



Dave Yost • Auditor of State



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Independent Accountants' Report on Applying Agreed-Upon Procedures

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

We have performed the procedures enumerated below, which were agreed to by the Ohio Department of Developmental Disabilities (DODD), on the Income and Expenditure Report of the Mercer County Board of Developmental Disabilities (County Board) for the years ended December 31, 2013 and 2014 (Cost Reports). The County Board's management is responsible for preparing these reports. The sufficiency of these procedures is solely the responsibility of DODD. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Statistics – Square Footage

1. We compared program costs and statistics to square footage to identify potential square footage errors.

We found costs for Enclave services with no corresponding square footage. The County Board provided the omitted square footage as reported in Appendix A (2013) and Appendix B (2014).

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

2. We compared the square footage for each room on the floor plan of the workshop building in 2013 and the school building in 2014 to the County Board's summary for each year which rolls up to *Schedule B-1, Section A, Square Footage* to ensure that square footage was allocated in accordance with DODD's Guide to Preparing Income and Expenditure Reports for 2013 and 2014 (Cost Report Guides) to identify any variances greater than 10 percent.

We found no variances.

3. We compared the County Board's square footage summary for each year to the square footage reported in each cell in *Schedule B-1* to identify variances greater than 10 percent.

We found no variances.

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

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

Statistics – Attendance

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

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

2. We compared the County Board's Day Services Attendance Summary by Consumer, Location, Acuity and Month and Services Provided Detail reports for the number of individuals served, days of attendance and 15 minute units with similar information on *Schedule B-1* and determined if the statistics were reported in accordance with the Cost Report Guides. We identified any variances greater than two percent of reported attendance statistics at each acuity level. We also footed the County Board's attendance reports for accuracy.

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

3. We traced the number of total attendance days for one Enclave and four Adult Day Service individuals for two months in 2013 and 2014 between the County Board's monthly attendance documentation and Day Services Attendance Summary by Consumer, Location, Acuity and Month reports and *Schedule B-1*. We then compared the acuity level on the County Board's reports to the DODD Acuity Assessment Instrument Ratio Listing for each individual.

We also selected three additional individuals in both 2013 and 2014 and performed the same acuity level comparison. For differences in acuity or attendance days noted, we compared the results to the Medicaid Billing System (MBS) data to ensure the County Board was correctly reimbursed.

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

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

We found no variances or instances of non-compliance.

Statistics – Transportation

1. We compared the number of one-way trips from the County Board's Units Delivered Transportation by Service, Month, and Age Group reports with those statistics as reported in *Schedule B-3, Quarterly Summary of Transportation Services* to identify any variances greater than two percent of reported total children or adult program trips. We also footed the County Board's transportation reports for accuracy.

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

2. We traced the number of trips for four adults and one child for two weeks in October 2013 and April 2014 from the County Board's daily reporting documentation to *Schedule B-3* to identify any variances greater than 10 percent of the total trips tested each year.

We reported variances in Appendix A (2013). We found no variances exceeding 10 percent in 2014.

Statistics – Transportation (Continued)

3. 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, Quarterly Summary of Transportation Services* to identify any variances greater than two percent of total costs on each row. We also determined if the costs were correctly reported on *Worksheet 8, Transportation Services*.

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

Statistics – Service and Support Administration (SSA)

1. We compared the number of Targeted Case Management (TCM), Other SSA Allowable and SSA Unallowable units from the County Board's Case Notes Listing for TCM Billing - Subtotaled by Consumer reports with those statistics reported in *Schedule B-4, Quarterly Summary of Units of Service-Service and Support Administration* to identify any variances greater than two percent of total units on each row. We also footed the County Board's SSA reports for accuracy.

We found no variances.

2. We selected 60 Other SSA Allowable units for both 2013 and 2014 from the Case Notes Listing for TCM Billing - Subtotaled by Consumer reports and determined if the case note documentation described activities listed in Ohio Admin. Code § 5160-48-01(D) and included the elements required by Ohio Admin. Code § 5160-48-01(F) to identify any variances greater than 10 percent of total units tested in each year.

We found no variances in 2013. We found no variances exceeding 10 percent in 2014.

