



Dave Yost • Auditor of State

CHAMPAIGN COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

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Independent Accountant's Report on Applying Agreed-Upon Procedures

Halina Schroeder, Audit Chief
Division of Fiscal Administration, Audit Office
Ohio Department of Developmental Disabilities
30 E. Broad Street, 13th Floor
Columbus, Ohio 43215

Dear Ms. Schroeder:

As permitted by Ohio Rev. Code § 5123.05 and as required by the *Application for a § 1915(c) HCBS Waiver*, Appendix I-2(c), the Auditor of State's Office performed the procedures enumerated below, to which the Ohio Department of Developmental Disabilities (DODD) agreed. The purpose is to assist you in evaluating whether the Champaign County Board of Developmental Disabilities (County Board) prepared its *Income and Expenditure Report* for the years ended December 31, 2009 and 2010 (Cost Reports) in accordance with DODD's Guide to Preparing Income and Expenditure Reports for 2009 and 2010 (Cost Report Guides) and to assist you in evaluating whether reported receipts and disbursements complied with 2 CFR 225 (OMB Circular A-87 *Cost Principles for State, Local, and Indian Tribal Governments*), and other compliance requirements described in the procedures below. The County Board's management is responsible for preparing these reports. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of DODD. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Statistics – Square Footage

1. DODD requested us to tour the facilities to identify how space was used by County Board programs and to identify new, closed or empty buildings along with rented or idle space and, if final 2008 square footage totals are the same and no significant changes in the floor plan have occurred, to perform no additional procedures.

We toured the facilities to identify how space was used by County Board programs and to identify new, closed or empty buildings along with rented or idle floor space. We found no unreported rented or idle floor space.

We also compared 2009 and 2010 square footage totals to final 2008 square footage totals and discussed square footage changes with the County Board and noted significant changes have occurred; therefore, we performed the procedures below.

2. DODD requested us to report variances if the County Board's square footage for three rooms varied by more than 10 percent of the square footage reported in the summary which rolls up to *Schedule B-1, Section A, Square Footage* of the Cost Reports.

We measured three rooms and compared the square footage to the County Board's square footage summary.

We found no square footage variances for rooms that were measured exceeding 10 percent.

3. DODD requested us to report variances if the County Board's square footage for one floor plan varied by more than 10 percent of the square footage reported in the summary which rolls up to *Schedule B-1, Section A, Square Footage* of the Cost Reports.

We compared one building and traced each room on the floor plan to the County Board's summary for each year. We found variances exceeding 10 percent when comparing the total square footage of one floor plan to the County Board's summary.

4. DODD requested us to report variances if the County Board's square footage summary varied by more than 10 percent when comparing the County Board's summary to the Cost Report for any cell within *Schedule B-1, Section A, Square Footage* worksheet.

We compared the County Board's square footage summary to the square footage reported for each cell in *Schedule B-1, Section A, Square Footage* of the Cost Reports.

We found variances exceeding 10 percent and we reported these variances in Appendix A (2009) and Appendix B (2010).

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

We obtained the County Board's methodology for allocating square footage and compared the methodology with the Cost Report Guides.

We found no inconsistencies between the County Board's methodology and the Cost Report Guide except that square footage should be allocated for the MAC Coordinator and Asst. Coordinator. We reported these variances in Appendix A (2009) and Appendix B (2010).

Statistics – Attendance

1. We reviewed the Cost Reports to determine 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 result in unassigned program or general expenses-all program costs.

We determined that there were no individuals served or units of service omitted on *Schedule B-1, Section B, Attendance Statistics*, worksheet 4, or worksheets 7A to 7H which resulted in unassigned program or general expenses-all program costs.

2. DODD asked us to compare the County Board's final 2008 typical hours of service reported on *Schedule B-1, Section B, Attendance statistics* to the typical hours of service reported on *Schedule B-1* for 2009 and 2010 and, if the hours are the same, to do no additional procedures.

We compared the final 2008 typical hours of service to the typical hours of service reported on *Schedule B-1* for 2009 and 2010.

We found the reported hours of service did not change between 2008, 2009, and 2010; however, the County Board did provide documentation that the typical hours of service were not reported correctly.

We reported these differences in Appendix A (2009) and Appendix B (2010).

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

We compared the County Board's Attendance by Daily Inputs report, Units Summary by Service Code for the number of individuals served, days of attendance, and 15 minute units with similar information reported for Day Habilitation/Adult Day Services/Vocational Habilitation, and Community Employment on *Schedule B-1, Section B, Attendance Statistics* of the Cost Reports and determined if the statistics were reported in accordance with the Cost Report Guides. We also footed the County Board's reports on Attendance Statistics for accuracy.

We found variances exceeding two percent for 2009 Community Employment units as reported in Appendix A (2009). We found no variances exceeding two percent for 2010.

4. DODD requested us to report variances if the County Board's number of individuals served varied by more than 10 percent when compared to the prior year's final attendance statistics on *Schedule B-1, Section B, Attendance Statistics*.

We compared the County Board's final 2008 number of individuals served to the final individuals served for Day Habilitation/Adult Day Services/Vocational Habilitation, and Community Employment for 2009 and the final 2009 individual served to the final individuals served for 2010 on *Schedule B-1, Section B, Attendance Statistics* and determined if the variances were over 10 percent.

The number of reported supported employment - community employment individuals served changed more than 10 percent from the prior year's Schedule B-1 and as a result we performed procedure 5 below.

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

We haphazardly selected 5 individual names from the County Board's attendance sheets for 2009 and compared the individuals by name to the compiled listing of individuals served by program documentation which rolls up to *Schedule B-1, Section B, Attendance Statistics* of the Cost Reports.

We found no differences.

6. DODD requested us to report variances to *Schedule B-1, Section B, Attendance Statistics* if more than three of the 15 minute community employment units tested were not calculated in accordance with the Cost Report Guide.

We haphazardly selected 15 units from 2009 and 15 units from 2010 from the County Board's Champaign Units Provided detail Community Employment report and determined if the units were calculated in accordance with the Cost Report Guide.

