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Independent Accountant's 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 Morgan 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 in the Cost Reports to identify potential square footage errors.

We found no differences.

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 South Riverside Drive building 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, Section A, Square Footage* to identify variances greater than 10 percent.

We found the County Board incorrectly reported leased square footage and reported this variance in Appendix A (2013) and Appendix B (2014).

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

We found no variances.

Statistics – Attendance

1. We reviewed the Cost Reports and determined if individuals served or units of service were omitted on *Schedule B-1, Section B, Attendance Statistics*, worksheet 4, or worksheets 7A to 7H which resulted in 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, Section B, Attendance Statistics* and determined if the statistics were reported in accordance with the Cost Report Guides. We identified any variances greater than two percent of reported attendance statistics at each acuity level. We also footed the County Board's reports for accuracy.

We found no variances.

3. We traced the number of total attendance days for five 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, Section B, Attendance Statistics*. We then compared the acuity level on the County Board's reports to the DODD Acuity Assessment Instrument Ratio Listing report for each individual.

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

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

4. We selected 30 Supported Employment-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, Section B, Attendance Statistics*.

We found no variances or instances of non-compliance.

Statistics – Transportation

1. We compared the number of one-way trips from the County Board's 2013 Services Provided Detail and 2014 Receivable Billing Reimbursable Detail 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 found no variances.

2. We traced the number of trips for five adults for February 2013 and November 2014 from the County Board's daily reporting documentation to *Schedule B-3, Quarterly Summary of Transportation Services* to identify any variances greater than 10 percent of the total trips tested each year.

We found no variances exceeding 10 percent in 2013. We found no variances 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 impacting *Worksheet 8* 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 Receivable Billing Reimbursable Detail 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 2013 and all 59 Other SSA Allowable Units for 2014 from the Receivable Billing Reimbursable Detail 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.

3. We selected 30 SSA Unallowable units for both 2013 and 2014 from the Receivable Billing Reimbursable Detail 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.

4. DODD asked that we determine if the County Board maintained case note documentation for non-individual specific activities (general time units) as described in *Worksheet 9, Service and Support Administration Costs of the Cost Report Guides* and, if they accounted for over 10 percent of total SSA units on the final *Schedule B-4* plus any general time units recorded, DODD asked that we perform additional testing.

We did not perform this procedure as the County Board did not record general time units.

Revenue Cost Reporting and Reconciliation to the County Auditor Report

1. We compared the receipt totals from the county auditor's 2013 and 2014 Revenue Audit Trail Reports for the MCBDD (017), Family Support Services (018), Help Me Grow Part C (019), Family & Children First (020) and Help Me Grow - GRF (022) funds to the county auditor's report total reported on the *Reconciliation to County Auditor Worksheet*.

Revenue Cost Reporting and Reconciliation to the County Auditor Report (Continued)

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 Mid East Ohio Regional Council (COG) County Board Summary Workbooks for 2013 and 2014.

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

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 \$1,005 in 2013 and or \$3,905 in 2014;
- Title XX revenues in the amount of \$12,988 in 2013; and
- Help Me Grow revenues in the amount of \$18,515 in 2013 and \$29,625 in 2014.

We also noted Opportunities for Ohioans with Disabilities revenue in the amount of \$30,823 in 2013 and \$117,345 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.

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

We found instances of non-compliance in the following service codes: Supported Employment - Community - 15 minute unit (ACO and FCO) and Non-Medical Transportation - Per Mile (FTW) as described in the tables below and made corresponding unit adjustments on *Schedule B-1* 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. 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:

Paid Claims Testing (Continued)

- 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 pre-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, we compared the County Board's contract rate with the reimbursed rate to ensure that the County Board was reimbursed no more than the contracted rate.

From the paid claims sample selected, we found contracted transportation services rendered by Morgan County Public Transit that were billed as per trip non-medical transportation (ATB and FTB). We determined that the vehicles met the requirements for per trip non-medical transportation. We also noted the County Board's contract did not specify a per trip rate; therefore, we determined the total contracted transportation cost from the State Expenses Detailed Reports and total trips provided from the Services Provided Detail and Receivable Billing Reimbursable Detail reports and calculated a per trip rate.

