



Dave Yost • Auditor of State

DEFIANCE COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

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Independent Auditor's Report on Applying Agreed-Upon Procedures

Halina Schroeder, Audit Chief
Division of Fiscal Administration, Audit Office
Ohio Department of Developmental Disabilities
30 E. Broad Street, 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 Defiance County Board of Developmental Disabilities (County Board) prepared its *Income and Expenditure Report* for the years ended December 31, 2010 and 2011 (Cost Reports) in accordance with DODD's Guide to Preparing Income and Expenditure Reports for 2010 and 2011 (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. DODD requested that we tour the facilities to identify how space was used by County Board programs and to identify new, closed or empty buildings along with rented or idle space and, if final 2009 square footage totals are the same as the 2010 and 2011 Cost Reports and no significant changes in the floor plan have occurred, to perform no additional procedures.

We toured the facilities and we found no unreported rented or idle floor space.

We compared 2010 and 2011 square footage totals to final 2009 square footage totals and found the square footage reported was the same with the exception of administration and transportation in 2010 and facility based services, community employment, program supervision and transportation in 2011.

The County Board reported that the adjustments identified in the 2009 square footage were not carried forward to the 2010 and 2011 Cost Reports for administration and transportation areas. We adjusted the administration and transportation square footage as reported in Appendix A (2010) and the transportation square footage as reported in Appendix B (2011).

Statistics – Square Footage (Continued)

Therefore, we performed limited procedures for facility based services, community employment, and program supervision in 2011.

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

We did not perform this procedure as the changes reported (see procedure 1) were based on usage of space and there was no change in building floor plan.

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

We compared square footage for each room on the floor plan of the Good Samaritan School building to the County Board's summary for 2011.

We found no variances exceeding 10 percent.

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

We compared the County Board's 2011 square footage summary to the square footage reported for each cell in *Schedule B-1, Section A, Square Footage*.

We found variances exceeding 10 percent in area of Community Employment as reported in Appendix B (2011). In addition, we determined that all Community Employment square footage should be moved to non-federal reimbursable (see procedure 5 below).

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

We found no inconsistencies between the County Board's methodology and the Cost Report Guides. However, we identified differences for both 2010 and 2011 during our payroll testing in the area of Program Supervision and we revised the square footage summary to reflect the reclassification of employees to Facility Based Services. We also noted that Community Employment square footage should be reclassified to non-federal reimbursable as the County Board received funding through the Ohio Rehabilitation Services Commission (see Revenue Cost Reporting and Reconciliation to the County Auditor Report, procedure 5) and corresponding expenses were offset on *Schedule a1, Adult Program Worksheet* (see also Non-Payroll Expenditures and Reconciliation to the County Auditor Report, procedure 6).

Statistics – Attendance

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

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

Statistics – Attendance (Continued)

2. DODD asked us to compare the County Board's final 2009 typical hours of service reported on *Schedule B-1, Section B, Attendance statistics* to the typical hours of service reported on *Schedule B-1* for 2010 and 2011 and, if the hours are the same, to do no additional procedures.

We compared the final 2009 typical hours of service to the typical hours of service reported on *Schedule B-1* for 2010 and 2011.

We found no differences.

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

We compared the County Board's 2010 DD Attendance and 2011 Attendance by Acuity reports for the number of individuals served, days of attendance with similar information reported for Day Habilitation/Adult Day Services/Vocational Habilitation on *Schedule B-1, Section B, Attendance Statistics* and determined if the statistics were reported in accordance with the Cost Report Guides. We also footed the County Board's reports on attendance statistics for accuracy.

We found no variances or computational errors exceeding two percent.

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

We compared the County Board's final 2009 number of individuals served to the final individuals served for Day Habilitation/Adult Day Services/Vocational Habilitation for 2010 and we compared the final 2010 individuals served to the final individuals served for 2011 on *Schedule B-1* and determined if the variances were over 10 percent.

The number of reported individuals served for adult day services changed more than 10 percent from the prior year's *Schedule B-1* to 2010 and as a result we performed procedure 5 below.

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

We haphazardly selected 15 individual names from the County Board's attendance sheets for 2010 and compared the individuals by name to the compiled listing of individuals served by program documentation which rolls up to *Schedule B-1*.

We found no differences.

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

We did not perform this procedure as the County Board only had a Community Employment services funded through the Ohio Rehabilitation Services Commission (see Revenue Cost Reporting and Reconciliation to the County Auditor Report, procedure 5) in 2010 and 2011 and did not document 15 minute units.

Acuity Testing

1. DODD requested that we report variances if days of attendance on the Days of Attendance by Acuity supplemental worksheet for 2008, 2009, 2010, and 2011 did not agree to the County Board's supporting documentation.

We compared the County Board's attendance by acuity reports for the days of attendance for Day Habilitation/Adult Day Services/ Vocational Habilitation with the Days of Attendance by Acuity supplemental cost report worksheet for 2008, 2009, 2010, and 2011.

We found no acuity variances in 2008 or 2011.

For 2009, we found 18 Adult Day Service attendance days should be removed from acuity level A.

For 2010, we found 19 Adult Day Service attendance days should be removed from acuity level A.

2. We compared two individuals from each acuity level on the County Board's 2008, 2009, 2010 and 2011 attendance acuity reports to the Acuity Assessment Instrument for each individual for 2008 and 2009, 2010, and 2011.

We found no acuity variances for 2008, 2009, 2010, and 2011. However, we found one individual in 2008, two individuals in 2009 and one individual in 2010 where the acuity assessment instrument or equivalent document provided as supporting documentation was performed on a date after the year of acuity that was tested.

