



Dave Yost • Auditor of State

DELAWARE COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

TABLE OF CONTENTS

Title	Page
Independent Accountants' Report.....	1
Appendix A: Income and Expenditure Report Adjustments – 2012.....	11
Appendix B: Income and Expenditure Report Adjustments – 2013.....	13

THIS PAGE INTENTIONALLY LEFT BLANK



Dave Yost • Auditor of State

Independent Accountants' Report on Applying Agreed-Upon Procedures

Halina Schroeder, Audit Chief
Division of Fiscal Administration, Audit Office
Ohio Department of Developmental Disabilities
30 East Broad Street, 8th 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) Home and Community Based Services 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 Delaware County Board of Developmental Disabilities (County Board) prepared its *Income and Expenditure Report* for the years ended December 31, 2012 and 2013 (Cost Reports) in accordance with DODD's Guide to Preparing Income and Expenditure Reports for 2012 and 2013 (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 the American Institute of Certified Public Accountants' attestation standards. 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 reported in the Cost Reports to identify potential square footage errors. We inquired with the County Board to obtain explanation of any potential errors.

We found no differences; however, we found the County Board excluded square footage for the Stover Drive building. We obtained the square footage from the County Board and reported this variance in Appendix A (2012) and Appendix B (2013).

We also compared the 2012 and 2013 square footage totals to the final 2011 totals and found variances above 10 percent.

We performed the remaining square footage procedures on those areas that changed by more than 10 percent.

2. We compared the square footage for each room on the floor plan of the Columbus Pike building to the County Board's summary for each year which rolls up to *Schedule B-1, Section A, Square Footage* to ensure that square footage was allocated in accordance with the Cost Report Guides and identified any variances greater than 10 percent.

We found no variances.

Statistics – Square Footage (Continued)

3. We compared the County Board's square footage summary for each year to the square footage reported in each cell in *Schedule B-1, Section A, Square Footage* and identified variances greater than 10 percent for any cell in *Schedule B-1*.

We found no variances.

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

We found no variances greater than 10 percent.

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 program or general expenses-all program costs not being allocated to the County Board's programs.

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

2. DODD asked that we compare the County Board's supporting documentation 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, Enclave and Community Employment on *Schedule B-1, Section B, Attendance Statistics* and determine if the statistics were reported in accordance with the Cost Report Guides. DODD asked that we identify any variances greater than two percent of reported attendance statistics at each acuity level. DODD requested that we foot the County Board's reports on attendance statistics for accuracy.

We did not perform this procedure as the County Board reimbursed providers for Adult services; however, it did not track corresponding statistics and reported these costs as non-federal reimbursable on *Worksheet 10, Adult Programs* in 2012 and 2013.

3. DODD asked that we trace the number of total attendance days for five Adult Day Service and Enclave individuals for two months in 2012 and 2013 between the County Board's monthly attendance documentation and attendance reports and the number of days reported on *Schedule B-1, Section B, Attendance Statistics*. DODD then asked that we compare the acuity level on the County Board's attendance report to the Acuity Assessment Instrument or other documentation for each individual. DODD also asked that we ensure at least two individuals from each acuity level are tested. If differences in acuity or attendance days were noted, DODD asked that we perform additional testing to ensure the County Board was properly reimbursed.

We did not perform this procedure as the County Board did not track adult statistics, see procedure above.

4. DODD asked that we select 30 Supported Employment-Community Employment units from the detailed Community Employment reports and determine if the units were calculated in accordance with the Cost Report Guides and meet the service documentation requirements of Ohio Admin. Code § 5123:2-9 to identify variances greater than 10 percent to *Schedule B-1, Section B, Attendance Statistics*.

We did not perform this procedure as the County Board did not track adult statistics, see procedure above.

Statistics – Transportation

1. We compared the number of one-way trips from the County Board's Transportation Detail Trips Entered on Routes reports with those statistics as reported in *Schedule B-3, Quarterly Summary of Transportation Services* and identified any variances greater than two percent of total units reported on each row of *Schedule B-3*. 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 and one child for April 2012 and July 2013 from the County Board's daily reporting documentation to *Schedule B-3, Quarterly Summary of Transportation Services* and identified any variances greater than 10 percent of the total trips tested each year.

We found no variances in 2012. We found no variances exceeding 10 percent in 2013.

