



Dave Yost • Auditor of State

STARK COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

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Independent Accountant's Report on Applying Agreed-Upon Procedures

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

Dear Ms. Jones:

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

Statistics – Square Footage

1. We compared the County Board's floor plans and 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 variances exceeding 10 percent for certain cells within *Schedule B-1, Section A, Square Footage* worksheet. We reported these variances in Appendix A (2008) and Appendix B (2009).

2. 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 compared the square footage of every room from the County Board's floor plan for one of the County Board's buildings to their square footage summary and measured three rooms.

We did identify idle floor space that was not included on *Schedule B-1, Section A* and we reported these differences in Appendix A (2008) and Appendix B (2009).

We also found no square footage variances for rooms that were measured exceeding 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.

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

The County Board reported the different square footage in the 2008 and 2009 Cost Reports. Therefore, we tested the 2009 methodology, and applied the results to both years' Cost Reports. We found differences as reported in Appendix A (2008) and Appendix B (2009).

Statistics – Attendance

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

We compared the County Board's 2008 and 2009 Client Attendance Reports, the Units Provided Detail Report (2008), and the Billing History report (2009) for the number of individuals served, days of attendance, with similar information reported for Day Habilitation/Adult Day Services/Vocational Habilitation, Client Attendance Report on Schedule B-1, Section B, Attendance Statistics of the Cost Reports and determined if the statistics were reported in accordance with the Cost Report Guides.

We found variances exceeding 10 percent. We reported these variances in Appendix A (2008) and Appendix B (2009).

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

We reported variances in Appendix A (2008) and Appendix B (2009).

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

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

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

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

We found no differences.

5. DODD requested us to report variances to *Schedule B-1, Section B, Attendance Statistics* if more than three of the community employment units tested did not meet service documentation requirements.

We haphazardly selected 15 units from 2008 and 15 units from 2009 from the County Board's Community Employment Billing History and compared the units with the service documentation to determine if the claims met the following service documentation requirements of Ohio Admin. Code § 5123:2-9-05:

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

We found no differences.

6. We reviewed the Cost Reports to determine if individuals served or units of service were omitted on *Schedule B-1 Section B Attendance Statistic*, worksheet 4, or worksheets 7A to 7H which result in unassigned program or general expenses-all program costs. We determined that the number of individual served for worksheets 7B, needed to be obtained as costs were reported in Column F for 2008 and 2009 and were not being assigned to Enclave Services. We adjusted individuals served for both Enclave and Facility Based services to match audited individual served on Schedule B-1.

These statistics are reported in Appendix A (2008) and Appendix B (2009).

Statistics – Transportation

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

We compared the number of one-way trips from the County Board's Transportation by Age for 2008 and Stark Transportation Trips 2009 with those statistics as reported in *Schedule B-3, Quarterly Summary of Transportation Statistics* of the Cost Reports.

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

2. We compared the cost of bus tokens/cabs from the County Board's Expenses Detailed ledger to the amount reported in Schedule B-3 of the Cost Reports.

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

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

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

We found no differences exceeding ten percent.

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

We found no differences.

5. We determined whether the sample of individuals selected in Step 4 included both Medicaid and non-Medicaid-eligible individuals as documented in MITS.

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

Statistics – Service and Support Administration (SSA)

1. DODD requested us to report variances if the Board's SSA units were not within two percent of total units reported on each line of *Schedule B-4, Quarterly Summary of Units of Service – Service and Support Administration* to DODD. We compared the number of SSA units (Targeted Case Management (TCM), Other SSA Allowable, and SSA Unallowable) from the County Board's Stark CY 2008 TCM Unit Report and 2009 Receivable Billing Reimbursable Reports with those statistics reported in *Schedule B, Quarterly Summary of Units of Service – Service and Support Administration*. We also footed the County Board's Stark CY 2008 TCM Unit Report and 2009 Receivable Billing Reimbursable Reports for accuracy.

We found no computational errors. We found differences as reported in Appendix A (2008) and Appendix B (2009).

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

We haphazardly selected two samples of 37 units for Other Allowable for 2008 and 39 units Unallowable SSA services for 2008 from Unit Entry by Date Span report and the Reimbursable Billing Non Reimbursable detail report and determined if the case note documentation described activities listed in Ohio Admin. Code § 5101:3-48-01(D), and also included the documentation required by Ohio Admin. Code § 5101:3-48-01(F). We also determined if the 37 units for Other Allowable SSA services were provided to individuals that were not Medicaid eligible at the time of service delivery per MITS.

The units found to be in error exceeded ten percent of our sample for 2008 and we reported the difference in Appendix A (2008). For 2009 the other allowable and unallowable units were coded in the same manner and, due to this practice, the category of units could not be identified and this procedure could not be performed for 2009. Estimates of units for these two categories developed for 2009 and used in Step 1 above.

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

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

4. DODD requested us to report decreases exceeding five percent in total SSA units by line on *Schedule B-4* when compared to the prior audited cost report.

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

The reported units decreased by more than five percent of prior year's Schedule B-4 for allowable units in 2009 and unallowable units in 2008 and 2009. We obtained the County Board's explanation that it implemented productivity standards during 2008 and began performing its Medicaid billing function in-house in 2009. In addition, the units in 2009 for allowable and unallowable SSA units were estimated as the County Board could not provide reports separating these two categories of services. We reported no variances in Appendix A (2008) and Appendix B (2009).

Revenue Reconciliation to the County Auditor Report

1. We compared the receipt totals from the 12/31/2008 and 12/31/2009 County Auditor's Receipt Accounts General Ledger by Account for Capital Fund; Residential Fund; Innovative Programs Fund; Special Education / Part B Fund; and Early Childhood Spec. Ed. Fund to the County Auditor's report totals reported on the *Reconciliation to County Auditor Worksheets*.

We found no differences.

2. We compared the account description and amount for each revenue reconciling item on the *County Auditor Reconciliation Worksheet* to the County Board's Receipt Accounts reports.

We found no differences.

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

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

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

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

Revenue Cost Report Testing

1. We reviewed the County Board's Receipt Accounts Report 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):

- Refunds in the amount of \$20,484 in 2008 and \$10,781 in 2009;
- Other income (including employee's share of insurance costs) in the amount of \$1,291,142 in 2008 and \$2,247,297 in 2009;
- IDEA Part B revenues in the amount of \$139,314 in 2008 and \$287,805 in 2009;
- IDEA Early Childhood Special Education revenues in the amount of \$31,626 in 2008 and \$36,965 in 2009;
- Title V revenues in the amount of \$403 in 2008 and \$109 in 2009;
- Title XX revenues in the amount of \$325,294 in 2008 and \$324,075 in 2009; and
- School Lunch Program revenues in the amount of \$65,626 in 2008 and \$66,306 in 2009.

