital Costs (N) Service & Support Admin	\$ 284	\$ 8	* \$ 292	See * footnote below
9. Capital Costs (O) Non-Federal Reimbursable	\$ 45	\$ (9)	* \$ 36	See * footnote below
9. Capital Costs (Z) Total	\$ 1,169	\$ 23	* \$ 1,192	See * footnote below
Worksheet 2				
10. Indirect Costs (L) Community Residential	\$ 19,901	\$ (577)	* \$ 19,324	See * footnote below
10. Indirect Costs (N) Service & Support Admin	\$ 6,726	\$ (195)	* \$ 6,531	See * footnote below
10. Indirect Costs (O) Non-Federal Reimbursable	\$ 1,058	\$ (261)	* \$ 797	See * footnote below
10. Indirect Costs (Z) Total	\$ 27,685	\$ (1,033)	* \$ 26,652	See * footnote below
Worksheet 3				
12. Building Services (L) Community Residential	\$ 685	\$ 20	* \$ 705	See * footnote below
12. Building Services (N) Service & Support Admin	\$ 232	\$ 6	* \$ 238	See * footnote below
12. Building Services (O) Non-Federal Reimbursable	\$ 36	\$ (7)	* \$ 29	See * footnote below
12. Building Services (Z) Total	\$ 953	\$ 19	* \$ 972	See * footnote below
Worksheet 5				
15. Direct Services (L) Community Residential	\$ 55,928	\$ 4,572	\$ 60,500	To reclassify QARN costs
15. Direct Services (O) Non-Federal Reimbursable	\$ 3,216	\$ (721)	\$ 2,495	To allocate by actual MUI cases
Worksheet 7B				
18. Nursing Services (L) Community Residential	\$ 4,572	\$ (4,572)	\$ 0	To reclassify QARN costs

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Clearwater Council of Governments
2015 Income and Expenditure Report and County Summary Workbook Adjust

Clearwater Council of Governments	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Ottawa County Board				
Worksheet 1				
9. Capital Costs (L) Community Residential	\$ 1,292	\$ 37	* \$ 1,329	See * footnote below
9. Capital Costs (N) Service & Support Admin	\$ 340	\$ 10	* \$ 350	See * footnote below
9. Capital Costs (O) Non-Federal Reimbursable	\$ 90	\$ 11	* \$ 101	See * footnote below
9. Capital Costs (Z) Total	\$ 1,722	\$ 58	* \$ 1,780	See * footnote below
Worksheet 2				
10. Indirect Costs (L) Community Residential	\$ 55,952	\$ (55,952)	*	See * footnote below
10. Indirect Costs (N) Service & Support Admin	\$ 14,712	\$ (14,712)	*	See * footnote below
10. Indirect Costs (O) Non-Federal Reimbursable	\$ 3,888	\$ (3,888)	*	See * footnote below
10. Indirect Costs (Z) Total	\$ 74,551	\$ (33,374)		To remove Bridges match payment
		\$ (987)	* \$ 40,190	See * footnote below
Worksheet 3				
12. Building Services (L) Community Residential	\$ 1,054	\$ 30	* \$ 1,084	See * footnote below
12. Building Services (N) Service & Support Admin	\$ 277	\$ 8	* \$ 285	See * footnote below
12. Building Services (O) Non-Federal Reimbursable	\$ 73	\$ 9	* \$ 82	See * footnote below
12. Building Services (Z) Total	\$ 1,404	\$ 47	* \$ 1,451	See * footnote below
Worksheet 5				
15. Direct Services (L) Community Residential	\$ 91,458	\$ 1,614	\$ 93,072	To reclassify QARN costs
15. Direct Services (O) Non-Federal Reimbursable	\$ 6,467	\$ 613	\$ 7,080	To allocate by actual MUI cases
Worksheet 7B				
18. Nursing Services (L) Community Residential	\$ 1,614	\$ (1,614)	\$ 0	To reclassify QARN costs
Seneca County Board				
Worksheet 1				
9. Capital Costs (L) Community Residential	\$ 299	\$ 9	* \$ 308	See * footnote below
9. Capital Costs (N) Service & Support Admin	\$ 248	\$ 7	* \$ 255	See * footnote below
9. Capital Costs (Z) Total	\$ 547	\$ 16	* \$ 563	See * footnote below
Worksheet 2				
10. Indirect Costs (L) Community Residential	\$ 21,038	\$ (12,665)	* \$ 8,373	See * footnote below
10. Indirect Costs (N) Service & Support Admin	\$ 17,462	\$ (10,513)	* \$ 6,949	See * footnote below
10. Indirect Costs (Z) Total	\$ 38,500	\$ (22,802)		To remove Bridges match payment
		\$ (376)	* \$ 15,322	See * footnote below
Worksheet 3				
12. Building Services (L) Community Residential	\$ 244	\$ 7	* \$ 251	See * footnote below
12. Building Services (N) Service & Support Admin	\$ 202	\$ 6	* \$ 208	See * footnote below
12. Building Services (Z) Total	\$ 446	\$ 13	* \$ 459	See * footnote below
Worksheet 5				
15. Direct Services (L) Community Residential	\$ 17,231	\$ 4,303	\$ 21,534	To reclassify QARN costs
Worksheet 7B				
18. Nursing Services (L) Community Residential	\$ 4,303	\$ (4,303)	\$ 0	To reclassify QARN costs

