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Independent Accountants' Report on Applying Agreed-Upon Procedures

Halina Schroeder, Audit Chief
Division of Fiscal Administration, Audit Office
Ohio Department of Developmental Disabilities
30 East Broad Street, 8th Floor
Columbus, Ohio 43215

Dear Ms. Schroeder:

As permitted by Ohio Rev. Code § 5123.05 and as required by the *Application for a § 1915(c) Home and Community Based Services Waiver*, Appendix I-2(c), the Auditor of State's Office performed the procedures enumerated below, to which the Ohio Department of Developmental Disabilities (DODD) agreed. The purpose is to assist you in evaluating whether the Medina County Board of Developmental Disabilities (County Board) prepared its *Income and Expenditure Report* for the years ended December 31, 2013 and 2014 (Cost Reports) in accordance with DODD's Guide to Preparing Income and Expenditure Reports for 2013 and 2014 (Cost Report Guides) and to assist you in evaluating whether reported receipts and disbursements complied with 2 CFR 225 (OMB Circular A-87 *Cost Principles for State, Local, and Indian Tribal Governments*), and other compliance requirements described in the procedures below. The County Board's management is responsible for preparing these reports. This agreed-upon procedures engagement was conducted in accordance with the American Institute of Certified Public Accountants' attestation standards. The sufficiency of these procedures is solely the responsibility of DODD. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Statistics – Square Footage

1. We compared program costs and statistics to square footage reported in the Cost Reports to identify potential square footage errors. We inquired with the County Board to obtain explanation of any potential errors.

We found the County Board should have excluded leased space in the Community Employment building as reported in Appendix A (2013). We found no differences in 2014.

We also compared the 2013 and 2014 square footage totals to the final 2012 totals and found variances above 10 percent. We performed the remaining square footage procedures below.

2. We compared the square footage for each room on the floor plan of the Achievement Center building in 2013 and the Transportation Building in 2014 to the County Board's summary which rolls up to *Schedule B-1, Section A, Square Footage* to ensure that square footage was allocated in accordance with the Cost Report Guides and identified any variances greater than 10 percent.

We found no variances.

3. We compared the County Board's square footage summary for each year to the square footage reported in each cell in *Schedule B-1, Section A, Square Footage* and identified variances greater than 10 percent for any cell in *Schedule B-1*.

We found no variances.

Statistics – Square Footage (Continued)

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

We found no variances.

Statistics – Attendance

1. We reviewed the Cost Reports and determined if individuals served or units of service were omitted on *Schedule B-1, Section B, Attendance Statistics*, worksheet 4, or worksheets 7A to 7H which resulted in program or general expenses-all program costs not being allocated to the County Board's programs.

We found no unassigned program or general expenses-all program costs.

2. We compared the County Board's Facility Based and Enclave Attendance Detail and Supported Employment Progress Note Detail 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 identified any variances greater than two percent of reported attendance statistics at each acuity level. We also footed the County Board's attendance reports for accuracy.

We found no variances.

3. We traced the number of total attendance days for one Enclave and four Adult Day Service individuals for two months in 2013 and 2014 between the County Board's monthly attendance documentation and Facility Based and Enclave Attendance Detail reports and the number of days reported on *Schedule B-1, Section B, Attendance Statistics*. We then compared the acuity level on the County Board's reports to the Acuity Assessment Instrument or other documentation for each individual. We also selected an additional three individuals in 2013 and three individuals in 2014 to ensure at least two individuals from each acuity level were tested, and performed the same acuity level comparison. If differences in acuity or attendance days were noted, we would perform additional comparison with the Medicaid Billing System (MBS) data to ensure the County Board was reimbursed for the proper number of attendance days and at the correct acuity level.

We found no differences.

4. We selected 30 Supported Employment-Community Employment units from the Supported Employment Progress Note Detail reports and determined if the units were calculated in accordance with the Cost Report Guides and met the service documentation requirements of Ohio Admin. Code §5123:2-9 to identify variances greater than 10 percent to *Schedule B-1, Section B, Attendance Statistics*.

We found no variances or instances of non-compliance.

Statistics – Transportation

1. We compared the number of one-way trips from the County Board's 2013 Eligible Vehicle Detail and 2014 Transportation Trips by Age Group Detail reports with those statistics as reported in *Schedule B-3, Quarterly Summary of Transportation Services* and identified any variances greater than two percent of either total children or adult program trips. We also footed the County Board's transportation reports for accuracy.

We found no variances.

Statistics – Transportation (Continued)

2. We traced the number of trips for four adults and one child for various months in 2013 and 2014 from the County Board's daily reporting documentation to *Schedule B-3, Quarterly Summary of Transportation Services* and identified any variances greater than 10 percent of the total trips tested each year.

We found no variances exceeding 10 percent.

3. We compared the cost of bus tokens/cabs from the County Board's Expense Detail by SAC reports to the amount reported in *Schedule B-3, Quarterly Summary of Transportation Services* and identified any variances greater than two percent of total costs reported on each row of *Schedule B-3*. If variances were identified, we would determine if there were any corresponding changes on *Worksheet 8, Transportation Services*.