Paid Claims Testing

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

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

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

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

We compared the number of reimbursed TCM units and Community Employment units from the MBS Summary by Service Code report, to the reimbursed 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.

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

Expenditure Reconciliation to the County Auditor Report

1. We compared the disbursement totals from the 12/31/2008 and 12/31/2009 County auditor's report listed on the *Reconciliation to County Auditor Worksheets* to the County Auditor's Expense Accounts General Ledger by Account.

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

2. We also compared the account description and amount for each reconciling item on the *County Auditor Reconciliation Worksheet* to the County Board's Expense Accounts General Ledger by Account reports and other supporting documentation.

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

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

Total county board disbursements were within 1/4 percent of the county auditor yearly disbursement totals reported for these funds. However the reported totals for the County Auditor were not correctly reported - see Step 1 above.

4. We compared all expenditure entries on Worksheets 1 through 10 to the County Board's Expense Accounts General Ledger by Account reports and the Fixed Asset Ledger/Depreciation Schedule.

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

5. We scanned the County Board's Expense Accounts General Ledger by Account and reviewed documentation to identify disbursements not classified as prescribed by the Cost Report Guides or costs which are non-federal reimbursable under 2 CFR 225 Appendix B.

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

Property, Depreciation, and Asset Verification Testing

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

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

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

2. We scanned the County Board's Expense Accounts General Ledger by Account for items purchased during 2008 and 2009 that met the County Board's capitalization criteria and traced them to inclusion on the County Board's Fixed Asset Ledger/Depreciation Schedule.

We found no unrecorded purchases meeting the capitalization criteria.

3. We scanned the County Board's Fixed Asset Ledger/Depreciation Schedule for 2008 and 2009 for depreciation taken on the same asset more than once, assets that have been fully depreciated, or depreciation taken on assets during the period of acquisition which were not in compliance with the Cost Report Guides.

We found no differences.

4. We compared all depreciation entries reported on *Worksheet 1, Capital Costs* to the County Board's Fixed Asset Ledger/Depreciation Schedule.

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

5. We compared the County Board's audited 2007 Fixed Asset Ledger/Depreciation Schedule to the County Board's 2008 and 2009 Fixed Asset Ledger/Depreciation Schedule for changes in the depreciation amounts for assets which were not in compliance with the Cost Report Guides.

We found no differences.

6. We haphazardly selected five assets from the County Board's Fixed Asset Ledger/Depreciation Schedule and traced these assets to their physical location.

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

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

We found differences for purchases made in 2008 - the impact of these is reported in Appendix B (2009). We found differences in 2009 but no variances are reported as these will impact depreciation reported in 2010. These variances were documented as matter for attention for future reviews.

8. We haphazardly selected the lesser of five percent or 20 disposed assets from 2008 and 2009 from the County Board's list of disposed assets and determined if the asset was removed from the County Board's Fixed Asset Ledger/Depreciation Schedule. We also recalculated depreciation and any gain or loss applicable to 2008 for the disposed items based on its undepreciated basis and any proceeds received from the sale of the asset to determine compliance with the Cost Report Guide and CMS Publication 15-1, Chapter 1.

Differences identified are reported in Appendix A (2008). No differences were found for 2009.

Payroll Testing

1. DODD asked us to determine whether total County Board salaries and benefits in the 2008 and 2009 Cost Reports were within two percent of the county auditor's report totals for these funds.

We totaled salaries and benefits from Worksheets 2-10 from the 2008 and 2009 Cost Reports and compared the yearly totals to the county auditor's Expense Accounts General Ledger by Account. The variance was greater than two percent for 2008 due to one employee being omitted from the cost report. The revision was identified during scan of payroll journal. After the revision, the total salaries and benefits were within two percent for 2008.

2. We selected 40 employees and compared their job descriptions to the worksheet in which each employee's salary and benefit costs were allocated to ensure allocation is consistent with the Cost Report Guides.

We reported differences as listed from these procedures as listed in Appendix A (2008) and Appendix B (2009). Due to significant number of misclassifications identified in this procedure, the scan of the payroll journal was expanded to include review of all personnel classifications.

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

We found that 23 employees in 2008 and 65 employees in 2009 were misclassified in the Cost Reports. These misclassifications also resulted in adjustment to benefit costs. We reported differences in Appendix A (2008) and Appendix B (2009).

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

We found variances in salary and benefit costs exceeded two percent of expectations on worksheets 2, 3, 4, 7C, 7E, 7F, 8, 9, 10. We reviewed payroll journal and determined that variances were due to changes in employees in the Medicaid Administrative Claiming program, employee turnover, and reduction in overall staffing levels. We reported no variances in Appendix A or Appendix B.

Non-Payroll Disbursement Testing

1. We haphazardly selected 60 disbursements from 2008 and 2009 from the County Board's Expense Accounts General Ledger by Account and determined if supporting documentation was maintained as required by 2 CFR 225 (OMB Circular A-87, Appendix A, (C)(1)(j)) and the disbursement was properly classified according to the Cost Report Guides.

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

Medicaid Administrative Claiming (MAC)

1. We compared the salary and benefits entered on the Individual MAC Costs by Code Report to the County Board's Stark Payroll Totals 2008 and 2009 and Benefit Allocations Spreadsheet. DODD asked us to contact its Office of Audits to report differences between the MAC salary and benefits versus the County Board's payroll records exceeding one percent.

We found no variance exceeding one percent.

