



Dave Yost • Auditor of State





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## Independent Accountants' Report on Applying Agreed-Upon Procedures

Ohio Department of Developmental Disabilities  
30 East Broad Street  
Columbus, Ohio 43215

We have performed the procedures enumerated below, which were agreed to by the Ohio Department of Developmental Disabilities (DODD), on the *Income and Expenditure Report* of the Darke County Board of Developmental Disabilities (County Board) for the years ended December 31, 2013 and 2014 (Cost Reports). The County Board's management is responsible for preparing these reports. The sufficiency of these procedures is solely the responsibility of DODD. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

### **Statistics – Square Footage**

1. We compared program costs and statistics to square footage reported to identify potential square footage errors.

We found no differences in 2013. We found 2014 Community Employment costs with no corresponding square footage. We inquired of the County Board and obtained the square footage used for Community Employment as reported in Appendix B (2014).

We also compared the 2013 and 2014 square footage totals to the final 2012 totals and found variances above 10 percent.

2. We compared the square footage for each room on the floor plan of the 2013 Anthony Wayne and 2014 Wayne Industries buildings to the County Board's summary for each year which rolls up to *Schedule B-1, Section A, Square Footage* to ensure that square footage was allocated in accordance with DODD's Guide to Preparing Income and Expenditure Reports for 2013 and 2014 (Cost Report Guides) to identify any variances greater than 10 percent.

We found no variances.

3. We compared the County Board's square footage summary for each year to the square footage reported in each cell in *Schedule B-1* to identify variances greater than 10 percent for any cell.

We reported variances in Appendix A (2013) and Appendix B (2014).

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

We reported differences in Appendix A (2013) and Appendix B (2014).

### Statistics – Attendance

1. We reviewed the Cost Reports and determined if individuals served or units of service were omitted on *Schedule B-1, Section B, Attendance Statistics*, worksheet 4, or worksheets 7A to 7H which resulted in unallocated program or general expenses-all program costs.

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

2. We compared the County Board's Attendance by Acuity and Community Employment Detail reports for the number of individuals served and days of attendance on *Schedule B-1, Section B, Attendance Statistics* and determined if the statistics were reported in accordance with the Cost Report Guides. We identified any variances greater than two percent of reported attendance statistics at each acuity level. We also footed the County Board's reports on attendance statistics for accuracy.

We reported variances in Appendix A (2013) and Appendix B (2014).

3. We traced the number of total attendance days for five Adult Day Service individuals for two months in 2013 and one Enclave and four Adult Day Service individuals for two months in 2014 between the County Board's monthly attendance documentation and Attendance By Acuity and the number of days reported on *Schedule B-1*. We then compared the acuity level on the County Board's Attendance By Acuity reports to the Acuity Assessment Instrument for each individual.

We also selected one additional individual in 2013 and three individuals in 2014 and performed the same acuity level comparison. For differences in attendance days noted, we compared the paid claims in the Medicaid Billing System (MBS) data to the County Board's Attendance By Acuity reports to ensure the County Board was correctly reimbursed.

We found no differences in 2013. We reported differences in attendance days in Appendix B (2014) which resulted in an overpayment; see also Paid Claims Testing for recoverable findings.

We also found one individual where the County Board could not locate the acuity assessment instrument or equivalent document.

4. We selected 30 Community Employment units from the Community Employment Detail reports and determined if the units were calculated in accordance with the Cost Report Guides and met the service documentation requirements of Ohio Admin. Code § 5123:2-9 to identify variances greater than 10 percent to *Schedule B-1, Section B, Attendance Statistics*.

We found no variances or instances of non-compliance.

### Statistics – Transportation

1. We compared the number of one-way trips from the County Board's Transportation Grouped By Name reports with those statistics as reported in *Schedule B-3, Quarterly Summary of Transportation Services* to identify any variances greater than two percent of either total children or adult program trips reported. We also footed the County Board's transportation reports for accuracy.

We found no variances.