We developed revised Days of Attendance by Acuity supplemental worksheets for 2009 and 2010 with the variances noted in procedure 1 above and submitted to DODD.

Statistics – Transportation

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

We compared the number of one-way trips from the County Board's Trips Delivered, County Transportation and Transportation Detail reports with those statistics as reported in *Schedule B-3*. We also footed the County Board's transportation reports for accuracy.

We found differences as reported in Appendix A (2010) and Appendix B (2011).

2. DODD requested that we report variances of more than 10 percent of the total trips taken for five individuals for both 2010 and 2011, between the County Board's internal documentation versus the amount reported on *Schedule B-3, Quarterly Summary of Transportation Services*.

We traced the number of trips for four adults and one child for March 2010 and for October 2011 from the County Board's daily reporting documentation to *Schedule B-3*.

We found no differences exceeding 10 percent.

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

Statistics – Transportation (Continued)

The County Board did not report any cost of bus tokens, cabs on *Schedule B-3* for 2010 and 2011. We reviewed the County Board's State Expense Detail Reports for any of these costs not identified by the County Board. We found no unreported costs. However, we noted the County Board recorded trips and not per mile van transportation costs for transports for the Bridges to Transition and other work programs in 2010 and 2011 on *Schedule B-3*. We removed the Community Employment trips and added the van transportation costs to *Schedule B-3* as reported in Appendix A (2010) and Appendix B (2011).

Statistics – Service and Support Administration (SSA)

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

We compared the number of SSA units (Targeted Case Management (TCM), Other SSA Allowable, and SSA Unallowable) from the County Board's Receivable Billing Reimbursable Summary By Consumer, Service and Date reports with those statistics reported in *Schedule B-4*. We also footed the County Board's SSA reports for accuracy.

We found differences as reported in Appendix A (2010). We found no differences exceeding two percent in 2011.

2. DODD requested that we report variances if the Other SSA Allowable units tested had an error rate exceeding 10 percent.

We haphazardly selected two samples of 60 Other SSA Allowable units for both 2010 and 2011 from the Receivable Billing Reimbursable Summary By Consumer, Service and Date reports and determined if the case note documentation described activities listed in Ohio Admin. Code § 5101:3-48-01(D), and also included the documentation required by Ohio Admin. Code § 5101:3-48-01(F).

We found no units found to be in error in 2010 or 2011.

3. DODD requested that we report variances if the SSA Unallowable units tested had an error rate exceeding 10 percent. DODD asked us to haphazardly select a sample of 60 SSA Unallowable service units for both 2010 and 2011 from the Yearly Unit Entry by Date Span reports and determined if the case note documentation described activities listed in Ohio Admin. Code § 5101:3-48-01(D), and also included the documentation required by Ohio Admin. Code § 5101:3-48-01(F).

We did not perform this procedure because the County Board did not report SSA Unallowable service units.

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

We compared the final 2009 SSA units to the final 2010 SSA units and compared the final 2010 SSA units to the final 2011 SSA units.

Statistics – Service and Support Administration (Continued)

The final 2010 Other SSA Allowable units decreased by more than five percent from the prior year's *Schedule B-4* and we obtained the County Board's explanation that there could have been an increase in the number of individuals that qualified for Medicaid reimbursement or Medicaid eligible individuals required more case management during 2010.

The final 2011 TCM units decreased by more than five percent from the prior year's *Schedule B-4* and we obtained the County Board's explanation that Medicaid eligible individuals could have required less case management services during 2011 or in combination with the SSA staff used more leave time than in prior years.

The final 2010 SSA Unallowable units decreased by more than five percent from the prior year's *Schedule B-4* and we obtained the County Board's explanation that the SSA staff could have been more diligent in coding services provided to nursing homes residents.

5. DODD requested 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 requested us to determine if they were properly classified and report any variances with an error rate exceeding 10 percent and indicated a systemic issue.

We did not perform this procedure because the County Board stated it did not track non-individual general time units in 2010 or 2011.

Revenue Cost Reporting and Reconciliation to the County Auditor Report

1. We compared the receipt totals from the 12/31/2010 and 12/31/2011 county auditor's Detail Revenue Transactions reports for the County Board of DD (010), Capital Housing (034), Early Childhood Special IDEA (44), Family Support Service (046), Part B-IDEA Special Education (205), Good Samaritan Gifts and Donations (214), and ARRA Grant (215 & 216) funds to the county auditor's report totals reported on the *Reconciliation to County Auditor Worksheets*.

We found no differences.

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

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

3. DODD asked us to compare the account description and amount for each revenue reconciling item on the *Reconciliation to County Auditor Worksheet* to the County Board's State Account Code Detail Reports and other supporting documentation such as county tax settlement sheets.

We did not perform this procedure since the Cost Reports reconciled within limits.

4. We compared revenue entries on *Schedule C, Income Report* to the Northwest Ohio Waiver Administration Council and Quadco Rehabilitation Center (COGs) prepared County Board Summary Workbooks.

We found differences as reported in Appendix A (2010) and Appendix B (2011).

