



Dave Yost • Auditor of State

SENECA 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, 13th 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 Seneca 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 attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of DODD. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

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 and discussed square footage changes with the County Board and noted significant changes have occurred. Therefore, we performed the procedures below.

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* of the Cost Reports.

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

We found no square footage 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* of the Cost Reports.

We compared square footage for each room on the floor plan for the Opportunity Center to the County Board's summary for each year. We found no variances exceeding 10 percent when comparing the total square footage of the building's floor plan to the County Board's summary.

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, Section A, Square Footage* of the Cost Reports.

We found no variances exceeding 10 percent

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 no inconsistencies between the County Board's methodology and the Cost Report Guide.

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 there were no individuals served or units of service omitted on *Schedule B-1, Section B, Attendance Statistics*, worksheet 4 or worksheets 7A to 7H which resulted in unassigned program or general expenses-all program costs.

2. 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 Adult Attendance by Acuity for the number of individuals served and days of attendance, with similar information reported for Day Habilitation/Adult Day Services/Vocational Habilitation on *Schedule B-1, Section B, Attendance Statistics* of the Cost Reports and determined if the statistics were reported in accordance with the Cost Report Guides. We also footed the County Board's reports on Attendance Statistics for accuracy.

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

3. 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 audited 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 for 2010 and the final 2010 individuals served to the final individuals served for 2011 on *Schedule B-1, Section B, Attendance Statistics* and determined if the variances were over 10 percent.

The number of reported individuals served did not change by more than 10 percent from the prior year's Schedule B-1.

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

We haphazardly selected 15 individual names from the County Board's attendance sheets for 2010 and 15 for 2011 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* of the Cost Reports.

We found no differences exceeding three individuals.

5. 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.

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 does not provide community employment services.

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 and 2009, 2010, 2011 did not agree to the County Board's supporting documentation.

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

We found no variances.

2. We also compared two individuals from each acuity level from the DODD's Days of Attendance and Individual Acuity report and the County Board's 2009, 2010 and 2011 Adult Attendance by Acuity reports to the Acuity Assessment Instrument or other documentation for each individual for 2008 and 2009, 2010, and 2011.

There was no documentation for eight of the individuals selected for testing. Seven of these individuals had new assessments completed in 2012 and one individual was deceased. During this time period, the County Board's practice was to shred prior assessments.

Statistics – Transportation

1. DODD requested us to report variances if the County 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 Yearly Transportation report with those statistics as reported in *Schedule B-3, Quarterly Summary of Transportation Services* of the Cost Reports. We also footed the County Board's Yearly Transportation report for accuracy.

We found no differences or computational errors in 2010. We found differences in 2011 as reported in 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 five adults and one child for March 2010 and October 2011 from the County Board's daily reporting documentation to *Schedule B-3, Quarterly Summary of Transportation Services*.

We found no differences exceeding 10 percent.

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 Detailed reports to the amount reported in *Schedule B-3* of the Cost Reports.

We found differences in 2010 exceeding two percent as reported in Appendix A (2010). We found no differences in 2011.

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 for Targeted Case Management (TCM) and Other SSA Allowable from the County Board's Yearly SSA reports with those statistics reported in *Schedule B-4, Quarterly Summary of Units of Service – Service and Support Administration*. We also footed the County Board's Yearly SSA reports for accuracy.

We found no differences or computational errors.

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 documentation 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 select a sample of 60 Unallowable units for both 2010 and 2011 and determine if the case note documentation described in activities in Ohio Admin. Code § 5101:3-48-01(D), and also included the documentation required by Ohio Admin. Code § 5101:3-48-01(F) and report variances if the SSA Unallowable units tested had an error rate exceeding 10 percent.

We did not perform this test because the County Board did not report Unallowable Units.

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 decreased by more than five percent from the prior year's *Schedule B-4* and we obtained the County Board's explanation that the decrease was due to a 29 percent increase in waiver enrollment. 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.

The County Board does not track general time.