3. We selected 30 SSA Unallowable units for both 2013 and 2014 from the Case Notes Listing for TCM Billing - Subtotaled by Consumer reports and determined if the case note documentation described activities listed in Ohio Admin. Code § 5160-48-01(D) and included the elements required by Ohio Admin. Code § 5160-48-01(F) to identify any variances greater than 10 percent of total units tested in each year. If the variance identified was greater than 25 percent, we would select an additional 30 units for that year and perform the same test. If the combined error rate of combined units for the same year was greater than 25 percent, we projected these differences across the population.

We found no variances in 2013. The variances were greater than 25 percent in 2014 and we selected an additional sample of 30 units. The combined error rate did not exceed 25 percent and we reported the variances from our sample in Appendix B (2014). During our testing, we also noted a non-certified SSA reported SSA Unallowable units in 2014. Since only certified SSA units should be reported on *Schedule B-4*, we removed these units as reported in Appendix B (2014).

4. We determined that 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 and these units accounted for over 10 percent of total SSA units on the final *Schedule B-4* plus any general time units recorded.

We haphazardly selected two samples of 60 general time units for both 2013 and 2014 from the Non-Billable SSA Detail reports and determined if the case note documentation described activities listed in Ohio Admin. Code § 5160-48-01(D) or in Worksheet 9, Service and Support Administration Costs, Section 1(b) of the Cost Report Guides to identify any variances greater than 10 percent of total units tested in each year.

We found no variances in 2013. We found no variances exceeding 10 percent in 2014.

Revenue Cost Reporting and Reconciliation to the County Auditor Report

1. We compared the receipt totals from the county auditor's 2013 and 2014 MTD/YTD Revenue Reports for the Board of DD (2039) and Severance Benefit (2080) funds to the county auditor's report total reported on the *Reconciliation to County Auditor Worksheet*.

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

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

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

We found no differences.

3. We reviewed the County Board's State Account Code Detailed Reports and *Schedule C, Income Report* to determine whether revenues are maintained separately to offset corresponding expense via the use of specific expenditure costs centers to identify any potential revenue offsets/applicable credits.

We identified the following sources of potential revenue credits for which the County Board did not offset costs or areas where costs may need separated between federal programs on the Cost Reports in accordance with 2 CFR 225, Appendix A (C)(3)(c) and (4)(a):

- Miscellaneous refunds, reimbursements and other income in the amount of \$72,526 in 2013 and \$28,719 in 2014;
- Workers Compensation rebate in the amount of \$20,779 in 2013 and \$18,644 in 2014;
- Title XX revenues in the amount of \$29,805 in 2013; and
- Help Me Grow revenues in the amount of \$18,200 in 2014.

We also noted Opportunities for Ohioans with Disabilities revenue in the amount of \$225,592 in 2013 and \$225,624 in 2014 and revenues were offset on *Schedule a1, Adult Program* as reported in Appendix A (2013) and Appendix B (2014).

Paid Claims Testing

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

We found instances of non-compliance in the following service codes: Adult Day Support and Vocational Habilitation Combination – 15 minute unit (AXF); Adult Day Support – 15 minute unit (FDF); Non-Medical Transportation – Per Trip (FTB); and Targeted Case Management (TCM) and calculated recoverable findings as described in the tables below and made corresponding unit adjustments on *Schedule B-1, B-3 and B-4* as reported in Appendix A (2013) and Appendix B (2014).

2. For selected contracted transportation services, we compared the County Board's usual and customary rate with the reimbursed rate to ensure that the County Board was reimbursed the lesser of the two as per Ohio Admin. Code § 5123:2-9-06.