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

5. We reviewed the County Board's Revenue Received 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 \$4,103 in 2010 and \$9,650 in 2011;
- IDEA Part B revenues in the amount of \$121,705 in 2010 and \$166,024 in 2011;
- IDEA Early Childhood Special Education revenues in the amount of \$43,973 in 2010 and \$41,919 in 2011;
- School Lunch Program revenues in the amount of \$16,625 in 2010 and \$14,968 in 2011;
- Title XX revenues in the amount of \$5,523 in 2011;
- Help Me Grow revenues in the amount of \$36,637 in 2010 and \$27,310 in 2011;
- Family Support Reimbursements in the amount of \$27,234 in 2010 and \$23,906; and

We also noted Ohio Rehabilitation Services Commission revenue in the amount of \$12,422 in 2010 and \$97,627 in 2011; however, corresponding expenses were offset on *Schedule a1, Adult Program Worksheet* as reported in Appendix A (2010) and Appendix B (2011).

Paid Claims Testing

1. We selected 100 paid claims among all service codes from 2010 and 2011 from the Medicaid Billing System (MBS) data and determined if the claims met the following service documentation requirements of Ohio Admin. Code §§ 5123:2-9-05, 5123-2-9-18(H)(1)-(2), and 5101:3-48-01(F):

- Date of service;
- Place of service;
- Name of the recipient;
- Name of the provider;
- Signature of the person delivering the service or initials of the person delivering the service if the signature and corresponding initials are on file with the provider;
- Type of service;
- Number of units of the delivered service or continuous amount of uninterrupted time during which the service was provided; and
- Arrival and departure times of the provider of service's site visit to the recipient's location or of the recipient's visit to the provider of service's location.

For non-medical transportation service codes, we reviewed similar service documentation requirements to ensure compliance with Ohio Admin. Code § 5123:2-9-18(H)(1)-(2) excluding H(1)(d),(f),(j) and H(2)(d),(f). Also, for selected services codes that have contracted services, DODD asked us to 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 asked that we obtain documentation and identify all overpayments related to reimbursements exceeding the usual and customary rate.

Paid Claims Testing (Continued)

We found instances of non-compliance with these documentation requirements for 2010 and 2011 with Adult Day/Vocational Habilitation Combination - 15 minute unit (AXF/FXF), Adult Day/Vocational Habilitation Combination - daily unit (FXD), Vocational Habilitation - 15 minute unit (FVF), and the Adult Day Support - 15 minute unit (FDF) service codes as described below. We found no instances of contracted services for non-medical transportation in our sample.

Recoverable Finding - 2010

Finding \$68.41

Service Code	Units	Review Results	Finding
AXF	28	Units billed in excess of actual service delivery	\$59.04
FXD	1	Units billed in excess of actual service delivery	\$7.03
FXF	2	Units billed in excess of actual service delivery	\$2.34
			TOTAL \$68.41

Recoverable Finding - 2011

Finding \$21.61

Service Code	Units	Review Results	Finding
FVF	15	Lack of supporting documentation	\$15.49
FDF	6	Units billed in excess of actual service delivery	\$6.12
			TOTAL \$21.61

Recoverable findings are subject to interest collection pursuant to Ohio Rev. Code § 5164.50.

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

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

We found no instance where the Medicaid reimbursed units were greater than final TCM units. The County Board was not reimbursed for Supported Employment - Community Employment units during 2010 or 2011.

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

We compared the amounts reported on *Schedule A, Lines (20), Environmental Accessibility Adaptations* to Line (25), Other Waiver Services to the amount reimbursed for these services in 2010 and 2011 on the MBS Summary by Service Code reports.

The County Board did not report costs on *Schedule A, for Lines (20) to Line (25)*. We reviewed the MBS Summary by Service Code reports and found the County Board was not reimbursed for these services in 2010 and 2011.

Non-Payroll Expenditures and Reconciliation to the County Auditor Report

1. We compared the disbursement totals from the 12/31/2010 and 12/31/2011 county auditor's report listed on the *Reconciliation to County Auditor Worksheets* to the county auditor's Detailed Expense Transactions reports for the County Board of DD (010), Capital Housing (034), Early Childhood Special IDEA (44), Family Support Service (046), Part B-IDEA Special Education (205), Good Samaritan Gifts and Donations (214), and ARRA Grant (215 and 216) funds.

We found no differences.

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

Total county board disbursements were within 1/4 percent of the county auditor's yearly disbursement totals reported for these funds.

3. DODD asked us to compare the account description and amount for each reconciling item on the *County Auditor Reconciliation Worksheets* to the County Board's detailed disbursement reports and other supporting documentation such as county tax settlement sheets.

We did not perform this procedure since the Cost Reports reconciled within limits.

4. DODD asked us to compare the County Board's detailed disbursements to the amounts reported on worksheets 2 through 10, and report variances exceeding \$100 for service contracts and other expenses on any worksheet.

We compared all service contract and other expenses entries on worksheets 2 through 10 to the County Board's State Expenses Detailed Reports.

We found differences as reported in Appendix A (2010) and Appendix B (2011).

5. We compared disbursement entries on *Schedule A, Summary of Service Costs – By Program* and worksheets 2 through 10 to the COG prepared County Board Summary Workbooks.

We found differences as reported in Appendix A (2010) and Appendix B (2011).

6. DODD asked us to determine whether the County Board's detailed disbursements were properly classified within two percent of total service contracts and other expenses for all worksheets and if any worksheet included disbursements over \$100 which are non-federal reimbursable under 2 CFR 225 Appendix B.

We scanned the County Board's State Expenses Detailed Reports for service contracts and other expenses in the following columns and worksheets: Column (X) General Expense all Programs on worksheets 2 through 8; Column (N) Service and Support Administrative Costs on worksheet 9; and Columns (E) Facility Based Services, (F) Enclave, (G) Community Employment and (H) Unassigned Adult Program on worksheet 10 and reviewed documentation to identify disbursements not classified as prescribed by the Cost Report Guides or costs which are non-federal reimbursable under 2 CFR 225 Appendix B.