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

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

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

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

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

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

This report is intended solely for the use of the managements of the County Board, DODD, the Ohio Department of Job and Family Services, 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,



Dave Yost
Auditor of State

January 6, 2012

cc: Bill Green, Superintendent, Stark County Board of Developmental Disabilities
Mark Crouse, Business Manager, Stark County Board of Developmental Disabilities
Robert Milliken, Board President, Stark County Board of Developmental Disabilities

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Schedule A				
19. Room and Board/Cost to Live (L) Community Residential	\$ -	\$ 54,611	\$ 54,611	To match audited COG data
Schedule B-1, Section A				
1. Building Services (B) Adult	6,116	(3,362)	2,754	
1. Building Services (C) Child	1,670	(502)	1,168	
2. Dietary Services (C) Child	5,392	1,351	6,743	
4. Nursing Services (B) Adult	1,962	(483)	1,479	
4. Nursing Services (C) Child	534	(64)	470	
5. Speech/Audiology (B) Adult	-	520	520	
5. Speech/Audiology (C) Child	1,001	178	1,179	
6. Psychology (B) Adult	460	(460)	-	
7. Occupational Therapy (B) Adult	936	164	1,100	
7. Occupational Therapy (C) Child	1,435	(11)	1,424	
8. Physical Therapy (B) Adult	936	164	1,100	
8. Physical Therapy (C) Child	1,435	(11)	1,424	
11. 0-2 Age Children (C) Child	8,090	5,450	13,540	To correct square footage totals
12. 3-5 Age Children (C) Child	24,039	(11,419)	12,620	
13. 6-21 Age Children (C) Child	36,736	(5,016)	31,720	
14. Facility Based Services (B) Adult	166,007	(19,167)	146,840	
15. Supported Emp. -Enclave (B) Adult	-	2,750	2,750	
16. Supported Emp. -Comm Emp. (B) Adult	-	313	313	
17. Medicaid Administration (A) MAC	-	890	890	
20. Family Support Services (D) General	54	8	62	
21. Service And Support Admin (D) General	2,222	(2,222)	-	
22. Program Supervision (B) Adult	2,737	4,050	6,787	
22. Program Supervision (C) Child	409	3,644	4,053	
23. Administration (D) General	1,929	18,272	20,201	
24. Transportation (D) General	8,540	1,120	9,660	
25. Federal Non-Reimbursable (B) Adult	-	2,476	2,476	To add square footage
Schedule B-1, Section B				
1. Total Individuals Served By Program (A) Facility Based Services	1,011	(211)	800	To correct number of individuals served.
1. Total Individuals Served By Program (B) Supported Emp. -Enclave	-	211	211	To correct number of individuals served.
1. Total Individuals Served By Program (C) Supported Emp. -Community Employment	151	29	180	To correct number of individuals served.
2. Days Of Attendance (A) Facility Based Services	192,405	(41,205)	151,200	To correct number of days of attendance
2. Days Of Attendance (B) Supported Emp. -Enclave	-	41,205	41,205	To correct number of days of attendance
3. Typical Hours Of Service (B) Supported Emp. -Enclave	-	4	4	To report typical hours of service
4. 15 Minute Units (C) Supported Emp. -Community Employment	2,524	3,720	6,244	To correct 15-minute units
Schedule B-3				
3. Children 6-21 (G) One Way Trips- Fourth Quarter	-	65,480	65,480	To add transportation units
5. Facility Based Services (G) One Way Trips- Fourth Quarter	35,598	(21,550)	14,048	To correct transportation units
5. Facility Based Services (H) Cost of Bus, Tokens, Cabs- Fourth Quarter	\$ 15,083	\$ 9,941	\$ 25,024	To correct costs for bus, cabs, etc.
6. Supported Emp. -Enclave (G) One Way Trips- Fourth Quarter	-	71,626	71,626	To correct transportation units
Schedule B-4				
1. TCM Units (D) 4th Quarter	28,705	(9,557)	19,148	
2. Other SSA Allowable Units (D) 4th Quarter	6,396	(6)	6,390	To correct SSA units
5. SSA Unallowable Units (D) 4th Quarter	1,517	280	1,797	
Schedule C				
I. County				
(A) Supported Living- COG Revenue	\$ 752,220	\$ (12,327)	\$ 739,893	To match audited COG data
(E) Residential Facility- Non Waiver Services- COG Revenue	\$ 2,632	\$ 553,093	\$ 555,725	To match audited COG data
(G) Waiver Administration- Subsidy- COG Revenue	\$ -	\$ 44,811	\$ 44,811	To match audited COG data
V. Other Revenues				
(I) Other (Detail On Separate Sheet)- COG Revenue				
24. Supported Living Refunds	\$ -	\$ 12,327	\$ 12,327	To match audited COG data
25. Residential Facility Refunds	\$ -	\$ 2,632	\$ 2,632	To match audited COG data