Paid Claims Testing (Continued)

For any errors found, we obtained documentation and identified all overpayments related to reimbursements exceeding the usual and customary rate. Additionally, we determined if the provision of service met the following provider and staff qualification requirements as applicable under Ohio Admin. Code §5123:2-9-18:

- The driver holds a valid driver's license; has a Bureau of Motor Vehicles driving record showing less than six points and has passed a controlled substance test, as applicable for per-trip transportation;
- Proof of liability insurance and verification of policies and procedures on driver requirements, as applicable for per-trip transportation;
- Performance of daily vehicle inspection by the driver and annual inspection, as applicable to per-mile and per-trip transportation;
- Provided transportation in a modified vehicle (any size) or non-modified vehicle with a capacity of nine or more passengers; and drivers had physical examinations ensuring that they are qualified to provide non-medical transportation, as applicable to per-trip transportation;
- Provided transportation in a non-modified vehicle with the capacity of eight or less passengers, as applicable to per-mile transportation; and
- The transport vehicle met the definition of a commercial vehicle.

Additionally, for any other selected services codes that have contracted services, DODD asked that we compare the County Board's contract rate with the reimbursed rate to ensure that the County Board was reimbursed no more than the contracted rate. For any errors found, DODD requested that we obtain documentation to identify all overpayments related to reimbursements exceeding the contract rate.

From the paid claims selected, we found transportation services rendered by Petermann, Ltd. We determined that the selected services met the definition for per trip non-medical transportation (ATB and FTB); however, we noted instances of non-compliance with provider and vehicle qualifications. One of four drivers tested did not have a controlled substance test or a physical examination. One of the 11 vehicles tested did not have a daily inspection log. As a result, we identified recoverable findings for trips associated with these errors. We found the contract did not specify a per trip rate; however, we determined that the contracted services were not for the complete provision of service. The County Board was responsible for providing maintenance and fuel for vehicles. As a result, we could not compare the contracted and reimbursed rate.

We also found transportation services in our sample rendered by SOURCES Community Network Services that were billed as commercial transportation (ATT and FTT). We determined that the selected services met the requirements for commercial transportation and the reimbursed rate did not exceed the contract rate.

We found no instances of other contracted services.

Recoverable Finding – 2013

Service Code	Units	Review Results	Finding
FDF	13	Lack of supporting documentation	\$39.16
FTB	3	Non-compliance of driver or vehicle requirements	\$35.79
TCM	33	Units billed in excess of actual service delivery	\$321.93
		Total	\$396.88¹

Paid Claims Testing (Continued)

Recoverable Finding – 2014

Service Code	Units	Review Results	Finding
ATB	3	Non-compliance of driver requirements	\$35.72
AXF	31	Billed incorrect procedure code resulting in overpayment	\$28.68
FTB	2	Lack of supporting documentation	\$23.86
		Total	\$88.26¹

¹ Recoverable findings are subject to interest collection pursuant to Ohio Rev. Code § 5164.60

- We compared the number of reimbursed TCM units and Community Employment units from the MBS Summary by Service Code report to the final TCM units on *Schedule B-4, Quarterly Summary of Units of Service – Service and Support Administration* and to the final Community Employment units on *Schedule B-1, Section B, Attendance Statistics* to determine whether Medicaid reimbursed units exceeded final units.

We found no instance where the Medicaid reimbursed units were greater than final TCM in 2013 and Community Employment units in 2013 or 2014. We found Medicaid reimbursed units were greater than final TCM units in 2014. We inquired with the County Board and determined that Medicaid reimbursed units for one individual were incorrectly reported as Other SSA Allowable units on *Schedule B-4*. Using the County Board's Case Notes Detail by Case Manager and Consumer report, we reclassified the units as reported in Appendix B (2014). With this adjustment, the Medicaid reimbursed units in 2014 did not exceed final TCM units.

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

We found no differences.

Non-Payroll Expenditures and Reconciliation to the County Auditor Report

- We compared the disbursement totals from the county auditor's report listed on the *Reconciliation to County Auditor Worksheets* to the county auditor's Combined MTD/YTD Expense Reports for the Board of DD (2039) and Severance Benefit (2080) funds.

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

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

- We compared the County Board's State Expenses Detailed Reports to all service contract and other expenses entries on worksheets 2 through 10 to identify variances resulting in reclassification to another program or worksheet exceeding \$250.

We found no variances.

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

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

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

4. We scanned the County Board's 2013 and 2014 State Expenses Detailed Reports and selected 20 disbursements from the service contracts and other expenses reported on worksheets 2 through 10. We determined if supporting documentation was maintained, the costs were allowable and properly classified according to the Cost Report Guides and 2 CFR 225 to identify any variances greater than two percent of total service contracts and other expenses on any worksheet or costs which are non-federal reimbursable under 2 CFR 225 Appendix B and greater than \$250.