We found differences as reported in Appendix A (2010) and Appendix B (2011) for misclassified and non-federal reimbursable costs.

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

Please note the reclassification of \$10,900 in Retirement Incentive Payments from *Worksheets 5, Direct Services* to non-federal reimbursable as the County Board did not obtain the required approval per 2 CFR 225 Appendix B (8)(g)(3) as reported in Appendix B (2011).

7. We scanned the County Board's State Expenses Detailed Reports for items purchased during 2010 and 2011 that met the County Board's capitalization criteria and traced them to inclusion on the County Board's Fixed Asset Listing.

We reported differences for purchases that were not properly capitalized as reported in Appendix A (2010). We also reclassified interest expense as reported in Appendix A (2010) and Appendix B (2011).

8. We haphazardly selected 20 disbursements from 2010 and 2011 from the County Board's State Expenses Detailed Reports that were classified as service contract and other expenses on worksheets 2 through 10. We determined if supporting documentation was maintained as required by 2 CFR 225 (OMB Circular A-87, Appendix A, (C)(1)(j)) and the disbursement was properly classified according to the Cost Report Guides.

We reported differences in Appendix A (2010) and Appendix B (2011) for misclassified costs.

Property, Depreciation, and Asset Verification Testing

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

We found no inconsistencies as result of applying this procedure.

2. We compared the County Board's final 2009 Depreciation Schedule to the County Board's 2010 and 2011 Depreciation Schedules for changes in the depreciation amounts for assets purchased prior to the periods under review which were not in compliance with the Cost Report Guides.

We found differences in depreciation as reported in Appendix A (2010). We found no differences in 2011.

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

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

We found differences as reported in Appendix A (2010) and Appendix B (2011).

4. We scanned the County Board's Depreciation Schedule for 2010 and 2011 for depreciation taken on the same asset more than once, assets that have been fully depreciated in prior years, or depreciation taken on assets during the period of acquisition which were not in compliance with the Cost Report Guides.

We found no differences.

Property, Depreciation, and Asset Verification Testing (Continued)

5. We haphazardly selected two fixed assets which met the County Board's capitalization policy and were purchased in either 2010 or 2011 and determined if the useful lives agreed to the estimated useful lives prescribed in the 2008 American Hospital Association (AHA) Asset Guide. We also recomputed the first year's depreciation for these assets, based on their cost, acquisition date and useful life to determine compliance with the Cost Report Guides and AHA Asset Guide.

We found difference in 2010 purchase that impacted 2011 capital costs and reported the variance in Appendix B. We found no difference with the 2011 purchase.

6. We haphazardly selected one disposed asset in 2010 from the County Board's list of disposed assets and determined if the asset was removed from the County Board's fixed asset ledger. We also recalculated depreciation and any gain or loss applicable to 2010 for the disposed item based on its undepreciated basis and any proceeds received from the disposal of the asset to determine compliance with the Cost Report Guide and CMS Publication 15-1, Chapter 1.

We found difference as reported in Appendix A (2010) and selected three additional disposed assets for testing. We found additional variances as reported in Appendix A (2010) and Appendix B (2011).

Payroll Testing

1. DODD asked us to determine whether total County Board salaries and benefits in the 2010 and 2011 Cost Reports were within two percent of the county auditor's report totals for the County Board of DD (010) fund.

We totaled salaries and benefits from worksheets 2 through 10 from the 2010 and 2011 Cost Reports and compared the yearly totals to the county auditor's Detail Expense Transactions reports. Because the variance was greater than two percent, we obtained the County Board's explanation and scanned the County Board's State Expenses Detail reports to identify misclassified costs.

The variance was due to 2010 COG payroll reconciling items and 2011 non-employee related insurance amounts being included in the county auditor's insurance total. We reported no variances.

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

We compared all salary and employee benefit entries on worksheets 2 through 10 to the County Board's State Expenses Detailed Reports.

We found no differences exceeding \$100 on any worksheet in 2010. We found difference exceeding \$100 as reported in Appendix B (2011).

3. We selected 22 employees and compared the County Board's organizational chart, job descriptions, and State Expenses Detailed Reports to the worksheet in which each employee's salary and benefit costs were allocated to ensure allocation is consistent with the Cost Report Guides.

We reported differences in Appendix A (2010) and Appendix B (2011).

Payroll Testing (Continued)

4. DODD asked us to scan the County Board's detailed payroll reports for 2010 and 2011 and compare classification of employees to entries on worksheets 2 through 10 to determine if salary and benefit costs were reported in accordance with the Cost Report Guides if the errors in procedure 3 above exceeded 10 percent.

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

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

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

This report is intended solely for the use of the managements of the County Board, DODD, the Ohio Department of Medicaid, 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.