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 detailed receipt report for the Fostoria CECFC Fund (037), Title VI-B Fund (045), the Hospitalization Fund (048), the Operating Fund (049), the OBRA Grant Fund (056), Supported Living (058), Family Resources (090), Donations (098), the Early Intervention Fund (185), and the Community Residential Services Fund (186) 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 yearly receipt totals reported for these funds.

3. We compared 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 yearly receipt totals in Procedure 2 above.

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

We found no differences.

5. We reviewed the County Board's detailed revenue 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 in the amount of \$5,138 in 2010 and \$868 in 2011;
- Early Start Grant funding in 2010 was \$68,108 and \$6,600 in 2011;
- IDEA Part B revenues in the amount of \$49,126 in 2010 and \$45,053 in 2011;
- School Lunch Program revenues in the amount of \$11,973 in 2010 and \$12,740 in 2011;
- Title XX revenues in the amount of \$39,581 in 2010 and \$54,865 in 2011; and
- Help Me Grow revenues in the amount of \$60,811 in 2010 and \$27,956 in 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 (for homemaker/personal care, type must include if routine, on-site/on-call, or level one emergency);
- Number of units of the delivered service or continuous amount of 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.¹

¹ 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).

We found no instances of non-compliance with these documentation requirements for 2010 or 2011.

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

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

We found no instance where the Medicaid reimbursed units were greater than audited TCM 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 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 2010 and 2011 on the MBS Summary by Service Code report.

We found no differences.

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 disbursements report balances for the Fostoria CECFC Fund (037), Title VI-B Fund (045), the Hospitalization Fund (048), the Operating Fund (049), the OBRA Grant Fund (056), Supported Living (058), Family Resources (090), Donations (098), the Early Intervention Fund (185), and the Community Residential Services Fund (186).

We found no differences.

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. We also compared the account description and amount for each reconciling item on the *County Auditor Reconciliation Worksheets* to the County Board's State Expenses Detailed 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 expense entries on worksheets 2 through 10 to the County Board's 2010 and 2011 State Expenses Detailed 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 Clearwater COG prepared County Board Summary Workbook.

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 Detailed 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 Admin. Costs on worksheet 9; and columns E-Facility Based Services, F-Enclave, and G-Community Employment 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 in 2010 as reported in Appendix A (2010) for non-federal reimbursable costs. We found no differences in 2011.

7. We scanned the County Board's State Expenses Detailed 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 Fixed Asset Listing.

We found no unrecorded purchases meeting the capitalization criteria.

8. We haphazardly selected 20 disbursements from 2010 and 2011 from the County Board's State Expenses Detailed 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 found no differences exceeding two percent of total service contracts and other expenses on any worksheet or any disbursements over \$100 which are non-federal reimbursable under 2 CFR 225 Appendix B.

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)).

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

2. We compared the County Board's final 2009 Depreciation Schedule to the County Board's 2010 and 2011 Depreciation Schedules 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 no differences.

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, Capital Costs* to the County Board's Depreciation Schedule.

We found no differences exceeding \$100.

4. We scanned the County Board's Depreciation Schedule 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 lesser of 10 of the County Board's fixed assets or 10 percent of items which meet the County Board's capitalization policy and purchased in either 2010 or 2011 to determine if the useful lives agreed to the estimated useful lives prescribed in the 2008 American Hospital Association (AHA) Asset Guide. We also recomputed the first year's depreciation for these assets, based on their cost, acquisition date and useful life to determine compliance with the Cost Report Guides and AHA Asset Guide.

We found no differences in 2010. We found differences as reported in Appendix B (2011).

6. We haphazardly selected 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. We also recalculated 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 of the asset to determine compliance with the Cost Report Guide and CMS Publication 15-1, Chapter 1.

We found differences as reported in Appendix A (2010) and Appendix B (2011) and selected five more disposed assets for testing. We found additional variances and reported them in Appendix A (2010) and Appendix B (2011).

Recommendation: We recommend the County Board implement a process to report any gain or loss from disposed assets to meet the requirements contained in the Cost Report Guidelines. These guidelines specify that, "when depreciable assets with salvage value are disposed of an adjustment will be necessary in the County DD Board's allowable cost. The amount of loss to be included on the 'Income and Expense Report' is limited to the non-depreciated basis of the asset. The loss should be handled in the same manner as the depreciation. Gains should be used to offset depreciation in the current year".