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

We also scanned for contracted services on *Worksheet 8, Transportation Services; Worksheet 9, Service and Support Administration Costs; and Worksheet 10, Adult Program* without corresponding statistics.

We found no program costs that lacked corresponding statistics.

We also reviewed the memorandum of understanding between the County Board and SOURCES Community Network Services which was the administrator for contract transportation services with Cold Transportation System. We noted the County Board was charged a rate of \$1.00 per mile within forty miles and \$1.30 per mile for trips exceeding forty miles. The County Board indicated contract rates were determined through collaboration with county agencies and there was no alternative transportation agency available.

The County Board could not provide specific financial records (detail ledgers, financial budgets, etc.) to show how the rates in the agreement were developed or how they related to services specific to the County Board. The County Board provided no support to document its efforts to ensure that the expenses were a reasonable cost for the County Board to incur.

Recommendation:

We recommend the County Board ensure that its costs for contracted commercial transportation services meet all applicable requirements as outlined in the Cost Report Guides, 2 CFR Part 225 and the Provider Reimbursement Manual (CMS Publication 15-1). The County Board should review DODD guidance on this issue in document titled "Guidance Issued By DODD Regarding Non-Medical Transportation Provided by an Operator of Commercial Vehicles" which was distributed in May 2015 and ensure that its practices are consistent with this guidance. The County Board should seek assistance from DODD as needed.

5. We scanned the County Board's State Expenses Detailed Reports for items purchased during 2013 and 2014 that met the County Board's capitalization criteria and traced them to inclusion on the County Board's Assets Not Totally Depreciated (by Date Span) Reports.

We found no unrecorded capital purchases.

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

Property, Depreciation, and Asset Verification Testing

1. We compared the depreciation costs reported in the County Board's Assets Not Totally Depreciated (by Date Span) Reports to the amounts reported on *Worksheet 1, Capital Costs* to identify any variances greater than \$250.

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

2. We compared the County Board's final 2012 Fixed Assets schedule and prior year depreciation adjustments to the County Board's 2013 and 2014 Assets Not Totally Depreciated (by Date Span) Reports for changes in the depreciation amounts for assets purchased prior to the periods under review, depreciation taken on the same asset more than once, assets that have been fully depreciated in prior years, or depreciation taken on assets during the period of acquisition which were not in compliance with the Cost Report Guides to identify any cell variances greater than \$250.

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

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

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

4. We haphazardly selected the lesser of 10 percent or 10 disposed assets from 2013 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 the loss for the one disposed item tested, based on its undepreciated basis and the proceed received from its disposal to determine compliance with the Cost Report Guide and CMS Publication 15-1, Chapter 1.

We found no difference in 2013. We did not perform this procedure for 2014 as the County Board stated that no capital assets were disposed in that year.

Payroll Testing

1. We compared total salaries and benefits from worksheets 2 through 10 to yearly totals of payroll disbursements on the county auditor's Combined MTD/YTD Expense Reports for the Board of DD (2039) fund to identify variances greater than two percent.

The variance was less than two percent.

2. We compared the salaries and benefit costs on the County Board's State Expenses Detailed Reports to the amounts reported on worksheets 2 through 10 to identify variances that resulted in differences to another program or worksheet exceeding \$250.

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

Payroll Testing (Continued)

3. We calculated a sample size of the lesser of 40 employees or 25 percent of the average number of total employees over the two year period. For the sample of 23 selected, we compared the County Board's organizational chart, State Expenses Detailed Reports and job descriptions to the worksheet in which each employee's salary and benefit costs were allocated to ensure the allocation is consistent with the Cost Report Guides. We identified any misclassification errors and, if the misclassification errors are greater than 10 percent, we would perform procedure 4.

We reported differences in Appendix A (2013) and Appendix B (2014) and, because misclassification errors exceeded 10 percent, we performed procedure 4.

