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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 Crawford County Board of Developmental Disabilities (County Board) for the years ended December 31, 2015 and 2016 (Cost Reports). The County Board's management is responsible for preparing these reports. The sufficiency of these procedures is solely the responsibility of DODD. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Statistics – Square Footage

1. We compared program costs and statistics to reported square footage and found costs for Community Employment without corresponding square footage or statistics. We reclassified square footage for Community Employment services as Non-Federal Reimbursable as reported in Appendix A (2015) and Appendix B (2016).
2. We compared the 2015 and 2016 square footage to the most recently reviewed totals and found one program area that changed by more than 10 percent in 2016. The County Board stated that the most recently reviewed square footage reflects the correct usage by program. We found no variance in 2015. We found a variance in 2016 to carry forward the final reviewed 2013 square footage as reported in Appendix B.
3. We did not test floor plans as we carried forward the 2013 square footage.
4. We did not test the square footage summaries as we carried forward the 2013 square footage.
5. We reviewed results of the payroll procedures and found no additional variances.

Statistics – Attendance

1. We reviewed the Cost Reports and found no individuals served or units of service were omitted resulting in unallocated program or general expenses-all program costs.
2. We compared the number of individuals served and days of attendance on the Attendance by Acuity reports to the Cost Report Guides. We reported variances in Appendix A (2015) and Appendix B (2016). We also footed the attendance reports for accuracy and found no computational errors.
3. We traced the total attendance days for five Adult Day Service individuals for two months in 2015 and 2016 from the monthly attendance documentation and Attendance by Acuity reports to the Cost Reports. We found no differences.

Statistics – Attendance – (Continued)

We also compared the acuity level on the Attendance by Acuity reports to the DODD Acuity Assessment Instrument Ratio Listing or Acuity Assessment Instrument or other documentation for each individual and ensured at least two individuals from each acuity level were selected. We found no differences.

4. We were unable to perform the Community Employment procedure as the County Board did not track units or maintain any supporting documentation for this service. See also Non-Payroll Expenditures and Reconciliation to the County Auditor Report, procedure 7.

Statistics – Transportation

1. We compared the number of one-way trips from the Transportation by Month reports to the Cost Reports. We found variances greater than two percent of reported total children and adult program trips as reported in Appendix A (2015) and Appendix B (2016). We also footed the County Board's transportation reports for accuracy and found no computational errors.
2. We traced the number of trips for nine adults and one child for one month in 2015 and one month in 2016 from the daily reporting documentation to the Transportation by Month reports and to the Cost Reports. We found no variances greater than 10 percent in 2015. We reported variances exceeding 10 percent in Appendix B (2016).
3. We compared the cost of bus tokens/cabs from the State Expenses Without Payroll or Benefits report to the Cost Reports. We found variances greater than two percent of total program costs as reported in Appendix A (2015) and Appendix B (2016).

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 2015 TCM Allowable/Un-Allowable report and 2016 TCM Billing History report to the Cost Reports. We found no variances in 2015. We found variances greater than two percent as reported in Appendix B (2016). We also footed the SSA reports for accuracy and found no computational errors.
2. We selected 60 Other SSA Allowable units for 2015 from the TCM Allowable/Un-Allowable report and 60 units in 2016 from the TCM Billing History report and compared the case note to the activities listed in Ohio Admin. Code § 5160-48-01(D) and the elements required by Ohio Admin. Code § 5160-48-01(F). We found no variances.
3. We selected 30 SSA Unallowable units for 2015 from the TCM Allowable/Un-Allowable report and 30 units in 2016 from the TCM Billing History report and compared the case note to the activities listed in Ohio Admin. Code § 5160-48-01(D) and the elements required by Ohio Admin. Code § 5160-48-01(F). We found no variances in 2015. We reported variances in Appendix B (2016).
4. We confirmed that the County Board maintained case note documentation for non-individual specific activities (general time units) as described in the Cost Report Guides and these units accounted for over 10 percent of final SSA units plus any general time units recorded. We selected 60 general time units from the 2015 TCM Allowable/Un-Allowable report and 60 units from the 2016 Billing History report and compared the case note documentation to the activities listed in Ohio Admin. Code § 5160-48-01(D) or non-individual specific activities in the Cost Report Guides. We found no variances greater than 10 percent.