We found no differences.

Statistics – Transportation

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

We compared the number of one-way trips from the County Board's Quarterly Transportation by Age Group Report with those statistics as reported in *Schedule B-3, Quarterly Summary of Transportation Statistics* of the Cost Reports. We also footed the County Board's transportation reports for accuracy.

We found no variances or computational errors exceeding two percent.

2. DODD requested us to report variances of more than 10 percent of the total trips taken for five individuals for both 2009 and 2010, between the County Board's internal documentation versus the amount reported on *Schedule B-3, Quarterly Summary of Transportation Services*.

We traced the number of trips for five individuals for 2009 and five individuals for 2010 from the County Board's daily reporting documentation to *Schedule B-3, Quarterly Summary of Transportation Services*.

We found no differences.

3. DODD requested us to report variances if the County Board's cost of bus tokens/cabs was not within two percent of the total amount reported on *Schedule B-3 Quarterly Summary of Transportation Statistics*.

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

We did not perform this procedure as the County Board did not report the cost of bus tokens, cabs on *Schedule B-3* of the Cost report for 2009 and 2010. However, we did review the County Board's detailed expenditure report for any of these costs not identified by the County Board (see procedures and results in the Non-Payroll Expenditures and Reconciliation to the County Audit Report Section).

We found no differences.

Statistics – Service and Support Administration (SSA)

1. DODD requested us to report variances if the County Board's SSA units were not within two percent of total units reported on each line of *Schedule B-4, Quarterly Summary of Units of Service – Service and Support Administration*.

We compared the number of SSA units (Targeted Case Management (TCM), Other SSA Allowable, Home Choice, and SSA Unallowable,) from the County Board's TCM Unit and the Quarterly Detailed Units Marked Non-Billable reports with those statistics reported in *Schedule B-4, Quarterly Summary of Units of Service – Service and Support Administration*. We also footed the County Board's SSA reports for accuracy.

We found differences as reported in Appendix A (2009). We found no differences for 2010.

2. DODD requested us to report variances if the Other SSA Allowable units tested had an error rate exceeding 10 percent and indicated a systemic issue.

We haphazardly selected a sample of 72 Other SSA Allowable units for 2009 and 42 Other SSA Allowable units for 2010 from the Unit Entry by Date Span reports and determined if the case note documentation described activities listed in Ohio Admin. Code § 5101:3-48-01(D), and also included the documentation required by Ohio Admin. Code § 5101:3-48-01(F). We also determined if the units

for Other Allowable SSA services for both 2009 and 2010 were provided to individuals that were not Medicaid eligible at the time of service delivery per the Medicaid Information Technology System (MITS).

From the sample population of 2,883 Other SSA Allowable units for 2009, we selected our sample of 72 units and found 30.6 percent of those units were for individuals Medicaid eligible at the time of service delivery. We projected and then reclassified 866 units as TCM units based on the error rate of 30.6 percent. The County Board stated they review eligibility spans once a year minimum. In addition, the County Board indicated TBC provides notification if there is a problem with Medicaid eligibility.

We reported the differences in Appendix A (2009).

The units found to be in error in 2010 exceeded 10 percent of our Other SSA Allowable services sample; however, the Billing Connection's explanation that the wrong unallowable unit column was checked in their system did not indicate a systemic issue.

We reported the differences in Appendix B (2010).

3. We haphazardly selected a sample of 41 Unallowable SSA service units for 2009 and 41 Unallowable SSA service units for 2010 from the Detailed Units Marked Non-Billable report and determined if the case note documentation described activities listed in Ohio Admin. Code § 5101:3-48-01(D), and also included the documentation required by Ohio Admin. Code § 5101:3-48-01(F).

We found no errors in 2009. The units found to be in error in 2010 did not exceed 10 percent of our sample.

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

We compared the final 2008 SSA units to the final 2009 SSA units and compared the final 2009 SSA units to the final 2010 SSA units.

The final units decreased by more than five percent from the prior year's *Schedule B-4* to 2009 for Other SSA Allowable and Unallowable units. The County Board advised us that the decrease in Other SSA Allowable units was due to a Medicaid inquiry and the decrease in Unallowable units was due to adjustments made during this AUP review for general time units. The decrease in Other SSA Allowable and Unallowable units in 2010 from 2009 was also due to adjustments made during this AUP review. We reported these variances in Appendix A (2009) and Appendix B (2010) as part of Procedure 2 above.

Paid Claims Testing

1. We selected 50 paid claims among all service codes from 2009 and 2010 from the Medicaid Billing System (MBS) data and determined if the claims met the following service documentation requirements of Ohio Admin. Code Sections 5123:2-9-05, 5123:2-9-18 (H) (1)-(2), and 5101:3-48-01(F):

- Date of service;
- Place of service;
- Name of the recipient;

- Name of the provider;
- Signature of the person delivering the service or initials of the person delivering the service if the signature and corresponding initials are on file with the provider;
- Type of service (for homemaker/personal care, type must include if routine, on-site/on-call, or level one emergency);
- Number of units of the delivered service or continuous amount of uninterrupted time during which the service was provided; and
- Arrival and departure times of the provider of service's site visit to the recipient's location or of the recipient's visit to the provider of service's location.¹

We found no instances of non-compliance with these documentation requirements for 2009 and/or 2010.

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

We compared the number of reimbursed TCM units and Community Employment units from the MBS Summary by Service Code report, to the final units on *Schedule B-4, Quarterly Summary of Units of Service – Service and Support Administration, Line (1)(F), TCM Units* and to *Schedule B-1, Section B, Attendance Statistics, Line (4)(C), Supported Employment – Community Employment*, 15 minute units, respectively.

We found no instance where the Medicaid reimbursed units were greater than audited TCM or Community Employment Units.

3. DODD requested us to report whether any reimbursements exceeded disbursements on *Schedule A, Summary of Service Costs- By Program* worksheet by two percent.

We compared the amounts reported on *Schedule A, Summary of Service Costs – By Program*, Lines (20) Environmental Accessibility Adaptations to Line (25) Other Waiver Services to the amount reimbursed for these services in 2009 and 2010 on the MBS Summary by Service Code report.