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 1				
5. Movable Equipment (E) Facility Based Services	\$ 522,057	\$ (10,974)		To correct depreciation amounts
		\$ 4,339	\$ 515,422	To add omitted depreciation
5. Movable Equipment (U) Transportation	\$ 559,614	\$ (243,765)		To correct depreciation amounts
		\$ 800		To add omitted depreciation
		\$ 90		To add omitted depreciation
		\$ (17,500)	\$ 299,239	To adjust for gains on disposed assets
8. COG Expenses (L) Community Residential	\$ 18,273	\$ (17,221)	\$ 1,052	To match audited COG data
8. COG Expenses (M) Family Support Services	\$ 4,669	\$ (4,382)	\$ 287	To match audited COG data
Worksheet 2				
1. Salaries (X) Gen Expense All Prgm.	\$ 1,334,701	\$ (365,173)	\$ 969,528	To correct MAC salaries
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 490,776	\$ (1,049)	\$ 489,727	To correct benefit allocations
4. Other Expenses (X) Gen Expense All Prgm.	\$ 2,298,111	\$ (413,223)		To reclassify auditor and treasurer fees
		\$ (127,812)		To remove duplicated salaries/benefits
		\$ (400)		To reclassify nursing expenses
		\$ (46,775)		To record non-Federal reimbursable costs
		\$ (8,490)		To reclassify speech therapy expenses
		\$ (3,921)		To reclassify adult direct expenses
		\$ (65,406)		To reclassify psychology expenses
		\$ (3,136)		To reclassify psychology expenses
		\$ (354,051)		To record non-Federal reimbursable expenses
		\$ (100)		To reclassify dietary expenses
		\$ (5,000)		To reclassify direct care expenses
		\$ (9,695)		To reclassify SSA expenses
		\$ (294)		To reclassify adult staff expenses
		\$ (1,237)		To reclassify special olympic expense
		\$ (194,084)		To reclassify MUI expense
		\$ (10,834)	\$ 1,053,653	To reclassify SSA expenses
5. COG Expenses (L) Community Residential	\$ 12,133	\$ 185,678	\$ 197,811	To match audited COG data
5. COG Expense (M) Family Support Services	\$ 3,100	\$ 50,975	\$ 54,075	To match audited COG data
10. Unallowable Fees (O) Non-Federal Reimbursable	\$ -	\$ 114,343		To record DODD administrative & oversight fees
		\$ 413,223		To reclassify county auditor/treasurer fees
		\$ 46,775		To record non-Federal reimbursable expenses
		\$ 354,051		To record non-Federal reimbursable expenses
		\$ 1,184	\$ 929,576	To reclassify non-Federal reimbursable expenses
Worksheet 2A				
1. Salaries (E) Facility Based Services	\$ 1,615,468	\$ 217,052		To reclassify adult administrative salaries
		\$ (130,097)	\$ 1,702,423	To correct MAC salaries
1. Salaries (F) Enclave	\$ -	\$ 423,845	\$ 423,845	To reclassify enclave administrative salaries
1. Salaries (G) Community Employment	\$ 423,845	\$ (423,845)	\$ -	To reclassify enclave administrative salaries
1. Salaries (N) Service & Support Admin	\$ 406,033	\$ (406,033)	\$ -	To correct MAC salaries
2. Employee Benefits (B) Ages 3-5	\$ 44,468	\$ (95)	\$ 44,373	To correct benefit allocations
2. Employee Benefits (C) Ages 6-21	\$ 70,398	\$ (150)	\$ 70,248	To correct benefit allocations
2. Employee Benefits (E) Facility Based Services	\$ 594,015	\$ (1,270)		To correct benefit allocations
		\$ 79,641	\$ 672,386	To reclassify adult administrative benefits
2. Employee Benefits (F) Enclave	\$ -	\$ 155,517	\$ 155,517	To reclassify enclave administrative benefits
2. Employee Benefits (G) Community Employment	\$ 155,850	\$ (333)		To correct benefit allocations
		\$ (155,517)	\$ -	To reclassify enclave administrative benefits
2. Employee Benefits (N) Service & Support Admin	\$ 149,300	\$ (319)		To correct benefit allocations
		\$ (71,876)	\$ 77,105	To correct MAC salaries
2. Employee Benefits (U) Transportation	\$ 107,876	\$ (231)	\$ 107,645	To correct benefit allocations
5. COG Expenses (L) Community Residential	\$ 29,415	\$ 14,977	\$ 44,392	To match audited COG data
5. COG Expenses (M) Family Support Services	\$ 7,516	\$ 4,620	\$ 12,136	To match audited COG data
Worksheet 3				
2. Employee Benefits (A) Ages 0-2	\$ 12,992	\$ (28)	\$ 12,964	To correct benefit allocations
2. Employee Benefits (B) Ages 3-5	\$ 16,718	\$ (36)	\$ 16,682	To correct benefit allocations
2. Employee Benefits (C) Ages 6-21	\$ 46,246	\$ (99)	\$ 46,147	To correct benefit allocations
2. Employee Benefits (D) Unasgn Children Program	\$ 6,984	\$ (15)	\$ 6,969	To correct benefit allocations
2. Employee Benefits (E) Facility Based Services	\$ 195,918	\$ (419)	\$ 195,499	To correct benefit allocations
4. Other Expenses (D) Unasgn Children Program	\$ 111,996	\$ (16,000)	\$ 95,996	To reclassify facility based expense
4. Other Expenses (E) Facility Based Services	\$ 612,830	\$ (33,913)		To reclassify architect fees
		\$ 16,000	\$ 594,917	To reclassify facility based expense
4. Other Expenses (N) Service & Support Admin	\$ -	\$ 25,754	\$ 25,754	To reclassify building service expenses
5. COG Expenses (L) Community Residential	\$ 385,873	\$ (385,787)	\$ 86	To match audited COG data
5. COG Expenses (M) Family Support Services	\$ 98,602	\$ (98,578)	\$ 24	To match audited COG data
Worksheet 4				
2. Employee Benefits (B) Ages 3-5	\$ 11,149	\$ (24)	\$ 11,125	To correct benefit allocations
2. Employee Benefits (C) Ages 6-21	\$ 12,008	\$ (26)	\$ 11,982	To correct benefit allocations
2. Employee Benefits (D) Unasgn Children Program	\$ 14,302	\$ (31)	\$ 14,271	To correct benefit allocations
4. Other Expenses (A) Ages 0-2	\$ -	\$ 2,442	\$ 2,442	To correct dietary expenses
4. Other Expenses (B) Ages 3-5	\$ -	\$ 3,012	\$ 3,012	To reclassify dietary expenses
4. Other Expenses (C) Ages 6-21	\$ -	\$ 4,894		To reclassify dietary expenses
		\$ 10,479		To reclassify dietary expenses
		\$ 100	\$ 15,473	To reclassify dietary expenses
4. Other Expenses (E) Facility Based Services	\$ -	\$ 4,254	\$ 4,254	To reclassify dietary expenses