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 Fostoria CECFC Fund (037), Title VI-B Fund (045), the Operating Fund (049), the OBRA Grant Fund (056), Supported Living (058), Family Resources (090), Donations (098), the Early Intervention Fund (185), and the Community Residential Services Fund (186).

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 financial reports.

The variance was less than two percent for both 2010 and 2011.

2. DODD asked us to compare the County Board disbursements on the State Expense Detailed 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 Expense Detailed reports.

We found no differences exceeding \$100 for Salary or Employee Benefit expenses on any worksheet.

3. We selected 40 employees and compared the County Board's organizational charts and staffing/payroll journals 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 from these procedures in Appendix A (2010) and Appendix B (2011)

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 did not perform this procedure as the misclassification errors in Procedure 3 above did not exceed 10 percent of the sample size.

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 Individual MAC Costs by Code and MAC RMTS Summary reports to the County Board's payroll records.

We found no variance exceeding one percent.

2. We compared the original MAC RMTS Summary reports to Worksheet 6, columns (I) and (O) for both years.

We found no differences.

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

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

4. We selected 12 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 11 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 MAC using the RMTS Methodology for 2010 and 2011.

We found no differences.

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.

Sincerely,

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

Dave Yost
Auditor of State

January 16, 2014

cc: Lewis Hurst, Superintendent, Seneca County Board of Developmental Disabilities
Richard Williams, Business Manager, Seneca County Board of Developmental Disabilities
David Culp, Board President, Seneca County Board of Developmental Disabilities