We determined the reimbursed rate did not exceed the calculated rate in 2013. We determined the reimbursed rate exceeded the calculated rate in 2014 and, as a result, we identified recoverable findings in the tables below for all ATB and FTB services.

We found no other instances of contract services in our sample.

Recoverable Finding – 2013

Service Code	Units	Review Results	Finding
FCO	6	Lack of supporting documentation	\$22.12 ¹

Recoverable Finding – 2014

Service Code	Units	Review Results	Finding
ACO	1	Units billed in excess of actual service delivery	\$6.40
ATB	5,659	Reimbursed rate exceeded actual cost	\$1,029.06
FTB	4,276	Reimbursed rate exceeded actual cost	\$752.01
FTW	309	Non-compliance of service documentation	\$241.94
		Total	\$2,029.41¹

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

Paid Claims Testing (Continued)

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

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

4. 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

1. We compared the disbursement totals from the county auditor's report listed on the *Reconciliation to County Auditor Worksheets* to the county auditor's Expense Audit Trail Reports for the MCBDD (017), Family Support Services (018), Help Me Grow Part C (019), Family & Children First (020) and Help Me Grow - GRF (022) 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.

2. We compared the County Board's State Expenses Detailed Reports and Statements of Semi-Annual Apportionment of Taxes 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 reported variances in Appendix A (2013) and Appendix B (2014).

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

We found no variances.

4. We scanned the County Board's 2013 and 2014 State Expenses Detailed Reports and judgmentally 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). We found no misclassified costs exceeding two percent in 2014.

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

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 COG SSA costs without corresponding statistics on *Schedule B-4* and we reclassified the system wide quality assurance costs to *Worksheet 5, Direct Services* as reported in Appendix A (2013) and Appendix B (2014).

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 Depreciation Schedules.

We found no unrecorded capital purchases.

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

Property, Depreciation, and Asset Verification Testing

1. We compared the depreciation costs reported in the County Board's Depreciation Schedules to the amounts reported on *Worksheet 1, Capital Costs* to identify any variances greater than \$250.

We found no differences.

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

We reported differences in Appendix A (2013) 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 2013 and determined if the useful life agreed to the estimated useful life prescribed in the 2013 American Hospital Association (AHA) Asset Guide. We also recomputed the first year's depreciation for the one asset tested, based on its cost, acquisition date and useful life to determine compliance with the Cost Report Guides and AHA Asset Guide to identify any variances.

We reported differences in Appendix A (2013) and Appendix B (2014). We did not perform this procedure for 2014 as there were no capital assets being depreciated in their first year.

4. DODD asked that we haphazardly select the lesser of 10 percent or 10 disposed assets from 2013 and 2014 from the County Board's list of disposed assets and determine if the asset was removed from the County Board's fixed asset ledger. DODD also asked that we recalculate depreciation and any gain or loss for the disposed items to determine compliance with the Cost Report Guide and CMS Publication 15-1, Chapter 1.

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

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 Expense Audit Trail Reports for the MCBDD (017), Family Support Services (018), Help Me Grow Part C (019), Family & Children First (020) and Help Me Grow - GRF (022) funds 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 and other supporting documentation to the amounts reported on worksheets 2 through 10 to identify variances that resulted in differences to another program or worksheet exceeding \$250.

We found no variances.

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 eight selected, we compared the County Board's organizational chart, Payroll Totals by Job Description by Date Span reports, 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, because 2013 misclassification errors exceeded 10 percent, we performed procedure 4. We found no differences in 2014.

4. We scanned the County Board's Payroll Totals by Job Description by Date Span report for 2013 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 reported differences in Appendix A (2013).

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 all four observed moments in 2013 and 10 observed moments in 2014 and determined if supporting documentation was maintained and the moments were properly classified in accordance with DODD's Guide to Medicaid Administrative Claiming (MAC) using the Random Moment Time Studies (RMTS) Methodology for 2012.

Medicaid Administrative Claiming (MAC) (Continued)

We found one observed moment for activity code 11-Program Planning, Developing and Interagency Coordination of Medicaid Services that lacked supporting documentation in 2013. We found one observed moment for activity code 11 that lacked supporting documentation and one incomplete moment in 2014 in which supporting documentation was unclear or vague to support the response to the sampled moment and did not reflect the date and time of the sampled moment as required by the RMTS Guide, section on Examples of Acceptable Documentation and Unacceptable Documentation.