Revenue Cost Reporting and Reconciliation to the County Auditor Report

1. We compared the receipt totals from the county auditor's Revenue Account Report for the Residential Services (B002); Fairway School (S019), Preschool Grant (T106), Title VI-B (T111), Bridges Transitions (T179), Transportation Mobility Management Grant (T137), Family Resource (TT076) and Donations (U606) funds to the county auditor's report total reported on the reconciliation worksheet/form. We found no variances.

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

2. We inspected the County Board's State Account Code Detailed Reports and found sources of potential revenue offsets/applicable credits where revenues are maintained separately. The County Board did not offset corresponding expenses or separate costs between federal programs on the Cost Reports in accordance with 2 CFR 200.405 and 2 CFR 200.406 for the following:
 - Miscellaneous refunds, reimbursements and other income in the amount of \$73,019 in 2015 and \$135,500 in 2016;
 - Title VI-B revenues in the amount of \$31,540 in 2015 and \$26,774 in 2016;
 - Mobility Grant revenues in the amount of \$22,322 in 2015 and \$8,912 in 2016;
 - Aide Reimbursements in the amount of \$25,043.52 in 2015 and \$33,311 in 2016;
 - IDEA Early Childhood Special Education revenues in the amount of \$14,417 in 2015;
 - FEMA Grant in the amount of \$9,974 in 2015; and
 - Ohio Department of Transportation reimbursements in the amount of \$17,350 in 2015.

Paid Claims Testing

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

1. We selected 50 paid claims among all service codes (excluding TCM) for both 2015 and 2016 from the Medicaid Billing System (MBS) data. We compared the County Board's service documentation to the requirements of each respective service code per Ohio Admin. Code § 5123:2-9 in effect at the time of service delivery. We found instances of non-compliance for Non-Medical Transportation - One-way trip - Eligible vehicle (ATB/FTB) as described in the tables below and made corresponding unit adjustments as reported in Appendix A (2015) and Appendix B (2016).
2. We selected 50 TCM paid claims per year from the MBS data for 2015 and 2016 and compared the County Board's documentation to the requirements per Ohio Admin. Code § 5160-48-01 in effect at the time of service delivery. We originally identified findings for 1,927 TCM units (\$18,590.03) that were unsupported by the service documentation; however, the County Board subsequently submitted a billing adjustment for all but eight of these unsupported units. The remaining errors are described in the 2016 table below. We also reported corresponding unit adjustments in Appendix B (2016). We found no instances of non-compliance in 2015.
3. We compared the County Board's usual and customary rate with the reimbursed rate for selected contracted transportation services and confirmed the County Board was reimbursed the lesser of the two as per Ohio Admin. Code § 5123:2-9-06. We also compared the provision of service to the following provider and staff qualification requirements as applicable under Ohio Admin. Code § 5123:2-9-18:

Paid Claims Testing (Continued)

- 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.

We found transportation services in our sample that were rendered by Ohio Specialty Services billed as per trip non-medical transportation (ATB/FTB). We confirmed that the selected services met the requirements for per trip non-medical transportation; however, we found one daily inspection log for one vehicle was not maintained (out of seven vehicles tested). We identified recoverable findings for the non-compliant services as described in the 2015 table below. We determined the reimbursed rate did not exceed the contract rate.

Recoverable Finding – 2015

Service Code	Units	Non -TCM Review Results	Finding
ATB	2	Lack of supporting documentation	\$21.90
FTB	6	Lack of supporting documentation	\$65.64
Selected Contracted Services Results			
ATB	10	Non-compliance of driver and/or vehicle qualifications	\$109.50
FTB	2	Non-compliance of driver and/or vehicle qualifications	\$21.90
Total			\$218.94

Recoverable Finding - 2016 Finding

Service Code	Units	Non -TCM Review Results	Finding
ATB	26	Lack of supporting documentation	\$283.28
TCM Review Results			
TCM	8	Units billed in excess of service delivery	\$77.18
Total			\$360.46

4. We did not compare transportation contracts to the guidance for non-medical transportation services issued as the County Board did not bill for commercial transportation.
5. We compared the reimbursed TCM units and Community Employment units from the MBS data to the final units and found total net Medicaid reimbursed units were less than final TCM units for 2015.