We found no variances.

Statistics – Service and Support Administration (SSA)

1. We compared the number of Targeted Case Management (TCM), Other SSA Allowable, Home Choice and SSA Unallowable units from the County Board's Detailed Case Note and Services Provided Detail reports with those statistics reported in *Schedule B-4, Quarterly Summary of Units of Service-Service and Support Administration* and identified any variances greater than two percent of total units reported on each row. We also footed the County Board's SSA reports for accuracy.

We reported no variances exceeding two percent in 2013. We found no variance in 2014.

2. We haphazardly selected two samples of 60 Other SSA Allowable units for both 2013 and 2014 from the Detailed Case Note and Services Provided Detail reports and determined if the case note documentation described activities listed in Ohio Admin. Code § 5101:3-48-01(D) and included the elements required by Ohio Admin. Code § 5101:3-48-01(F) to identify any variances greater than 10 percent of total units tested in each year.

We found no variances.

3. We haphazardly selected samples of 30 SSA Unallowable units for 2013 and 30 SSA Unallowable units for 2014 from the Detailed Case Note and Services Provided Detail reports and determined if the case note documentation described activities listed in Ohio Admin. Code § 5101:3-48-01(D) and included the elements required by Ohio Admin. Code § 5101:3-48-01(F) to identify any variances greater than 10 percent of total units tested in each year.

We found no variances.

4. DODD asked 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*.

We determined that the County Board did not record general time units.

Revenue Cost Reporting and Reconciliation to the County Auditor Report

1. We compared the receipt totals from the county auditor's 2013 and 2014 Transaction History Listing and Revenue reports for the Developmental Disabilities BDD Capital Contingencies (2855), BDD Sales Tax Capital Contingency (2856), Achievement Center (3300), BDD Donated Funds (3315), and BDD Residential Services (3325) funds to the county auditor's report total reported on the *Reconciliation to County Auditor Worksheet*.

We then compared the total County Board receipts reported in the *Reconciliation to County Auditor Worksheets* to the county auditor's receipt totals to determine if the Cost Reports reconciled within acceptable limits.

We found no differences and the Cost Reports reconciled within acceptable limits.

2. We compared revenue entries on *Schedule C, Income Report* to the final Northeast Ohio Network Council of Governments (COG) County Board Summary Workbooks for 2013 and 2014.

We found no differences.

3. We reviewed the County Board's In House Revenue 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 or areas where costs may need separated between federal programs 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 \$53,138 in 2013 and or \$2,061 in 2014;
- IDEA Early Childhood Special Education revenues in the amount of \$31,755 in 2013 and \$31,379 in 2014;
- School Lunch Program revenues in the amount of \$16,831 in 2013 and \$12,476 in 2014;
- IDEA Part B revenues in the amount of \$45,530 in 2013 and \$46,515 in 2014; and
- Title XX revenues in the amount of \$106,020 in 2013 and \$98,678 in 2014.

We also noted Opportunities for Ohioans with Disabilities revenue in the amount of \$310,608 in 2013 and \$519,976 in 2014. We found \$120,275, in 2013 and \$214,711 in 2014 for County Board and COG costs related to this program and corresponding expenses were offset on *Schedule a1, Adult Program* as reported in Appendix A (2013) Appendix B (2014). In addition, we noted corresponding match costs were reported on the Reconciliation to the County Auditor Worksheet of \$57,866 in 2013 and \$236,862 in 2014.

Paid Claims Testing

1. We selected 100 paid claims among all service codes from 2013 and 2014 from the MBS data and compared these services to the County Board's service documentation and determined if the documentation matched requirements of each respective service code per Ohio Admin. Code § 5123:2-9. We applied the service documentation rules in effect at the time of service delivery.

If there is no documentation to support paid claims or the units paid are not supported by service documentation per the Ohio Admin. Code, we calculated a recoverable finding and made corresponding unit adjustments to *Schedule B-1, B-3 or B-4*. Recoverable findings are subject to interest collection pursuant to Ohio Rev. Code § 5164.60.

Paid Claims Testing (Continued)

We found instances of non-compliance in Supported Employment – Enclave – 15 minute (ANF) and daily unit (AND); Non-Medical Transportation – Per-Mile (ATW); and Non-Medical Transportation – One-Way Trip (ATB) service codes as described in the Recoverable Finding table below and made corresponding adjustments on *Schedule B-3* as reported in Appendix A (2013).

- For selected contract transportation services, we compared the County Board's usual and customary rate with the reimbursed rate to ensure that the County Board was reimbursed the lesser of the two as per Ohio Admin. Code § 5123:2-9-06. For any errors found, DODD requested that we obtain documentation and identify all overpayments related to reimbursements exceeding the usual and customary rate. Additionally, if the vehicle did not meet the requirements of commercial transportation, DODD asked us to determine if the provision of services met select provider and staff qualification requirements applicable under Ohio Admin. Code § 5123:2-9-18.