4. We scanned the County Board's State Expenses Detailed Reports for 2013 and 2014 and compared the classification of employees to entries on worksheets 2 through 10 to determine if salary and benefit costs were reported in accordance with the Cost Report Guides.

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

Medicaid Administrative Claiming (MAC)

1. We compared the salary and benefits entered on the MAC Cost by Individual reports to the County Board's State Expenses Detailed Reports and determined if the MAC salary and benefits were greater.

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

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

We found no differences.

3. We selected 10 RMTS observed moments and 10 percent of any RMTS moments above that amount that were completed by employees of the County Board from the DODD RMTS Participant Moments Question and Answer report for the 1st quarter of 2013 and 4th quarter of 2014. We selected 11 observed moments in both 2013 and 2014 and determined if supporting documentation was maintained and the moments were properly classified in accordance with DODD's Guide to Medicaid Administrative Claiming (MAC) using the Random Moment Time Studies (RMTS) Methodology for 2012.

We found two observed moments in 2013 for activity code 11-Program Planning, Development and Interagency Coordination of Medicaid Services in which the documentation did not reflect the time of the moment and one observed moment in 2014 for Activity Code 18-General Administrative in which the documentation was a written note by the participant that described the activity but included no additional accompanying documentation reflecting the time of the moment as suggested by the RMTS guide, sections on Examples of Acceptable Documentation and Unacceptable Documentation.

We reported these instances of non-compliance to DODD.

Mercer County Board of Developmental Disabilities
Independent Accountants' Report on
Applying Agreed-Upon Procedures

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

This report is intended solely for the information and use of the County Board and DODD, and is not intended to be, and should not be used by anyone other than these specified parties.

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping initial "D".

Dave Yost
Auditor of State

February 27, 2017

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Schedule B-1, Section A				
14. Facility Based Services (B) Adult	16,477	(63)	16,414	To reclassify non-profit employee square footage
15. Supported Emp. - Enclave (B) Adult	-	126	126	To reclassify enclave square footage
22. Program Supervision (B) Adult	412	(126)		To reclassify enclave square footage
		(154)	132	To reclassify non-profit employee square footage
25. Non-Reimbursable (B) Adult	-	63		To reclassify non-profit employee square footage
		154	217	To reclassify non-profit employee square footage
Schedule B-1, Section B				
13. C (A) Facility Based Services	2,940	(1)	2,939	To remove day of attendance due to paid claim error
Schedule B-3				
3. School Age (G) One Way Trips- Fourth Quarter	-	4,947	4,947	To match transportation report
5. Facility Based Services (G) One Way Trips- Fourth Quarter	8,059	(4,947)		To match transportation report
		(10)	3,102	To remove unsupported trips
Schedule B-4				
1. TCM Units (D) 4th Quarter	4,113	(33)	4,080	To remove units due to paid claim error
Worksheet 1				
3. Buildings/Improve (X) Gen Expense All Prgm. \$	7,972	\$ 6,572	\$ 14,544	To match depreciation schedule
5. Movable Equipment (U) Transportation \$	7,596	\$ (1,000)	\$ 6,596	To match depreciation schedule
5. Movable Equipment (X) Gen Expense All Prgm. \$	2,334	\$ 1,359	\$ 3,693	To match 2012 depreciation schedule
8. COG Expenses (G) Community Employment \$	-	\$ 1	\$ 1	To match final COG workbook
Worksheet 2				
3. Service Contracts (X) Gen Expense All Prgm. \$	5,100	\$ (1,500)	\$ 3,600	To reclassify non-profit audit expense
4. Other Expenses (O) Non-Federal Reimbursable \$	173,086	\$ 1,500	\$ 174,586	To reclassify non-profit audit expense
Worksheet 2A				
1. Salaries (E) Facility Based Services \$	128,612	\$ (71,200)		To reclassify Adult Services Program Manager salary
		\$ (28,706)		To reclassify Controller/Treasurer-CA Group salary
		\$ (28,706)	-	To reclassify Controller/Treasurer-CA Group salary
1. Salaries (H) Unasgn Adult Program \$	-	\$ 71,200	\$ 71,200	To reclassify Adult Services Program Manager salary
2. Employee Benefits (E) Facility Based Services \$	50,871	\$ (26,591)		To reclassify Adult Services Program Manager benefits
		\$ (12,140)		To reclassify Controller/Treasurer-CA Group benefits
		\$ (12,140)	-	To reclassify Controller/Treasurer-CA Group benefits
2. Employee Benefits (H) Unasgn Adult Program \$	-	\$ 26,591	\$ 26,591	To reclassify Adult Services Program Manager salary
4. Other Expenses (E) Facility Based Services \$	8,084	\$ (5,883)	\$ 2,201	To reclassify unassigned adult program expenses
Worksheet 5				
1. Salaries (A) Early Intervention \$	116,749	\$ 41,520	\$ 158,269	To reclassify Service Coordinator Children salary
2. Employee Benefits (A) Early Intervention \$	38,365	\$ 21,066	\$ 59,431	To reclassify Service Coordinator Children benefits
3. Service Contracts (A) Early Intervention \$	31,757	\$ (29,700)	\$ 2,057	To reclassify fees paid to COG

