



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 Shelby 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 no differences in 2013. We found costs for Adult physical therapy services with no corresponding square footage in 2014. The County Board provided the omitted square footage and we reported these differences in 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 Shelby Hills ECC building for 2013 and the S&H Building for 2014 to the County Board's summary which rolls up to *Schedule B-1, Section A, Square Footage* to ensure that square footage was allocated in accordance with DODD's Guide to Preparing Income and Expenditure Reports for 2013 and 2014 (Cost Report Guides) and identified any variances greater than 10 percent.

We found no variances greater than 10 percent in 2013. We found no variances in 2014.

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* and identified variances greater than 10 percent.

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

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*. We then compared the acuity level on the County Board's reports to the DODD Acuity Assessment Instrument Ratio Listing or Acuity Assessment Instrument for each individual.

We also selected two additional individuals in 2013 and four additional individuals in 2014 and performed the same acuity level comparison.

We found no differences.

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

Statistics – Transportation

1. We compared the number of one-way trips from the County Board's Billing History and Preschool Summary reports and preschool summaries 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 four adults for March 2013 and October 2014 and one child route for March 2013 and January 2014 from the County Board's daily reporting documentation to *Schedule B-3* and identified any variances greater than 10 percent of the total trips tested each year.

We found no variances.

Statistics – Transportation (Continued)

3. We compared the cost of bus tokens/cabs from the County Board's State Expenses Without Payroll or Benefits (Detailed) Reports to the amount reported in *Schedule B-3* and identified 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.

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* and identified 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.

We also determined the County Board had Home Choice units in 2013 and 2014 which were incorrectly reported as SSA Unallowable units in 2013 and TCM units in 2014 on *Schedule B-4*. The County Board provided the Case Note Detail by Case Manager and Consumer reports for the Home Choice individual. We totaled the units and reported the differences in Appendix A (2013) and Appendix B (2014). In addition, we determined the units in 2014 were reimbursed as TCM services; therefore, we reported recoverable findings, see Paid Claims Testing section.

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 exceeding 10 percent.

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.

We found no variances exceeding 10 percent.

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 selected 60 general time 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) 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. If the variance identified was greater than 25 percent, we would select an additional 60 units for that year and perform the same test.

Statistics – Service and Support Administration (Continued)

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 reported variances in Appendix A (2013). The variance was greater than 25 percent in 2014 and we selected an additional 60 units. The combined error rate did not exceed 25 percent and we reported the variances for errors found in Appendix B (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 Revenue Account Reports for the Shelby County DD Board (50), Severance/Benefits (92), Capital Improvement (107), Ohio Department of Education (119), MRS - Day Care (121), Shelby Hills Trust (126) and Ohio Department of Education (139) 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 and identified any potential revenue offsets/applicable credits.

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

- Miscellaneous refunds, reimbursements and other income in the amount of \$28,980 in 2013 and or \$43,088 in 2014;
- Workers compensation refund in the amount of \$40,085 in 2013 and \$62,202 in 2014;
- IDEA Early Childhood Special Education revenues in the amount of \$52,423 in 2013 and \$68,711 in 2014;
- Title XX revenues in the amount of \$41,542 in 2013; and

We also noted Opportunities for Ohioans with Disabilities revenue in the amount of \$21,356 in 2014; however, corresponding expenses were offset on *Schedule a1, Adult Program* as reported in 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.

Paid Claims Testing (Continued)

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: Adult Day Service and Vocational Habilitation Combination – 15 minute unit (AXF); Non-Medical Transportation – Per Trip (ATB) and Supported Employment – Community Employment – 15 minute unit (FCO) and Targeted Case Management (TCM) units from the Statistics – Service and Support Administration section as described in the tables below and made corresponding unit adjustments on *Schedule B-1* and *B-3* as reported in Appendix A (2013) and Appendix B (2014).

- For selected contracted transportation services, DODD asked that we compare the County Board's usual and customary rate with the reimbursed rate to ensure that the County Board was reimbursed the lesser of the two as per Ohio Admin. Code § 5123:2-9-06. For any errors found, DODD requested that we obtain documentation and identify all over payments related to reimbursements exceeding the usual and customary rate. Additionally, DODD asked that we determine if the provision of service met provider and staff qualification requirements as applicable under Ohio Admin. Code § 5123:2-9-18.

Additionally, for any other selected service 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 and identify all over payments.

We found no contracted services.