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

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

**Statistics – Transportation (Continued)**

3. We compared the cost of bus tokens/cabs from the County Board's State Expenses Detailed reports to the amount reported in *Schedule B-3* to identify any variances greater than two percent of total costs reported on each row. We also determined if the costs were correctly reported on *Worksheet 8, Transportation Services*.

We reported variances in Appendix A (2013) and Appendix B (2014).

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

1. We compared the number of Targeted Case Management (TCM), Other SSA Allowable, and SSA Unallowable units from the County Board's TCM Allowable/Un-Allowable Detail reports with those statistics reported in *Schedule B-4, Quarterly Summary of Units of Service-Service and Support Administration* to identify any variances greater than two percent of total units reported on each row. We also footed the County Board's SSA reports for accuracy.

We found no variances exceeding two percent in 2013. We reported differences in Appendix B (2014).

2. We selected 60 Other SSA Allowable units for both 2013 and 2014 from the SSA Allowable/Unallowable Detail reports and determined if the case note documentation described activities listed in Ohio Admin. Code § 5160:48-01(D) and included the elements required by Ohio Admin. Code § 5160:48-01(F) to identify any variances greater than 10 percent of total units tested in each year.

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

3. We selected 30 SSA Unallowable units for 2013 and 2014 from the TCM Allowable/ Unallowable Detail reports and determined if the case note documentation described activities listed in Ohio Admin. Code § 5160:48-01(D) and included the elements required by Ohio Admin. Code § 5160:48-01(F) to identify any variances greater than 10 percent of total units tested in each year

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

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

We selected 60 general time units for both 2013 and 2014 from the TCM Allowable/Unallowable Detail reports and determined if the case note documentation described activities listed in Ohio Admin. Code § 5160:48-01(D) or in *Worksheet 9, Service and Support Administration Costs, Section 1(b) of the Cost Report Guides* to identify any variances greater than 10 percent of total units tested in each year.

We found no variances.

**Revenue Cost Reporting and Reconciliation to the County Auditor Report**

1. We compared the receipt totals from the county auditor's 2013 and 2014 revenue report for the Developmental Disabilities - Gifts and Bequest (147), Developmental Disabilities (148) and Developmental Disabilities - Capital Improvement (340) funds to the county auditor's report total reported on the *Reconciliation to County Auditor Worksheet*.

We then compared the total County Board receipts reported in the *Reconciliation to County Auditor Worksheets* to the county auditor's receipt totals to determine if the Cost Reports reconciled within acceptable limits.

We found no differences and the Cost Reports reconciled within acceptable limits.

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

2. We compared revenue entries on *Schedule C, Income Report* to the final West Central Ohio Network (COG) County Board Summary Workbooks for 2013 and 2014.

We found no differences.

3. We reviewed the County Board's State Account Code Detailed reports and *Schedule C, Income Report* to determine whether revenues are maintained separately to offset corresponding expense via the use of specific expenditure costs centers and identified any potential revenue offsets/applicable credits.

We identified miscellaneous refunds, reimbursements and other income in the amount of \$20,865 in 2013 and \$28,252 in 2014 and Title XX revenues in the amount of \$44,595 in 2013 for which the County Board did not offset costs or areas where costs may need separated between federal programs on the Cost Reports in accordance with 2 CFR 225, Appendix A (C)(3)(c) and (4)(a).

We also noted Opportunities for Ohioans with Disabilities revenue in the amount of \$255,014 in 2013 and \$240,718 in 2014; however, we identified corresponding expenses to offset on *Schedule a1, Adult Program* as reported in Appendix A (2013) and Appendix B (2014).

### Paid Claims Testing

1. We selected 100 paid claims among all service codes from 2013 and 2014 from the MBS data and compared these services to the County Board's service documentation and determined if the documentation matched requirements of each respective service code per Ohio Admin. Code §5123:2-9. We applied the service documentation rules in effect at the time of service delivery.

We found no instances of non-compliance in 2013. We found instances of non-compliance for Targeted Case Management (TCM) in 2014. We calculated recoverable findings as described below and made corresponding unit adjustments on *Schedule B-4* as reported in Appendix B (2014).

