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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 Summit County Board of Developmental Disabilities (County Board) for the years ended December 31, 2015 and 2016 (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 reported square footage and we found no potential errors.
2. We compared the 2015 and 2016 square footage to the most recently reviewed totals and found program areas that changed by more than 10 percent and performed procedures 3 and 4 on those program areas.
3. We compared the square footage for each room on the floor plans of the Administration Building in 2015 and the Southern Center building in 2016 to the County Board's summary. We found square footage was allocated by program in accordance with DODD's Guide to Preparing Income and Expenditure Report for 2015 and 2016 (Cost Report Guides). We found no variances.
4. We compared the County Board's square footage summaries to the square footage reported in the Cost Reports. We found no variances in 2015. We reported variances exceeding 10 percent in Appendix B (2016).
5. We reviewed reclassifications identified in the payroll testing procedures and found they did not result in square footage variances greater than 10 percent.

Statistics – Attendance

1. We reviewed the Cost Reports and found no individuals served or units of service were omitted resulting in unallocated program or general expenses-all program costs.
2. We compared the number of individuals served, days of attendance and 15 minute units on the County Board's Day Service Attendance Detail Reports and Individuals Served Reports and to the Cost Report Guides. We found no variances. We also footed the County Board's attendance reports for accuracy and found no computational errors.

Statistics – Attendance (Continued)

3. We traced total attendance days for one Enclave and four Adult Day Service individuals for two months in 2015 and 2016 between the County Board's monthly attendance documentation and Day Service Attendance Detail and the Cost Reports. We found variances as reported in Appendix A (2015) and Appendix B (2016). We compared the differences to the Medicaid Billing System (MBS) and determined the County Board was incorrectly reimbursed for one day of attendance in 2016. See the Paid Claims section for the recoverable finding.

We also compared the acuity level on the County Board's Acuity Level with Dates reports to the Acuity Assessment Instrument for each individual and ensured at least two individuals from each acuity level were selected. We found differences as reported in Appendix A (2015). We found no differences for 2016. We compared the 2015 differences to the MBS and determined there was no overpayment.

4. We selected 15 Community Employment units for 2015 and for 2016 from the Supported Employment Community Details reports and compared the calculation of the units to the Cost Report Guides and the service documentation to the requirements of Ohio Admin. Code § 5123:2-9-15. We reported variances greater than 10 percent in Appendix A (2015). We scanned the detailed MBS report and found no reimbursements for Community Employment. We found no variances in 2016.

Statistics – Transportation

1. We compared the number of one-way trips from the County Board's Quarterly Transportation Detail Reports and the Cost Report –Transportation Summary With Title XX Reports to the Cost Reports. We reclassified trips as reported in Appendix A (2015) and Appendix B (2016).

We also footed the County Board's transportation reports for accuracy. We found no computational errors.

2. We traced the number of trips for nine adults and one child for one month in 2015 and 2016 from the County Board's daily reporting documentation to the Quarterly Transportation Detail Reports and the Cost Reports. We found no variances greater than 10 percent of the total trips tested.
3. We compared the cost of bus tokens/cabs from the County Board's Detailed General Ledger Report to the Cost Reports. We found no variances greater than two percent of total program costs.

Statistics – Service and Support Administration (SSA)

1. We compared the number of Targeted Case Management (TCM), and Other SSA Allowable units from the County Board's TCM-NBS Details Report to the Cost Reports. We reported variances greater than two percent in Appendix A (2015) and Appendix B (2016).
2. We selected 60 Other SSA Allowable units for both 2015 and 2016 from the TCM-NBS Details Report and compared the case note to the activities listed in Ohio Admin. Code § 5160-48-01(D) and the elements required by Ohio Admin. Code § 5160-48-01(F). We found no variances greater than 10 percent of total units tested in each year.
3. We did not select 30 SSA Unallowable units for 2015 and 2016 as the County Board did not report any units on *Schedule B-4* and stated it does not perform SSA unallowable activities.

Statistics – Service and Support Administration (SSA) (Continued)

4. We confirmed with the County Board that it did not maintain case note documentation for non-individual specific activities (general time units) as described in the Cost Report Guides.