We found no differences.

Revenue Cost Reporting and Reconciliation to the County Auditor Report

1. We compared the receipt totals from the 12/31/2009 and 12/31/2010 Champaign County Auditor's Expense Account Reports for funds (213) Lawnview 169 Board and (807) Lawnview Trust Fund to the County Auditor's report totals reported on the *Reconciliation to County Auditor Worksheets*.

We found no differences.

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

¹ For non-medical transportation (service codes) we reviewed similar service documentation requirements to ensure compliance with Ohio Admin. Code § 5123:2-9-18(H)(1)-(2) excluding (H)(1)(d),(f),(j) and (H)(2)(d),(f).

Total County Board receipts were within 1/4 percent of the County Auditor yearly receipt totals reported for these funds.

3. DODD asked that we compare the account description and amount for each revenue reconciling item on the *Reconciliation to County Auditor Worksheet* to the County Board's State Account Code Detail Reports and other supporting documentation unless Procedure 2 above reconciled within the 1/4 percent threshold.

We did not perform this procedure since the total County Board receipts were within 1/4 percent of the County Auditor yearly receipt totals in Procedure 2 above.

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

We found differences as reported in Appendix A (2009) and Appendix B (2010).

5. We reviewed the County Board's Revenue 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 on the Cost Reports in accordance with 2 CFR 225, Appendix A (C)(3)(c) and (4)(a):

2009:

- Title XX revenues in the amount of \$34,050 in 2009 and \$26,859 in 2010;
- Help Me Grow revenues in the amount of \$28,376 in 2009 and \$23,045 in 2010;
- IDEA Part B revenues in the amount of \$17,193 in 2009 and \$2,050 in 2010;
- IDEA Early Childhood Special Education revenues in the amount of \$7,995 in 2009;
- Miscellaneous refunds, reimbursements and other income in the amount of \$434,602 in 2009 and \$361,409 in 2010; and
- Ohio Rehabilitation Services Commission revenues in the amount of \$35,956.

Non-Payroll Expenditures and Reconciliation to the County Auditor Report

1. We compared the disbursement totals from the 12/31/2009 and 12/31/2010 County Auditor's report listed on the *Reconciliation to County Auditor Worksheets* to the County Auditor's Expense Account Reports balances for (213) Lawnview 169 Board and (807) Lawnview Trust Fund.

We found no differences.

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

Total County Board disbursements were within 1/4 percent of the County Auditor yearly disbursement totals reported for these funds.

3. DODD asked that we compare the account description and amount for each reconciling item on the *Reconciliation to County Auditor Worksheet* to the County Board's State Expense

Detailed Reports and other supporting documentation unless Procedure 2 above reconciled within the 1/4 percent threshold.

We did not perform this procedure since total County Board disbursements were within 1/4 percent of the County Auditor yearly disbursement totals in Procedure 2 above.

4. DODD asked us to compare the County Board detailed disbursement reports to the amounts reported on Worksheets 2 through 10, and report variances exceeding \$100 for service contracts and other expenses on any Worksheet.

We compared all Service Contract and Other Expenses entries on Worksheets 2 through 10 to the County Board's State Expenses Detailed reports.

We found no differences.

5. We compared disbursement entries on Schedule A, Summary of Service Costs – By Program and Worksheets 2 through 10 to the Fairways Council of Government (COG) prepared County Board Summary Workbook.

We found differences as reported in Appendix A (2009) and Appendix B (2010).

6. DODD asked us to determine whether total County Board's detailed disbursements were properly classified, on Worksheets 2 through 10, within two percent of total service contracts and other expenses for each individual Worksheet and that no Worksheet included disbursements over \$100 which are non-federal reimbursable under 2 CFR 225 Appendix B.

We scanned the County Board's General Ledger reports for service contracts and other expenses in the following columns and worksheets: Column X-Gen Expense all Programs on Worksheets 2, 3 and 8; Column N-Service and Support Admin Costs on Worksheet 9; and Columns E-Facility Based Services, and H-unassigned on Worksheet 10 and reviewed documentation to identify disbursements not classified as prescribed by the Cost Report Guides or costs which are non-federal reimbursable under 2 CFR 225 Appendix B.

We found differences as reported in Appendix A (2009) and Appendix B (2010) for misclassified and non-federal reimbursable costs.

7. We scanned the County Board's General Ledger reports for items purchased during 2009 and 2010 that met the County Board's capitalization criteria and traced them to inclusion on the County Board's Depreciation Ledger.

We reported differences for purchases that were not properly capitalized as reported in Appendix B (2010).

8. We haphazardly selected 20 disbursements from 2009 and 2010 from the County Board's State Expenses Detailed report that were classified as service contract and other expenses on Worksheets 2-10 (not selected for scanning under Step 5 above). We determined if supporting documentation was maintained as required by 2 CFR 225 (OMB Circular A-87, Appendix A, (C)(1)(j)) and the disbursement was properly classified according to the Cost Report Guides.

We found no differences exceeding two percent of total service contracts and other expenses on any Worksheet or any disbursements over \$100 which are non-federal reimbursable under 2 CFR 225 Appendix B.

Property, Depreciation, and Asset Verification Testing

1. We compared the County Board's procedures regarding capitalization of fixed assets with the Cost Report Guides for preparing *Worksheet 1, Capital Costs* and 2 CFR 225 (OMB Circular A-87, Appendix B, 15(a)(2)).

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

2. We compared the County Board's final 2008 Depreciation Schedule to the County Board's 2009 and 2010 Depreciation Schedules for changes in the depreciation amounts for assets purchased prior to the periods under review which were not in compliance with the Cost Report Guides.

We found differences in depreciation as reported in Appendix A (2009) and Appendix B (2010).

3. DODD asked us to compare the depreciation costs reported in the County Board's depreciation schedule to the amounts reported on *Worksheet 1, Capital Costs*, and to report variances exceeding \$100.

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

We found differences as reported in Appendix A (2009) and Appendix B (2010).