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

- The driver holds a valid driver's license; has a Bureau of Motor Vehicles driving record showing less than six points and has passed a controlled substance test as applicable for per-trip transportation;
- Proof of liability insurance and verification of policies and procedures on driver requirements as applicable for per-trip transportation;
- Performance of daily vehicle inspection by the driver and annual inspection as applicable to per-mile and per-trip transportation;
- Provided transportation in a modified vehicle (any size) or non-modified vehicle with a capacity of nine or more passengers; and drivers had physical examinations ensuring that they are qualified to provide non-medical transportation as applicable to per-trip transportation;
- Provided transportation in a non-modified vehicle with the capacity of eight or less passengers as applicable to per-mile transportation; and
- The transport vehicle met the definition of a commercial vehicle.

**Paid Claims Testing (Continued)**

Also, for any other selected services codes that have contracted services, DODD asked us to 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 us to obtain documentation and identify all overpayments.

From the paid claims sample selected, we found contract transportation services rendered by National Express that were billed as per trip non-medical transportation (ATB/FTB). We determined that the selected services met the requirements for per trip non-medical transportation. We determined that the reimbursed rate did not exceed the contract rate and the contract service was not for the complete provision of the service as the County Board was responsible for vehicle fuel.

We found no other contracted services in the sample selected.

**Recoverable Finding – 2014**

Service Code	Units	Review Results	Finding
FXD	4	Billed incorrect procedure code resulting in overpayment	\$16.26
TCM	23	Billed incorrect procedure code resulting in overpayment	\$199.82
		<b>Total</b>	<b>\$216.08<sup>1</sup></b>

<sup>1</sup> Recoverable findings are subject to interest collection pursuant to Ohio Rev. Code § 5164.60.

3. 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* and *Schedule B-1, Section B, Attendance Statistics*, respectively, to determine whether Medicaid reimbursed units exceeded final units.

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

4. We compared the amounts reported on *Schedule A, Summary of Service Costs – By Program*, Line (20), Environmental Accessibility Adaptations to Line (25), Other Waiver Services to the amount reimbursed for these services on the MBS Summary by Service Code report to determine whether any reimbursements exceeded disbursements on *Schedule A* by two percent.

We found no differences.

**Non-Payroll Expenditures and Reconciliation to the County Auditor Report**

1. We compared the disbursement totals from the county auditor's report listed on the *Reconciliation to County Auditor Worksheets* to the county auditor's Detailed Expense Transaction reports for the Developmental Disabilities - Gifts and Bequest (147), Developmental Disabilities (148) and Developmental Disabilities - Capital Improvement (340) funds.

We then compared the total County Board disbursements reported in the *Reconciliation to County Auditor Worksheets* to the county auditor's disbursement totals to determine if the Cost Reports reconciled within acceptable limits.

We found no differences and the Cost Reports reconciled within acceptable limits.

2. We compared the County Board's State Expenses Detailed reports to all service contract and other expenses entries on worksheets 2 through 10 to identify variances resulting in reclassification to another program or worksheet exceeding \$250.

We found no variances.

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

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

We reported differences in Appendix A (2013) and Appendix B (2014).

4. We scanned the County Board's State Expenses Detailed reports and selected 20 disbursements from the service contracts and other expenses reported on worksheets 2 through 10. We determined if supporting documentation was maintained, the costs were allowable and properly classified according to the Cost Report Guides and 2 CFR 225 to identify any variances greater than two percent of total service contracts and other expenses on any worksheet or costs which are non-federal reimbursable under 2 CFR 225 Appendix B and greater than \$250.

We found no misclassified costs.

We also scanned for contracted services or COG expenses on *Worksheet 8, Worksheet 9, and Worksheet 10* without corresponding statistics.

We found no program costs that lacked statistics.

5. We scanned the County Board's State Expenses Detailed reports for items purchased during 2013 and 2014 that met the County Board's capitalization criteria and traced them to inclusion on the County Board's fixed asset listing.