Revenue Cost Reporting and Reconciliation to the County Auditor Report

1. We compared the receipt totals from the county auditor's Detail General Ledger reports for the Developmental Disabilities Operating (20801), the Consolidated Donations (20813) and the Permanent Improvement (42210) funds to the county auditor's report total reported on the reconciliation worksheet/form. We found variances as reported in Appendix A (2015) and Appendix B (2016).

We then compared the total County Board receipts reported on the reconciliation worksheet/form to the county auditor's receipt totals and calculated if the Cost Reports reconciled within acceptable limits. The Cost Reports reconciled within acceptable limits.

2. We inspected the County Board's Detail General Ledger reports and found the following sources of potential revenue offsets/credits where revenues are maintained separately; however, the County Board did not offset corresponding expenses via the use of specific expenditure cost centers between federal programs on the Cost Reports in accordance with 2 CFR 200.405 and 2 CFR 200.406:

- Miscellaneous refunds, reimbursements and other income in the amount of \$29,870 in 2015 and \$256,142 in 2016;
- Help Me Grow revenues in the amount of \$260,210 in 2015 and \$778,702 in 2016; and
- Rental Fees in the amount of \$100,176 in 2015 and \$43,065 in 2016.

We also noted Opportunities for Ohioans with Disabilities revenue in the amount of \$99,388 in 2015 and \$139,767 in 2016. The County Board offset corresponding expenses on *Schedule a1, Adult Program*.

Paid Claims Testing

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

1. We selected 50 paid claims among all service codes (excluding TCM) for both 2015 and 2016 from the MBS data. We compared the County Board's service documentation to the requirements of each respective service code per Ohio Admin. Code § 5123:2-9 in effect at the time of service delivery. We found instances of non-compliance in Adult Day Support – Daily Unit (ADS), Adult Day and Vocational Habilitation Combination – Daily Unit (AXD) and 15 minute unit (AXF), and Supported Employment – Enclave (FNF). We calculated recoverable findings for non-compliance related to units paid as described in the tables below. We also reported corresponding unit adjustments in Appendix A (2015) and Appendix B (2016).
2. We selected 50 TCM paid claims per year from the MBS data for 2015 and 2016 and compared the County Board's documentation to the requirements per Ohio Admin. Code § 5160-48-01 in effect at the time of service delivery. We found instances of non-compliance as described in the tables below and reported corresponding unit adjustments in Appendix A (2015) and Appendix B (2016).

Paid Claims Testing (Continued)

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

We found transportation services in our sample that were rendered by Metro Regional Transit Authority under service agreement with the County Board that were billed as commercial transportation (ATT/FTT/STT) and found that the vehicles met the definition of a commercial vehicle and the contracted rate did not exceed the reimbursement rate. We found no other instances of contracted services in our sample.

- We did not perform the procedure to compare new transportation contracts to the guidance for non-medical transportation services issued by DODD on May 15, 2015 as the County Board's contract with Metro Regional Transit Authority pre-dated the effective date of the memo. The County Board did provide an analysis showing its efforts to comply with the prudent buyer principle guidelines in assessing its needs, establishing the goals to be attained, evaluation of the available alternatives, choosing the terms of the contract and reasonableness of rates paid.

Recoverable Finding - 2015

Service Code	Units	Non-TCM Review Results	Finding
AXF	50	Lack of supporting documentation	\$93.40
TCM Review Results			
TCM	89	Units billed in excess of service delivery	\$861.74
Total			\$955.14

Recoverable Finding - 2016

Service Code	Units	Non-TCM Review Results	Finding
ADS	1	Units billed in excess of service delivery	\$46.70
AXF	27	Units billed in excess of service delivery	\$2.07
AXD	1	Units billed in excess of service delivery	\$77.78
FNF	30	Units billed in excess of service delivery	\$27.30
TCM Review Results			
TCM	34	Units billed in excess of service delivery	\$328.30
Total			\$482.15

- We compared the reimbursed TCM units from the MBS data to the final units and found total net Medicaid reimbursed units were less than final TCM units.
- We compared the amounts reported on *Summary of Service Costs – By Program* for categories from Environmental Accessibility Adaptations to Other Waiver Services to the MBS data. We found total net reimbursements did not exceed disbursements by two percent.

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 worksheet/form to the county auditor's Budget Status reports for the Developmental Disabilities (20801), Consolidated Donations (20813) and Permanent Improvement (42210) funds. We reported differences in Appendix A (2015) and Appendix B (2016).