Paid Claims Testing – (Continued)

In 2016, we originally found the 24,674 reimbursed TCM units exceeded the final reported TCM units of 12,211. The County Board submitted a billing adjustment in July 2018 and, after these adjustments, the final TCM units exceeded reimbursed units. The County Board was not reimbursed for Community Employment services.

6. We did not perform the procedure to compare the amounts reported on *Summary of Service Costs – By Program* to the MBS data as the County Board did not receive any reimbursements for these services.

Non-Payroll Expenditures and Reconciliation to the County Auditor Report

1. We compared the disbursement totals from the county auditor's report listed on the reconciliation worksheet/form to the county auditor's Appropriation Report for the Residential Services (B002), Capital Improvement (Q054), Fairway School (S019), Family Resources (TT076), Preschool Grant (T106), Title VI-B Grant (T111), Transportation Mobility Management Grant (T137), FEMA (T171), Bridges Transitions (T179), and Donation (U606) funds. We found no differences.

We then compared the total disbursements reported in the reconciliation worksheet/form to the county auditor's disbursement totals and calculated that the Cost Reports reconciled within acceptable limits.

2. We compared the State Expenses Without Payroll or Benefits (Detailed) Report to all service contract and other expenses entries. We found no variances in 2015. We reported variances exceeding \$500 that resulted in reclassification to another program or worksheet/form in Appendix B (2016).
3. We scanned the State Expenses Without Payroll or Benefits (Detailed) Reports and selected 60 disbursements from service contracts and other expenses. We inspected supporting documentation maintained by the County Board and compared the cost classification to the Cost Report Guides and 2 CFR 200. We reported variances greater than two percent of total service contracts and other expenses on a worksheet/form as reported in Appendix A (2015) and Appendix B (2016).
4. We scanned the State Expenses Without Payroll or Benefits (Detailed) Reports for contracted transportation, service and support administration and adult services in the Cost Reports without corresponding statistics that do not comply with 2 CFR 200.405 and the Cost Report Guides.

We found no program costs related to contracted services without corresponding statistics in 2015. We found contract transportation costs in 2016 without corresponding statistics. We reclassified these costs as reported in Appendix B.

5. We inspected the County Board's State Expenses Without Payroll or Benefits (Detailed) Reports for items purchased during 2015 and 2016 that met the County Board's capitalization criteria and traced any items identified to the County Board's Depreciation Schedules. We found no unrecorded capital purchases.
6. We confirmed that the County Board had supporting documentation for March, June, September and December in 2015 and January, May, July and October in 2016 showing that it reconciled its income and expenditures on a monthly basis with the county auditor in accordance with Ohio Admin. Code § 5123:2-1-02 (L)(1).

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

7. We confirmed that corresponding costs were reported for each adult program with final attendance statistics; however, we identified costs without final attendance statistics for Community Employment and reclassified these costs as non-federal reimbursable in Appendix A (2015) and Appendix B (2016).

Property, Depreciation, and Asset Verification Testing

1. We compared the Depreciation Schedules to the Cost Reports and found no variances.
2. We compared the 2014 Depreciation Schedule to the 2015 and 2016 Depreciation Schedules for changes in the depreciation amounts for assets purchased prior to the period under review, depreciation taken on the same asset more than once, assets that have been fully depreciated in prior years, or depreciation taken on assets during the period of acquisition. We reported differences in Appendix A (2015) and Appendix B (2016).
3. Using the County Board's capitalization threshold, we selected the lesser of 10 or 10 percent of the fixed assets which were being depreciated in their first year in 2015 or 2016. We computed the first year's depreciation for the two assets selected, based on their costs, acquisition data and useful life. We compared the reported depreciation to the Cost Report Guides and the estimated useful lives prescribed in the 2013 American Hospital Association Asset Guide. We found no differences.
4. We did not perform procedures on disposed assets as the County Board stated that no capital assets were disposed in either year.