We found instances of contracted commercial transportation services in our sample as the County Board contracted with the Medina County Public Transit agency and billed commercial transportation codes (ATT/FTT). We determined the vehicles met the definition of a commercial vehicle and verified the rate billed Medicaid agreed to the contract rate.

Recoverable Finding - 2013 Finding \$29.41

Service Code	Units	Review Results	Finding
ATW	4	Units billed in excess of service delivery as documented	\$3.28
AND	1	Units billed in excess of service delivery as documented	\$6.42
ANF	5	Units billed in excess of service delivery as documented	\$7.30
ATB	1	Units billed in excess of service delivery as documented	\$12.41
		Total	\$29.41

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

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

- We compared the amounts reported on *Schedule A, Summary of Service Costs – By Program*, Lines (20), Environmental Accessibility Adaptations to Line (25), Other Waiver Services to the amount reimbursed for these services in 2013 and 2014 on the MBS Summary by Service Code report to determine whether any reimbursements exceeded disbursements on *Schedule A* by two percent.

We found no differences.

Non-Payroll Expenditures and Reconciliation to the County auditor Report

- We compared the disbursement totals from the county auditor's report listed on the *Reconciliation to County Auditor Worksheets* to the county auditor's Budget and Transaction History Listing Reports for the BDD Capital Contingencies (2855), BDD Sales Tax Capital Contingency (2856), Achievement Center (3300), BDD Donated Funds (3315) and Residential Services (3325) funds.

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

We then compared the total County Board disbursements reported in the *Reconciliation to County auditor Worksheets* to the county auditor's disbursement totals to determine if the Cost Reports reconciled within acceptable limits.

We reported differences in Appendix A (2013) and Appendix B (2014) and, after these adjustments, the Cost Reports reconciled within acceptable limits.

2. We compared the County Board's Expense Detail by SAC reports to all service contract and other expenses entries on worksheets 2 through 10 to identify variances resulting in reclassification to another program or worksheet exceeding \$500.

We found no variances in 2013. We reported variances in Appendix B (2014).

3. We compared disbursement entries on *Schedule A, Summary of Service Costs – By Program* and worksheets 1 through 10 to the final COG County Board Summary Workbooks.

We reported variances in Appendix A (2013) and Appendix B (2014).

Subsequent to issuing our September 12, 2016 report, we re-performed the comparison above and revised an adjustment on *Worksheet 8* from Community Employment to Facility Based Services program as reported in Appendix B (2014).

4. We scanned the County Board's Expense Detail by SAC reports and judgmentally selected 40 disbursements from the service contracts and other expenses reported on worksheets 2 through 10. We determined if supporting documentation was maintained, the costs were allowable and properly classified according to the Cost Report Guides and 2 CFR 225, and identified any variances greater than two percent of total service contracts and other expenses on any worksheet or costs which are non-federal reimbursable under 2 CFR 225 Appendix B and greater than \$500.

We reported misclassified and non-federal reimbursable costs in Appendix A (2013) and Appendix B (2014).

We also scanned for contracted services or COG expenses on *Worksheet 8, Transportation Services; Worksheet 9, Service and Support Administration Costs; and Worksheet 10, Adult Program* without corresponding statistics that are non-federal reimbursable because they do not demonstrate that the County Board's programs received a measurable benefit as required under Appendix A, section (C)(3)(a) and the Cost Report Guides.

We found no program costs that lacked corresponding statistics.

5. We scanned the County Board's Expense Detail by SAC reports for items purchased during 2013 and 2014 that met the County Board's capitalization criteria and traced them to inclusion on the County Board's Depreciation Schedule.

We reported differences for purchases that were not properly capitalized in Appendix A (2013). We found no unrecorded purchases meeting the capitalization criteria in 2014.

6. We determined that the County Board had supporting documentation for the months of March 2013 and September 2014 showing that it reconciled its income and expenditures with the county auditor.

Property, Depreciation, and Asset Verification Testing

1. We compared the depreciation costs reported in the County Board's depreciation schedules to the amounts reported on *Worksheet 1, Capital Costs* and identified any cell variances greater than \$500.

We reported differences in Appendix A (2013) and Appendix B (2014).

2. We compared the County Board's final 2012 depreciation Schedule and prior year depreciation adjustments to the County Board's 2013 and 2014 Depreciation Schedules 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 \$500.

We found no differences.

3. We determined the County Board's capitalization threshold and haphazardly selected the lesser of 10 or 10 percent of the County Board's fixed assets which meet the capitalization threshold and were being depreciated in their first year in either 2013 or 2014 and determined if the useful lives agreed to the estimated useful lives prescribed in the 2013 American Hospital Association (AHA) Asset Guide. We also recomputed the first year's depreciation for the two assets tested, based on their cost, acquisition date and useful life to determine compliance with the Cost Report Guides and AHA Asset Guide and identified any variances.

We found no differences.