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Schedule B-3				
1. Children 0-2 (F) Cost of Bus, Token, Cabs- Third Quarter	\$ 3,750	\$ (1,693)	\$ 2,057	To remove duplicated costs
7. Supported Emp. -Comm Emp. (F) Cost of Bus, Tokens, Cabs- Third Quarter	\$ 3,550	\$ (3,550)	\$ -	To correct misclassified transportation costs
Worksheet 1				
5. Movable Equipment (U) Transportation	\$ 106,762	\$ 5,740		To adjust Depreciation Expense
		\$ (1,327)		To adjust Depreciation Expense
		\$ 1,683		To adjust Depreciation Expense
		\$ 3,240	\$ 116,098	To adjust Depreciation Expense
8. COG Expenses (E) Facility Based Services	\$ -	\$ 11	\$ 11	To adjust COG Entries
8. COG Expenses (L) Community Residential	\$ 43	\$ 30	\$ 73	To adjust COG Entries
8. COG Expenses (N) Service & Support Admin	\$ 55	\$ 45	\$ 100	To adjust COG Entries
8. COG Expenses (O) Non-Federal Reimbursable	\$ 83	\$ (7)	\$ 76	To adjust COG Entries
Worksheet 2				
4. Other Expenses (O) Non-Federal Reimbursable	\$ 761	\$ 6,304		To reclass a non-federal reimbursable expense
		\$ 168		To reclass a non-federal reimbursable expense
		\$ 116		To reclass a non-federal reimbursable expense
		\$ 923	\$ 8,272	To reclass a non-federal reimbursable expense
4. Other Expenses (X) Gen Expense All Prgm.	\$ 72,829	\$ (6,304)		To reclass a non-federal reimbursable expense
		\$ (168)		To reclass a non-federal reimbursable expense
		\$ (116)		To reclass a non-federal reimbursable expense
		\$ (923)	\$ 65,318	To reclass a non-federal reimbursable expense
5. COG Expense (E) Facility Based Services	\$ -	\$ 195	\$ 195	To adjust COG Entries
5. COG Expenses (L) Community Residential	\$ 1,076	\$ 212	\$ 1,288	To adjust COG Entries
5. COG Expense (N) Service & Support Admin	\$ 1,380	\$ 382	\$ 1,762	To adjust COG Entries
5. COG Expense (O) Non-Federal Reimbursable	\$ 2,071	\$ (737)	\$ 1,334	To adjust COG Entries
Worksheet 2A				
1. Salaries (E) Facility Based Services	\$ 174,248	\$ 59,980	\$ 234,228	To adjust Salary and move to Worksheet 2A
2. Employee Benefits (E) Facility Based Services	\$ 54,474	\$ 22,504	\$ 76,978	To adjust Benefits and move to Worksheet 2A
Worksheet 3				
4. Other Expenses (X) Gen Expense All Prgm.	\$ 156,815	\$ (14,578)	\$ 142,237	To adjust an asset to Purchases over \$5,000
5. COG Expenses (E) Facility Based Services	\$ -	\$ 7	\$ 7	To adjust COG Entries
5. COG Expenses (L) Community Residential	\$ 28	\$ 19	\$ 47	To adjust COG Entries
5. COG Expenses (N) Service & Support Admin	\$ 35	\$ 29	\$ 64	To adjust COG Entries
5. COG Expenses (O) Non-Federal Reimbursable	\$ 53	\$ (5)	\$ 48	To adjust COG Entries
Worksheet 5				
4. Other Expenses (C) Ages (6-21)	\$ 29,094	\$ (100)	\$ 28,994	To reclass a non-federal reimbursable expense
4. Other Expenses (M) Family Support Services	\$ 15,578	\$ 3,550	\$ 19,128	To correct misclassified transportation costs
4. Other Expenses (O) Non-Federal Reimbursable	\$ 30	\$ 100	\$ 130	To reclass an NFR Expenditure
5. COG Expenses (L) Community Residential	\$ 7,221	\$ 2,432	\$ 9,653	To adjust COG Entries
Worksheet 8				
4. Other Expenses (B) Ages 3-5	\$ -	\$ 427	\$ 427	To adjust an expense from "General" into the Pre-School category
4. Other Expenses (E) Facility Based Services	\$ 4,000	\$ (3,550)	\$ 450	To correct misclassified transportation costs
4. Other Expenses (X) Gen Expense All Prgm.	\$ 239,471	\$ (427)	\$ 239,044	To adjust an expense from "General" into the Pre-School category
Worksheet 9				
4. Other Expenses (N) Service & Support Admin. Costs	\$ 38,364	\$ (158)	\$ 38,206	To reclass a non-federal reimbursable expense
5. COG Expenses (N) Service & Support Admin. Costs	\$ 9,258	\$ 3,952	\$ 13,210	To adjust COG Entries
Worksheet 10				
1. Salaries (E) Facility Based Services	\$ 1,313,887	\$ (59,980)	\$ 1,253,907	To adjust a salary and move to Worksheet 2A
2. Employee Benefits (E) Facility Based Services	\$ 539,912	\$ (22,504)	\$ 517,408	To adjust Benefits and move to Worksheet 2A
4. Other Expenses (E) Facility Based Services	\$ 13,064	\$ (100)	\$ 12,964	To reclass a non-federal reimbursable expense
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 100	\$ 100	To reclass a non-federal reimbursable expense
		\$ 158	\$ 258	To reclass a non-federal reimbursable expense
5. COG Expenses (E) Facility Based Services	\$ -	\$ 1,458	\$ 1,458	To adjust COG Entries
5. COG Expenses (O) Non-Federal Reimbursable	\$ 13,890	\$ (13,890)	\$ -	To adjust COG Entries
Reconciliation to County Auditor Worksheet Expense:				
Plus: Purchases Greater Than \$5,000	\$ 124,580	\$ 14,578	\$ 139,158	To adjust an asset to Purchases over \$5,000
Less: Capital Costs	\$ (184,801)	\$ (5,740)	\$ (190,541)	To adjust Depreciation Expense
	\$	\$ 1,327	\$ 1,327	To adjust Depreciation Expense
	\$	\$ (1,683)	\$ (1,683)	To adjust Depreciation Expense
	\$	\$ (3,240)	\$ (3,240)	To adjust Depreciation Expense
Medicaid Administration Worksheet				
Lines 6-10 Ancillary Costs	\$ -	\$ 6,735	\$ 6,735	To add Ancillary Costs