Appendix A (Page 2)
Mercer County Board of Developmental Disabilities
2013 Income and Expenditure Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 8				
1. Salaries (G) Community Employment	\$ 105,157	\$ 3,855	\$ 109,012	To reclassify a portion Planning Coordinator salary
2. Employee Benefits (G) Community Employment	\$ 45,495	\$ 2,061	\$ 47,556	To reclassify a portion Planning Coordinator benefits
Worksheet 9				
1. Salaries (N) Service & Support Admin. Costs	\$ 551,989	\$ (41,520)	\$ 510,469	To reclassify Service Coordinator Children salary
2. Employee Benefits (N) Service & Support Admin. Costs	\$ 273,699	\$ (21,066)	\$ 252,633	To reclassify Service Coordinator Children benefits
Worksheet 10				
1. Salaries (E) Facility Based Services	\$ 602,598	\$ 28,706		To reclassify Controller/Treasurer-CA Group salary
		\$ 21,269	\$ 652,573	To reclassify CA Group Manager salary
1. Salaries (F) Enclave	\$ 148,483	\$ (21,269)		To reclassify CA Group Manager salary
		\$ (21,269)	\$ 105,945	To reclassify CA Group Manager salary
1. Salaries (G) Community Employment	\$ 321,283	\$ (3,855)	\$ 317,428	To reclassify a portion Planning Coordinator salary
2. Employee Benefits (E) Facility Based Services	\$ 263,908	\$ 349		To match payroll report
		\$ 10,634		To reclassify CA Group Manager benefits
		\$ 12,140	\$ 287,031	To reclassify Controller/Treasurer-CA Group benefits
2. Employee Benefits (F) Enclave	\$ 57,608	\$ (10,634)		To reclassify CA Group Manager benefits
		\$ (10,634)	\$ 36,340	To reclassify CA Group Manager benefits
2. Employee Benefits (G) Community Employment	\$ 160,731	\$ (349)		To match payroll report
		\$ (2,061)	\$ 158,321	To reclassify a portion Planning Coordinator benefits
3. Service Contracts (E) Facility Based Services	\$ 43,691	\$ 72,880	\$ 116,571	To reclassify facility based community outing expenses
3. Service Contracts (H) Unasgn Adult Program	\$ 72,880	\$ (72,880)	\$ -	To reclassify facility based community outing expenses
4. Other Expenses (H) Unasgn Adult Program	\$ -	\$ 5,883	\$ 5,883	To reclassify unassigned adult program expenses
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 28,706		To reclassify Controller/Treasurer-CA Group salary
		\$ 21,269		To reclassify CA Group Manager salary
		\$ 12,140		To reclassify Controller/Treasurer-CA Group benefits
		\$ 10,634	\$ 72,749	To reclassify CA Group Manager benefits
a1 Adult				
10. Community Employment (B) Less Revenue	\$ -	\$ 225,592	\$ 225,592	To record RSC offset
Reconciliation to County Auditor Worksheet				
Expense:				
Plus: Fees Paid To COG, Or Payments And Transfers made To COG	\$ 423,856	\$ 29,700	\$ 453,556	To reclassify fees paid to COG
Less: Capital Costs	\$ (18,204)	\$ (6,572)		To reconcile depreciation adjustment
		\$ (1,359)		To reconcile depreciation adjustment
		\$ 1,000	\$ (25,135)	To reconcile depreciation adjustment