We then compared the total County Board disbursements reported in the *Reconciliation* to the county auditor's disbursement totals, with the adjustments above, and the Cost Reports reconciled within acceptable limits.

2. We compared the County Board's Detail General Ledger and Crosswalk reports to all service contract and other expenses entries. We found no variances exceeding \$500 that resulted in reclassifications to any program or worksheet/form.
3. We scanned the County Board's Detail General Ledger report and selected 60 disbursements from service contracts and other expenses. We inspected supporting documentation maintained by the County Board and compared the classification of the costs to the Cost Report Guides and 2 CFR 200.

We reported variances greater than two percent of total service contracts and other expenses on any worksheet/form and costs which are non-federal reimbursable and greater than \$500 in Appendix A (2015) and Appendix B (2016).

4. We scanned the Detail General Ledger reports for contracted transportation, service and support administration and adult services in the Cost Reports without corresponding statistics that are non-federal reimbursable because they do not comply with 2 CFR 200.405 and the Cost Report Guides. We found no differences.
- 5.. We inspected the County Board's Detail General Ledger reports for items purchased during 2015 and 2016 that met the County Board's capitalization criteria and traced any items identified to the County Board's Depreciation Schedule. We found no unrecorded capital purchases.
6. We determined the County Board uses the county's financial system for reporting; therefore, we did not perform the procedure to determine if the County Board reconciled its income and expenditures to the county's financial system.
7. We verified that there is an associated cost reported under the appropriate Adult Program for the final attendance statistics. We also verified there were no adult program costs without final attendance statistics.

Property, Depreciation, and Asset Verification Testing

1. We compared the County Board's Fixed Asset Schedules and Crosswalk reports to the Cost Reports. We reported variances greater than \$500 in Appendix A (2015) and Appendix B (2016).
2. We compared the County Board's 2013 Fixed Asset Schedule for Cost to the County Board's 2015 and 2016 Fixed Asset Schedule for Cost Reports for changes in the depreciation amounts for assets purchased prior to the period 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 We reported differences over \$500 in Appendix A (2015). We found no differences in 2016.

Property, Depreciation, and Asset Verification Testing (Continued)

3. Using the County Board's capitalization threshold, we selected the lesser of 10 or 10 percent of the of the County Board's fixed assets which were being depreciated for the first time in either 2015 or 2016. We computed the first year's depreciation for the five assets selected based on the Cost Report Guides and the estimated useful lives prescribed in the 2013 American Hospital Association Asset Guide and compared the calculated depreciation to the 2015 and 2016 Fixed Asset Schedule for Cost Reports. We found no differences.
4. We selected the lesser of 10 percent or 10 disposed assets from the County Board's list of disposed assets and determined the two assets selected were removed from the Fixed Asset Schedules.

Payroll Testing

1. We compared total salaries and benefits on the Cost Reports to payroll disbursements yearly totals on the county auditor's Budget Status Report for the Operating (20801), Discretionary (20813) and Permanent Improvement (42210) funds. We found no variances greater than two percent.
2. We compared the salaries and benefit costs on the County Board's Salaries-Benefits and Crosswalk reports to the Cost Reports. We found no variances that resulted in reclassifications to another program or worksheet/form exceeding \$500.
3. We selected 40 employees or 25 percent of the number of employees in 2015 and 2016. For the 40 employees selected each year, we compared the County Board's organizational chart, Salaries-Benefits report and job descriptions to the worksheet/form in which each employee's salary and benefit costs were allocated. We found employee allocations which were not consistent with the Cost Report Guides as reported in Appendix A (2015) and Appendix B (2016). As the misclassification errors were less than 10 percent, no additional procedures were performed.

Medicaid Administrative Claiming (MAC)

1. We compared MAC salaries and benefits on the Individual Costs by Code reports to the County Board's Salaries-Benefits reports and found 2015 County Board salary and benefits reported exceeded MAC salaries and benefits and 2016 MAC salary and benefits did not exceed the County Board's salaries and benefits by more than one percent.
2. We compared the Individual Costs by Code reports to the Medicaid Administration worksheet/form for both years and found no variances.
3. We selected 22 non-validated RMTS observed moments for the third quarter of 2015 and 26 non-validated moments for the second quarter of 2016 from the RMTS Participant Moments Question and Answer report. We inspected the County Board's documentation and compared the contents and classification to DODD's Guide to Medicaid Administrative Claiming (MAC) using the Random Moment Time Studies (RMTS) Methodology for 2014. We found no differences.