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 5				
1. Salaries (B) Ages 3-5	\$ 1,190,120	\$ (107,489)	\$ 1,082,631	To reclassify speech therapist salaries
1. Salaries (C) Ages 6-21	\$ 2,551,489	\$ (139,088)	\$ 2,412,401	To reclassify speech therapist salaries
1. Salaries (M) Family Support Services	\$ 45,536	\$ (33,274)	\$ 12,262	To correct MAC salaries
1. Salaries (O) Non-Federal Reimbursable	\$ 314,565	\$ (314,565)	\$ -	To correct MAC salaries
2. Employee Benefits (A) Ages (0-2)	\$ 107,479	\$ (230)	\$ 107,249	To correct benefit allocations
2. Employee Benefits (B) Ages (3-5)	\$ 437,613	\$ (936)		To correct benefit allocations
		\$ (39,440)	\$ 397,237	To reclassify speech therapist benefits
2. Employee Benefits (C) Ages (6-21)	\$ 938,194	\$ (2,006)		To correct benefit allocations
		\$ (51,034)	\$ 885,154	To reclassify speech therapist benefits
2. Employee Benefits (M) Family Support Services	\$ 16,744	\$ (36)	\$ 16,708	To correct benefit allocations
2. Employee Benefits (O) Non-Federal Reimbursable	\$ 115,667	\$ (247)		To correct benefit allocations
		\$ (102,637)	\$ 12,783	To correct MAC salaries
3. Service Contracts (O) Non-Federal Reimbursable	\$ -	\$ 194,084	\$ 194,084	To reclassify MUI expenses
4. Other Expenses (A) Ages (0-2)	\$ 60,451	\$ (2,442)	\$ 58,009	To correct dietary expenses
4. Other Expenses (B) Ages (3-5)	\$ 229,408	\$ (21,249)		To remove duplicated salaries/benefits
		\$ (3,012)		To reclassify dietary expenses
		\$ (133,716)		To reclassify speech contract expenses
		\$ (11,244)	\$ 60,187	To reclassify dietician contract expenses
4. Other Expenses (C) Ages (6-21)	\$ 149,800	\$ (21,400)		To reclassify speech therapy expenses
		\$ (4,894)		To reclassify dietary expenses
		\$ 5,000		To reclassify direct care expenses
		\$ (1,184)		To reclassify non-Federal reimbursable expenses
		\$ (10,479)	\$ 116,843	To reclassify dietary expenses
4. Other Expenses (L) Community Residential	\$ 1,052,988	\$ (905,000)	\$ 147,988	To reclassify fees paid to COG
4. Other Expenses (M) Family Support Services	\$ 107,446	\$ (101,000)	\$ 6,446	To reclassify fees paid to COG
5. COG Expenses (L) Community Residential	\$ 837,616	\$ (54,661)	\$ 782,955	To match audited COG data
Worksheet 6				
1. Salaries (I) Medicaid Admin	\$ -	\$ 1,035,793	\$ 1,035,793	To correct MAC totals
1. Salaries (O) Non-Federal Reimbursable	\$ -	\$ 438,540	\$ 438,540	To correct MAC totals
Worksheet 7-B				
1. Salaries (E) Facility Based Services	\$ 310,047	\$ 55,088	\$ 365,135	To correct audited cell total
1. Salaries (F) Enclave	\$ -	\$ 72,454	\$ 72,454	To reclassify enclave nurse salaries
1. Salaries (G) Community Employment	\$ 72,454	\$ (72,454)	\$ -	To reclassify enclave nurse salaries
2. Employee Benefits (C) Ages 6-21	\$ 13,200	\$ (28)	\$ 13,172	To correct benefit allocations
2. Employee Benefits (D) Unasgn Children Program	\$ 30,995	\$ (66)	\$ 30,929	To correct benefit allocations
2. Employee Benefits (E) Facility Based Services	\$ 114,006	\$ 19,969	\$ 133,975	To correct benefit allocations
2. Employee Benefits (F) Enclave	\$ -	\$ 26,585	\$ 26,585	To reclassify enclave nurse benefits
2. Employee Benefits (G) Community Employment	\$ 26,642	\$ (57)		To correct benefit allocations
		\$ (26,585)	\$ -	To reclassify enclave nurse benefits
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 64,926	\$ (139)	\$ 64,787	To correct benefit allocations
4. Other Expenses (X) Gen Expense All Prgm.	\$ 57,395	\$ 400		To reclassify nursing expenses
		\$ (46,646)	\$ 11,149	To reclassify fees paid to COG
13. No. of Individual Served (E) Facility Based Services	\$ 1,011	\$ (211)	\$ 800	To correct individuals served
13. No. of Individual Served (F) Enclave	\$ -	\$ 211	\$ 211	To correct individuals served
Worksheet 7-C				
1. Salaries (C) Ages 6-21	\$ -	\$ 139,088	\$ 139,088	To reclassify speech therapist salaries
1. Salaries (D) Unasgn Children Program	\$ -	\$ 107,489	\$ 107,489	To reclassify speech therapist salaries
1. Salaries (E) Facility Based Services	\$ -	\$ 72,699	\$ 72,699	To reclassify speech therapist salaries
2. Employee Benefits (C) Ages 6-21	\$ -	\$ 51,034	\$ 51,034	To reclassify speech therapist benefits
2. Employee Benefits (D) Unasgn Children Program	\$ -	\$ 39,440	\$ 39,440	To reclassify speech therapist benefits
2. Employee Benefits (E) Facility Based Services	\$ -	\$ 26,675	\$ 26,675	To reclassify speech therapist benefits
3. Service Contracts (B) Ages 3-5	\$ -	\$ 133,716	\$ 133,716	To reclassify speech contract expenses
4. Other Expenses (C) Ages 6-21	\$ -	\$ 21,400	\$ 21,400	To reclassify speech therapy expenses
4. Other Expenses (E) Facility Based Services	\$ 92,390	\$ 8,490	\$ 100,880	To reclassify speech therapy expenses
Worksheet 7-D				
2. Employee Benefits (E) Facility Based Services	\$ 19,618	\$ (42)	\$ 19,576	To correct benefit allocations
3. Service Contracts (E) Facility Based Services	\$ -	\$ 65,406	\$ 65,406	To reclassify psychology contract expenses
4. Other Expenses (E) Facility Based Services	\$ -	\$ 3,136	\$ 3,136	To reclassify psychology expenses
Worksheet 7-E				
2. Employee Benefits (A) Ages 0-2	\$ 52,751	\$ (113)	\$ 52,638	To correct benefit allocations
2. Employee Benefits (C) Ages 6-21	\$ 114,321	\$ (244)	\$ 114,077	To correct benefit allocations
2. Employee Benefits (D) Unasgn Children Program	\$ 70,243	\$ (150)	\$ 70,093	To correct benefit allocations
Worksheet 7-F				
2. Employee Benefits (C) Ages 6-21	\$ 39,172	\$ (84)	\$ 39,088	To correct benefit allocations
2. Employee Benefits (D) Unasgn Children Program	\$ 38,551	\$ (82)	\$ 38,469	To correct benefit allocations
Worksheet 7-H				
3. Service Contracts (B) Ages 3-5	\$ -	\$ 11,244	\$ 11,244	To reclassify dietician contract expenses