Appendix B
Mercer County Board of Developmental Disabilities
2014 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	\$ 14,921	\$	972	\$	15,893	To reclassify room and board expense
Schedule B-1, Section A						
15. Supported Emp. - Enclave (B) Adult	-		126		126	To reclassify enclave square footage
22. Program Supervision (B) Adult	412		(126)			To reclassify enclave square footage
			(154)		132	To reclassify non-profit employee square footage
25. Non-Reimbursable (B) Adult	-		154		154	To reclassify non-profit employee square footage
Schedule B-1, Section B						
1. Total Individuals Served By Program (D) Supported Emp. - Community Employment	29		(2)		27	To match CE report
10. A (D) Supported Emp. - Enclave (Non-Title XX Only)	4,512		2		4,514	To correct days of attendance
Schedule B-3						
3. School Age (G) One Way Trips- Fourth Quarter	-		2,263		2,263	To match transportation report
5. Facility Based Services (G) One Way Trips- Fourth Quarter	7,102		(2,263)			To match transportation report
			(2)		4,837	To remove trips due to paid claim error
7. Supported Emp. - Comm. Emp. (H) Cost of Bus, Tokens, Cabs- Fourth Quarter	\$ 3,009	\$	19,215	\$		To match expenditure report
			3,361	\$	25,585	To match expenditure report
Schedule B-4						
1. TCM Units (D) 4th Quarter	4,373		30		4,403	To reclassify TCM units
2. Other SSA Allowable Units (D) 4th Quarter	476		8			To reclassify allowable units
			(30)		454	To reclassify TCM units
5. SSA Unallowable Units (D) 4th Quarter	1,278		(85)			To remove units from uncertified SSA
			(8)		1,185	To reclassify allowable units
Worksheet 1						
3. Buildings/Improve (X) Gen Expense All Prgm.	\$ 7,826	\$	6,572	\$		To match depreciation schedule
			1,322	\$	15,720	To match depreciation schedule
5. Movable Equipment (U) Transportation	\$ 6,596	\$	(1,303)	\$	5,293	To match depreciation schedule
5. Movable Equipment (X) Gen Expense All Prgm.	\$ 19,327	\$	1,359	\$		To match 2012 depreciation schedule
			383	\$	21,069	To correct depreciation for vinyl flooring
Worksheet 2						
1. Salaries (X) Gen Expense All Prgm.	\$ 192,856	\$	(36,802)	\$	156,054	To reclassify Secretary-Communications Coordinator salary
4. Other Expenses (X) Gen Expense All Prgm.	\$ 102,150	\$	(563)	\$	101,587	To reclassify fees paid to COG
Worksheet 2A						
1. Salaries (E) Facility Based Services	\$ 134,991	\$	(76,414)			To reclassify Adult Services Program Manager salary
			(58,577)	\$	-	To reclassify Controller/Treasurer-CA Group salary
1. Salaries (H) Unasgn Adult Program	\$ -	\$	76,414	\$	76,414	To reclassify Adult Services Program Manager salary
2. Employee Benefits (E) Facility Based Services	\$ 74,377	\$	(21,310)			To reclassify Secretary-Communications Coordinator benefits
			(12,558)			To reclassify Controller/Treasurer-CA Group benefits
			(12,558)			To reclassify Controller/Treasurer-CA Group benefits
			(27,951)	\$	-	To reclassify Adult Services Program Manager benefits
2. Employee Benefits (H) Unasgn Adult Program	\$ -	\$	27,951	\$	27,951	To reclassify Adult Services Program Manager benefits