Dave Yost
Auditor of State

June 9, 2015

Appendix A
Defiance County Board of Developmental Disabilities
2010 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				
14. Facility Based Services (B) Adult	1,919	124	2,043	To reclassify program supervision square footage based on salary reclassifications.
16. Supported Emp. -Comm Emp. (B) Adult	-	110		To adjust square footage to agree to summary.
		(110)	-	To reclassify community employment square footage due RSC program.
22. Program Supervision (B) Adult	124	(124)	-	To reclassify program supervision square footage based on salary reclassifications.
23. Administration (D) General	1,925	(377)	1,548	To correct square footage to match prior year.
24. Transportation (D) General	-	27	27	To reclassify program supervision square footage based on salary reclassifications.
25. Non-Reimbursable (B) Adult	-	110	110	To reclassify community employment square footage due RSC program.
Schedule B-3				
5. Facility Based Services (G) One Way Trips- Fourth Quarter	28,489	(2,517)	25,972	To report correct number of one-way trips
7. Supported Emp. -Comm Emp. (G) One Way Trips- Fourth Quarter	2,402	131		To report correct number of one-way trips
		(2,533)	-	To remove Community Employment trips
7. Supported Emp. -Comm Emp. (H) Cost of Bus, Tokens, Cabs- Fourth Quarter	\$ -	\$ 22,598	\$ 22,598	To report correct cost of bus, tokens, cabs
Schedule B-4				
1. TCM Units (D) 4th Quarter	3,367	655	4,022	To correctly report SSA units
2. Other SSA Allowable Units (C) 3rd Quarter	799	(269)	530	To correctly report SSA units
2. Other SSA Allowable Units (D) 4th Quarter	385	(385)	-	To correctly report SSA units
Schedule C				
I. County				
(B) Interest- COG Revenue	\$ -	\$ 15,249	\$ 15,249	To match COG report
II. Department of MR/DD				
(B) County Board Subsidy (501) - COG Revenue	\$ -	\$ 294,950	\$ 294,950	To match COG report
(E) Waiver Administration- COG Revenue	\$ -	\$ 1,441	\$ 1,441	To match COG report
(M) Other (Detail on Separate Sheet) - COG Revenue				
12. Patient Liability	\$ -	\$ 954	\$ 954	To match COG report
13. Support Services	\$ -	\$ 11,230	\$ 11,230	To match COG report
Worksheet 1				
3. Buildings/Improve (D) Unasgn Children Programs	\$ -	\$ 14,012	\$ 14,012	To reclassify child expenses
3. Buildings/Improve (E) Facility Based Services	\$ -	\$ 349	\$ 349	To reclassify adult expenses
3. Buildings/Improve (X) Gen Expense All Prgm.	\$ -	\$ 11,673		To correct depreciation on a roof purchased in 2008
		\$ (14,361)		To reclassify child and adult expenses from general
		\$ 35,394	\$ 32,706	To correct depreciation classification
4. Fixtures (X) Gen Expense All Prgm.	\$ 35,394	\$ (35,394)	\$ -	To correct depreciation classification
5. Movable Equipment (D) Unasgn Children Programs	\$ -	\$ 332		To record depreciation for refrigerator
		\$ (189)	\$ 143	To record gain on disposal
5. Movable Equipment (U) Transportation	\$ 39,262	\$ 884	\$ 40,146	To record loss on disposal
8. COG Expenses (E) Facility Based Services	\$ -	\$ 21,048	\$ 21,048	To match COG report

Appendix A (Page 2)
Defiance County Board of Developmental Disabilities
2010 Income and Expenditure Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 2				
3. Service Contracts (X) Gen Expense All Prgm.	\$ 18,598	\$ (830)	\$ 17,768	To reclassify fees paid to the COG
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 751		To reclassify non-federal reimbursable expenses
		\$ 2,946	\$ 3,697	To reclassify non-federal reimbursable expenses
4. Other Expenses (X) Gen Expense All Prgm.	\$ 20,603	\$ (751)		To reclassify non-federal reimbursable expenses
		\$ (149)	\$ 19,703	To reclassify fees paid to the COG
5. COG Expenses (E) Facility Based Services	\$ -	\$ 125,115	\$ 125,115	To match COG report
5. COG Expenses (L) Community Residential	\$ 11,028	\$ 2,800	\$ 13,828	To match COG report
5. COG Expense (N) Service & Support Admin	\$ 874	\$ 223	\$ 1,097	To match COG report
5. COG Expense (O) Non-Federal Reimbursable	\$ 8,357	\$ 28,259	\$ 36,616	To match COG report
10. Unallowable Fees (O) Non-Federal Reimbursable	\$ 55,106	\$ 1,782	\$ 56,888	To reclassify unallowable expenses
Worksheet 2A				
1. Salaries (E) Facility Based Services	\$ 51,301	\$ (46,345)		To reclassify Merrie Palmer's salary
		\$ (4,956)	\$ -	To reclassify Nanette Weakley's salary
2. Employee Benefits (E) Facility Based Services	\$ 14,660	\$ (14,176)		To reclassify Merrie Palmer's benefits
		\$ (484)	\$ -	To reclassify Nanette Weakley's benefits
3. Service Contracts (E) Facility Based Services	\$ 500	\$ (500)	\$ -	To reclassify expenses due to payroll reclassifications
4. Other Expenses (E) Facility Based Services	\$ 1,346	\$ (19)		To reclassify payroll expense due to a payroll reclassification
		\$ (1,327)	\$ -	To reclassify payroll expenses due to payroll reclassifications
5. COG Expenses (E) Facility Based Services	\$ -	\$ 39,318	\$ 39,318	To match COG report
Worksheet 3				
4. Other Expenses (D) Unasn Children Program	\$ 12,842	\$ (5,600)	\$ 7,242	To reclassify a purchase greater than \$5,000
4. Other Expenses (X) Gen Expense All Prgm.	\$ 27,966	\$ (175)	\$ 27,791	To reclassify a purchase greater than \$5,000
5. COG Expenses (E) Facility Based Services	\$ -	\$ 52,955	\$ 52,955	To match COG report
Worksheet 4				
4. Other Expenses (X) Gen Expense All Prgm.	\$ 32,952	\$ (332)	\$ 32,620	To reclassify depreciation expense
Worksheet 5				
3. Service Contracts (L) Community Residential	\$ 48,320	\$ (48,320)	\$ -	To reclassify COG expense
4. Other Expenses (B) Pre-School	\$ 7,778	\$ (178)	\$ 7,600	To reclassify non-federal reimbursable expenses
4. Other Expenses (C) School Age	\$ 7,045	\$ (333)	\$ 6,712	To correct the cell total
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 178	\$ 178	To reclassify non-federal reimbursable expenses
5. COG Expenses (L) Community Residential	\$ -	\$ 48,320	\$ 48,320	To match COG report
Worksheet 6				
5. COG Expenses (O) Non-Federal Reimbursable	\$ 36,616	\$ (36,616)	\$ -	To match COG report
Worksheet 7B				
5. COG Expenses (E) Facility Based Services	\$ -	\$ 10,606	\$ 10,606	To match COG report
Worksheet 8				
3. Service Contracts (E) Facility Based Services	\$ 356,631	\$ (356,417)	\$ 214	To reclassify fees paid to the COG
4. Other Expenses (X) Gen Expense All Prgm.	\$ 855	\$ 4,735	\$ 5,590	To reclassify interest on a lease
5. COG Expenses (E) Facility Based Services	\$ -	\$ 223,950	\$ 223,950	To match COG report
Worksheet 9				
4. Other Expenses (N) Service & Support Admin. Costs	\$ 8,249	\$ (1,079)	\$ 7,170	To reclassify fees paid to the COG