4. We haphazardly selected the lesser of 10 percent or 10 disposed assets from 2013 and 2014 from the County Board's list of disposed assets and determined if the asset was removed from the County Board's fixed asset ledger. We also recalculated depreciation and any gain or loss for the two disposed items tested, based on its undepreciated basis and any proceeds received from the disposal or sale of the asset to determine compliance with the Cost Report Guide and CMS Publication 15-1, Chapter 1.

We found no differences in 2013. We reported differences in Appendix B (2014).

Payroll Testing

1. We compared total salaries and benefits from worksheets 2 through 10 of the Cost Reports to the yearly totals of payroll disbursements on the county auditor's Budget Reports for the Achievement Center (3300) fund to identify variances greater than two percent of the county auditor's report totals for these funds.

The variance was less than two percent.

2. We compared the salaries and benefit costs on the County Board's Expense Detail by SAC reports to the amounts reported on worksheets 2 through 10 to identify variances resulting in differences to another program or worksheet exceeding \$500.

We found no variances.

Payroll Testing (Continued)

3. We calculated a sample size of the lesser of 40 employees or 25 percent of the average number of total employees over the two year period. For the sample of 40 selected, we compared the County Board's organizational chart, Totals Pay Distribution with IHAC and SAC (Detail) reports and job descriptions to the worksheet in which each employee's salary and benefit costs were allocated to ensure the allocation is consistent with the Cost Report Guides. We identified any misclassification errors and, if the misclassification errors are greater than 10 percent of the sample tested, we would perform procedure 4.

We found no differences.

4. DODD asked us to scan the County Board's Totals Pay Distribution with IHAC and SAC (Detail) reports and compare the classification of employees to entries on worksheets 2 through 10 to determine if salary and benefit costs were reported in accordance with the Cost Report Guides.

We did not perform this procedure as the errors in procedure 3 did not exceed 10 percent.

Medicaid Administrative Claiming (MAC)

1. We compared the salary and benefits entered on the MAC Cost by Individual reports to the County Board's Totals Pay Distribution with IHAC and SAC (Detail) reports and determined if the MAC salary and benefits were greater. If the variance was greater than one percent, we would contact DODD's Random Moment Time Study (RMTS) Coordinator to correct the misstatements identified.

We found County Board salary and benefits reported exceeded MAC salaries and benefits.

2. We compared the MAC Cost by Individual reports to *Worksheet 6, Medicaid Administration Worksheet* for both years.

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 County Board from the DODD RMTS Participant Moments Question and Answer report for the 1st quarter of 2013 and 4th quarter of 2014. We selected 11 observed moments in 2013 and 13 observed moments in 2014 and determined if supporting documentation was maintained and the moments were properly classified in accordance with DODD's Guide to Medicaid Administrative Claiming (MAC) using the Random Moment Time Studies (RMTS) Methodology for 2012.

We found no differences in 2013. We found one observed moment in 2014 for Activity Code 4-Non-Medicaid Outreach in which the documentation was a written note that described the activity, but included no additional supporting accompanying documentation reflecting the date and time of the moment as suggested by the RMTS guide, sections on Examples of Acceptable Documentation and Unacceptable Documentation.

We reported this instance of non-compliance to DODD.

Medina County Board of Developmental Disabilities
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We were not engaged to and did not conduct an audit, the objective of which would be the expression of an opinion on the County Board's Cost Reports. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you. This report is intended solely for the use of the managements of the County Board, DODD, ODM and the Centers for Medicare and Medicaid Services, and is not intended to be, and should not be used by anyone other than these specified parties.

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 12, 2016 except for the corrected adjustment in Non-Payroll and Expenditure Reconciliation to the County Auditor, Procedure 3, which is as of October 24, 2017

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Appendix A
Medina County Board of Developmental Disabilities
2013 Income and Expenditure Report Adjustments