Appendix A (Page 5)
Clearwater Council of Governments
2015 Income and Expenditure Report and County Summary Workbook Adjust

Clearwater Council of Governments	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Wyandot County Board				
Worksheet 1				
9. Capital Costs (L) Community Residential	\$ 988	\$ (180)	* \$ 808	See * footnote below
9. Capital Costs (N) Service & Support Admin	\$ 195	\$ 5	* \$ 200	See * footnote below
9. Capital Costs (O) Non-Federal Reimbursable	\$ 80	\$ (8)	* \$ 72	See * footnote below
9. Capital Costs (Z) Total	\$ 1,263	\$ (183)	* \$ 1,080	See * footnote below
Worksheet 2				
10. Indirect Costs (L) Community Residential	\$ 70,322	\$ (40,876)	* \$ 29,446	See * footnote below
10. Indirect Costs (N) Service & Support Admin	\$ 13,844	\$ (6,554)	* \$ 7,290	See * footnote below
10. Indirect Costs (O) Non-Federal Reimbursable	\$ 5,710	\$ 28,013		To reclassify admin fees
		\$ (3,075)	* \$ 30,648	See * footnote below
10. Indirect Costs (Z) Total	\$ 89,877	\$ (16,745)		To remove Bridges match payment
		\$ (28,013)		To reclassify admin fees
		\$ 28,013	*	See * footnote below
		\$ (5,748)	* \$ 67,384	See * footnote below
Worksheet 3				
12. Building Services (L) Community Residential	\$ 806	\$ (147)	* \$ 659	See * footnote below
12. Building Services (N) Service & Support Admin	\$ 159	\$ 4	* \$ 163	See * footnote below
12. Building Services (O) Non-Federal Reimbursable	\$ 65	\$ (6)	* \$ 59	See * footnote below
12. Building Services (Z) Total	\$ 1,030	\$ (149)	* \$ 881	See * footnote below
Worksheet 5				
15. Direct Services (L) Community Residential	\$ 71,144	\$ (14,570)	\$ 56,574	To remove developmental center costs
15. Direct Services (O) Non-Federal Reimbursable	\$ 5,777	\$ (715)	\$ 5,062	To allocate by actual MUI cases

* These are not adjustments found as a direct result of the agreed-upon procedures (AUP) performed, but are a function of how costs are calculated and flow down from Schedule A and Schedule B of the Cost Report to the County Summary Workbooks after AUP adjustments were made to Worksheet 2 of the Cost Report.

*Original Cost Report balances have been adjusted to reflect allocations as a result of the above adjustments to Worksheet 1, Worksheet 2 of the COG Cost Report. Other county summary workbooks have been affected by this same allocation; however, those adjustments are not shown here due to this being a function of how costs flow down from Schedule B of the COG Cost Report.

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Dave Yost • Auditor of State

CLEARWATER COUNCIL OF GOVERNMENT

OTTAWA COUNTY

CLERK'S CERTIFICATION

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

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
MARCH 28, 2017**