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Schedule B-1, Section B				
1. Total Individuals Served By Program (A) Facility Based Services	\$ 235	\$ (38)	\$ 197	To correct individuals served
Schedule B-3				
3. Children 6-21 (G) One Way Trips- Fourth Quarter	\$ 3,928	\$ (1,687)	\$ 2,241	To correct one way trips
5. Facility Based Services (G) One Way Trips- Fourth Quarter	\$ 13,678	\$ 1,684	\$ 15,362	To correct one way trips
Worksheet 1				
5. Movable Equipment (U) Transportation	\$ 80,352	\$ 4,675		To Adjust Depreciation Expense
		\$ 4,340		To Adjust Depreciation Expense
		\$ 468	\$ 89,835	To Adjust Depreciation Expense since the Asset was posted at "Net"
8. COG Expenses (L) Community Residential	\$ 47	\$ (2)	\$ 45	To adjust COG Entries
8. COG Expenses (N) Service & Support Admin	\$ 134	\$ (7)	\$ 127	To adjust COG Entries
8. COG Expenses (O) Non-Federal Reimbursable	\$ 30	\$ 25	\$ 55	To adjust COG Entries
Worksheet 2				
5. COG Expenses (L) Community Residential	\$ 2,569	\$ (658)	\$ 1,911	To adjust COG Entries
5. COG Expense (N) Service & Support Admin	\$ 7,285	\$ (1,866)	\$ 5,419	To adjust COG Entries
5. COG Expense (O) Non-Federal Reimbursable	\$ 1,647	\$ 684	\$ 2,331	To adjust COG Entries
Worksheet 2A				
1. Salaries (E) Facility Based Services	\$ 170,342	\$ 54,298	\$ 224,640	To adjust Salary and move to Worksheet 2A
2. Employee Benefits (E) Facility Based Services	\$ 59,911	\$ 25,707	\$ 85,618	To adjust Benefits and move to Worksheet 2A
Worksheet 3				
3. Service Contracts (E) Facility Based Services	\$ 16,865	\$ (16,865)	\$ -	To adjust an asset to Purchases over \$5,000
4. Other Expenses (E) Facility Based Services	\$ 38,865	\$ (9,270)	\$ 29,595	To adjust an asset to Purchases over \$5,000
4. Other Expenses (V) Admin	\$ 23,762	\$ (15,337)	\$ 8,425	To adjust an asset to Purchases over \$5,000
5. COG Expenses (L) Community Residential	\$ 92	\$ (4)	\$ 88	To adjust COG Entries
5. COG Expenses (N) Service & Support Admin	\$ 262	\$ (14)	\$ 248	To adjust COG Entries
5. COG Expenses (O) Non-Federal Reimbursable	\$ 59	\$ 48	\$ 107	To adjust COG Entries
Worksheet 10				
1. Salaries (E) Facility Based Services	\$ 1,330,463	\$ (54,298)	\$ 1,276,165	To adjust Salary and move to Worksheet 2A
2. Employee Benefits (E) Facility Based Services	\$ 657,992	\$ (25,707)	\$ 632,285	To adjust Benefits and move to Worksheet 2A
5. COG Expenses (O) Non-Federal Reimbursable	\$ 3,550	\$ 3,207	\$ 6,757	To adjust COG Entries
Reconciliation to County Auditor Workshee Expense:				
Plus: Purchases Greater Than \$5,000	\$ 205,602	\$ 41,471	\$ 247,073	To adjust an asset to Purchases over \$5,000
Less: Capital Costs	\$ (165,827)	\$ (4,675)		To Adjust Depreciation Expense
		\$ (4,340)		To Adjust Depreciation Expense
		\$ (468)	\$ (175,310)	To Adjust Depreciation Expense since the Asset was posted at "Net"
Medicaid Administration Workshee				
Lines 6-10 Ancillary Costs	\$ -	\$ 13,413	\$ 13,413	To add Ancillary Costs onto the Cost Report (MAC Rec.)

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Dave Yost • Auditor of State

SENECA COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

SENECA 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
APRIL 10, 2014**