4. We scanned the County Board's Depreciation Schedule for 2009 and 2010 for 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.

We found no differences.

5. We haphazardly selected one County Board fixed asset in 2009 and one in 2010 which met the County Board's capitalization policy and was purchased in 2009 and 2010 to determine if their useful life agreed to the estimated useful lives prescribed in the 2008 American Hospital Association (AHA) Asset Guide. We also recomputed the first year's depreciation for these assets, based on their cost, acquisition date and period of useful life to determine compliance with the Cost Report Guides and AHA Asset Guide.

We found differences as reported in Appendix B (2010).

6. We haphazardly selected one disposed asset from 2009 from the County Board's list of disposed assets and determined if the asset was removed from the County Board's fixed asset ledger. We also recalculated depreciation and any gain or loss applicable to 2009 for the disposed items based on its undepreciated basis and any proceeds received from the disposal of the asset to determine compliance with the Cost Report Guide and CMS Publication 15-1, Chapter 1.

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

Payroll Testing

1. DODD asked us to determine whether total County Board salaries and benefits in the 2009 and 2010 cost reports were within two percent of the County Auditor's report totals for the (213) Lawnview 169 Board.

We totaled salaries and benefits from Worksheets 2-10 from the 2009 and 2010 cost reports and compared the yearly totals to the County Auditor's Expense Account Reports. The variance was less than two percent in each year.

2. DODD asked us to compare the County Board detailed payroll disbursements 2009 and 2010 to the amounts reported on worksheets 2 through 10, and to report variances exceeding \$100 for salaries or employee benefit expenses.

We compared all Salary and Employee Benefit entries on worksheets 2 through 10 to the County Board's Payroll and Benefit Totals by Date Span reports for 2009 and 2010.

We found no differences exceeding \$100 for Salary or Employee Benefit expenses on any worksheet.

3. We selected 24 employees and compared the County Board's table of organization and job descriptions to the worksheet in which each employee's salary and benefit costs were allocated to ensure allocation is consistent with the Cost Report Guides.

We reported differences from these procedures in Appendix A (2009) and Appendix B (2010) and because misclassification errors exceeded 10 percent of the sample size we performed Procedure 4.

4. DODD asked us to scan the County Board's detailed payroll reports for 2009 and 2010 and compare 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 if the errors in Procedure 3 above exceeded 10 percent.

We scanned the County Board's Payroll and Benefit Totals by Date Span for 2009 and 2010 and compared classification of employees to entries on worksheets 2 through 10 to determine if salary and benefit costs were reported in accordance with the Cost Report Guides.

We found differences as reported in Appendix A (2009) and Appendix B (2010).

Medicaid Administrative Claiming (MAC)

1. DODD asked us to contact its Random Moment Time Study (RMTS) Coordinator to report differences if the MAC salary and benefits exceeded the County Board's payroll records by one percent or more.

We compared the salary and benefits entered on the Individual MAC Costs by Code and MAC RMTS Summary reports to the County Board's payroll and benefit records.

We found no variance exceeding one percent.

2. We compared the original or adjusted Individual MAC Costs by Code and MAC RMTS Summary Reports to Worksheet 6, columns (I) and (O) for both years.

We reported differences in Appendix A (2009). We found no differences in 2010.

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

We reported differences in Appendix A (2009) and Appendix B (2010).

4. We selected 11 RMTS observed moments completed by employees of the County Board from the DODD RMTS Participant Moments Question and Answer report for the fourth quarter of 2010 in which they documented their time spent on administering Medicaid-funded programs. We determined if supporting documentation of the County Board employees' activity for each observed moment was maintained and the observed moment was properly classified in accordance with DODD's Guide to Medicaid Administrative Claiming (MAC) using the Random Moment Time Studies (RMTS) Methodology for 2010.

We found one RMTS observed moment that was not properly classified as Not Paid Time in accordance with the above guidelines when they should have been classified as Activity Code 18-General Administration. We have reported these instances of non-compliance to DODD.

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

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

This report is intended solely for the use of the managements of the County Board, DODD, the Office of Medical Assistance, and the Centers for Medicare and Medicaid Services and is not intended to be, and should not be used by anyone other than these specified parties.

Sincerely,



Dave Yost
Auditor of State

May 10, 2013

cc: Laura Zureich, Superintendent, Champaign County Board of Developmental Disabilities
Elizabeth Wagner, Business Manager, Champaign County Board of Developmental Disabilities
Gary Yoder, Board President, Champaign County Board of Developmental Disabilities