Appendix A (Page 3)
Defiance County Board of Developmental Disabilities
2010 Income and Expenditure Report Adjustments

	<u>Reported Amount</u>	<u>Correction</u>	<u>Corrected Amount</u>	<u>Explanation of Correction</u>
Worksheet 10				
1. Salaries (E) Facility Based Services	\$ 33,726	\$ 46,345 \$ 19		To reclassify Merrie Palmer's salary To reclassify payroll expense due to a payroll reclassification
		\$ 4,956	\$ 85,046	To reclassify Nanette Weakley's salary
2. Employee Benefits (E) Facility Based Services	\$ 19,686	\$ 14,176 \$ 484	\$ 34,346	To reclassify Merrie Palmer's benefits To reclassify Nanette Weakley's benefits
3. Service Contracts (E) Facility Based Services	\$ 715,039	\$ (1,000) \$ (713,583) \$ 500	\$ 956	To reclassify fees paid to the COG To reclassify fees paid to the COG To reclassify costs due to payroll reclassifications
3. Service Contracts (G) Community Employment	\$ 31,916	\$ 2,225 \$ (31,600)	\$ 2,541	To include missing expenditures To reclassify the Bridges to Transition match payment
4. Other Expenses (E) Facility Based Services	\$ 5,930	\$ (1,065) \$ 1,327 \$ (144)	\$ 6,048	To correct the cell total To reclassify costs due to payroll reclassifications To reclassify non-federal reimbursable expenses
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 144	\$ 144	To reclassify non-federal reimbursable expenses
5. COG Expenses (E) Facility Based Services	\$ -	\$ 325,644	\$ 325,644	To match COG report
Worksheet a1 Adult				
10. Community Employment (B) Less Revenue	\$ -	\$ 19,464	\$ 19,464	To record RSC expenses
19. Transportation (B) Less Revenue	\$ -	\$ 23,902	\$ 23,902	To record RSC expenses
Reconciliation to County Auditor Worksheet Expense:				
Plus: Purchases Greater Than \$5,000	\$ 88,889	\$ (4,735) \$ 5,600 \$ 175	\$ 89,929	To reclassify interest on a lease To reclassify a purchase greater than \$5,000 To reclassify a purchase greater than \$5,000
Plus: Fees Paid To COG, Or Payments And Transfers made To COG	\$ -	\$ 1,000 \$ 356,417 \$ 713,583 \$ 4,347 \$ 149 \$ 1,079 \$ 14,565 \$ 830	\$ 1,091,970	To reclassify fees paid to the COG To reclassify fees paid to the COG To reclassify fees paid to the COG To reclassify fees paid to the COG To reclassify fees paid to the COG To reclassify fees paid to the COG To reclassify fees paid to the COG To reclassify fees paid to the COG
Plus: Other	\$ 9,075	\$ (1,782) \$ (2,946) \$ (4,347) \$ 31,600	\$ 31,600	To reclassify unallowable expenses To reclassify non-federal reimbursable expenses To reclassify fees paid to the COG To reclassify the Bridges to Transition match payment
Less: Capital Costs	\$ (85,346)	\$ (11,673) \$ (332) \$ 189 \$ (418) \$ (884)	\$ (98,464)	To reconcile depreciation expense To reconcile depreciation expense To record gain on disposal To correct cell total To record loss on disposal
Less: MUI Investigators	\$ 14,565	\$ (14,565)	\$ -	To reclassify fees paid to the COG
Less: Other	\$ (59,981)	\$ 48,320	\$ (11,661)	To reclassify COG expense