We found no unrecorded capital purchases.

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

**Property, Depreciation, and Asset Verification Testing**

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

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

2. We compared the County Board's final 2012 Depreciation Schedule and prior year depreciation adjustments to the County Board's Assets not Totally Depreciated and All Assets 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 found no differences.

3. We determined the County Board's capitalization threshold and selected one asset in 2013 and one asset in 2014 from the County Board's fixed assets which meet the capitalization threshold and were being depreciated in their first year and determined if the useful lives agreed to the estimated useful lives prescribed in the 2013 American Hospital Association (AHA) Asset Guide. We also recomputed the first year's depreciation for the two assets tested, based on cost, acquisition date and useful life to determine compliance with the Cost Report Guides and AHA Asset Guide to identify any variances.

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



### **Property, Depreciation, and Asset Verification Testing (Continued)**

4. DODD asked us to select the lesser of 10 percent or 10 disposed assets from the County Board's list of disposed assets and determine if the asset was removed from the County Board's fixed asset ledger. DODD also asked us to recalculate depreciation and any gain or loss for the disposed item tested, based on the undepreciated basis and any proceeds received from the disposal to determine compliance with the Cost Report Guide and CMS Publication 15-1, Chapter 1.

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

### **Payroll Testing**

1. We compared total salaries and benefits from worksheets 2 through 10 and the yearly totals to the payroll disbursements on the county auditor's Detailed Expense Transaction reports for the Developmental Disabilities (148) fund to identify variances greater than two percent.

The variance was less than two percent.

2. We compared the salaries and benefit costs on the County Board's State Expenses Detailed reports 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 the lesser of 40 employees or 25 percent of the average number of total employees over the two year period. For the 21 employees selected, we compared the County Board's organizational chart, State Expenses Detailed reports, Payroll Totals By Job Description By Date Span 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.

We reported differences in Appendix A (2013) and Appendix B (2014).

4. DODD asked us to scan the County Board's detailed payroll reports and compare the classification of employees to entries on worksheets 2 through 10 to determine if salary and benefit costs were reported in accordance with the Cost Report Guides.

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

### **Medicaid Administrative Claiming (MAC)**

1. We compared the salary and benefits entered on the MAC Cost by Individual reports to the County Board's State Expenses Detail reports and determined if the MAC salary and benefits were greater.

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

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

We found no differences.

**Medicaid Administrative Claiming (MAC) (Continued)**

3. We selected 10 RMTS observed moments and 10 percent of any RMTS moments above that amount that were completed by employees of the County Board from the DODD RMTS Participant Moments Question and Answer report for the 1st quarter of 2013 and 4th quarter of 2014. We selected five observed moments in 2013 and 11 observed moments in 2014 and determined if supporting documentation was maintained and the moments were properly classified in accordance with DODD's Guide to Medicaid Administrative Claiming (MAC) using the Random Moment Time Studies (RMTS) Methodology for 2012.

We found no differences.

This agreed-upon procedures engagement was conducted in accordance with the American Institute of Certified Public Accountants' attestation standards. We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on the County Board's Cost Reports. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported.

This report is intended solely for the use of the County Board and DODD, and is not intended to be, and should not be used by anyone other than these specified parties.