3. We compared the cost of bus tokens/cabs from the County Board's Expenditure Detail reports to the amount reported in *Schedule B-3, Quarterly Summary of Transportation Services* and identified any variances greater than two percent of total costs reported on each row of *Schedule B-3*. We also made any corresponding changes on *Worksheet 8, Transportation Services*.

We found no variances in 2012. We found no variances exceeding two percent in 2013.

Statistics – Service and Support Administration (SSA)

1. We compared the number of Targeted Case Management (TCM), Other SSA Allowable, Home Choice and SSA Unallowable units from the County Board's Billing History 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 reported on each row of *Schedule B-4*. We also footed the County Board's SSA reports for accuracy.

We reported variances greater than two percent in Appendix A (2012) and Appendix B (2013).

2. We haphazardly selected two samples of 60 Other SSA Allowable units for both 2012 and 2013 from the Billing History reports and determined if the case note documentation described activities listed in Ohio Admin. Code § 5101:3-48-01(D) and included the elements required by Ohio Admin. Code § 5101:3-48-01(F) to identify any variances greater than 10 percent of total units tested in each year.

We found no variances.

3. We haphazardly selected two samples of 30 SSA Unallowable units for both 2012 and 2013 from the Billing History reports and determined if the case note documentation described activities listed in Ohio Admin. Code § 5101:3-48-01(D) and included the elements required by Ohio Admin. Code § 5101:3-48-01(F) to identify any variances greater than 10 percent of total units tested in each year.

We found no variances exceeding 10 percent 2012. We reported variances exceeding 10 percent in Appendix B (2013).

Statistics – Service and Support Administration (Continued)

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

We determined that the County Board did not record general time units.

Revenue Cost Reporting and Reconciliation to the County Auditor Report

1. We compared the receipt totals from the county auditor's 2012 and 2013 Revenue Summary Reports for the Developmental Disabilities fund 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. DODD asked that we compare revenue entries on *Schedule C, Income Report* to the final Council of Governments (COG) County Board Summary Workbooks for 2012 and 2013.

We did not perform this procedure as the County Board did not participate in a COG in 2012 or 2013.

3. We reviewed the County Board's Revenue Detail 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):

- Miscellaneous refunds, reimbursements and other income in the amount of \$59,726 in 2012 and \$58,891 in 2013;
- IDEA Early Childhood Special Education revenues in the amount of \$11,181 in 2012; and
- Title XX revenues in the amount of \$142,579 in 2012 and \$107,674 in 2013.

Paid Claims Testing

1. We selected 100 paid claims among all service codes from 2012 and 2013 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.

For selected commercial transportation services codes that have contracted 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 overpayments related to reimbursements exceeding the usual and customary rate.

Paid Claims Testing (Continued)

Additionally, for any other selected services codes that have contracted services, DODD requested 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 asked that we obtain documentation and identify all overpayments related to reimbursements exceeding the contract rate.

If there is no documentation to support paid claims or the units paid are not supported by service documentation per the Ohio Admin. Code, DODD asked that we calculate a recoverable finding and make any corresponding unit adjustments to *Schedule B-1, B-3 or B-4*. Recoverable findings are subject to interest collection pursuant to Ohio Rev. Code § 5164.60.

We found no instances of contracted services for commercial transportation or other contracted services in our sample. We found no instances of non-compliance.

2. 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 to determine whether Medicaid reimbursed units were greater than final TCM and Supported Employment-Community Employment units.

We found no instance where the Medicaid reimbursed units were greater than final TCM units. The County Board was not reimbursed for Supported Employment – Community Employment units.

3. 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 2012 and 2013 on the MBS Summary by Service Code report to determine whether any reimbursements exceeded disbursements on *Schedule A* by two percent.

We found differences exceeding two percent and obtained an explanation from the County Board. The County Board stated the variances were due to timing differences between when it incurred the costs and when it was reimbursed. We reported 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 Expenditure Summary Reports for the Developmental Disabilities fund.

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 allowable limits.

2. We compared the County Board's Expenditure Detail 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 reported variances exceeding \$250 in Appendix A (2012) and Appendix B (2013).

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

3. DODD asked that we compare 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 did not perform this procedure as the County Board did not participate in a COG.