Appendix A
Champaign County Board of Developmental Disabilities
2009 Income and Expenditure Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Schedule B-1, Section A				
11. 0-2 Age Children (C) Child	1,626	475	2,101	To reclassify 1st level supervisory square footage
12. 3-5 Age Children (C) Child	2,238	901	3,139	To reclassify 1st level supervisory square footage
14. Facility Based Services (B) Adult	32,562	463	33,025	To reclassify 1st level supervisory square footage
17. Medicaid Administration (A) MAC	258	(247)	11	To reclassify based on MAC allocation.
19. Community Residential (D) General	70	52	122	To reclassify based on MAC allocation.
21. Service and Support Admin (D) General	756	263	1,019	To reclassify 1st level supervisory square footage
22. Program Supervision (B) Adult	917	34		To reclassify based on MAC allocation.
		(726)	225	To reclassify 1st level supervisory square footage
22. Program Supervision (C) Child	1,376	(1,376)	-	To reclassify 1st level supervisory square footage
23. Administration (D) General	579	79	658	To reclassify based on MAC allocation.
25. Non-Reimbursable (B) Adult	40	82	122	To reclassify based on MAC allocation.
25. Non-Reimbursable (C) Child	-	3,474		To adjust non-federal reimburseable square footage
		7,702	11,176	To adjust non-federal reimburseable square footage
Schedule B-1, Section B				
3. Typical Hours Of Service (A) Facility Based Services	6.3	(0.3)	6	To adjust hours of service
4. 15 Minute Units (C) Supported Emp. -Community Employment	141	(3)	138	To adjust to Billing Connection reports.
Schedule B-4				
1. TCM Units (D) 4th Quarter	3,407	742		To reclassify misclassified TCM Line 1 units reported in Line 2
		124		To reclassify misclassified TCM Line 1 units reported in Line 2
		(385)	3,888	To revise TCM units
2. Other SSA Allowable Units (C) 3rd Quarter	663	(124)	539	To reclassify misclassified TCM Line 1 units reported in Line 2
2. Other SSA Allowable Units (D) 4th Quarter	672	70		To revise TCM Other Allowable units
		(742)	-	To reclassify misclassified TCM Line 1 units reported in Line 2
5. SSA Unallowable Units (B) 2nd Quarter	1,649	(1,536)	113	To remove General Support Time units.
5. SSA Unallowable Units (C) 3rd Quarter	1,654	(1,654)	-	To remove General Support Time units.
5. SSA Unallowable Units (D) 4th Quarter	1,301	(1,301)	-	To remove General Support Time units.
Schedule C				
II. Department of MR/DD				
(A) Supported Living- COG Revenue	\$ 189,147	\$ 92,292	\$ 281,439	To revise COG revenues
V. Other Revenues				
(I) Other (Detail On Separate Sheet) - COG Revenue				
23. Waiver Reconciliation	\$ 92,292	\$ (92,277)	\$ 15	To revise COG revenues
24. Reimbursement of Overpayment	\$ 77,281	\$ (77,281)	\$ -	To revise COG revenues
Worksheet 1				
3. Buildings/Improve (X) Gen Expense All Prgm.	\$ 109,555	\$ 1,125	\$ 110,680	To adjust depreciation for HVAC unit.
5. Movable Equipment (X) Gen Expenses All Prgm.	\$ 4,685	\$ 1,327		To adjust depreciation for telephone wiring.
		\$ 548	\$ 6,560	To adjust depreciation for telephone system disposal
Worksheet 2				
1. Salaries (X) Gen Expense All Prgm.	\$ 190,626	\$ (50,970)	\$ 139,656	To reclassify MAC amounts to worksheet 6.
3. Service Contracts (X) Gen Expense All Prgm.	\$ 22,526	\$ (22,526)	\$ -	To reclassify contingent billing fees as non federal reimburseable
4. Other Expenses (O) Non-Federal Reimbursable	\$ 2,258	\$ 1,591	\$ 3,849	To reclassify as non federal reimburseable item.
4. Other Expenses (X) Gen Expense All Prgm.	\$ 71,622	\$ (1,591)	\$ 70,031	To reclassify as non federal reimburseable item.
5. COG Expenses (L) Community Residential	\$ 1,291	\$ 426	\$ 1,717	To revise COG expenses
5. COG Expense (M) Family Support Services	\$ 773	\$ (200)	\$ 573	To revise COG expenses
10. Unallowable Fees (O) Non-Federal Reimbursable	\$ -	\$ 22,526	\$ 22,526	To reclassify contingent billing fees as non federal reimburseable
Worksheet 2A				
1. Salaries (A) Ages 0-2	\$ 83,225	\$ (83,225)	\$ -	To reclassify salary amount to direct service
1. Salaries (B) Ages 3-5	\$ 112,780	\$ (112,780)	\$ -	To reclassify salaries direct service
1. Salaries (C) Ages 6-21	\$ 23,768	\$ (14,020)		To reclassify unassigned children payroll expenses
		\$ (9,748)		To reclassify family support service expenses
1. Salaries (E) Facility Based Services	\$ 150,750	\$ (150,750)	\$ -	To reclassify direct service salary amounts
1. Salaries (N) Service & Support Admin	\$ 105,386	\$ 230		To reclassify salary amounts.
		\$ (60,141)		To reclassify MAC amounts
		\$ (37,606)	\$ 7,869	To reclassify direct service salary amounts
2. Employee Benefits (A) Ages 0-2	\$ 18,544	\$ (18,544)	\$ -	To reclassify direct service benefit amounts
2. Employee Benefits (B) Ages 3-5	\$ 24,471	\$ (24,471)	\$ -	To reclassify direct service benefit amounts
2. Employee Benefits (C) Ages 6-21	\$ 8,427	\$ (6,218)		To reclassify unassigned children payroll expenses
		\$ (2,209)		To reclassify family support service expenses
2. Employee Benefits (E) Facility Based Services	\$ 45,789	\$ (45,789)	\$ -	To reclassify benefit amounts.
2. Employee Benefits (N) Service & Support Admin	\$ 45,580	\$ 57		To reclassify benefit amounts.
		\$ (42,960)	\$ 2,677	To reclassify direct service salary amounts
4. Other Expenses (A) Ages 0-2	\$ 3,004	\$ (1,275)	\$ 1,729	To reclassify salary, benefit, and IT distribution amounts
4. Other Expenses (B) Ages 3-5	\$ 2,185	\$ (1,275)	\$ 910	To reclassify salary, benefit, and IT distribution amounts
4. Other Expenses (E) Facility Based Services	\$ 3,504	\$ (2,188)	\$ 1,316	To reclassify salary, benefit, and IT distribution amounts
4. Other Expenses (N) Service & Support Admin	\$ 4,416	\$ (1,074)	\$ 3,342	To reclassify salary, benefit, and IT distribution amounts
Worksheet 3				
1. Salaries (X) Gen Expense All Prgm.	\$ 84,341	\$ 13	\$ 84,354	To reclassify salary amounts.
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 45,460	\$ 3	\$ 45,463	To reclassify benefit amounts.
3. Other Expenses (X) Gen Expense All Prgm.	\$ 3,300	\$ (16)	\$ 3,284	To reclassify salary and benefit amounts.