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 to you.

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

This report is intended solely for the 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

August 1, 2018

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Appendix A
Summit County Board of Developmental Disabilities
2015 Income and Expenditure Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Schedule B-1, Section B				
4. 15 Minute Units (D) Supported Emp. - Community Employment, Non-Title XX Column	4,970	6	4,976	To correct 15 Minute units
6. Acuity A (Column C) Facility Based Services, Non-Title XX	446	1	447	To correct individuals served
6. Acuity A (Column D) Supported Emp. - Enclave, Non-Title XX	65	1	66	To correct individuals served
8. Acuity B, (Column D), Non-Title XX, Supported Emp. - Enclave	1	(1)	-	To correct individuals served
9. Acuity C, (Column D), Non-Title XX, Supported Emp. - Enclave	1	1	2	To correct individuals served
		(1)	1	To correct individuals served
9. Acuity C (Column C), Facility Based Services, Non-Title XX	128	(1)	127	To correct individuals served
10. Acuity A (Column C) Facility Based Services, Non-Title XX	74,876	89	74,965	To correct days of attendance
		(1)	74,964	To correct days of attendance
12. Acuity B (Column C) Facility Based Services, Non-Title XX	20,307	(2)	20,305	To correct days of attendance from the Paid Claims Findings
12. Acuity B, (Column D), Non-Title XX, Supported Emp. - Enclave	2	(2)	-	To correct days of attendance
13. Acuity C (Column C) Facility Based Services, Non-Title XX	23,268	(89)	23,179	To correct days of attendance
13. Acuity C, (Column D), Non-Title XX, Supported Emp. - Enclave	-	2	2	To correct days of attendance
Schedule B-3				
5. Facility Based Services (G) One Way Trips- Fourth Quarter	44,447	(9,892)	34,555	To report correct number of one-way trips based on Title XX
9. Title XX - Facility Based Services (G) One Way Trips- Fourth Quarter		9,892	9,892	To report correct number of one-way trips based on Title XX
Schedule B-4				
1. TCM Units (D) 4th Quarter	57,088	(89)	56,999	To correctly report SSA units after TCM Paid Claims Findings
2. Other SSA Allowable Units (D) 4th Quarter	9,409	842	10,251	To correctly report SSA units
Worksheet 1				
3. Buildings/Improve (X) Gen Expense All Prgm.	\$ 142,085	\$ (12,804)	\$ 129,281	To match depreciation and crosswalk reports.
4. Fixtures (X) Gen Expense All Prgm.	\$ 8,094	\$ (6,905)	\$ 1,189	To match depreciation and crosswalk reports.
5. Movable Equipment (U) Transportation	\$ 80,784	\$ 1,278	\$ 82,062	To match depreciation and crosswalk reports.
		\$ 555	\$ 82,617	To record correct depreciation for bus
5. Movable Equipment (X) Gen Expense All Prgm.	\$ 156,612	\$ (35,645)	\$ 120,967	To match depreciation and crosswalk reports.
Worksheet 2				