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 8				
1. Salaries (F) Enclave	\$ -	\$ 116,270	\$ 116,270	To reclassify enclave transportation salaries
2. Employee Benefits (F) Enclave	\$ -	\$ 42,662	\$ 42,662	To reclassify enclave transportation benefits
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 1,132,986	\$ (2,422)	\$ 1,130,564	To correct benefit allocations
4. Other Expenses (E) Facility Based Services	\$ -	\$ 69,116	\$ 69,116	To reclassify transportation expenses
4. Other Expenses (X) Gen Expense All Prgm.	\$ 1,322,171	\$ 8,585		To reclassify transportation expense
		\$ 979		To reclassify transportation expenses
		\$ (69,116)	\$ 1,262,619	To reclassify transportation expenses
Worksheet 9				
1. Salaries (N) Service & Support Admin. Costs	\$ 1,874,636	\$ (50,677)	\$ 1,823,959	To correct MAC salaries
2. Employee Benefits (N) Service & Support Admin. Costs	\$ 689,312	\$ (1,474)	\$ 687,838	To correct benefit allocations
4. Other Expenses (N) Service & Support Admin. Costs	\$ 202,466	\$ (25,754)		To reclassify building service expenses
		\$ 9,695		To reclassify SSA expenses
		\$ 10,834	\$ 197,241	To reclassify SSA expenses
Worksheet 10				
1. Salaries (E) Facility Based Services	\$ 7,456,680	\$ (217,052)		To reclassify adult administrative salaries
		\$ (72,699)	\$ 7,166,929	To reclassify speech therapist salaries
1. Salaries (F) Enclave	\$ 1,441,407	\$ (116,270)	\$ 1,325,137	To reclassify enclave transportation salaries
2. Employee Benefits (E) Facility Based Services	\$ 2,741,855	\$ (5,861)		To correct benefit allocations
		\$ (79,641)		To reclassify adult administrative benefits
		\$ (26,675)	\$ 2,629,678	To reclassify speech therapist benefits
2. Employee Benefits (F) Enclave	\$ 530,012	\$ (1,133)		To correct benefit allocations
		\$ (42,662)	\$ 486,217	To reclassify enclave transportation benefits
2. Employee Benefits (G) Community Employment	\$ 231,839	\$ (496)	\$ 231,343	To correct benefit allocations
4. Other Expenses (E) Facility Based Services	\$ 166,747	\$ 3,921		To reclassify adult direct expenses
		\$ (979)		To reclassify transportation expenses
		\$ 294		To reclassify adult staff expenses
		\$ (4,254)	\$ 165,729	To reclassify dietary expenses
4. Other Expenses (H) Unasgn Adult Program	\$ 28,194	\$ 1,237	\$ 29,431	To reclassify special olympic expense
Reconciliation to County Auditor Worksheet Expense:				
Plus: Transfers Out-General	\$ -	\$ 1,959,882	\$ 1,959,882	To reclassify transfers
Plus: Purchases Greater Than \$5,000	\$ 557,891	\$ 924,498		To reclassify capital asset acquisitions
		\$ 33,913	\$ 1,516,302	To reclassify architect fees
Plus: Fees Paid To COG, Or Payments And Transfers made To COG	\$ -	\$ 3,500,000		To reclassify fees paid to COG
		\$ 905,000		To reclassify fees paid to COG
		\$ 46,646		To reclassify fees paid to COG
		\$ 101,000	\$ 4,552,646	To reclassify fees paid to COG
Plus:	\$ 41,468,045	\$(35,075,080)		To remove duplicated salaries/benefits
		\$ (1,959,882)		To reclassify transfers
		\$ (924,498)		To reclassify capital asset acquisitions
		\$ (8,585)		To reclassify transportation expense
		\$ (3,500,000)	\$ -	To reclassify fees paid to COG
Memo: 1 1/2% ODMRDD "Administrative & Oversight Fee"	\$ -	\$ (114,343)	\$ (114,343)	To record administrative and oversight fees
Less: Capital Costs	\$ (1,176,750)	\$ 267,010	\$ (909,740)	To reconcile revised depreciation
Less: Schedule A COG Expenses	\$ -	\$ (54,611)	\$ (54,611)	To reconcile Schedule A COG expenses
Total from 12/31 County Auditor's Report	\$ 84,308,298	\$(35,169,038)	\$ 49,139,260	To correct county auditor's total
Revenue:				
Less: COG	\$ (1,163,459)	\$ (600,536)	\$ (1,763,995)	To correct COG revenue
Medicaid Administration Worksheet				
6. Other Costs (A) Reimbursement Requested Through Calendar Year				To match audited COG data
7. Capital Costs (A) Reimbursement Requested Through Calendar Year				
8. Indirect Costs (A) Reimbursement Requested Through Calendar Year				
9. Program Supervision Costs (A) Reimbursement Requested Through Calendar Year	\$ -	\$ 58,650	\$ 58,650	
10. Building Services Costs (A) Reimbursement Requested Through Calendar Year				