Appendix A
Champaign County Board of Developmental Disabilities
2009 Income and Expenditure Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 5				
1. Salaries (A) Ages 0-2	\$ 199,421	\$ 1,378		To reclassify salary amounts.
		\$ 83,225		To reclassify salary amounts to direct service
		\$ 459	\$ 284,483	To reclassify salary amounts.
1. Salaries (B) Ages 3-5	\$ 117,841	\$ 2,067		To reclassify salary amounts.
		\$ 112,780		To reclassify direct service salary amounts
		\$ 459	\$ 233,147	To reclassify salary amounts.
1. Salaries (D) Unasgn Children Program	\$ -	\$ 14,020	\$ 14,020	To reclassify unassigned children payroll expenses
1. Salaries (L) Community Residential	\$ 22,777	\$ 230		To reclassify salary amounts.
		\$ (22,554)	\$ 453	To reclassify MAC amounts
1. Salaries (M) Family Support Services	\$ -	\$ 9,748	\$ 9,748	To reclassify family support services payroll expenses
1. Salaries (O) Non-Federal Reimbursable	\$ 23,764	\$ 230		To reclassify salary amounts.
		\$ (23,764)	\$ 230	To reclassify MAC amounts
2. Employee Benefits (A) Ages (0-2)	\$ 109,685	\$ 345		To reclassify benefit amounts.
		\$ 18,544		To reclassify direct service benefit amounts
		\$ 115	\$ 128,689	To reclassify benefit amounts.
2. Employee Benefits (B) Ages (3-5)	\$ 45,658	\$ 518		To reclassify benefit amounts.
		\$ 24,471		To reclassify direct service benefit amounts
		\$ 115	\$ 70,762	To reclassify benefit amounts.
2. Employee Benefits (D) Unasgn Children Program	\$ -	\$ 6,218	\$ 6,218	To reclassify unassigned children payroll expenses
2. Employee Benefits (L) Community Residential	\$ 14,925	\$ 57	\$ 14,982	To reclassify benefit amounts.
2. Employee Benefits (M) Family Support Services	\$ -	\$ 2,209	\$ 2,209	To reclassify family support services payroll expenses
2. Employee Benefits (O) Non-Federal Reimbursable	\$ 5,146	\$ (3,789)		To reclassify MAC amounts
		\$ 57	\$ 1,414	To reclassify benefit amounts.
4. Other Expenses (A) Ages (0-2)	\$ 19,029	\$ (1,723)		To reclassify salary and benefit amounts.
		\$ 701	\$ 18,007	To reclassify copier expenses
4. Other Expenses (B) Ages (3-5)	\$ 9,019	\$ (2,585)		To reclassify salary and benefit amounts.
		\$ 701	\$ 7,135	To reclassify copier distribution costs
4. Other Expenses (L) Community Residential	\$ 707	\$ (287)	\$ 420	To reclassify salary and benefit amounts.
4. Other Expenses (O) Non-Federal Reimbursable	\$ 667	\$ (287)	\$ 380	To reclassify salary and benefit amounts.
Worksheet 6				
1. Salaries (O) Non-Federal Reimbursable	\$ -	\$ 50,970		To reclassify MAC amounts to worksheet 6.
		\$ 60,141		To reclassify MAC amounts
		\$ 22,554		To reclassify MAC amounts
		\$ 3,789		To reclassify MAC amounts
		\$ 23,764	\$ 161,218	To reclassify MAC amounts
Worksheet 7B				
1. Salaries (B) Ages 3-5	\$ 25,390	\$ 230	\$ 25,620	To reclassify salary amounts.
1. Salaries (E) Facility Based Services	\$ 107,295	\$ 230	\$ 107,525	To reclassify salary amounts.
2. Employee Benefits (B) Ages 3-5	\$ 5,833	\$ 57	\$ 5,890	To reclassify benefit amounts.
2. Employee Benefits (E) Facility Based Services	\$ 35,221	\$ 57	\$ 35,278	To reclassify benefit amounts.
4. Other Expenses (B) Ages 3-5	\$ 1,195	\$ (287)	\$ 908	To reclassify salary and benefit amounts.
4. Other Expenses (E) Facility Based Services	\$ 6,601	\$ (287)	\$ 6,314	To reclassify salary and benefit amounts.
Worksheet 7C				
1. Salaries (A) Ages 0-2	\$ 41,307	\$ 178	\$ 41,485	To reclassify salary amounts.
1. Salaries (E) Facility Based Services	\$ 12,119	\$ 52	\$ 12,171	To reclassify salary amounts.
2. Employee Benefits (A) Ages 0-2	\$ 19,006	\$ 44	\$ 19,050	To reclassify benefit amounts.
2. Employee Benefits (E) Facility Based Services	\$ 5,546	\$ 13	\$ 5,559	To reclassify benefit amounts.
4. Other Expenses (A) Ages 0-2	\$ 1,562	\$ (222)	\$ 1,340	To reclassify salary and benefit amounts.
4. Other Expenses (E) Facility Based Services	\$ 145	\$ (65)	\$ 80	To reclassify salary and benefit amounts.
Worksheet 7E				
1. Salaries (A) Ages 0-2	\$ -	\$ 230	\$ 230	To reclassify salary amounts.
1. Salaries (B) Ages 3-5	\$ 50,886	\$ 459	\$ 51,345	To reclassify salary amounts.
2. Employee Benefits (A) Ages 0-2	\$ -	\$ 57	\$ 57	To reclassify benefit amounts.
2. Employee Benefits (B) Ages 3-5	\$ 27,843	\$ 115	\$ 27,958	To reclassify benefit amounts.
4. Other Expenses (A) Ages 0-2	\$ 1,214	\$ (287)	\$ 927	To reclassify salary and benefit amounts.
4. Other Expenses (B) Ages 3-5	\$ 2,721	\$ (574)	\$ 2,147	To reclassify salary and benefit amounts.
Worksheet 7F				
1. Salaries (A) Ages 0-2	\$ 13,281	\$ 230	\$ 13,511	To reclassify salary amounts.
1. Salaries (E) Facility Based Services	\$ 1,016	\$ 230	\$ 1,246	To reclassify salary amounts.
2. Employee Benefits (A) Ages 0-2	\$ 9,926	\$ 57	\$ 9,983	To reclassify benefit amounts.
2. Employee Benefits (E) Facility Based Services	\$ 387	\$ 57	\$ 444	To reclassify benefit amounts.
4. Other Expenses (A) Ages 0-2	\$ 1,052	\$ (287)	\$ 765	To reclassify salary and benefit amounts.
4. Other Expenses (E) Facility Based Services	\$ 1,722	\$ (287)	\$ 1,435	To reclassify salary and benefit amounts.
Worksheet 8				
1. Salaries (E) Facility Based Services	\$ 1,295	\$ 1	\$ 1,296	To reclassify salary amounts.
4. Other Expenses (E) Facility Based Services	\$ 25,175	\$ (1)	\$ 25,174	To reclassify salary and benefit amounts.