**Dave Yost**  
Auditor of State

February 21, 2017

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

	<b>Reported Amount</b>	<b>Correction</b>	<b>Corrected Amount</b>	<b>Explanation of Correction</b>
<b>Schedule B-1, Section A</b>				
12 Pre-School (C) Child	4,732	357	5,089	To reclassify square footage
22. Program Supervision (B) Adult	760	(134)	626	To correct reported square footage
22. Program Supervision (C) Child	357	(357)	-	To reclassify square footage
23. Administration (D) General	843	134		To correct reported square footage
		(26)	951	To correct for payroll reclassification
25. Non-Reimbursable (C) Child	1,204	608	1,812	To correct reported square footage
25. Non-Reimbursable (D) General	-	26	26	To correct for payroll reclassification
<b>Schedule B-1, Section B</b>				
1. Total Individuals Served By Program (C) Supported Emp. - Community Employment	58	(43)	15	To correct individuals served
4. 15 Minute Units (C) Supported Emp. - Community Employment	-	93	93	To correct 15 Minute units
<b>Schedule B-3</b>				
7. Supported Emp. - Comm. Emp. (B) Cost of Bus, Tokens, Cabs- First Quarter	\$ 531	\$ 1,944	\$ 2,475	To report correct cost of bus, tokens, cabs
7. Supported Emp. - Comm. Emp. (D) Cost of Bus, Tokens, Cabs- Second Quarter	\$ 659	\$ 7,756	\$ 8,415	To report correct cost of bus, tokens, cabs
7. Supported Emp. - Comm. Emp. (F) Cost of Bus, Tokens, Cabs- Third Quarter	\$ 678	\$ 1,302	\$ 1,980	To report correct cost of bus, tokens, cabs
7. Supported Emp. - Comm. Emp. (H) Cost of Bus, Tokens, Cabs- Fourth Quarter	\$ 729	\$ 10,341	\$ 11,070	To report correct cost of bus, tokens, cabs
<b>Worksheet 1</b>				
3. Buildings/Improve (B) Pre-School	\$ 1,231	\$ 1,417	\$ 2,648	To report unrecorded depreciation
8. COG Expenses (D) Unasgn Children Programs	\$ 1	\$ 1	\$ 2	To match final COG workbook
8. COG Expenses (L) Community Residential	\$ 66	\$ 10	\$ 76	To match final COG workbook
8. COG Expenses (M) Family Support Services	\$ 95	\$ 14	\$ 109	To match final COG workbook
8. COG Expenses (N) Service & Support Admin	\$ 30	\$ 3	\$ 33	To match final COG workbook
8. COG Expenses (O) Non-Federal Reimbursable	\$ 10	\$ 3	\$ 13	To match final COG workbook
<b>Worksheet 2</b>				
1. Salaries (X) Gen Expense All Prgm.	\$ 108,476	\$ (5,281)	\$ 103,195	To reclassify public relation salary
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 39,887	\$ (850)	\$ 39,037	To reclassify public relation benefits
4. Other Expenses (O) Non-Federal Reimbursable	\$ 5,447	\$ 5,281		To reclassify public relation salary
		\$ 850	\$ 11,578	To reclassify public relation benefits
5. COG Expense (C) School Age	\$ 36	\$ (8)	\$ 28	To match final COG workbook
5. COG Expense (E) Facility Based Services	\$ 76	\$ (16)	\$ 60	To match final COG workbook
5. COG Expense (G) Community Employment	\$ 19	\$ (3)	\$ 16	To match final COG workbook
5. COG Expenses (L) Community Residential	\$ 3,418	\$ (688)	\$ 2,730	To match final COG workbook
5. COG Expense (M) Family Support Services	\$ 4,889	\$ (984)	\$ 3,905	To match final COG workbook
5. COG Expense (N) Service & Support Admin	\$ 1,531	\$ (360)	\$ 1,171	To match final COG workbook
5. COG Expense (O) Non-Federal Reimbursable	\$ 529	\$ 1,314	\$ 1,843	To match final COG workbook
<b>Worksheet 3</b>				
5. COG Expenses (L) Community Residential	\$ 171	\$ 29	\$ 200	To match final COG workbook
5. COG Expenses (M) Family Support Services	\$ 245	\$ 41	\$ 286	To match final COG workbook
5. COG Expenses (N) Service & Support Admin	\$ 77	\$ 9	\$ 86	To match final COG workbook
5. COG Expenses (O) Non-Federal Reimbursable	\$ 26	\$ 9	\$ 35	To match final COG workbook