	<u>Reported Amount</u>	<u>Correction</u>	<u>Corrected Amount</u>	<u>Explanation of Correction</u>
Schedule B-1, Section A				
14. Facility Based Services (B) Adult	27,349	(5,368)	21,981	To remove leased building from square footage
15. Supported Emp. - Enclave (B) Adult	156	(153)	3	To remove leased building from square footage
16. Supported Emp. - Comm Emp. (B) Adult	2,346	(2,307)	39	To remove leased building from square footage
Schedule B-3				
5. Facility Based Services (G) One Way Trips- Fourth Quarter	15,788	(1)	15,787	To report correct number of one-way trips
Worksheet 1				
5. Movable Equipment (U) Transportation	\$ (15,607)	\$ 15,607	\$ -	To carry forward gain on asset disposal
8. COG Expenses (L) Community Residential	\$ 99	\$ 962	\$ 1,061	To match final COG workbook
8. COG Expenses (M) Family Support Services	\$ 18	\$ 172	\$ 190	To match final COG workbook
8. COG Expenses (N) Service & Support Admin	\$ 3	\$ (2)	\$ 1	To match final COG workbook
8. COG Expenses (O) Non-Federal Reimbursable	\$ 3	\$ 30	\$ 33	To match final COG workbook
Worksheet 2				
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 393,652	\$ 75	\$ 393,727	To reclassify benefit expenses
3. Service Contracts (X) Gen Expense All Prgm.	\$ 189,421	\$ (75)	\$ 189,346	To reclassify benefit expenses
4. Other Expenses (O) Non-Federal	\$ 37,768	\$ 2,961	\$ 40,729	To reclassify public relations expenses
4. Other Expenses (X) Gen Expense All Prgm.	\$ 138,408	\$ (6,838)	\$ 128,609	To reclassify capital asset
5. COG Expenses (L) Community Residential	\$ 36,066	\$ (6,626)	\$ 29,440	To reclassify public relations expenses
5. COG Expense (M) Family Support Services	\$ 6,689	\$ (1,418)	\$ 5,271	To match final COG workbook
5. COG Expense (N) Service & Support Admin	\$ 1,048	\$ (1,009)	\$ 39	To match final COG workbook
5. COG Expense (O) Non-Federal Reimbursable	\$ 1,037	\$ 145,469	\$ 146,506	To match final COG workbook
Worksheet 2A				
2. Employee Benefits (H) Unasgn Adult Program	\$ 34,489	\$ 20	\$ 34,509	To reclassify benefit expenses
2. Employee Benefits (N) Service & Support	\$ 4,579	\$ 25	\$ 4,604	To reclassify benefit expenses
3. Service Contracts (H) Unasgn Adult Program	\$ 20	\$ (20)	\$ -	To reclassify benefit expenses
3. Service Contracts (N) Service & Support Admin	\$ 25	\$ (25)	\$ -	To reclassify benefit expenses
5. COG Expenses (L) Community Residential	\$ 261	\$ (261)	\$ -	To match final COG workbook
5. COG Expenses (M) Family Support Services	\$ 48	\$ (48)	\$ -	To match final COG workbook
5. COG Expenses (N) Service & Support Admin	\$ 8	\$ (8)	\$ -	To match final COG workbook
5. COG Expenses (O) Non-Federal Reimbursable	\$ 7	\$ (7)	\$ -	To match final COG workbook
Worksheet 3				
3. Service Contracts (X) Gen Expense All Prgm.	\$ 47,794	\$ (19,093)	\$ 28,701	To reclassify day hab expenses
4. Other Expenses (E) Facility Based Services	\$ 4,368	\$ 30,600	\$ 34,968	To reclassify building rental expense
4. Other Expenses (F) Enclave	\$ 695	\$ 4,800	\$ 5,495	To reclassify building rental expense
4. Other Expenses (G) Community Employment	\$ 3,510	\$ 24,600	\$ 28,110	To reclassify building rental expense
5. COG Expenses (L) Community Residential	\$ 2,563	\$ (54)	\$ 2,509	To match final COG workbook
5. COG Expenses (M) Family Support Services	\$ 475	\$ (26)	\$ 449	To match final COG workbook
5. COG Expenses (N) Service & Support Admin	\$ 74	\$ (71)	\$ 3	To match final COG workbook
5. COG Expenses (O) Non-Federal Reimbursable	\$ 74	\$ 4	\$ 78	To match final COG workbook
Worksheet 4				
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 34,902	\$ 52	\$ 34,954	To reclassify benefit expenses
3. Service Contracts (X) Gen Expense All Prgm.	\$ 48,060	\$ (47,824)	\$ 184	To reclassify day hab expenses
		\$ (52)		To reclassify benefit expenses