Appendix A
Champaign County Board of Developmental Disabilities
2009 Income and Expenditure Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 9				
1. Salaries (N) Service & Support Admin. Costs	\$ 228,366	\$ 1,148		To reclassify salary amounts
		\$ 37,606		To reclassify direct service amounts
		\$ 283	\$ 267,403	To reclassify salary amounts.
2. Employee Benefits (N) Service & Support Admin. Costs	\$ 111,622	\$ 288		To reclassify benefit amounts
		\$ 42,960		To reclassify salary amounts
		\$ 72	\$ 154,942	To reclassify benefit amounts
4. Other Expenses (N) Service & Support Admin. Costs	\$ 14,055	\$ (1,436)		To reclassify salary and benefit amounts
		\$ 432	\$ 13,051	To reclassify IT distribution amounts
Worksheet 10				
1. Salaries (E) Facility Based Services	\$ -	\$ 2,067		To reclassify salary amounts
		\$ 789	\$ 2,856	To reclassify salary amounts
1. Salaries (H) Unassigned Adult Program	\$ 839,650	\$ 150,750	\$ 990,400	To reclassify salaries direct service
2. Employee Benefits (E) Facility Based Services	\$ -	\$ 518		To reclassify benefit amounts
		\$ 197	\$ 715	To reclassify benefit amounts
2. Employee Benefits (H) Unassigned Adult Program	\$ 401,857	\$ 45,789	\$ 447,646	To reclassify direct service salary amount
4. Other Expenses (E) Facility Based Services	\$ -	\$ 5,736		To reclassify IT costs
		\$ (2,585)		To reclassify salary & benefit costs.
		\$ 1,202	\$ 4,353	To reclassify IT costs
4. Other Expenses (H) Unasgn Adult Program	\$ 58,736	\$ (5,736)		To reclassify IT costs
		\$ (30,000)	\$ 23,000	To reclassify Pathways grant match
Reconciliation to County Auditor Worksheet Expense:				
Plus: Pathways Grant Match	\$ -	\$ 30,000	\$ 30,000	To reclassify Pathways grant match
Less: Capital Costs	\$ (121,603)	\$ (1,125)		To adjust depreciation for HVAC unit.
		\$ (548)		To adjust depreciation for telephone system disposal
		\$ (1,327)	\$ (124,603)	To adjust depreciation for telephone wiring.
Revenue:				
Less: COG Revenue	\$ (405,791)	\$ 77,281	\$ (328,510)	To revise COG revenue reconciliation
Medicaid Administration Worksheet				
Lines 6-10 Ancillary Costs	\$ -	\$ 8,866	\$ 8,866	To record Ancillary Costs