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

	<b>Reported Amount</b>	<b>Correction</b>	<b>Corrected Amount</b>	<b>Explanation of Correction</b>
<b>Worksheet 5</b>				
4. Other Expenses (A) Early Intervention	\$ 3,776	\$ 607	\$ 4,383	To reclassify EI expenses
5. COG Expenses (L) Community Residential	\$ 29,362	\$ (2,975)	\$ 26,387	To match final COG workbook
5. COG Expenses (O) Non-Federal Reimbursable	\$ 4,542	\$ 620	\$ 5,162	To match final COG workbook
<b>Worksheet 7-D</b>				
5. COG Expenses (L) Community Residential	\$ -	\$ 2,975	\$ 2,975	To match final COG workbook
<b>Worksheet 8</b>				
4. Other Expenses (A) Early Intervention	\$ 607	\$ (607)	\$ -	To reclassify EI expenses
<b>Worksheet 9</b>				
5. COG Expenses (N) Service & Support Admin. Costs	\$ 13,155	\$ (560)	\$ 12,595	To match final COG workbook
<b>a1 Adult</b>				
10. Community Employment (B) Less Revenue	\$ -	\$ 331,213	\$ 331,213	To record OOD expenses as an offset

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

	<u>Reported</u> <u>Amount</u>	<u>Correction</u>	<u>Corrected</u> <u>Amount</u>	<u>Explanation of Correction</u>
<b>Schedule B-1, Section A</b>				
16. Supported Emp. - Comm Emp. (B) Adult	-	832	832	To reclassify CE square footage
23. Administration (D) General	3,467	(2,632)		To reclassify idle space
		(22)	813	To correct for payroll reclassification
25. Non-Reimbursable (B) Adult	832	(832)	-	To reclassify CE square footage
25. Non-Reimbursable (D) General	-	22		To correct for payroll reclassification
		2,632	2,654	To reclassify idle space
<b>Schedule B-1, Section B</b>				
1. Total Individuals Served By Program (D) Supported Emp. - Community Employment	-	16	16	To correct CE individuals served
4. 15 Minute Units (D) Supported Emp. - Community Employment	-	191	191	To correct CE 15 Minute units
6. A (C) Facility Based Services (Non-Title XX Only)	93	11	104	To correct FBS individuals served
10. A (C) Facility Based Services (Non-Title XX Only)	16,355	(4)	16,351	To correct from unrecorded test
10. A (D) Supported Emp. - Enclave (Non-Title XX Only)	139	4	143	To correct from unrecorded test
<b>Schedule B-4</b>				
1. TCM Units (D) 4th Quarter	6,921	(22)	6,899	To correctly report SSA units
5. SSA Unallowable Units (A) 1st Quarter	266	1	267	To correctly report SSA units
5. SSA Unallowable Units (D) 4th Quarter	81	30		To correctly report SSA units
		22	133	To correctly report SSA units
<b>Worksheet 1</b>				
5. Movable Equipment (U) Transportation	\$ 4,500	\$ (1,125)	\$ 3,375	To correct vehicle depreciation
8. COG Expenses (C) School Age	\$ -	\$ 2	\$ 2	To match final COG workbook
8. COG Expenses (D) Unasgn Children Programs	\$ -	\$ 4	\$ 4	To match final COG workbook
8. COG Expenses (G) Community Employment	\$ -	\$ 1	\$ 1	To match final COG workbook
8. COG Expenses (L) Community Residential	\$ -	\$ 80	\$ 80	To match final COG workbook
8. COG Expenses (M) Family Support Services	\$ -	\$ 48	\$ 48	To match final COG workbook
8. COG Expenses (N) Service & Support Admin	\$ -	\$ 34	\$ 34	To match final COG workbook
8. COG Expenses (O) Non-Federal Reimbursable	\$ -	\$ 27	\$ 27	To match final COG workbook
<b>Worksheet 2</b>				
1. Salaries (X) Gen Expense All Prgm.	\$ 107,067	\$ (9,219)	\$ 97,848	To reclassify public relation salary
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 69,527	\$ (2,428)	\$ 67,099	To reclassify public relation benefits
4. Other Expenses (O) Non-Federal Reimbursable	\$ 15,025	\$ 9,219		To reclassify public relation salary
		\$ 2,428	\$ 26,672	To reclassify public relation benefits
5. COG Expense (C) School Age	\$ -	\$ 38	\$ 38	To match final COG workbook
5. COG Expense (E) Facility Based Services	\$ -	\$ 80	\$ 80	To match final COG workbook
5. COG Expense (G) Community Employment	\$ -	\$ 21	\$ 21	To match final COG workbook
5. COG Expenses (L) Community Residential	\$ -	\$ 1,747	\$ 1,747	To match final COG workbook
5. COG Expense (M) Family Support Services	\$ -	\$ 1,059	\$ 1,059	To match final COG workbook
5. COG Expense (N) Service & Support Admin	\$ -	\$ 745	\$ 745	To match final COG workbook
5. COG Expense (O) Non-Federal Reimbursable	\$ -	\$ 594	\$ 594	To match final COG workbook
<b>Worksheet 3</b>				
5. COG Expenses (C) School Age	\$ -	\$ 4	\$ 4	To match final COG workbook
5. COG Expenses (E) Facility Based Services	\$ -	\$ 8	\$ 8	To match final COG workbook
5. COG Expenses (G) Community Employment	\$ -	\$ 2	\$ 2	To match final COG workbook
5. COG Expenses (L) Community Residential	\$ -	\$ 179	\$ 179	To match final COG workbook
5. COG Expenses (M) Family Support Services	\$ -	\$ 109	\$ 109	To match final COG workbook
5. COG Expenses (N) Service & Support Admin	\$ -	\$ 77	\$ 77	To match final COG workbook
5. COG Expenses (O) Non-Federal Reimbursable	\$ -	\$ 61	\$ 61	To match final COG workbook