Recoverable Finding – 2013

Service Code	Units	Review Results	Finding
AXF	3	Units billed in excess of actual service delivery	\$5.48 ¹

Recoverable Finding – 2014

Service Code	Units	Review Results	Finding
ATB	1	Units billed in excess of actual service delivery	\$12.05
FCO	13	Units billed in excess of actual service delivery	\$83.55
TCM	3	Home Choice units billed as TCM	\$29.27
		Total	\$124.87¹

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 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.

Paid Claims Testing (Continued)

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 Appropriations Reports for the Shelby County DD Board (50), Severance and Benefits (92), Capital Improvements (107), Ohio Department of Education (119), MRS - Day Care (121), Shelby Hills Trust (126) and Ohio Department of Education (139) 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 for both years.

2. We compared the County Board's State Expenses Without Payroll or Benefits (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.

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 Without Payroll or Benefits (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.

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

5. We scanned the County Board's State Expenses Without Payroll or Benefits (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 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 Depreciation Schedules to the amounts reported on *Worksheet 1, Capital Costs* and identified 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). We found no differences in 2014.

3. We determined the County Board's capitalization threshold and 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 and identified any variances.

We found no differences.

4. We 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 any gain or loss for the one disposed item tested, based on its undepreciated basis and any proceeds received from the disposal or sale of the asset to determine compliance with the Cost Report Guide and CMS Publication 15-1, Chapter 1.

We reported differences in Appendix A (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 Appropriation Reports for the Shelby County DD Board (50), Severance and Benefits (92), Capital Improvements (107), Ohio Department of Education (119), MRS - Day Care (121), Shelby Hills Trust (126) and Ohio Department of Education (139) 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 Payroll Only by SAC/Employee (Summary) Reports and other supporting documentation to the amounts reported on worksheets 2 through 10 to identify variances resulting in differences to another program or worksheet exceeding \$250.

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

3. We calculated the lesser of 40 employees or 25 percent of the average number of total employees over the two year period. For the 40 employees selected, we compared the County Board's organizational chart, State Expenses Payroll Only by SAC/Employee (Summary) 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).

4. DODD asked that we scan the County Board's State Expenses Payroll Only by SAC/Employee (Summary) Reports for 2013 and 2014 and compare the classification of employees to entries on worksheets 2 through 10 to determine if salary and benefit costs were reported in accordance with the Cost Report Guides.

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

Medicaid Administrative Claiming (MAC)

1. We compared the salary and benefits entered on the MAC Cost by Individual reports to the County Board's State Expenses Payroll Only by SAC / Employee (Summary) 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.

Medicaid Administrative Claiming (Continued)

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

We found no differences.