4. We scanned the County Board's 2012 and 2013 Expenditure Detail reports and judgmentally selected 20 disbursements from the service contracts and other expenses reported on worksheets 2 through 10. We determined if supporting documentation was maintained, the costs were allowable and properly classified according to the Cost Report Guides and 2 CFR 225, and identified 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 found no misclassified costs exceeding two percent or non-federal reimbursable costs exceeding \$250 in 2012. We reported non-federal reimbursable costs exceeding \$250 in Appendix B (2013).

We also scanned for contracted services or COG expenses on *Worksheet 8, Transportation Services; Worksheet 9, Service and Support Administration Costs; and Worksheet 10, Adult Program* without corresponding statistics that are non-federal reimbursable because they do not demonstrate that the County Board's programs received a measurable benefit as required under Appendix A, section (C)(3)(a) and the Cost Report Guides.

We found no transportation or SSA program costs that lacked corresponding statistics. The County Board reported adult program costs as non-federal reimbursable costs on Worksheet 10 because it does not track adult statistics, see Statistics – Attendance section.

5. We scanned the County Board's Expenditure Detail reports for items purchased during 2012 and 2013 that met the County Board's capitalization criteria and traced them to inclusion on the County Board's depreciation reports.

We found no unrecorded purchases meeting the capitalization criteria.

6. We determined if the County Board reconciled its income and expenditures on a monthly basis by verifying that the County Board maintained documentation of the reconciliation for at least one month in each calendar year.

The County Board had supporting documentation for December 2012 and June 2013 showing that it reconciled its income and expenditures on a monthly basis with the county auditor.

Property, Depreciation, and Asset Verification Testing

1. We compared the depreciation costs reported in the County Board's Land and Buildings Depreciation, Fixed Assets > 5,000 Depreciation and Fixed Assets Depreciation Summary reports and capital leases worksheet to the amounts reported on *Worksheet 1, Capital Costs* and identified any cell variances greater than \$250.

We found no variances.

Property, Depreciation, and Asset Verification Testing (Continued)

2. We compared the County Board's final 2011 Depreciation and Capital Leases report and prior year depreciation adjustments to the County Board's 2012 and 2013 Land and Buildings Depreciation, Fixed Assets > 5,000 Depreciation and Fixed Assets Depreciation Summary reports for changes in the depreciation amounts for assets purchased prior to the periods under review, depreciation taken on the same asset more than once, assets that have been fully depreciated in prior years, or depreciation taken on assets during the period of acquisition which were not in compliance with the Cost Report Guides to identify any cell variances greater than \$250.

We reported variances greater than \$250 in Appendix A (2012) and Appendix B (2013).

3. We verified the County Board's capitalization threshold and haphazardly selected the lesser of 10 or 10 percent of the County Board's fixed assets which meet the capitalization threshold and were being depreciated in their first year in either 2012 or 2013 and determined if the useful lives agreed to the estimated useful lives prescribed in the 2008 or 2013 American Hospital Association (AHA) Asset Guide. We also recomputed the first year's depreciation for the two assets tested, based on their cost, acquisition date and useful life, to determine compliance with the Cost Report Guides and AHA Asset Guide and identified any variances.

We reported variances in Appendix A (2012) and Appendix B (2013).

4. We haphazardly selected the lesser of 10 percent or 10 disposed assets from 2012 and 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 two disposed items tested, based on its undepreciated basis and any proceeds received from the disposal or sale of the assets, to determine compliance with the Cost Report Guide and CMS Publication 15-1, Chapter 1.

We reported variances in Appendix A (2012) and Appendix B (2013).

Payroll Testing

1. We compared total salaries and benefits from worksheets 2 through 10 from the Cost Reports and the yearly totals to the payroll disbursements on the county auditor's Expenditure Summary Reports for the Developmental Disabilities fund to identify variances greater than two percent of the county auditor's report totals for these fund.

The variance was less than two percent.

2. We compared the salaries and benefit costs on the County Board's Salaries and Benefits by Employee, All Departments reports to the amounts reported on worksheets 2 through 10 to identify variances resulting in differences to another program or worksheet exceeding \$250.

We found no variances.

3. We calculated a sample size of the lesser of 40 employees or 25 percent of the average number of total employees over the two year period. For the sample of 28 selected, we compared the County Board's organizational charts, detailed expenditure 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 of the sample tested, we would perform procedure 4.

Payroll Testing (Continued)

We reported differences in Appendix A (2012) and Appendix B (2013).