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

	<b>Reported Amount</b>	<b>Correction</b>	<b>Corrected Amount</b>	<b>Explanation of Correction</b>
<b>Worksheet 5</b>				
4. Other Expenses (A) Early Intervention	\$ 2,395	\$ 1,218	\$ 3,613	To reclassify EI expenses
5. COG Expenses (C) School Age	\$ -	\$ 429	\$ 429	To match final COG workbook
5. COG Expenses (L) Community Residential	\$ 21,462	\$ (1,574)	\$ 19,888	To match final COG workbook
5. COG Expenses (M) Family Support Services	\$ -	\$ 12,053	\$ 12,053	To match final COG workbook
<b>Worksheet 8</b>				
3. Service Contracts (E) Facility Based Services	\$ 647,378	\$ (647,378)	\$ -	To reclassify costs to allocate to all programs
3. Service Contracts (X) Gen Expense All Prgm.	\$ -	\$ 647,378	\$ 647,378	To reclassify costs to allocate to all programs
4. Other Expenses (A) Early Intervention	\$ 1,218	\$ (1,218)	\$ -	To reclassify EI expenses
4. Other Expenses (E) Facility Based Services	\$ 72,868	\$ (72,868)	\$ -	To reclassify costs to allocate to all programs
4. Other Expenses (X) Gen Expense All Prgm.	\$ -	\$ 72,868	\$ 72,868	To reclassify costs to allocate to all programs
<b>Worksheet 9</b>				
5. COG Expenses (N) Service & Support Admin. Costs	\$ 12,021	\$ (3,540)	\$ 8,481	To match final COG workbook
<b>Worksheet 10</b>				
5. COG Expenses (E) Facility Based Services	\$ -	\$ 910	\$ 910	To match final COG workbook
5. COG Expenses (G) Community Employment	\$ -	\$ 234	\$ 234	To match final COG workbook
<b>a1 Adult</b>				
10. Community Employment (B) Less Revenue	\$ 240,718	\$ 85,461	\$ 326,179	To record OOD expenses as an offset



# Dave Yost • Auditor of State

**DARKE COUNTY BOARD OF DEVELOPMENTAL DISABILITIES**

**DARKE COUNTY**

**CLERK'S CERTIFICATION**

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

*Susan Babbitt*

**CLERK OF THE BUREAU**

**CERTIFIED  
MAY 18, 2017**