Payroll Testing

1. We compared total salaries and benefits on the Cost Reports to yearly totals of payroll disbursements on the county auditor's Appropriation Report for the Fairway School (S019), Pre-School Grant (T106), Title VI-B Grant (T111), Bridges Transition (T179) and Transportation Mobility Management Grant (T137) funds. We found no variances greater than two percent.
2. We compared the County Board's Payroll and Benefits by Date Span Summary by Post Date reports to the Cost Reports. We found no variances exceeding \$500.
3. We selected the lesser of 40 employees or 25 percent of the total employees in 2015 and 2016. For the 31 employees selected each year, we compared the County Board's organizational chart, Payroll and Benefits by Date Span Summary by Post Date reports, and job descriptions to the worksheet/form in which each employee's salary and benefit costs were allocated. We found employee allocations which were not consistent with the Cost Report Guides as reported in Appendix A (2015) and Appendix B (2016). As the misclassification errors were less than 10 percent, no additional procedures were performed.

Medicaid Administrative Claiming (MAC)

1. We compared MAC salaries and benefits on the Individual Costs by Code reports to the Payroll and Benefits by Date Span Summary by Post Date and Benefit Allocation reports and found County Board's salary and benefits costs exceeded the MAC salary and benefit costs.
2. We compared the Individual Costs by Code reports to the Medicaid Administration worksheet/form for both years. We found no differences.

Medicaid Administrative Claiming (MAC) (Continued)

3. We selected 11 non-validated RMTS observed moments for the third quarter of 2015 and 10 non-validated moments for the second quarter of 2016 from the RMTS Participant Moments Question and Answer report. We inspected the County Board's documentation and compared the contents and classification to the DODD's Guide to Medicaid Administrative Claiming (MAC) using the Random Moment Time Studies (RMTS) Methodology for 2014. We found two observed moments each in 2015 and 2016 without supporting documentation.

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 the DODD, and is not intended to be, and should not be used by anyone other than these specified parties.