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Medina County Board of Developmental Disabilities
2013 Income and Expenditure Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 5				
2. Employee Benefits (A) Early Intervention	\$ 77,028	\$ 157	\$ 77,185	To reclassify benefit expenses
2. Employee Benefits (B) Pre-School	\$ 145,426	\$ 191	\$ 145,617	To reclassify benefit expenses
2. Employee Benefits (C) School Age	\$ 195,448	\$ 404	\$ 195,852	To reclassify benefit expenses
2. Employee Benefits (D) Unasgn Children	\$ 111,186	\$ 79	\$ 111,265	To reclassify benefit expenses
3. Service Contracts (A) Early Intervention	\$ 49,666	\$ (157)	\$ 49,509	To reclassify benefit expenses
3. Service Contracts (B) Pre-School	\$ 23,578	\$ (191)	\$ 23,387	To reclassify benefit expenses
3. Service Contracts (C) School Age	\$ 48,111	\$ (404)	\$ 47,707	To reclassify benefit expenses
3. Service Contracts (D) Unasgn Children	\$ 1,117	\$ (79)	\$ 1,038	To reclassify benefit expenses
5. COG Expenses (L) Community Residential	\$ 341,415	\$ 14,037	\$ 355,452	To match final COG workbook
5. COG Expenses (M) Family Support Services	\$ 63,318	\$ 320	\$ 63,638	To match final COG workbook
5. COG Expenses (O) Non-Federal Reimbursable	\$ 9,813	\$ 1,200	\$ 11,013	To match final COG workbook
Worksheet 7-B				
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 75,486	\$ 101	\$ 75,587	To reclassify benefit expense
3. Service Contracts (X) Gen Expense All Prgm.	\$ 411	\$ (101)	\$ 310	To reclassify benefit expense
Worksheet 7-C				
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 41,266	\$ 56	\$ 41,322	To reclassify benefit expense
3. Service Contracts (X) Gen Expense All Prgm.	\$ 136,702	\$ (56)	\$ 136,646	To reclassify benefit expense
Worksheet 7-E				
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 26,113	\$ 56	\$ 26,169	To reclassify benefit expense
3. Service Contracts (X) Gen Expense All Prgm.	\$ 119,353	\$ (56)	\$ 119,297	To reclassify benefit expense
Worksheet 7-F				
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 43,135	\$ 101	\$ 43,236	To reclassify benefit expense
3. Service Contracts (X) Gen Expense All Prgm.	\$ 49,889	\$ (101)	\$ 49,788	To reclassify benefit expense
Worksheet 8				
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 341,236	\$ 101	\$ 341,337	To reclassify benefit expenses
3. Service Contracts (X) Gen Expense All Prgm.	\$ 24,148	\$ (101)	\$ 24,047	To reclassify benefit expenses
4. Other Expenses (X) Gen Expense All Prgm.	\$ 289,616	\$ (20,308)	\$ 269,308	To reclassify capital asset
Worksheet 9				
2. Employee Benefits (N) Service & Support Admin. Costs	\$ 570,164	\$ 159	\$ 570,323	To reclassify benefit expenses
3. Service Contracts (N) Service & Support Admin. Costs	\$ 10,786	\$ (8,024)	\$ 2,762	To reclassify day hab expenses
		\$ (159)	\$ 2,603	To reclassify benefit expenses
5. COG Expenses (N) Service & Support Admin. Costs	\$ 9,925	\$ (9,452)	\$ 473	To match final COG workbook
Worksheet 10				
2. Employee Benefits (F) Enclave	\$ 27,250	\$ 60	\$ 27,310	To reclassify benefit expenses
2. Employee Benefits (G) Community	\$ 202,363	\$ 161	\$ 202,524	To reclassify benefit expenses
2. Employee Benefits (H) Unasgn Adult Program	\$ 170,941	\$ 181	\$ 171,122	To reclassify benefit expenses
3. Service Contracts (E) Facility Based Services	\$ 338,750	\$ 8,024	\$ 346,774	To reclassify day hab expenses
		\$ 47,824	\$ 413,691	To reclassify day hab expenses
		\$ 19,093	\$ 413,691	To reclassify day hab expenses
3. Service Contracts (F) Enclave	\$ 4,133	\$ (60)	\$ 4,073	To reclassify benefit expenses
3. Service Contracts (G) Community Employment	\$ 46,415	\$ (161)	\$ 46,254	To reclassify benefit expenses
3. Service Contracts (H) Unasgn Adult Program	\$ 5,942	\$ (181)	\$ 5,761	To reclassify benefit expenses
4. Other Expenses (E) Facility Based Services	\$ 85,422	\$ (30,600)	\$ 54,822	To reclassify building rental expenses
4. Other Expenses (F) Enclave	\$ 8,783	\$ (4,800)	\$ 3,983	To reclassify building rental expenses
4. Other Expenses (G) Community Employment	\$ 43,393	\$ (24,600)	\$ 18,793	To reclassify building rental expenses

Appendix A (Page 3)
 Medina County Board of Developmental Disabilities
 2013 Income and Expenditure Report Adjustments

	<u>Reported Amount</u>	<u>Correction</u>	<u>Corrected Amount</u>	<u>Explanation of Correction</u>
Reconciliation to County Auditor Worksheet				
Expense:				
Plus: Purchases Greater Than \$5,000	\$ 227,379	\$ 6,838	\$	To reclassify capital asset
		\$ 20,308	254,525	To reclassify capital asset
Less: Capital Costs	\$ (303,033)	\$ (15,607)	\$ (318,640)	To reconcile off adjustment
Total from 12/31 County Auditor's Report	\$ 22,252,533	\$ (1,480)	\$ 22,251,053	To match county auditor report