We reported these instances of non-compliance to DODD.

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.



Dave Yost
Auditor of State

March 23, 2017

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Schedule B-1, Section A				
1. Building Services (B) Adult	345	(95)	250	To remove operating lease square footage
5. Speech/Audiology (C) Child	15	(15)	-	To remove operating lease square footage
8. Physical Therapy (C) Child	15	(15)	-	To remove operating lease square footage
11. Early Intervention (C) Child	63	(63)	-	To remove operating lease square footage
16. Supported Emp. - Comm Emp. (B) Adult	1,137	(1,137)	-	To remove operating lease square footage
21. Service And Support Admin (D) General	1,871	(1,871)	-	To remove operating lease square footage
24. Transportation (D) General	86	(86)	-	To remove operating lease square footage
25. Non-Reimbursable (C) Child	63	(63)	-	To remove operating lease square footage
Schedule B-1, Section B				
4. 15 Minute Units (C) Supported Emp. - Community Employment	501	(6)	495	To remove units due to paid claim error
10. A (A) Facility Based Services	4,020	5	4,025	To correct days of attendance
12. B (A) Facility Based Services	1,206	5	1,211	To correct days of attendance
Worksheet 1				
5. Movable Equipment (U) Transportation	\$ 4,754	\$ (4,095)	\$ 659	To reclassify depreciation for Toyota Sienna
5. Movable Equipment (X) Gen Expense All Prgm.	\$ 942	\$ 4,095	\$ 6,080	To reclassify depreciation for Toyota Sienna To match 2012 depreciation schedule
Worksheet 2				
10. Unallowable Fees (O) Non-Federal Reimbursable	\$ 2,177	\$ 34,746	\$ 36,923	To match tax settlement sheets
Worksheet 2A				
1. Salaries (E) Facility Based Services	\$ 67,000	\$ (67,000)	\$ -	To reclassify Adult Service Director salary
1. Salaries (G) Community Employment	\$ 46,790	\$ (46,790)	\$ -	To reclassify Program Director salary
1. Salaries (N) Service & Support Admin	\$ 45,284	\$ (45,284)	\$ -	To reclassify SSA Director salary
2. Employee Benefits (E) Facility Based Services	\$ 25,804	\$ (25,804)	\$ -	To reclassify Adult Service Director benefits
2. Employee Benefits (G) Community Employment	\$ 36,750	\$ (36,750)	\$ -	To reclassify Program Director benefits
2. Employee Benefits (N) Service & Support Admin	\$ 35,595	\$ (35,595)	\$ -	To reclassify SSA Director benefits
Worksheet 3				
3. Service Contracts (N) Service & Support Admin	\$ 6,891	\$ 800	\$ 7,691	To reclassify building service expenses
Worksheet 5				
1. Salaries (A) Early Intervention	\$ 8,017	\$ 11,697	\$ 19,714	To reclassify Program Director salary
2. Employee Benefits (A) Early Intervention	\$ 1,603	\$ 9,188	\$ 10,791	To reclassify Program Director benefits
4. Other Expenses (M) Family Support Services	\$ 8,447	\$ (8,447)	\$ -	To reclassify fees paid to COG
5. COG Expenses (L) Community Residential	\$ 1,776	\$ 7,885	\$ 9,661	To reclassify system wide quality assurance review costs with no corresponding statistics
Worksheet 9				
1. Salaries (N) Service & Support Admin. Costs	\$ 97,948	\$ 45,284	\$ 143,232	To reclassify SSA Director salary
2. Employee Benefits (N) Service & Support Admin. Costs	\$ 104,577	\$ 35,595	\$ 140,172	To reclassify SSA Director benefits
3. Service Contracts (N) Service & Support Admin. Costs	\$ 7,053	\$ (800)	\$ 6,253	To reclassify building service expenses
5. COG Expenses (N) Service & Support Admin. Costs	\$ 7,885	\$ (7,885)	\$ -	To reclassify system wide quality assurance review costs with no corresponding statistics
Worksheet 10				
1. Salaries (G) Community Employment	\$ 51,089	\$ 35,092	\$ 86,181	To reclassify Program Director salary
1. Salaries (H) Unasgn Adult Program	\$ 6,181	\$ 67,000	\$ 73,181	To reclassify Adult Service Director salary
2. Employee Benefits (G) Community Employment	\$ 37,735	\$ 27,563	\$ 65,298	To reclassify Program Director benefits
2. Employee Benefits (H) Unasgn Adult Program	\$ 2,314	\$ 25,804	\$ 28,118	To reclassify Adult Service Director benefits