Dave Yost
Auditor of State

October 24, 2018

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Schedule B-1, Section A				
14. Facility Based Services (B) Adult	18,572	(449)	18,123	To reclassify CE program square footage
25. Non-Reimbursable (B) Adult	290	449	739	To reclassify CE program square footage
Schedule B-1, Section B				
6. A (C) Facility Based Services (Non-Title XX Only)	36	(2)	34	To correct individuals served
7. A-1 (C) Facility Based Services (Non-Title XX Only)	49	(1)	48	To correct individuals served
8. B (C) Facility Based Services (Non-Title XX Only)	16	(1)	15	To correct individuals served
9. C (C) Facility Based Services (Non-Title XX Only)	11	(1)	10	To correct individuals served
10. A (C) Facility Based Services (Non-Title XX Only)	7,792	(1,967)	5,825	To correct days of attendance
11. A-1 (C) Facility Based Services (Non-Title XX Only)	5,825	1,973	7,798	To correct days of attendance
Schedule B-3				
1. Early Intervention (G) One Way Trips- Fourth Quarter	31	4	35	To correct number of one-way trips
2. Pre-School (G) One Way Trips- Fourth Quarter	2,880	335	3,215	To correct number of one-way trips
3. School Age (G) One Way Trips- Fourth Quarter	78	14	92	To correct number of one-way trips
5. Facility Based Services (G) One Way Trips- Fourth Quarter	5,823	(281)		To correct number of one-way trips
		(20)	5,522	To adjust for unsupported trips
5. Facility Based Services (H) Cost of Bus, Tokens, Cabs- Fourth Quarter	\$ -	\$ 2,573	\$ 2,573	To correct cost of bus, tokens, cabs
Worksheet 1				
5. Movable Equipment (X) Gen Expense All Prgm.	\$ 15,733	\$ (5,811)	\$ 9,922	To remove EDMI from depreciation schedule
Worksheet 2				
4. Other Expenses (X) Gen Expense All Prgm.	\$ 112,944	\$ (720)		To reclassify adult consumers' picnic costs
		\$ 1,440	\$ 113,664	To reclassify health academy dues
Worksheet 2A				
1. Salaries (D) Unasn Children Program	\$ 33,104	\$ (33,104)	\$ -	To reclassify Supv of Special Education Services salary
1. Salaries (N) Service & Support Admin	\$ (4,238)	\$ 4,238	\$ -	To reclassify Director of Community Services salary
2. Employee Benefits (D) Unasn Children Program	\$ 10,809	\$ (10,809)	\$ -	To reclassify Supv of Special Education Services benefits
2. Employee Benefits (N) Service & Support Admin	\$ 23,917	\$ (23,917)	\$ -	To reclassify Director of Community Services benefits
Worksheet 5				
1. Salaries (D) Unasn Children Program	\$ 73,720	\$ 33,104	\$ 106,824	To reclassify Supv of Special Education Services salary
2. Employee Benefits (D) Unasn Children Program	\$ 24,072	\$ 10,809	\$ 34,881	To reclassify Supv of Special Education Services benefits
3. Service Contracts (L) Community Residential	\$ 43,495	\$ 500	\$ 43,995	To reclassify bedbug treatment costs
4. Other Expenses (L) Community Residential	\$ 11,408	\$ (10,248)	\$ 1,160	To reclassify Developmental Center costs
Worksheet 7-B				
4. Other Expenses (A) Early Intervention	\$ 1,888	\$ (1,440)	\$ 448	To reclassify health academy dues
Worksheet 8				
3. Service Contracts (E) Facility Based Services	\$ 9,854	\$ (712)		To reclassify costs for fieldtrips
		\$ (6,570)	\$ 2,572	To reclassify unsupported transportation costs
3. Service Contracts (U) Non-Federal Reimbursable	\$ -	\$ 6,570	\$ 6,570	To reclassify unsupported transportation costs
3. Service Contracts (X) Gen Expense All Prgm.	\$ 396,955	\$ (6,475)	\$ 390,480	To reclassify costs for fieldtrips
Worksheet 9				
1. Salaries (N) Service & Support Admin. Costs	\$ 310,220	\$ (4,238)	\$ 305,982	To reclassify Director of Community Services salary
2. Employee Benefits (N) Service & Support Admin. Costs	\$ 101,296	\$ 23,917	\$ 125,213	To reclassify Director of Community Services benefits
3. Service Contracts (N) Service & Support Admin. Costs	\$ 2,443	\$ (500)	\$ 1,943	To reclassify bedbug treatment costs
Worksheet 10				
1. Salaries (G) Community Employment	\$ 139,044	\$ (139,044)	\$ -	To reclassify costs due to no supporting statistics
2. Employee Benefits (G) Community Employment	\$ 42,402	\$ (42,402)	\$ -	To reclassify costs due to no supporting statistics
3. Service Contracts (E) Facility Based Services	\$ 269,840	\$ 7,187	\$ 277,027	To reclassify costs for fieldtrips

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

Worksheet 10 (Continued)

4. Other Expenses (E) Facility Based Services	\$ 13,735	\$ 720	\$ 14,455	To reclassify adult consumers' picnic costs
4. Other Expenses (G) Community Employment	\$ 16,718	\$ (16,718)	-	To reclassify costs due to no supporting statistics
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 198,164	\$ 198,164	To reclassify costs due to no supporting statistics
a1 Adult				
10. Community Employment (B) Less Revenue	\$ 164,771	\$ (164,771)	-	To remove offset as related costs reclassified to non-federal reimbursable
Reconciliation to County Auditor Worksheet				
Expense:				
Plus: Other	\$ -	\$ 10,248	\$ 10,248	To reclassify Developmental Center costs
Less: Capital Costs	\$ (62,747)	\$ 5,811	\$ (56,936)	To remove EDMI from depreciation schedule