Appendix B
Champaign County Board of Developmental Disabilities
2010 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	\$ 214,144	\$ (173,514)	\$ 40,630	To revise COG expenses
Schedule B-1, Section A				
11. 0-2 Age Children (C) Child	1,670	470	2,140	To reclassify 1st level supervisory square footage
12. 3-5 Age Children (C) Child	2,131	901	3,032	To reclassify 1st level supervisory square footage
14. Facility Based Services (B) Adult	32,944	393	33,337	To reclassify 1st level supervisory square footage
17. Medicaid Administration (A) MAC	236	(225)	11	To reclassify based on MAC allocation.
19. Community Residential (D) General	52	70	122	To reclassify based on MAC allocation.
21. Service and Support Administration (D) General	1,040	63		To reclassify based on MAC allocation.
		212	1,315	To reclassify 1st level supervisory square footage
22. Program Supervision (B) Adult	829	(605)	224	To reclassify based on MAC allocation.
22. Program Supervision (C) Child	1,371	(1,371)		To reclassify 1st level supervisory square footage
23. Administration (D) General	644	36	680	To reclassify based on MAC allocation.
25. Non-Reimbursable (B) Adult	19	2,902		To adjust non-reimbursable square footage.
		56	2,977	To reclassify based on MAC allocation.
Schedule B-1, Section B				
3. Typical Hours Of Service (A) Facility Based Services	6.3	(0.3)	6	To adjust hours of service
Schedule B-4				
2. Other SSA Allowable Units (D) 4th Quarter	721	118		To revise TCM Other Allowable units
		(8)	831	To reclassify Unallowable units.
5. SSA Unallowable Units (D) 4th Quarter	204	40		To revised based on supporting documentation for Unallowable units.
		8	252	To reclassify Unallowable units.
Schedule C				
I. County				
(B) Interest- COG Revenue	\$ -	\$ 1,136	\$ 1,136	To revise COG revenues
II. Department of MR/DD				
(A) Supported Living- COG Revenue	\$ -	\$ 25,192	\$ 25,192	To revise COG revenues
(B) Family Support Services- COG Revenue	\$ -	\$ 231,753	\$ 231,753	To revise COG revenues
V. Other Revenues				
(H) Refunds- COG Revenue	\$ -	\$ 5,074	\$ 5,074	To revise COG revenues
(I) Other (Detail On Separate Sheet)- COG Revenue	\$ -	\$ 43,926	\$ 43,926	To revise COG revenues
VI. Capital Revenue				
(D) Capital Housing -County Revenue	\$ 77,207	\$ (77,207)	\$ -	To adjust for COG revenue reported as County revenue
(D) Capital Housing -COG Revenue	\$ -	\$ 77,207	\$ 77,207	To revise COG revenues
Worksheet 1				
3. Buildings/Improve (X) Gen Expense All Prgm.	\$ 109,555	\$ 1,125	\$ 110,680	To adjust depreciation for HVAC unit.
5. Movable Equipment (E) Facility Based Services	\$ 1,162	\$ 86	\$ 1,248	To adjust depreciation for patient lifter
5. Movable Equipment (U) Transportation	\$ -	\$ 1,669	\$ 1,669	To adjust depreciation for 2003 Ford Windstar Van.
5. Movable Equipment (X) Gen Expenses All Prgm.	\$ 4,685	\$ 1,327	\$ 6,012	To adjust depreciation for telephone wiring.
6. Capital Leases (V) Admin	\$ 6,416	\$ (6,416)	\$ -	To reclassify Xerox copier lease buyout transaction
Worksheet 2				
4. Other Expenses (O) Non-Federal Reimbursable	\$ 1,327	\$ 924	\$ 2,251	To reclassify as non federal reimburseable item.
4. Other Expenses (X) Gen Expense All Prgm.	\$ 49,928	\$ (924)	\$ 49,004	To reclassify as non federal reimburseable item.
5. COG Expenses (L) Community Residential	\$ 754	\$ 630	\$ 1,384	To revise COG expenses
5. COG Expense (M) Family Support Services	\$ 945	\$ (630)	\$ 315	To revise COG expenses
10. Unallowable Fees (O) Non-Federal Reimbursable	\$ -	\$ 10,288		To reclassify contingent billing fees as non federal reimburseable
		\$ 20,536		To reclassify contingent billing fees as non federal reimburseable
		\$ 5,133	\$ 35,957	To reclassify contingent billing fees as non federal reimburseable
Worksheet 2A				
1. Salaries (A) Early Intervention	\$ 62,438	\$ (62,438)	\$ -	To reclassify direct service payroll expenses
1. Salaries (B) Pre-School	\$ 93,197	\$ (93,197)	\$ -	To reclassify direct service payroll expenses
1. Salaries (H) Unasgn Adult Program	\$ 174,188	\$ (174,188)	\$ -	To reclassify direct service salary amount
1. Salaries (N) Service & Support Admin	\$ 77,079	\$ (37,027)	\$ 40,052	To reclassify direct service salary amount
2. Employee Benefits (A) Early Intervention	\$ 13,589	\$ (13,589)	\$ -	To reclassify direct service benefit amounts
2. Employee Benefits (B) Pre-School	\$ 17,711	\$ (17,711)	\$ -	To reclassify direct service benefit amounts
2. Employee Benefits (H) Unasgn Adult Program	\$ 48,991	\$ (48,991)	\$ -	To reclassify direct service benefit amounts
2. Employee Benefits (N) Service & Support Admin	\$ 21,902	\$ (9,140)	\$ 12,762	To reclassify service and support expenses
3. Service Contracts (H) Unasgn Adult Program	\$ 22,067	\$ (20,536)	\$ 1,531	To reclassify contingent billing fees as non federal reimburseable
3. Service Contracts (N) Service & Support Admin	\$ 5,804	\$ (5,133)	\$ 671	To reclassify contingent billing fees as non federal reimburseable
Worksheet 3				
4. Other Expenses (X) Gen Expense All Prgm.	\$ 286,553	\$ (33,554)	\$ 252,999	To reclassify new fuse panel and conduit as asset.
Worksheet 5				
1. Salaries (A) Early Intervention	\$ 278,260	\$ 62,438	\$ 340,698	To reclassify direct service payroll expenses
1. Salaries (B) Pre-School	\$ 82,457	\$ 93,197	\$ 175,654	To reclassify direct service payroll expenses
2. Employee Benefits (A) Early Intervention	\$ 125,923	\$ 13,589	\$ 139,512	To reclassify direct service payroll expenses
2. Employee Benefits (B) Pre-School	\$ 28,226	\$ 17,711	\$ 45,937	To reclassify direct service payroll expenses
5. COG Expenses (L) Community Residential	\$ 32,902	\$ 173,514	\$ 206,416	To revise COG expenses
Worksheet 8				
3. Service Contracts (E) Facility Based Services	\$ 464,426	\$ (10,288)	\$ 454,138	To reclassify contingent billing fees as non federal reimburseable
Worksheet 9				
1. Salaries (N) Service & Support Admin. Costs	\$ 315,854	\$ 37,027	\$ 352,881	To reclassify direct service service and support expenses
2. Employee Benefits (N) Service & Support Admin. Costs	\$ 150,899	\$ 9,140	\$ 160,039	To reclassify direct service service and support expenses

Appendix B
Champaign County Board of Developmental Disabilities
2010 Income and Expenditure Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 10				
1. Salaries (H) Unasgn Adult Program	\$ 858,857	\$ 174,188	\$ 1,033,045	To reclassify direct service salary costs
2. Employee Benefits (H) Unasgn Adult Program	\$ 381,230	\$ 48,991	\$ 430,221	To reclassify direct service benefit expenses
Reconciliation to County Auditor Worksheet Expense:				
Plus: Capital Improvement	\$ 17,479	\$ 6,416		To reclassify Xerox copier lease buyout transaction
		\$ 33,554	\$ 57,449	To reclassify new fuse panel and conduit as asset.
Less: Capital Costs	\$ (116,347)	\$ (1,125)		To adjust depreciation for HVAC unit.
		\$ (86)		To adjust depreciation for patient lifter
		\$ (1,327)		To adjust depreciation for telephone wiring.
		\$ (1,669)	\$ (120,554)	To adjust depreciation for 2003 Ford Windstar Van.
Less: Other - COG Expenses (Schedule A, Room & Board)	\$ (214,144)	\$ 173,514	\$ (40,630)	To revise COG expense reconciliation
Revenue:				
Plus: Capital Housing revenue	\$ -	\$ 77,207	\$ 77,207	To adjust for Capital Housing - COG Revenue booked by the Board and County Auditor
Medicaid Administration Worksheet				
Lines 6-10 Ancillary Costs	\$ -	\$ 6,191	\$ 6,191	To record Ancillary Costs



Dave Yost • Auditor of State

CHAMPAIGN COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

CHAMPAIGN 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
JUNE 25, 2013**