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

April 14, 2017

Appendix A
Shelby County Board of Developmental Disabilities
2013 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	\$ 9,603	\$ 8,990	\$ 18,593	To match final COG workbook
Schedule B-1, Section A				
11. Early Intervention (C) Child	5,656	(2,128)	3,528	To match square footage summary
12. Pre-School (C) Child	15,994	(2,583)	13,411	To match square footage summary
Schedule B-1, Section B				
12. B (A) Facility Based Services	2,440	(1)	2,439	To remove day of attendance due to paid claim error
Schedule B-4				
3. Home Choice Units (D) 4th Quarter	-	23	23	To reclassify Home Choice units
5. SSA Unallowable Units (D) 4th Quarter	515	(23)	492	To reclassify Home Choice units
		12	504	To add unallowable units identified as general time activities
Worksheet 1				
2. Land Improvements (A) Early Intervention	\$ 96	\$ 802	\$ 898	To match 2012 depreciation schedule
2. Land Improvements (B) Pre-School	\$ 416	\$ 1,056	\$ 1,472	To match 2012 depreciation schedule
2. Land Improvements (E) Facility Based Services	\$ 1,065	\$ 675	\$ 1,740	To match 2012 depreciation schedule
2. Land Improvements (N) Service & Support Admin	\$ 1,304	\$ 253	\$ 1,557	To match 2012 depreciation schedule
5. Movable Equipment (U) Transportation	\$ 64,591	\$ 1,440	\$ 66,031	To record loss on disposal of asset
8. COG Expenses (B) Pre-School	\$ 3	\$ 1	\$ 4	To match final COG workbook
8. COG Expenses (M) Family Support Services	\$ 137	\$ (21)	\$ 116	To match final COG workbook
8. COG Expenses (O) Non-Federal Reimbursable	\$ 10	\$ 5	\$ 15	To match final COG workbook
Worksheet 2				
4. Other Expenses (O) Non-Federal Reimbursable	\$ 186,977	\$ 2,854	\$ 189,831	To reclassify unallowable staff t-shirt expenses
4. Other Expenses (X) Gen Expense All Prgm.	\$ 39,673	\$ (2,854)	\$ 36,819	To reclassify unallowable staff t-shirt expenses
5. COG Expenses (B) Pre-School	\$ 178	\$ (36)	\$ 142	To match final COG workbook
5. COG Expense (M) Family Support Services	\$ 7,134	\$ (2,995)	\$ 4,139	To match final COG workbook
5. COG Expense (O) Non-Federal Reimbursable	\$ 529	\$ 13,120	\$ 13,649	To match final COG workbook
Worksheet 3				
5. COG Expenses (B) Pre-School	\$ 9	\$ 1	\$ 10	To match final COG workbook
5. COG Expenses (M) Family Support Services	\$ 357	\$ (54)	\$ 303	To match final COG workbook
5. COG Expenses (O) Non-Federal Reimbursable	\$ 26	\$ 12	\$ 38	To match final COG workbook
Worksheet 5				
1. Salaries (L) Community Residential	\$ 3,731	\$ 282	\$ 4,013	To reclassify QA Registered Nurse salary
2. Employee Benefits (L) Community Residential	\$ 2,594	\$ 12	\$ 2,606	To reclassify QA Registered Nurse benefits
5. COG Expenses (M) Family Support Services	\$ 61,292	\$ (17,445)	\$ 43,847	To match final COG workbook
5. COG Expenses (O) Non-Federal Reimbursable	\$ 4,542	\$ 1,069	\$ 5,611	To match final COG workbook
Worksheet 7-D				
5. COG Expenses (M) Family Support Services	\$ -	\$ 675	\$ 675	To match final COG workbook
Worksheet 9				
1. Salaries (N) Service & Support Admin. Costs	\$ 494,102	\$ (282)	\$ 493,820	To reclassify QA Registered Nurse salary
2. Employee Benefits (N) Service & Support Admin. Costs	\$ 227,718	\$ (12)	\$ 227,706	To reclassify QA Registered Nurse benefits

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 10				
1. Salaries (E) Facility Based Services	\$ 733,004	\$ 8,673 \$ (21,400)	\$ 720,277	To match payroll report To reclassify S&H Products Fiscal Specialist salary
2. Employee Benefits (E) Facility Based Services	\$ 307,803	\$ 1,512 \$ (3,879)	\$ 305,436	To match payroll report To reclassify S&H Products Fiscal Specialist benefits
4. Other Expenses (O) Non-Federal Reimbursable	\$ 10,184	\$ 21,400 \$ 3,879	\$ 35,463	To reclassify S&H Products Fiscal Specialist salary To reclassify S&H Products Fiscal Specialist benefits
Reconciliation to County Auditor Worksheet				
Expense:				
Less: Capital Costs	\$ (224,975)	\$ (1,440) \$ (1,056) \$ (802) \$ (253)	\$ (229,201)	To reconcile depreciation adjustment To reconcile depreciation adjustment To reconcile depreciation adjustment To reconcile depreciation adjustment
Less: Other	\$ 17,152	\$ (8,990)	\$ 8,162	To reconcile Schedule A COG expense