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Square Footage Allocation				
Facility Based Services, Adult	18,748	(449)		To reclassify CE program square footage
		(176)	18,123	To match 2013 final square footage
Program Supervision, Adult	-	176	176	To match 2013 final square footage
Non-Reimbursable, Adult	290	449	739	To reclassify CE program square footage
			-	
Attendance Statistics				
Total Unduplicated Individuals Served Acuity				
A-1, Facility Based Services (Non-Title XX Only)	45	(36)	9	To correct individuals served
B, Facility Based Services (Non-Title XX Only)	15	(1)	14	To correct individuals served
Annual Summary of Transportation Services				
Pre-School, One Way Trips	8,430	258	8,688	To correct number of one-way trips
School Age, One Way Trips	152	5	157	To correct number of one-way trips
Non-Title XX-Adult				
Facility Based Services, One Way Trips	26,012	(36)		To correct number of one-way trips
		(263)		To correct number of one-way trips
		(26)	25,687	To remove unsupported trips
Facility Based Services, Cost of Bus, Tokens, Cabs	\$ -	\$ 2,152	\$ 2,152	To correct cost of bus, tokens, cabs
Annual Summary of Units of Service - Service and Support Administration				
TCM Units, CB Activity	14,747	(609)		To correctly report SSA units
		(8)	14,130	To adjust for unsupported units
Other SSA Allowable Units, CB Activity	3,203	697		To correctly report SSA units
		6	3,906	To reclassify allowable units
SSA Unallowable Units, CB Activity	1,725	(6)	1,719	To reclassify allowable units
Worksheet 1				
Moveable Equipment, Gen Expense All Program	\$ 14,081	\$ (5,811)	\$ 8,270	To remove EDMI from depreciation schedule
Capital Leases, Gen Expense All Program	\$ 12,192.00	\$ (12,192.00)	\$ -	To adjust for the initial lease payment made in 2016
Indirect Cost Allocation				
Unallowable Fees, Non-Federal Reimbursable	\$ 80,748.00	\$ 2,547.00	\$ 83,295.00	To reclassify Medicaid contingent billing fees
Program Supervision				
Salaries, Unassign Children Program	\$ 36,695.00	\$ (36,695.00)	\$ -	To reclassify Supv of Special Education Services salary
Salaries, Service & Support Admin	\$ 21,018.00	\$ (21,018.00)	\$ -	To reclassify Director of Community Services salary
Employee Benefits, Unassign Children Program	\$ 12,892.00	\$ (12,892.00)	\$ -	To reclassify Supv of Special Education Services benefits
Direct Services				
Salaries, Unassign Children Program	\$ 51,598.00	\$ 36,695.00	\$ 88,293.00	To reclassify Supv of Special Education Services salary
Employee Benefits, Unassign Children Program	\$ 18,128.00	\$ 12,892.00	\$ 31,020.00	To reclassify Supv of Special Education Services benefits
Transportation Services				
Service Contracts, Facility Based Services	\$ 136,287.00	\$ (2,880.00)		To reclassify costs for fieldtrips
		\$ (5,811.00)	\$ 127,596.00	To reclassify unsupported transportation costs
Service Contracts, Community Employment	\$ -	\$ 1,516.00	\$ 1,516.00	To reclassify Community Employment transportation
Service Contracts, Non-Federal Reimbursable	\$ -	\$ 5,811.00		To reclassify unsupported transportation costs
		\$ 474.00	\$ 6,285.00	To reclassify unsupported transportation costs
Service Contracts, Gen Expense All Program	\$ 256,607.00	\$ (1,516.00)		To reclassify Community Employment transportation
		\$ (6,002.00)	\$ 249,089.00	To reclassify costs for fieldtrips
Other Expenses, Facility Based Services	\$ 19,076.00	\$ (474.00)	\$ 18,602.00	To reclassify unsupported transportation costs
Services and Support Admin				
Salaries, Service & Support Admin Costs	\$ 369,643.00	\$ 21,018.00	\$ 390,661.00	To reclassify Director of Community Services salary
Adult Program				
Salaries, Community Employment	\$ 195,653.00	\$ (195,653.00)	\$ -	To reclassify costs due to no supporting statistics
Benefits, Community Employment	\$ 68,737.00	\$ (68,737.00)	\$ -	To reclassify costs due to no supporting statistics
Service Contracts, Facility Based Services	\$ 306,625.00	\$ 8,882.00	\$ 315,507.00	To reclassify costs for fieldtrips
Other Expenses, Facility Based Services	\$ 26,027.00	\$ (2,547.00)	\$ 23,480.00	To reclassify Medicaid contingent billing fees
Other Expenses, Non-Federal Reimbursable	\$ -	\$ 264,390.00	\$ 264,390.00	To reclassify costs due to no supporting statistics

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Dave Yost • Auditor of State

DEPARTMENT OF DEVELOPMENTAL DISABILITIES

CRAWFORD 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
NOVEMBER 8, 2018