1. Salaries (X) Gen Expense All Prgm.	\$ 2,517,602	\$ (85,463)	\$ 2,432,139	To reclassify Quality Assurance Specialist salary
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 1,058,362	\$ (29,289)	\$ 1,029,073	To reclassify Quality Assurance Specialist benefits
Worksheet 5				
3. Service Contracts (A) Early Intervention	\$ 63,955	\$ 253,274	\$ 317,229	To reclassify Help Me Grow Professional Services expense
3. Service Contracts (D) Unasn Children Program	\$ 393,473	\$ (547)	\$ 392,926	To reclassify Promotional Items expense
		\$ (253,274)	\$ 139,652	To reclassify Help Me Grow Professional Services expense
3. Service Contracts (M) Family Support Services	\$ 743,570	\$ (201,920)	\$ 541,650	To reclassify Fees Paid to COG expense
3. Service Contracts (O) Non-Federal Reimbursable	\$ 174,780	\$ (3,904)	\$ 170,876	To reclassify Fees Paid to COG expense
4. Other Expenses (O) Non-Federal Reimbursable	\$ 95,216	\$ 547	\$ 95,763	To reclassify Promotional Items expense
Worksheet 8				
3. Service Contracts (E) Facility Based Services	\$ -	\$ 157,143	\$ 157,143	To reclassify Bus Fares
3. Service Contracts (X) Gen Expense All Prgm.	\$ 1,637,704	\$ (157,143)	\$ 1,480,561	To reclassify Bus Fares
Worksheet 9				
1. Salaries (N) Service & Support Admin. Costs	\$ 4,287,894	\$ 85,463	\$ 4,373,357	To reclassify Quality Assurance Specialist salary
2. Employee Benefits (N) Service & Support Admin. Costs	\$ 1,764,335	\$ 29,289	\$ 1,793,624	To reclassify Quality Assurance Specialist benefits
3. Service Contracts (N) Service & Support Admin. Costs	\$ 204,515	\$ (127,586)	\$ 76,929	To reclassify Fees Paid to COG expense
Worksheet 10				
3. Service Contracts (G) Community Employment	\$ 157,078	\$ (25,000)	\$ 132,078	To reclassify Match Payment expense
Reconciliation to County Auditor Worksheet				
Expense:				
Less: Capital Costs	\$ (882,375)	\$ 12,804	\$ (869,571)	To match depreciation and crosswalk reports.
		\$ 6,905	\$ (862,666)	To match depreciation and crosswalk reports.
		\$ (1,278)	\$ (863,944)	To match depreciation and crosswalk reports.
		\$ 35,645	\$ (828,299)	To match depreciation and crosswalk reports.
		\$ (555)	\$ (828,854)	To record correct depreciation for bus
Less: Fees Paid to COG		\$ 127,586	\$ 701,268	To reconcile fees paid to COG
		\$ 3,904	\$ 705,172	To reconcile fees paid to COG
		\$ 201,920	\$ 907,092	To reconcile fees paid to COG
Less: Match paid to Ohio RSC for Bridges program	\$ 92,418	\$ 25,000	\$ 117,418	To reconcile match payment
Total from 12/31 County Auditor's Report	\$ 71,523,610	\$ 22,129	\$ 71,545,739	To correct County Auditor Total
Revenue:				
Less: Auditor's Fees	\$ 882,977	\$ (882,977)	\$ -	To reconcile to the County Auditor Revenue Report
Plus:	\$ -	\$ 54,114	\$ 54,114	Add PI Fund to reconcile to the County Auditor Revenue Report
Total from 12/31 County Auditor's Report	\$ 65,826,935	\$ (828,864)	\$ 64,998,071	To reconcile to the County Auditor Revenue Report