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Appendix B
Medina County Board of Developmental Disabilities
2014 Income and Expenditure Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 1				
5. Movable Equipment (U) Transportation	\$ 45,620	\$ (15,607)	\$ 30,013	To record gain amount on asset disposed of in 2013
5. Movable Equipment (X) Gen Expense All Prgm.	\$ 25,388	\$ 60	\$ 25,448	To correct loss amount on sale of asset
8. COG Expenses (E) Facility Based Services	\$ -	\$ 1	\$ 1	To match final COG workbook
8. COG Expenses (L) Community Residential	\$ 1,064	\$ (565)	\$ 499	To match final COG workbook
8. COG Expenses (M) Family Support Services	\$ 236	\$ (126)	\$ 110	To match final COG workbook
8. COG Expenses (N) Service & Support Admin	\$ 12	\$ 3	\$ 15	To match final COG workbook
8. COG Expenses (O) Non-Federal Reimbursable	\$ 46	\$ (43)	\$ 3	To match final COG workbook
Worksheet 2				
2. Employee Benefits (X) Gen Expense All	\$ 382,708	\$ 68	\$ 382,776	To reclassify benefit expenses
3. Service Contracts (X) Gen Expense All	\$ 262,847	\$ (68)	\$ 262,779	To reclassify benefit expenses
4. Other Expenses (O) Non-Federal Reimbursable	\$ 24,446	\$ 1,760	\$ 26,206	To reclassify public relations expenses
4. Other Expenses (X) Gen Expense All Prgm.	\$ 165,725	\$ (1,760)	\$ 163,965	To reclassify public relations
5. COG Expense (E) Facility Based Services	\$ -	\$ 102	\$ 102	To match final COG workbook
5. COG Expenses (L) Community Residential	\$ 47,449	\$ (13,516)	\$ 33,933	To match final COG workbook
5. COG Expense (M) Family Support Services	\$ 10,538	\$ (3,036)	\$ 7,502	To match final COG workbook
5. COG Expense (N) Service & Support Admin	\$ 524	\$ 482	\$ 1,006	To match final COG workbook
5. COG Expense (O) Non-Federal Reimbursable	\$ 2,058	\$ 110,450	\$ 112,508	To match final COG workbook
10. Unallowable Fees (O) Non-Federal	\$ 284,085	\$ (10,076)	\$ 274,009	To match apportionment report
Worksheet 2A				
2. Employee Benefits (H) Unasgn Adult	\$ 22,662	\$ 19	\$ 22,681	To reclassify benefit expenses
2. Employee Benefits (N) Service & Support	\$ 1,203	\$ 23	\$ 1,226	To reclassify benefit expenses
3. Service Contracts (H) Unasgn Adult Program	\$ 136	\$ (19)	\$ 117	To reclassify benefit expenses
3. Service Contracts (N) Service & Support Admin	\$ 175	\$ (23)	\$ 152	To reclassify benefit expenses
Worksheet 3				
2. Employee Benefits (X) Gen Expense All	\$ 171,952	\$ 207	\$ 172,159	To reclassify benefit expenses
3. Service Contracts (X) Gen Expense All	\$ 57,832	\$ (15,434)	\$ 42,398	To reclassify day hab
		(207)	42,191	To reclassify benefit expenses
4. Other Expenses (E) Facility Based Services	\$ 4,442	\$ 21,600	\$ 26,042	To reclassify building rental expenses
4. Other Expenses (F) Enclave	\$ 702	\$ 3,750	\$ 4,452	To reclassify building rental expenses
4. Other Expenses (G) Community Employment	\$ 6,324	\$ 34,650	\$ 40,974	To reclassify building rental expenses
5. COG Expenses (G) Community Employment	\$ -	\$ 12	\$ 12	To match final COG workbook
5. COG Expenses (L) Community Residential	\$ -	\$ 3,891	\$ 3,891	To match final COG workbook
5. COG Expenses (M) Family Support Services	\$ -	\$ 860	\$ 860	To match final COG workbook
5. COG Expenses (N) Service & Support Admin	\$ -	\$ 115	\$ 115	To match final COG workbook
5. COG Expenses (O) Non-Federal	\$ -	\$ 23	\$ 23	To match final COG workbook
Worksheet 4				
2. Employee Benefits (X) Gen Expense All	\$ 37,035	\$ 45	\$ 37,080	To reclassify benefit expenses
3. Service Contracts (X) Gen Expense All	\$ 46,314	\$ (45,610)	\$ 704	To reclassify day hab
		\$ (45)	\$ 659	To reclassify benefit expenses