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 5				
1. Salaries (A) Early Intervention	\$ 107,066	\$ 42,932	\$ 149,998	To reclassify Service Coordinator Children salary
2. Employee Benefits (A) Early Intervention	\$ 37,742	\$ 22,228	\$ 59,970	To reclassify Service Coordinator Children benefits
3. Service Contracts (A) Early Intervention	\$ 27,788	\$ (27,600)	\$ 188	To reclassify fees paid to COG
4. Other Expenses (O) Non-Federal Reimbursable	\$ 7,826	\$ (7,826)	\$ -	To reclassify fee paid to COG
5. COG Expenses (A) Early Intervention	\$ 47,679	\$ (47,679)	\$ -	To match final COG workbook
5. COG Expenses (B) Pre-School	\$ -	\$ 47,679	\$ 47,679	To match final COG workbook
Worksheet 8				
1. Salaries (G) Community Employment	\$ 110,477	\$ 27,861		To reclassify Lead Driver salary
		\$ 3,936	\$ 142,274	To reclassify Community Employment Secretary salary
2. Employee Benefits (G) Community Employment	\$ 37,186	\$ 12,665		To reclassify Lead Driver benefits
		\$ 2,170	\$ 52,021	To reclassify Community Employment Secretary benefits
Worksheet 9				
1. Salaries (N) Service & Support Admin. Costs	\$ 537,389	\$ (42,932)	\$ 494,457	To reclassify Service Coordinator Children salary
2. Employee Benefits (N) Service & Support Admin. Costs	\$ 269,453	\$ (22,228)	\$ 247,225	To reclassify Service Coordinator Children benefits
Worksheet 10				
1. Salaries (E) Facility Based Services	\$ 558,481	\$ 36,802		To reclassify Secretary-Communications Coordinator salary
		\$ 14,861		To reclassify Support Specialist ADS salary
		\$ 14,300		To reclassify Support Specialist Floor Based salary
		\$ 12,905		To reclassify Support Specialist ADS salary
		\$ 29,288	\$ 666,637	To reclassify Controller/Treasurer-CA Group salary
1. Salaries (G) Community Employment	\$ 347,088	\$ (27,861)		To reclassify Lead Driver salary
		\$ (14,861)		To reclassify Support Specialist ADS salary
		\$ (14,300)		To reclassify Support Specialist Floor Based salary
		\$ (3,936)	\$ 286,130	To reclassify Community Employment Secretary
2. Employee Benefits (E) Facility Based Services	\$ 232,892	\$ 21,310		To reclassify Secretary-Communications Coordinator benefits
		\$ 9,160		To reclassify Support Specialist ADS benefits
		\$ 4,856		To reclassify Support Specialist Floor Based benefits
		\$ 12,558	\$ 280,776	To reclassify Controller/Treasurer-CA Group benefits
2. Employee Benefits (G) Community Employment	\$ 185,390	\$ (12,665)		To reclassify Lead Driver benefits
		\$ (9,160)		To reclassify Support Specialist ADS benefits
		\$ (4,856)		To reclassify Support Specialist Floor Based benefits
		\$ (2,170)	\$ 156,539	To reclassify Community Employment Secretary benefits
3. Service Contracts (E) Facility Based Services	\$ 62,045	\$ 98,199	\$ 160,244	To reclassify facility based community outing expenses
3. Service Contracts (H) Unasgn Adult Program	\$ 99,171	\$ (972)		To reclassify room and board expense
		\$ (98,199)	\$ -	To reclassify facility based community outing expenses
4. Other Expenses (E) Facility Based Services	\$ 34,353	\$ (12,905)	\$ 21,448	To reclassify Support Specialist ADS salary
4. Other Expenses (O) Non-Federal Reimbursable	\$ 20,061	\$ 29,288		To reclassify Controller/Treasurer-CA Group salary
		\$ 12,558	\$ 61,907	To reclassify Controller/Treasurer-CA Group benefits
a1 Adult				
10. Community Employment (B) Less Revenue	\$ 225,574	\$ 50	\$ 225,624	To correct RSC offset

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Reconciliation to County Auditor Worksheet				
Expense:				
Plus: Fees Paid To COG, Or Payments And Transfers made To COG	\$ 491,129	\$ 563		To reclassify fees paid to COG
		\$ 7,826		To reclassify fee paid to COG
		\$ 27,600	\$ 527,118	To reclassify fees paid to COG

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Dave Yost • Auditor of State

MERCER COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

MERCER 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
MAY 16, 2017**