



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, with which the Ohio Department of Developmental Disabilities (DODD) agreed, solely to assist DODD in evaluating whether the Gallia County Board of Developmental Disabilities (County Board) prepared its *Income and Expenditure Report* for the years ended December 31, 2013 and 2014 (Cost Reports) in accordance with DODD's Guide to Preparing Income and Expenditure Reports for 2013 and 2014 (Cost Report Guides) and to assist DODD in evaluating whether reported receipts and disbursements complied with 2 CFR 225 (OMB Circular A-87 *Cost Principles for State, Local, and Indian Tribal Governments*) and other compliance requirements described in the procedures below. The County Board's management is responsible for preparing these reports. This agreed-upon procedures engagement was conducted in accordance with the American Institute of Certified Public Accountants' attestation standards. The sufficiency of these procedures is solely the responsibility of DODD. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Statistics – Square Footage

1. We compared program costs and statistics to square footage reported in the Cost Reports to identify potential square footage errors.

We found 2013 Community Employment costs but no corresponding reported square footage; however, this issue was resolved with revisions to square footage described below.

We compared the 2013 and 2014 square footage totals to the final 2012 totals and found variances above 10 percent. The County Board stated that the final 2012 square footage reflects the correct square footage usage by program in 2013 and 2014.

We carried forward the 2012 square footage as reported in Appendix A (2013) and Appendix B (2014).

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

We did not perform this procedure (see procedure 1 above).

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

We did not perform this procedure (see procedure 1 above).

Statistics – Square Footage (Continued)

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 found no differences.

Statistics – Attendance

1. We reviewed the Cost Reports and determined if individuals served or units of service were omitted on *Schedule B-1, Section B, Attendance Statistics*, worksheet 4, or worksheets 7A to 7H which resulted in program or general expenses-all program costs not being allocated to the County Board's programs.

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

2. We compared the County Board's 2013 and 2014 Attendance by Acuity reports and case notes for the number of individuals served, days of attendance, and 15 minute units with similar information reported for Day Habilitation/Adult Day Services/Vocational Habilitation and Community Employment on *Schedule B-1, Section B, Attendance Statistics* 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 found variances in 2013 as reported in Appendix A. We found no variances in 2014.

3. We traced the number of total attendance days for five Adult Day Service individuals for two months in 2013 and 2014 between the County Board's monthly attendance documentation and Attendance Acuity reports and the number of days reported. We then compared the acuity level on the County Board's Attendance by Acuity reports to the Acuity Assessment Instrument or other documentation for each individual. We also selected an additional three individuals in 2013 and four individuals in 2014, to ensure at least two individuals from each acuity level were tested, and performed the same acuity level comparison. For differences in acuity and attendance days, we compared the paid claims in the Medicaid Billing System (MBS) data to the County Board's acuity assessment instrument to ensure the County Board was reimbursed for the proper number of attendance days and at the correct acuity level.

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

4. We selected all six of the 2013 Supported Employment-Community Employment units from the case notes 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 reported variances in Appendix A (2013). The County Board reported no community employment units in 2014.

Statistics – Transportation

1. We compared the number of one-way trips from the County Board's Transportation reports with those statistics as reported in *Schedule B-3, Quarterly Summary of Transportation Services* and identified 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.

Statistics – Transportation (Continued)

2. We traced the number of trips for four adults and one child for March 2013 and October 2014 from the County Board's daily reporting documentation to *Schedule B-3, Quarterly Summary of Transportation Services* and identified any variances greater than 10 percent of the total trips tested each year.

We found no variances.

3. We compared the cost of bus tokens/cabs from the County Board's IHAC Expense Detail report to the amount reported in *Schedule B-3, Quarterly Summary of Transportation Services* and identified any variances greater than two percent of total costs reported on each row. We also determined if costs were correctly reported on *Worksheet 8, Transportation Services*.

We found no differences; however, we identified misclassified transportation related costs as part of the Non Payroll Expenditures and Reconciliation to the County Auditor Report procedures and reported these costs on *Worksheet 8, Transportation Services* and corresponding statistics on *Schedule B-3* in 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 and case notes with those statistics reported in *Schedule B-4, Quarterly Summary of Units of Service-Service and Support Administration* and identified any variances greater than two percent of total units reported. We also footed the County Board's SSA reports for accuracy.