4. DODD asked that we scan the County Board's detailed payroll reports for 2012 and 2013 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 Salaries and Benefits by Employee, All Departments reports and determined if the MAC salary and benefits were greater. If the variance was greater than one percent, we would contact DODD's Random Moment Time Study (RMTS) Coordinator to correct the misstatements identified.

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

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

We reported differences and noted differences for employees participating in MAC that impacted other worksheets in Appendix A (2012). We found no differences for 2013.

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 2nd quarter of 2012 and the 1st quarter of 2013. We selected 14 observed moments in 2012 and 13 observed moments in 2013 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 in 2012. We found one observed moment in 2013 that was not properly classified as Activity Code 7-Referral, Coordination and Monitoring of Medicaid Services in accordance with the above guidelines when they should have been classified as Activity Code 18-General Administration.

We reported this instance of non-compliance to DODD. In response, DODD communicated to us that it is working with the Ohio Department of Medicaid (ODM) to calculate findings for recovery, if needed.

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.

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

This report is intended solely for the use of the managements of the County Board, DODD, ODM 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.

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

Dave Yost
Auditor of State

May 2, 2016

THIS PAGE INTENTIONALLY LEFT BLANK

Appendix A
Delaware County Board of Developmental Disabilities
2012 Income and Expenditure Report Adjustments

	<u>Reported Amount</u>	<u>Correction</u>	<u>Corrected Amount</u>	<u>Explanation of Correction</u>
Schedule B-1, Section A				
25. Non-Reimbursable (D) General	2,038	11,360	13,398	To report Stover Rd building square footage
Schedule B-4				
1. TCM Units (D) 4th Quarter	11,959	1,883	13,842	To match SSA report
2. Other SSA Allowable Units (D) 4th Quarter	18,227	(1,883)	16,344	To match SSA report
Worksheet 1				
3. Buildings/Improve (D) Unasgn Children Programs	\$ 17,115	\$ (143)	\$ 16,972	To correct depreciation to include salvage value
3. Buildings/Improve (E) Facility Based Services	\$ 101,468	\$ (101,468)	-	To reclassify depreciation for facility not used for CB programs
3. Buildings/Improve (N) Service & Support Admin	\$ 10,612	\$ (10,612)	-	To reclassify depreciation for facility not used for CB programs
3. Buildings/Improve (O) Non-Federal Reimbursable	\$ -	\$ 10,612	-	To reclassify depreciation for facility not used for CB programs
		\$ 101,468		To reclassify depreciation for facility not used for CB programs
3. Buildings/Improve (V) Admin	\$ 233,206	\$ (4,187)	\$ 229,019	To reclassify depreciation for Stover Rd facility
		\$ (6,630)	\$ 133,559	To correct depreciation to include salvage value
		\$ (5,847)		To remove depreciation on fully depreciated asset
		\$ (21,479)	\$ 195,063	To remove depreciation on fully depreciated assets
5. Movable Equipment (E) Facility Based Services	\$ 429	\$ (429)	-	To reclassify depreciation for Stover Rd facility
5. Movable Equipment (N) Service & Support Admin	\$ 1,040	\$ (104)	\$ 936	To reclassify depreciation for facility not used for CB programs
5. Movable Equipment (O) Non-Federal Reimbursable	\$ -	\$ 429	\$ 429	To correct depreciation to include salvage value
5. Movable Equipment (U) Transportation	\$ 86,049	\$ 1,345	\$ 87,394	To reclassify depreciation for facility not used for CB programs
		\$ (4,694)	\$ 82,700	To correct depreciation to include salvage value
5. Movable Equipment (V) Admin	\$ 33,985	\$ 5,674	\$ 39,659	To record gain on disposal of bus
		\$ 1,302	\$ 40,961	To record depreciation or correct depreciation to include salvage value
			\$ 40,961	To correct depreciation on asset tested
Worksheet 2				
1. Salaries (X) Gen Expense All Prgm.	\$ 573,612	\$ (27,798)	\$ 545,814	To reclassify Communications and Grant Coordinator salary
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 376,670	\$ (9,761)	\$ 366,909	To reclassify Communications and Grant Coordinator benefits
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 37,559	\$ 37,559	To reclassify Communications and Grant Coordinator salary and benefits
Worksheet 5				
1. Salaries (L) Community Residential	\$ 14,993	\$ 9,631	\$ 24,624	To correct MAC payroll
3. Service Contracts (L) Community Residential	\$ 1,515,802	\$ 3,431	\$ 1,519,233	To match detailed expenditure report
Worksheet 6				
1. Salaries (O) Non-Federal Reimbursable	\$ 374,072	\$ (9,631)	\$ 364,441	To correct MAC payroll
Reconciliation to County Auditor Worksheet				
Expense:				
Less: Capital Costs	\$ (362,401)	\$ (2,585)	\$ (364,986)	To reconcile off depreciation expenses
		\$ 5,847	\$ (359,139)	To reconcile off depreciation expense
		\$ 6,630	\$ (352,509)	To reconcile off depreciation expense
		\$ 4,694	\$ (347,815)	To reconcile off depreciation expense
		\$ (1,302)	\$ (349,117)	To reconcile off depreciation expense