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

	Reported Amount		Correction		Corrected Amount	Explanation of Correction
a1 Adult						
10. Community Employment (B) Less Revenue	\$ -	\$	30,823	\$	30,823	To offset Bridges revenue
Reconciliation to County Auditor Worksheet						
Expense:						
Plus: Real Estate Fees	\$ -	\$	(34,746)	\$	(34,746)	To reconcile auditor and treasurer fees
Plus: Fees Paid To COG, Or Payments And Transfers made To COG	\$ -	\$	8,447	\$	8,447	To reclassify fees paid to COG
Less: Capital Costs	\$ (42,578)	\$	(1,043)	\$	(43,621)	To reconcile depreciation adjustment

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Schedule B-1, Section A				
1. Building Services (B) Adult	345	(95)	250	To remove operating lease square footage
11. Early Intervention (C) Child	63	(63)	-	To remove operating lease square footage
16. Supported Emp. - Comm Emp. (B) Adult	2,001	(2,001)	-	To remove operating lease square footage
21. Service And Support Admin (D) General	1,869	(1,869)	-	To remove operating lease square footage
24. Transportation (D) General	86	(86)	-	To remove operating lease square footage
25. Non-Reimbursable (C) Child	63	(63)	-	To remove operating lease square footage
Schedule B-1, Section B				
4. 15 Minute Units (C) Supported Emp. - Community Employment	2,783	(1)	2,782	To remove units due to paid claim error
10. A (C) Facility Based Services (Non-Title XX Only)	3,402	6	3,408	To correct days of attendance
13. C (C) Facility Based Services (Non-Title XX Only)	1,545	3	1,548	To correct days of attendance
Schedule B-3				
7. Supported Emp. - Comm. Emp. (H) Cost of Bus, Tokens, Cabs- Fourth Quarter	\$ 300	\$ 1,451	\$ 1,751	To record cost of per mile transportation
Schedule C				
I. County				
(B) Interest- COG Revenue	\$ 689	\$ 9	\$ 698	To match final COG workbook
Worksheet 1				
5. Movable Equipment (U) Transportation	\$ 4,095	\$ (4,095)	\$ -	To reclassify depreciation for Toyota Sienna
5. Movable Equipment (X) Gen Expense All Prgm.	\$ 942	\$ 4,095	\$ 6,080	To reclassify depreciation for Toyota Sienna To match 2012 depreciation schedule
Worksheet 2				
10. Unallowable Fees (O) Non-Federal Reimbursable	\$ 58,840	\$ 2,272	\$ 61,112	To match tax settlement sheets
Worksheet 5				
5. COG Expenses (L) Community Residential	\$ 9,449	\$ 4,473	\$ 13,922	To reclassify system wide quality assurance review costs with no corresponding statistics
Worksheet 8				
3. Service Contracts (G) Community Employment	\$ -	\$ 75	\$ 225	To reclassify bus ticket expenses To reclassify bus ticket expenses
Worksheet 9				
5. COG Expenses (N) Service & Support Admin. Costs	\$ 4,473	\$ (4,473)	\$ -	To reclassify system wide quality assurance review costs with no corresponding statistics
Worksheet 10				
3. Service Contracts (E) Facility Based Services	\$ 93,889	\$ (75)	\$ 93,814	To reclassify bus ticket expenses
3. Service Contracts (G) Community Employment	\$ 58,328	\$ (150)	\$ 58,178	To reclassify bus ticket expenses
a1 Adult				
10. Community Employment (B) Less Revenue	\$ -	\$ 117,345	\$ 117,345	To offset Bridges revenue
Reconciliation to County Auditor Worksheet Expense:				
Less: County Auditor/Treasurer Fees	\$ (29,453)	\$ (2,272)	\$ (31,725)	To reconcile auditor and treasurer fees



Dave Yost • Auditor of State

MORGAN COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

MORGAN COUNTY

CLERK'S CERTIFICATION

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

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
APRIL 18, 2017**