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Appendix B
Defiance County Board of Developmental Disabilities
2011 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				
14. Facility Based Services (B) Adult	1,657	110		To adjust square footage to agree to summary.
		56	1,823	To reclassify program supervision square footage based on salary reclassification.
16. Supported Emp. -Comm Emp. (B) Adult	439	(110)		To adjust square footage to agree to summary.
		(329)	-	To reclassify community employment square footage due RSC program.
22. Program Supervision (B) Adult	56	(56)	-	To reclassify program supervision square footage based on salary reclassification.
24. Transportation (D) General	-	27	27	To reclassify program supervision square footage based on salary reclassification.
25. Non-Reimbursable (B) Adult	-	329	329	To reclassify community employment square footage due RSC program.
Schedule B-3				
3. School Age (G) One Way Trips- Fourth Quarter	7,556	(130)	7,426	To report correct number of one-way trips
7. Supported Emp. -Comm Emp. (G) One Way Trips- Fourth Quarter	2,597	130		To report correct number of one-way trips
		(2,727)	-	To remove Community Employment trips
7. Supported Emp. -Comm Emp. (H) Cost of Bus, Tokens, Cabs- Fourth Quarter	\$ -	\$ 16,160	\$ 16,160	To report correct cost of bus, tokens, cabs
Schedule C				
I. County				
(B) Interest- COG Revenue	\$ -	\$ 7,142	\$ 7,142	To match COG report
II. Department of MR/DD				
(A) Family Support Services- COG Revenue	\$ -	\$ 224,391	\$ 224,391	To match COG report
(E) Waiver Administration- COG Revenue	\$ -	\$ 1,441	\$ 1,441	To match COG report
(M) Other (Detail on Separate Sheet) - COG Revenue				
12 Support Services	\$ -	\$ 14,612	\$ 14,612	To match COG report
Worksheet 1				
3. Buildings/Improve (D) Unasgn Children Programs	\$ -	\$ 15,926		To reclassify child expenses
		\$ 504	\$ 16,430	To record depreciation for an asset
3. Buildings/Improve (E) Facility Based Services	\$ -	\$ 1,469	\$ 1,469	To reclassify adult expenses
3. Buildings/Improve (X) Gen Expense All Prgm.	\$ 49,924	\$ (17,395)		To reclassify adult and child expenses from general
		\$ 16	\$ 32,545	To record depreciation for an asset
5. Movable Equipment (D) Unasgn Children Programs	\$ -	\$ 140	\$ 140	To record loss on a disposal
5. Movable Equipment (U) Transportation	\$ 41,474	\$ 1,839	\$ 43,313	To correct depreciation due to historical cost and useful life miscalculation
5. Movable Equipment (V) Admin	\$ 2,421	\$ 1,248	\$ 3,669	To record loss on a disposal
8. COG Expenses (E) Facility Based Services	\$ -	\$ 20,222	\$ 20,222	To match COG report
Worksheet 2				
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 1,268	\$ 1,268	To reclassify non-federal reimbursable expenses
4. Other Expenses (X) Gen Expense All Prgm.	\$ 20,013	\$ (20)	\$ 19,993	To reclassify fees paid to the COG
5. COG Expenses (E) Facility Based Services	\$ -	\$ 147,748	\$ 147,748	To match COG report
5. COG Expenses (L) Community Residential	\$ 29,590	\$ (19,103)	\$ 10,487	To match COG report
5. COG Expense (N) Service & Support Admin	\$ 11,702	\$ (7,951)	\$ 3,751	To match COG report
5. COG Expense (O) Non-Federal Reimbursable	\$ -	\$ 40,579	\$ 40,579	To match COG report
10. Unallowable Fees (O) Non-Federal Reimbursable	\$ 20,514	\$ (270)		To correct cell total
		\$ (17,410)		To reclassify fees paid to the COG
		\$ (1,268)	\$ 1,566	To reclassify non-federal reimbursable