THIS PAGE INTENTIONALLY LEFT BLANK

Appendix B
Delaware County Board of Developmental Disabilities
2013 Income and Expenditure Report Adjustments

	<u>Reported Amount</u>	<u>Correction</u>	<u>Corrected Amount</u>	<u>Explanation of Correction</u>
Schedule B-1, Section A				
25. Non-Reimbursable (D) General	2,782	5,680	8,462	To report Stover Rd building square footage
Schedule B-4				
1. TCM Units (D) 4th Quarter	17,685	2,947	20,632	To match SSA report
2. Other SSA Allowable Units (D) 4th Quarter	9,929	(3,000)	6,929	To match SSA report
5. SSA Unallowable Units (D) 4th Quarter	3,682	(5)	3,677	To remove general time units
Worksheet 1				
3. Buildings/Improve (O) Non-Federal Reimbursable	\$ 129,051	\$ 21,479		To reclassify depreciation on Stover Rd. building
		\$ 23,921		To reclassify loss reported on sale of Stover Rd. building
		\$ (1,896)	\$ 172,555	To correct loss reported on sale of Stover Rd. building
3. Buildings/Improve (V) Admin	\$ 246,310	\$ (5,847)		To remove depreciation on fully depreciated assets
		\$ (21,479)		To reclassify depreciation on Stover Rd. building
		\$ (23,921)	\$ 195,063	To reclassify loss reported on sale of Stover Rd. building
5. Movable Equipment (O) Non-Federal Reimbursable	\$ 16,680	\$ (12,960)	\$ 3,720	To remove duplicate depreciation
5. Movable Equipment (U) Transportation	\$ 45,688	\$ 30,329		To record depreication
		\$ (2,775)		To remove duplicate depreciation
		\$ 2,470	\$ 75,712	To correct depreciation on asset tested
5. Movable Equipment (V) Admin	\$ 34,157	\$ 9,097		To record depreication
		\$ (6,480)		To remove duplicate depreciation
		\$ 1,302	\$ 38,076	To correct depreciation on asset tested
Worksheet 2				
1. Salaries (X) Gen Expense All Prgm.	\$ 553,324	\$ (27,798)	\$ 525,526	To reclassify Communications and Grant Coordinator salary
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 351,758	\$ (10,769)	\$ 340,989	To reclassify Communications and Grant Coordinator benefits
4. Other Expenses (O) Non-Federal Reimbursable	\$ 7,575	\$ 38,567		To reclassify Communications and Grant Coordinator salary and benefits
		\$ 1,750	\$ 47,892	To reclassify unallowable promotional expense
4. Other Expenses (X) Gen Expense All Prgm.	\$ 60,925	\$ (1,750)	\$ 59,175	To reclassify unallowable promotional expense
Worksheet 5				
3. Service Contracts (L) Community Residential	\$ 899,704	\$ (373)	\$ 899,331	To match detailed expenditure report
3. Service Contracts (M) Family Support Services	\$ 1,155,807	\$ 494	\$ 1,156,301	To match detailed expenditure report
Worksheet 7-C				
3. Service Contracts (M) Family Support Services	\$ 627,679	\$ 1,056	\$ 628,735	To match detailed expenditure report
Worksheet 7-E				
3. Service Contracts (M) Family Support Services	\$ 180,663	\$ (2,052)	\$ 178,611	To match detailed expenditure report
Worksheet 8				
3. Service Contracts (G) Community Employment	\$ 158,931	\$ (400)	\$ 158,531	To match detailed expenditure report

This page intentionally left blank.



Dave Yost • Auditor of State

DELAWARE COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

DELAWARE 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
JULY 26, 2016**