**Appendix B
Summit County Board of Developmental Disabilities
2016 Income and Expenditure Report Adjustments**

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Square Footage Allocation				
Supported Emp. - Enclave, Adult	8,362	(2,756)	5,606	To correct the square footage allocation
Supported Emp. - Comm Emp., Adult	15,530	4,141	19,671	To correct the square footage allocation
Attendance Statistics				
Total Days of Attendance by Acuity				
A. Facility Based Services (Non-Title XX Only)	65,696	(1)	65,695	To correct days of attendance
A. Supported Emp. - Enclave (Non-Title XX Only)	6,056	(1)	6,055	To correct days of attendance from the Paid Claims Findings
B. Facility Based Services (Non-Title XX Only)	16,916	(1)	16,915	To correct days of attendance from the Paid Claims Findings
C. Facility Based Services (Non-Title XX Only)	19,993	(1)	19,992	To correct days of attendance
Annual Summary of Transportation Services				
Non-Title XX-Adult				
Facility Based Services, CB, One Way Trips	132,439	(9,673)	122,766	To report correct number of one-way trips based on Title XX
Title XX-Adult				
Facility Based Services, CB, One Way Trips	-	9,673	9,673	To report correct number of one-way trips based on Title XX
Annual Summary of Units of Service - Service and Support Administration				
TCM Units, CB Activity	232,822	(34)	232,788	To correctly report SSA units after TCM Paid Claims Findings
Other SSA Allowable Units, CB Activity	43,733	1,080	44,813	To correctly report SSA units
Capital Costs				
Buildings/Improve, Transportation	\$ 12,413.00	\$ (3,816.00)	\$ 8,597.00	To match depreciation and crosswalk reports.
Buildings/Improve, Gen Expense All Program	\$ 142,085.00	\$ (8,755.00)	\$ 133,330.00	To match depreciation and crosswalk reports.
Fixtures, Gen Expense All Program	\$ 8,094.00	\$ (6,995.00)	\$ 1,099.00	To match depreciation and crosswalk reports.
Moveable Equipment, Facility Based Services	\$ -	\$ 13,400.00	\$ 13,400.00	To match depreciation and crosswalk reports.
Moveable Equipment, Transportation	\$ 80,784.00	\$ 22,284.00	\$ 103,068.00	To match depreciation and crosswalk reports.
Moveable Equipment, Admin	\$ 59,310.00	\$ (27,946.00)	\$ 31,364.00	To match depreciation and crosswalk reports.
Moveable Equipment, Gen Expense All Program	\$ 156,612.00	\$ 14,459.00	\$ 171,071.00	To match depreciation and crosswalk reports.
Capital Leases, Facility Based Services	\$ 15,068.00	\$ (15,068.00)	\$ -	To match depreciation and crosswalk reports.
Indirect Cost Allocation				
Salaries, Gen Expense All Program	\$ 3,465,657.00	\$ (25,602.00)	\$ 3,427,655.00	To reclassify Quality Assurance Specialist salary To reclassify Quality Assurance Specialist salary
Direct Services				
Salaries, Early Intervention	\$ 1,672,259.00	\$ 39,796.00	\$ 1,712,055.00	To reclassify Help Me Grow Contract Manager salary
Salaries, Unassign Children Program	\$ 1,208,095.00	\$ (39,796.00)	\$ 1,168,299.00	To reclassify Help Me Grow Contract Manager benefits To reclassify Help Me Grow Contract Manager salary
Service Contracts, Early Intervention	\$ 45,603.00	\$ (704,994.00)	\$ (659,391.00)	To reclassify Help Me Grow Contract Manager benefits To reclassify Help Me Grow Professional Services expense
Service Contracts, Unassign Children Program	\$ 1,223,257.00	\$ (704,994.00)	\$ 518,263.00	To reclassify Help Me Grow Professional Services expense
Transportation Services				
Service Contracts, Facility Based Services	\$ -	\$ 116,148.00	\$ 116,148.00	To reclassify Bus Fares
Service Contracts, Gen Expense All Program	\$ 1,837,999.00	\$ (116,148.00)	\$ 1,721,851.00	To reclassify Bus Fares
Services and Support Admin				
Salaries, Service & Support Admin Costs	\$ 6,270,810.00	\$ 25,602.00	\$ 6,308,812.00	To reclassify Quality Assurance Specialist salary To reclassify Quality Assurance Specialist benefits
CBCR Reconcile				
CBCR Reconcile Expenses				
Totals from Auditor's Report	\$ 69,522,286.00	\$ 29.00	\$ 69,522,315.00	To correct county auditor total
Other (Capital Costs)	\$ (882,374.00)	\$ 3,816.00	\$ (878,558.00)	To match depreciation and crosswalk reports.
		\$ 8,755.00	\$ 8,755.00	To match depreciation and crosswalk reports.
		\$ 6,995.00	\$ 6,995.00	To match depreciation and crosswalk reports.
		\$ (22,284.00)	\$ (22,284.00)	To match depreciation and crosswalk reports.
		\$ 27,946.00	\$ 27,946.00	To match depreciation and crosswalk reports.
		\$ (14,459.00)	\$ (14,459.00)	To match depreciation and crosswalk reports.
		\$ (13,400.00)	\$ (13,400.00)	To match depreciation and crosswalk reports.
		\$ 15,068.00	\$ (869,937.00)	To match depreciation and crosswalk reports.
CBCR Reconcile Revenues				
Totals from Auditor's Report	\$ 71,226,647	\$ (976,569)	\$ 70,250,078	To correct county auditor total
County Auditor Fees	\$ 976,569	\$ (976,569)	\$ -	To remove the County Auditor Fees from Revenue



Dave Yost • Auditor of State

DEPARTMENT OF DEVELOPMENTAL DISABILITIES

SUMMIT 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
AUGUST, 28 2018