Appendix B (Page 2)
Defiance County Board of Developmental Disabilities
2011 Income and Expenditure Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 2A				
1. Salaries (E) Facility Based Services	\$ 25,942	\$ (25,942)	\$ -	To reclassify Nanette Weakley's salary
2. Employee Benefits (E) Facility Based Services	\$ 16,521	\$ (16,521)	\$ -	To reclassify Nanette Weakley's benefits
4. Other Expenses (E) Facility Based Services	\$ 25	\$ (25)	\$ -	To reclassify costs due to a payroll reclassification
5. COG Expenses (E) Facility Based Services	\$ -	\$ 37,118	\$ 37,118	To match COG report
Worksheet 3				
1. Salaries (G) Community Employment	\$ 2,000	\$ (2,000)	\$ -	To correct cell total
5. COG Expenses (E) Facility Based Services	\$ -	\$ 62,619	\$ 62,619	To match COG report
Worksheet 5				
1. Salaries (B) Pre-School	\$ 450,295	\$ (10,900)	\$ 439,395	To reclassify retirement incentives
1. Salaries (O) Non-Federal Reimbursable	\$ -	\$ 10,900	\$ 10,900	To reclassify retirement incentives
3. Service Contracts (C) School Age	\$ 7,145	\$ (4,500)	\$ 2,473	To reclassify respite expense
		(172)	\$ 2,473	To reclassify psychology expenses
3. Service Contracts (M) Family Support Services	\$ -	\$ 4,500	\$ 4,500	To reclassify respite expense
4. Other Expenses (B) Pre-School	\$ 16,476	\$ (119)	\$ 16,357	To reclassify non-federal reimbursable expenses
4. Other Expenses (C) School Age	\$ 15,159	\$ (178)	\$ 14,981	To reclassify non-federal reimbursable expenses
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 119	\$ 297	To reclassify non-federal reimbursable expenses
		\$ 178	\$ 297	To reclassify non-federal reimbursable expenses
5. COG Expenses (L) Community Residential	\$ 40,600	\$ 4,290	\$ 44,890	To match COG report
5. COG Expenses (O) Non-Federal Reimbursable	\$ -	\$ 1,732	\$ 1,732	To match COG report
Worksheet 7-B				
1. Salaries (G) Community Employment	\$ 2,298	\$ (2,298)	\$ -	To reclassify community residential costs
1. Salaries (L) Community Residential	\$ -	\$ 2,298	\$ 2,298	To reclassify community residential costs
2. Employee Benefits (G) Community Employment	\$ 355	\$ (355)	\$ -	To reclassify community residential costs
2. Employee Benefits (L) Community Residential	\$ -	\$ 355	\$ 355	To reclassify community residential costs
3. Service Contracts (D) Unasgn Children Program	\$ 475	\$ (228)	\$ 247	To reclassify fees paid to the COG
4. Other Expenses (G) Community Employment	\$ 81	\$ (81)	\$ -	To reclassify community residential costs
4. Other Expenses (L) Community Residential	\$ -	\$ 81	\$ 81	To reclassify community residential costs
5. COG Expenses (E) Facility Based Services	\$ -	\$ 10,747	\$ 10,747	To match COG report
Worksheet 7-D				
3. Service Contracts (C) School Age	\$ -	\$ 172	\$ 172	To reclassify psychology expenses
Worksheet 8				
3. Service Contracts (E) Facility Based Services	\$ 395,031	\$ (393,720)	\$ 1,311	To reclassify fees paid to the COG
4. Other Expenses (X) Gen Expense All Prgm.	\$ 49	\$ 3,226	\$ 3,275	To reclassify interest on bus lease
5. COG Expenses (E) Facility Based Services	\$ -	\$ 277,182	\$ 277,182	To match COG report
Worksheet 9				
3. Service Contracts (N) Service & Support Admin. Costs	\$ 5,575	\$ (1,103)	\$ 4,472	To reclassify fees paid to the COG
4. Other Expenses (N) Service & Support Admin. Costs	\$ 6,382	\$ (20)	\$ 6,362	To reclassify fees paid to the COG

Appendix B (Page 3)
Defiance County Board of Developmental Disabilities
2011 Income and Expenditure Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 10				
1. Salaries (E) Facility Based Services	\$ 17,697	\$ 25,942	\$ 43,639	To reclassify Nanette Weakley's salary
2. Employee Benefits (E) Facility Based Services	\$ 11,908	\$ 16,521	\$ 28,429	To reclassify Nanette Weakley's benefits
3. Service Contracts (E) Facility Based Services	\$ 822,101	\$ (7,054)		To reclassify the Developmental Center match payment
		\$ (806,280)	\$ 8,767	To reclassify fees paid to the COG
3. Service Contracts (G) Community Employment	\$ 27,729	\$ (20,796)		To reclassify the Bridges to Transition match payment
			\$ 6,933	
4. Other Expenses (E) Facility Based Services	\$ 4,273	\$ (80)		To reclassify non-federal reimbursable expenses
		\$ (20)		To reclassify fees paid to the COG
		\$ 25	\$ 4,198	To reclassify costs based on payroll reclassifications
4. Other Expenses (G) Community Employment	\$ 7,018	\$ (20)	\$ 6,998	To reclassify fees paid to the COG
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 80	\$ 80	To reclassify non-federal reimbursable expenses
5. COG Expenses (E) Facility Based Services	\$ -	\$ 347,308	\$ 347,308	To match COG report
Worksheet a1 Adult				
10. Community Employment (B) Less Revenue	\$ -	\$ 101,913	\$ 101,913	To record RSC expenses
19. Transportation (B) Less Revenue	\$ -	\$ 30,049	\$ 30,049	To record RSC expenses
Reconciliation to County Auditor Worksheet Expense:				
Plus: Purchases Greater Than \$5,000	\$ 92,067	\$ (3,226)	\$ 88,841	To reclassify interest on lease
Plus: Fees Paid To COG, Or Payments And Transfers made To COG	\$ -	\$ 17,410		To reclassify fees paid to the COG
		\$ 20		To reclassify fees paid to the COG
		\$ 20		To reclassify fees paid to the COG
		\$ 20		To reclassify fees paid to the COG
		\$ 20		To reclassify fees paid to the COG
		\$ 393,720		To reclassify fees paid to the COG
		\$ 806,280		To reclassify fees paid to the COG
		\$ 1,103		To reclassify fees paid to the COG
		\$ 228	\$ 1,218,821	To reclassify fees paid to the COG
Plus: Match Paid To DODD For TCM	\$ 51,583	\$ 270	\$ 51,853	To correct cell total
Plus: Match Paid to ORSC for Bridges to Transition and Development Center	\$ -	\$ 20,796		To reclassify the Bridges to Transition match payment
		\$ 7,054	\$ 27,850	To reclassify the Developmental Center match payment
Less: Capital Costs	\$ (101,502)	\$ (504)		To reconcile depreciation expense
		\$ (16)		To reconcile depreciation expense
		\$ (140)		To record loss on a disposal
		\$ (1,839)		To correct depreciation due to historical cost and useful life miscalculation
		\$ (1,248)	\$ (105,249)	To record loss on a disposal

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Dave Yost • Auditor of State

DEFIANCE DEPARTMENT OF DEVELOPMENTAL DISABILITIES

DEFIANCE 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 30, 2015**