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Schedule B-1, Section A				
8. Physical Therapy (B) Adult	-	386	386	To reclassify physical therapy square footage
14. Facility Based Services (B) Adult	26,099	(386)	25,713	To reclassify physical therapy square footage
Schedule B-1, Section B				
4. 15 Minute Units (D) Supported Emp. - Community Employment	93	(13)	80	To remove units due to paid claim error
Schedule B-3				
5. Facility Based Services (G) One Way Trips- Fourth Quarter	6,086	(1)	6,085	To remove trip due to paid claim error
Schedule B-4				
1. TCM Units (D) 4th Quarter	3,585	(3)	3,582	To reclassify Home Choice units
2. Other SSA Allowable Units (D) 4th Quarter	901	7	908	To record allowable units recorded as general time
3. Home Choice Units (D) 4th Quarter	-	3	3	To reclassify Home Choice units
5. SSA Unallowable Units (D) 4th Quarter	254	19	273	To add unallowable units identified as general time activities
Worksheet 1				
8. COG Expenses (L) Community Residential	\$ -	\$ 662	\$ 662	To match final COG workbook
8. COG Expenses (M) Family Support Services	\$ -	\$ 104	\$ 104	To match final COG workbook
8. COG Expenses (O) Non-Federal Reimbursable	\$ -	\$ 18	\$ 18	To match final COG workbook
Worksheet 2				
3. Service Contracts (X) Gen Expense All Prgm.	\$ 44,191	\$ (1,663)	\$ 42,528	To reclassify fees paid to COG
4. Other Expenses (O) Non-Federal Reimbursable	\$ 163,882	\$ 1,736	\$ 165,618	To reclassify unallowable staff t-shirt expenses
4. Other Expenses (X) Gen Expense All Prgm.	\$ 47,003	\$ (195)		To reclassify fee paid to COG
		\$ 4,087		To reclassify legal fee expense
		\$ (1,736)	\$ 49,159	To reclassify unallowable staff t-shirt expenses
5. COG Expenses (L) Community Residential	\$ -	\$ 14,559	\$ 14,559	To match final COG workbook
5. COG Expense (M) Family Support Services	\$ -	\$ 2,296	\$ 2,296	To match final COG workbook
5. COG Expense (O) Non-Federal Reimbursable	\$ -	\$ 398	\$ 398	To match final COG workbook
Worksheet 3				
5. COG Expenses (L) Community Residential	\$ -	\$ 1,496	\$ 1,496	To match final COG workbook
5. COG Expenses (M) Family Support Services	\$ -	\$ 236	\$ 236	To match final COG workbook
5. COG Expenses (O) Non-Federal Reimbursable	\$ -	\$ 41	\$ 41	To match final COG workbook
Worksheet 5				
1. Salaries (L) Community Residential	\$ -	\$ 30	\$ 30	To reclassify QA Registered Nurse salary
2. Employee Benefits (L) Community Residential	\$ 5,683	\$ 37	\$ 5,720	To reclassify QA Registered Nurse benefits
3. Service Contracts (B) Pre-School	\$ 35,846	\$ (180)	\$ 35,666	To reclassify fee paid to COG
5. COG Expenses (L) Community Residential	\$ -	\$ 165,700	\$ 165,700	To match final COG workbook
5. COG Expenses (M) Family Support Services	\$ -	\$ 26,134	\$ 26,134	To match final COG workbook
Worksheet 9				
1. Salaries (N) Service & Support Admin. Costs	\$ 541,063	\$ (30)	\$ 541,033	To reclassify QA Registered Nurse salary
2. Employee Benefits (N) Service & Support Admin. Costs	\$ 220,538	\$ (37)	\$ 220,501	To reclassify QA Registered Nurse benefits
3. Service Contracts (N) Service & Support Admin. Costs	\$ 24,892	\$ (4,087)	\$ 20,805	To reclassify legal fee expense
Worksheet 10				
1. Salaries (E) Facility Based Services	\$ 623,808	\$ (21,828)	\$ 601,980	To reclassify non-profit's portion of the Fiscal Specialist salary
2. Employee Benefits (E) Facility Based Services	\$ 268,633	\$ (10,365)	\$ 258,268	To reclassify non-profit's portion of the Fiscal Specialist benefits
3. Service Contracts (E) Facility Based Services	\$ 63,165	\$ 3,500	\$ 66,665	To reclassify facility based survey expense

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 10 (Continued)				
3. Service Contracts (G) Community Employment	\$ 7,759	\$ (3,500)	\$ 4,259	To reclassify facility based survey expense
4. Other Expenses (G) Community Employment	\$ 15,261	\$ (311)	\$ 14,950	To reclassify unallowable advertising expense
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 311		To reclassify unallowable advertising expense
		\$ 21,828		To reclassify non-profit's portion of the Fiscal Specialist salary
		\$ 10,365	\$ 32,504	To reclassify non-profit's portion of the Fiscal Specialist benefits
a1 Adult				
10. Community Employment (B) Less Revenue	\$ -	\$ 46,965	\$ 46,965	To record OOD expenses
Reconciliation to County Auditor Worksheet				
Expense:				
Plus: Fees Paid To COG, Or Payments And Transfers made To COG	\$ 225,000	\$ 1,663		To reclassify fees paid to COG
		\$ 180		To reclassify fee paid to COG
		\$ 195	\$ 227,038	To reclassify fee paid to COG

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Dave Yost • Auditor of State

SHELBY COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

SHELBY 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 9, 2017**