Appendix B (Page 2)
Medina County Board of Developmental Disabilities
2014 Income and Expenditure Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 5				
2. Employee Benefits (A) Early Intervention	\$ 87,764	\$ 138	\$ 87,902	To reclassify benefit expenses
2. Employee Benefits (B) Pre-School	\$ 148,227	\$ 185	\$ 148,412	To reclassify benefit expenses
2. Employee Benefits (C) School Age	\$ 221,679	\$ 346	\$ 222,025	To reclassify benefit expenses
2. Employee Benefits (D) Unasgn Children	\$ 155,100	\$ 69	\$ 155,169	To reclassify benefit expenses
3. Service Contracts (A) Early Intervention	\$ 16,779	\$ (138)	\$ 16,641	To reclassify benefit expenses
3. Service Contracts (B) Pre-School	\$ 1,926	\$ (185)	\$ 1,741	To reclassify benefit expenses
3. Service Contracts (C) School Age	\$ 5,490	\$ (346)	\$ 5,144	To reclassify benefit expenses
3. Service Contracts (D) Unasgn Children	\$ 4,053	\$ (69)	\$ 3,984	To reclassify benefit expenses
5. COG Expenses (L) Community Residential	\$ 386,850	\$ (18,764)	\$ 368,086	To match final COG workbook
5. COG Expenses (M) Family Support Services	\$ 85,918	\$ (4,540)	\$ 81,378	To match final COG workbook
5. COG Expenses (O) Non-Federal Reimbursable	\$ 16,779	\$ (14,568)	\$ 2,211	To match final COG workbook
Worksheet 7-B				
2. Employee Benefits (X) Gen Expense All	\$ 79,682	\$ 93	\$ 79,775	To reclassify benefit expenses
3. Service Contracts (X) Gen Expense All	\$ 549	\$ (93)	\$ 456	To reclassify benefit expenses
Worksheet 7-C				
2. Employee Benefits (X) Gen Expense All	\$ 51,081	\$ 67	\$ 51,148	To reclassify benefit expenses
3. Service Contracts (X) Gen Expense All	\$ 117,146	\$ (67)	\$ 117,079	To reclassify benefit expenses
Worksheet 7-E				
2. Employee Benefits (X) Gen Expense All	\$ 25,984	\$ 23	\$ 26,007	To reclassify benefit expenses
3. Service Contracts (X) Gen Expense All	\$ 120,953	\$ (23)	\$ 120,930	To reclassify benefit expenses
Worksheet 7-F				
2. Employee Benefits (X) Gen Expense All	\$ 41,074	\$ 89	\$ 41,163	To reclassify benefit expenses
3. Service Contracts (X) Gen Expense All	\$ 23,108	\$ (89)	\$ 23,019	To reclassify benefit expenses
Worksheet 8				
2. Employee Benefits (X) Gen Expense All	\$ 377,578	\$ 95	\$ 377,673	To reclassify benefit expenses
3. Service Contracts (X) Gen Expense All	\$ 169,757	\$ (95)	\$ 169,662	To reclassify benefit expenses
5. COG Costs (E) Facility Based Services	\$ -	\$ 1,104	\$ 1,104	To match final COG workbook
Worksheet 9				
2. Employee Benefits (N) Service & Support Admin. Costs	\$ 525,123	\$ 729	\$ 525,852	To reclassify benefit expenses
3. Service Contracts (N) Service & Support Admin. Costs	\$ 3,918	\$ (729)	\$ 3,189	To reclassify benefit expenses
5. COG Expenses (N) Service & Support Admin. Costs	\$ 4,272	\$ 6,642	\$ 10,914	To match final COG workbook
Worksheet 10				
2. Employee Benefits (E) Facility Based	\$ 860,360	\$ 1,444	\$ 861,804	To reclassify benefit expenses
2. Employee Benefits (F) Enclave	\$ 26,893	\$ 22	\$ 26,915	To reclassify benefit expenses
2. Employee Benefits (G) Community Employment	\$ 265,244	\$ 250	\$ 265,494	To reclassify benefit expenses
2. Employee Benefits (H) Unasgn Adult	\$ 132,942	\$ 168	\$ 133,110	To reclassify benefit expenses
3. Service Contracts (E) Facility Based	\$ 344,345	\$ 45,610		To reclassify day hab
		\$ 15,434		To reclassify day hab
		\$ (1,444)	\$ 403,945	To reclassify benefit expenses
3. Service Contracts (F) Enclave	\$ 10,954	\$ (22)	\$ 10,932	To reclassify benefit expenses
3. Service Contracts (G) Community	\$ 119,661	\$ (250)	\$ 119,411	To reclassify benefit expenses
3. Service Contracts (H) Unasgn Adult Program	\$ 5,416	\$ (168)	\$ 5,248	To reclassify benefit expenses
4. Other Expenses (E) Facility Based Services	\$ 75,296	\$ (21,600)	\$ 53,696	To reclassify rental expenses
4. Other Expenses (F) Enclave	\$ 6,868	\$ (3,750)	\$ 3,118	To reclassify rental expenses

Appendix B (Page 3)
Medina County Board of Developmental Disabilities
2014 Income and Expenditure Report Adjustments

	<u>Reported Amount</u>		<u>Correction</u>		<u>Corrected Amount</u>	<u>Explanation of Correction</u>
Schedule A1						
10. Community Employment	\$ 194,521	\$	20,190	\$	214,711	To report revenue offsets
Reconciliation to County Auditor Worksheet						
Expense:						
Less: Capital Costs	\$ (381,874)	\$	15,607			To reconcile off gain amount
			\$ (69)	\$	(366,336)	To correct loss amount on sale of asset
Less: County Auditor/Treasurer Fees	\$ (284,085)	\$	10,076	\$	(274,009)	To match apportionment report
Total from 12/31 County Auditor's Report	\$ 20,601,329	\$	(3,309)	\$	20,598,020	To correct county auditor number

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Dave Yost • Auditor of State

MEDINA COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

MEDINA 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 9, 2017**