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Schedule B-1, Section A				
17. Medicaid Administration (A) MAC	-	1,339	1,339	To add square footage
20. Family Support Services (D) General	144	(39)	105	
21. Service And Support Admin (D) General	11,331	(11,331)	-	
22. Program Supervision (B) Adult	5,907	880	6,787	To correct square footage totals
23. Administration (B) General	21,009	(1,156)	19,853	
25. Federal Non-Reimbursable (B) Adult	-	2,332	2,332	
Schedule B-1, Section B				
1. Total Individuals Served By Program (A) Facility Based Services	529	234	763	To correct number of individuals served.
1. Total Individuals Served By Program (B) Supported Emp. -Enclave	-	205	205	To correct number of individuals served.
1. Total Individuals Served By Program (C) Supported Emp. -Community Employment	197	(108)	89	To correct number of individuals served.
2. Days Of Attendance (A) Facility Based Services	146,520	(20,076)	126,444	To correct number of days of attendance
2. Days Of Attendance (B) Supported Emp. -Enclave	-	40,845	40,845	To correct number of days of attendance
3. Typical Hours Of Service (B) Supported Emp. -Enclave	-	4	4	To report typical hours of service
4. 15 Minute Units (C) Supported Emp. -Community Employment	-	3,046	3,046	To correct 15-minute units
Schedule B-3				
2. Children 3-5 (A) One Way Trips- First Quarter	3,094	(2,159)	935	
2. Children 3-5 (C) One Way Trips- Second Quarter	3,094	(2,159)	935	
2. Children 3-5 (E) One Way Trips- Third Quarter	3,094	(2,158)	936	To correct transportation units
2. Children 3-5 (G) One Way Trips- Fourth Quarter	3,093	(2,159)	935	
3. Children 6-21 (G) One Way Trips- Fourth Quarter	13,050	2,879	15,929	
5. Facility Based Services (G) One Way Trips- Fourth Quarter	60,449	(52,554)	7,895	
5. Facility Based Services (H) Cost of Bus, Tokens, Cabs- Fourth Quarter	\$0	\$66,764	\$66,764	To correct costs for bus, cabs, etc.
6. Supported Emp. -Enclave (G) One Way Trips- Fourth Quarter	-	65,428	65,428	To add transportation units
Schedule B-4				
1. TCM Units (D) 4th Quarter	41,426	5,374	46,800	
2. Other SSA Allowable Units (D) 4th Quarter	-	16,952	16,952	
5. Other SSA Unallowable Units (A) 1st Quarter	3,973	(3,263)	710	To correct SSA units
5. Other SSA Unallowable Units (B) 2nd Quarter	4,898	(3,263)	1,635	
5. Other SSA Unallowable Units (C) 3rd Quarter	4,776	(3,263)	1,513	
5. Other SSA Unallowable Units (D) 4th Quarter	4,758	(3,263)	1,495	
Worksheet 1				
5. Movable Equipment (X) Gen Expenses All Prgm.	\$ 1,050,014	\$ 10,860	\$ 1,060,874	To add depreciation for 2008 purchases
8. COG Expenses (L) Community Residential	\$ 16,374	\$ (14,789)	\$ 1,585	To match audited COG data
8. COG Expenses (M) Family Support Services	\$ 3,635	\$ (3,283)	\$ 352	To match audited COG data
Worksheet 2				
1. Salaries (X) Gen Expense All Prgm.	\$ 1,428,593	\$ (564,338)	\$ 864,255	To correct MAC salaries
4. Other Expenses (X) Gen Expense All Prgm.	\$ 2,297,285	\$ (535,174)		To reclassify county auditor/treasurer fees
		\$ (284,884)		To remove duplicate salaries/benefits
		\$ (2,572)		To reclassify direct care expenses
		\$ (4,291)		To reclassify adult care expenses
		\$ (11,238)		To reclassify psychology contract expenses
		\$ (187,516)		To reclassify MUI contract expenses
		\$ (181,015)		To reclassify non-Federal reimbursable expenses
		\$ (1,151)		To reclassify building service expenses
		\$ (10,000)	\$ 1,079,444	To reclassify direct care expenses
5. COG Expenses (L) Community Residential	\$ 214,925	\$ (494)	\$ 214,431	To match audited COG data
5. COG Expense (M) Family Support Services	\$ 47,714	\$ (110)	\$ 47,604	To match audited COG data
10. Unallowable Fees (O) Non-Federal Reimbursable	\$ -	\$ 535,174		To reclassify county auditor/treasurer fees
		\$ 181,015	\$ 716,189	To reclassify non-Federal reimbursable expenses
Worksheet 2A				
1. Salaries (E) Facility Based Services	\$ 2,257,981	\$ (104,283)		To correct MAC salaries
		\$ (547,163)	\$ 1,606,535	To reclassify enclave administrative salaries
1. Salaries (F) Enclave	\$ -	\$ 547,163	\$ 547,163	To reclassify enclave administrative salaries
1. Salaries (M) Family Support Services	\$ 46,160	\$ (15,943)	\$ 30,217	To correct MAC salaries
1. Salaries (N) Service & Support Admin	\$ 642,508	\$ (122,108)		To reclassify SSA staff salaries
		\$ (520,400)	\$ -	To correct MAC salaries
2. Employee Benefits (E) Facility Based Services	\$ 865,574	\$ (209,745)	\$ 655,829	To reclassify enclave administrative benefits
2. Employee Benefits (F) Enclave	\$ -	\$ 209,745	\$ 209,745	To reclassify enclave administrative benefits
2. Employee Benefits (N) Service & Support Admin	\$ 246,299	\$ (46,809)		To reclassify SSA staff benefits
		\$ (85,848)	\$ 113,642	To correct MAC salaries
5. COG Expenses (L) Community Residential	\$ 36,424	\$ (1,293)	\$ 35,131	To match audited COG data
5. COG Expenses (M) Family Support Services	\$ 8,086	\$ (287)	\$ 7,799	To match audited COG data

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 3				
4. Other Expenses (E) Facility Based Services	\$ 488,259	\$ (20)	\$ 488,239	To reclassify dietary expenses
4. Other Expenses (N) Service & Support Admin	\$ -	\$ 31,091	\$ 31,091	To reclassify building service expenses
4. Other Expenses (X) Gen Expense All Prgm.	\$ 132,955	\$ 1,151	\$ 134,106	To reclassify building service expenses
Worksheet 4				
4. Other Expenses (A) Ages 0-2	\$ -	\$ 754	\$ 754	To reclassify dietary expenses
4. Other Expenses (B) Ages 3-5	\$ -	\$ 3,177	\$ 3,177	To reclassify dietary expenses
4. Other Expenses (C) Ages 6-21	\$ -	\$ 21,960	\$ 21,960	To reclassify dietary expenses
4. Other Expenses (E) Facility Based Services	\$ -	\$ 20	\$ 20	To reclassify dietary expenses
		\$ 3,444	\$ 3,464	To reclassify dietary expenses
Worksheet 5				
1. Salaries (C) Ages 6-21	\$ 2,602,827	\$ (80,689)	\$ 2,522,138	To reclassify speech therapist salaries
1. Salaries (O) Non-Federal Reimbursable	\$ 314,590	\$ (314,590)	\$ -	To correct MAC salaries
2. Employee Benefits (C) Ages (6-21)	\$ 997,767	\$ (30,931)	\$ 966,836	To reclassify speech therapist benefits
2. Employee Benefits (O) Non-Federal Reimbursable	\$ 120,595	\$ (99,680)	\$ 20,915	To correct MAC salaries
3. Service Contracts (O) Non-Federal Reimbursable	\$ -	\$ 187,516	\$ 187,516	To reclassify MUI contract expenses
4. Other Expenses (A) Ages (0-2)	\$ 33,922	\$ 2,572	\$ 36,494	To reclassify direct care expenses
		\$ (754)	\$ 35,740	To reclassify dietary expenses
4. Other Expenses (B) Ages (3-5)	\$ 85,468	\$ (14,992)	\$ 70,476	To remove duplicate salaries/benefits
		\$ (3,177)	\$ 67,300	To reclassify dietary expenses
		\$ (185)	\$ 67,115	To reclassify speech therapy expenses
		\$ (13,284)	\$ 53,830	To reclassify dietician contract expenses
4. Other Expenses (C) Ages (6-21)	\$ 180,363	\$ (12,055)	\$ 168,308	To remove duplicate salaries/benefits
		\$ (21,960)	\$ 146,348	To reclassify dietary expenses
		\$ 10,000	\$ 156,348	To reclassify direct care expenses
		\$ 282	\$ 156,630	To reclassify direct care expenses
4. Other Expenses (L) Community Residential	\$ 905,000	\$ (905,000)	\$ -	To reclassify fees paid to COG
4. Other Expenses (M) Family Support Services	\$ 108,239	\$ (104,000)	\$ 4,239	To reclassify fees paid to COG
Worksheet 6				
1. Salaries (I) Medicaid Admin	\$ -	\$ 1,072,378	\$ 1,072,378	To correct MAC totals
1. Salaries (O) Non-Federal Reimbursable	\$ -	\$ 676,812	\$ 676,812	To correct MAC totals
Worksheet 7-B				
1. Salaries (E) Facility Based Services	\$ 280,017	\$ (77,649)	\$ 202,368	To reclassify enclave nurse salaries
1. Salaries (F) Enclave	\$ -	\$ 77,649	\$ 77,649	To reclassify enclave nurse salaries
2. Employee Benefits (E) Facility Based Services	\$ 107,342	\$ (29,766)	\$ 77,576	To reclassify enclave nurse benefits
2. Employee Benefits (F) Enclave	\$ -	\$ 29,766	\$ 29,766	To reclassify enclave nurse benefits
4. Other Expenses (X) Gen Expense All Prgm.	\$ 29,583	\$ (15,436)	\$ 14,147	To correct capital asset acquisitions
13. No. of Individual Served (E) Facility Based Services	529	234	763	To correct individuals served
13. No. of Individual Served (F) Enclave	-	205	205	To correct individuals served
Worksheet 7-C				
1. Salaries (C) Ages 6-21	\$ -	\$ 80,689	\$ 80,689	To reclassify speech therapist salaries
2. Employee Benefits (C) Ages 6-21	\$ -	\$ 30,931	\$ 30,931	To reclassify speech therapist benefits
4. Other Expenses (B) Ages 3-5	\$ -	\$ 185	\$ 185	To reclassify speech therapy expenses
Worksheet 7-D				
3. Service Contracts (E) Facility Based Services	\$ -	\$ 11,238	\$ 11,238	To reclassify psychology contract expenses
Worksheet 7-F				
4. Other Expenses (F) Enclave	\$ 53,728	\$ (53,728)	\$ -	To reclassify physical therapy expenses
4. Other Expenses (X) Gen Expense All Prgm.	\$ -	\$ 53,728	\$ 53,728	To reclassify physical therapy expenses
Worksheet 7-H				
3. Service Contracts (B) Ages 3-5	\$ -	\$ 13,284	\$ 13,284	To reclassify dietician contract expenses
Worksheet 8				
1. Salaries (F) Enclave	\$0	\$ 196,678	\$196,678	To reclassify transportation staff salaries
2. Employee Benefits (F) Enclave	\$0	\$ 75,394	\$75,394	To reclassify transportation staff benefits
4. Other Expenses (E) Facility Based Services	\$0	\$ 66,764	\$66,764	To reclassify adult transportation fees
4. Other Expenses (X) Gen Expense All Prgm.	\$912,839	\$ 623	\$913,462	To reclassify transportation expense
		\$ (66,764)	\$846,699	To reclassify adult transportation fees
Worksheet 9				
1. Salaries (N) Service & Support Admin. Costs	\$1,947,908	\$ (44,108)	\$1,903,800	To correct MAC salaries
		\$ 122,108	\$2,025,908	To reclassify SSA staff salaries
2. Employee Benefits (N) Service & Support Admin. Costs	\$746,711	\$ 46,809	\$793,520	To reclassify SSA staff benefits
4. Other Expenses (N) Service & Support Admin. Costs	\$251,475	\$ (31,091)	\$220,384	To reclassify building service expenses

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 10				
1. Salaries (E) Facility Based Services	\$7,148,147	\$ (1,662,166)		To reclassify enclave salaries
		\$ (196,678)	\$5,289,303	To reclassify transportation salaries
1. Salaries (F) Enclave	\$0	\$ 1,662,166	\$1,662,166	To reclassify enclave salaries
2. Employee Benefits (E) Facility Based Services	\$2,740,469	\$ (637,174)		To reclassify enclave benefits
		\$ (75,394)	\$2,027,901	To reclassify transportation benefits
2. Employee Benefits (F) Enclave	\$0	\$ 637,174	\$637,174	To reclassify enclave benefits
4. Other Expenses (E) Facility Based Services	\$164,661	\$ 4,291		To reclassify adult care expenses
		\$ (623)		To reclassify transportation expense
		\$ (3,444)	\$164,885	To reclassify dietary expenses
4. Other Expenses (H) Unasgn Adult Program	\$22,505	\$ (282)	\$22,223	To reclassify direct care expenses
Reconciliation to County Auditor Worksheet				
Expense:				
Plus: Transfers Out-General	\$38,334,192	\$ (4,800,000)		To reclassify fees paid to COG
		\$(32,555,474)	\$978,718	To remove duplicate salaries/benefits
Plus: Fees Paid To COG, Or Payments And Transfers made To COG	\$0	\$ 4,800,000		To reclassify fees paid to COG
		\$ 905,000		To reclassify fees paid to COG
		\$ 15,436		To reclassify fees paid to COG
		\$ 104,000	\$5,824,436	To reclassify fees paid to COG
Less: Capital Costs	(\$1,050,014)	\$ (10,860)	(\$1,060,874)	To reconcile depreciation
Total from 12/31 County Auditor's Report	\$77,673,342	\$(32,867,398)	\$44,805,944	To correct county auditor's total
Revenue:				
Medicaid Administration Worksheet				
6. Other Costs (A) Reimbursement Requested Through Calendar Year				To report ancillary costs
7. Capital Costs (A) Reimbursement Requested Through Calendar Year				
8. Indirect Costs (A) Reimbursement Requested Through Calendar Year				
9. Program Supervision Costs (A) Reimbursement Requested Through Calendar Year	\$0	\$ 57,600	\$57,600	
10. Building Services Costs (A) Reimbursement Requested Through Calendar Year				



Dave Yost • Auditor of State

STARK COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

STARK 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
JANUARY 31, 2012**