We reported differences for Home Choice units in Appendix A (2013) and Appendix B (2014). We further noted unit adjustments from our tests of Paid Claims in 2014 as reported in Appendix B.

2. We haphazardly selected two samples of 60 Other SSA Allowable units for both 2013 and 2014 from the TCM Allowable/Un-Allowable Detail reports and determined if the case note documentation described activities listed in Ohio Admin. Code § 5101:3-48-01(D) and included the elements required by Ohio Admin. Code § 5101:3-48-01(F) to identify any variances greater than 10 percent of total units tested in each year.

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

3. We haphazardly selected samples of 30 SSA Unallowable units for 2013 and 30 SSA Unallowable units for 2014 from the TCM Allowable/Un-Allowable Detail reports and determined if the case note documentation described activities listed in Ohio Admin. Code § 5101:3-48-01(D) and included the elements required by Ohio Admin. Code § 5101:3-48-01(F) to identify any variances greater than 10 percent of total units tested in each year.

We found no variances.

4. We determined the County Board did not maintain case note documentation for non-individual specific activities (general time units) as described in *Worksheet 9, Service and Support Administration Costs of the Cost Report Guides*. If the County Board did record general time units and they accounted for over 10 percent of total SSA units on the final *Schedule B-4* plus any general time units recorded, DODD asked us to perform additional procedures.

Revenue Cost Reporting and Reconciliation to the County Auditor Report

1. We compared the receipt totals from the county auditor's 2013 and 2014 MTD/YTD Revenue Report by Fund by Department for the 169 Board (019) and Community Residential Services (029) 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.

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

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

3. We reviewed the County Board's Stated 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 the following sources of potential revenue credits 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):

- Miscellaneous refunds, reimbursements and other income in the amount of \$131,910 in 2013 and \$104,520 in 2014;
- IDEA Part B revenues in the amount of \$29,160 in 2013 and \$28,160 in 2014;
- IDEA Early Childhood Special Education revenues in the amount of \$12,760 in 2013 and \$11,981 in 2014;
- School Lunch Program revenues in the amount of \$16,367 in 2013 and \$24,303 in 2014; and
- Title XX revenues in the amount of \$17,112 in 2013 and \$18,355 in 2014.

We also noted reimbursements for physical, occupational and speech therapy and an educational aide in the amount of \$87,780 in 2013 and \$199,016 in 2014; however, corresponding expenses were reclassified as non-federal reimbursable under 2 CFR 225 Appendix B 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.

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

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

Paid Claims Testing (Continued)

2. For selected contracted transportation 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. Additionally, if the vehicle met the requirements of commercial transportation, DODD asked us to determine if the provision of services met select provider and staff qualification requirements as applicable under Ohio Admin. Code § 5123:2-9-18. For any other selected services codes that have contracted services, DODD also 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.

We found no instances of contracted transportation services or other contracted services in our sample.

Recoverable Finding - 2014 Finding \$107.08

Service Code	Units	Review Results	Finding
TCM	11	Units billed in excess of actual service delivery	\$107.08

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*, Line (1)(F), *TCM Units* and to *Schedule B-1, Section B, Attendance Statistics, Line (4)(C), Supported Employment – Community Employment*, 15 minute units, respectively to determine whether Medicaid reimbursed units were greater than final TCM and Supported Employment-Community Employment units.

We found no instance where the Medicaid reimbursed units were greater than final TCM units. The County Board was not reimbursed for Supported Employment - Community Employment units during 2013 or 2014.

4. We compared the amounts reported on *Schedule A, Summary of Service Costs – By Program*, Lines (20), Environmental Accessibility Adaptations to Line (25), Other Waiver Services to the amount reimbursed for these services in 2013 and 2014 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 2013 and 2014 MTD/YTD Total Expense Report By Fund By Department for the 169 Board (019) and Community Residential Service (029) 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.

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

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

We found no variances.

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 2013 and 2014 IHAC Detailed reports and judgmentally selected 20 disbursements from the service contracts and other expenses reported on worksheets 2 through 10. We determined if supporting documentation was maintained, the costs were allowable and properly classified according to the Cost Report Guides and 2 CFR 225, and identified any variances greater than two percent of total service contracts and other expenses on any worksheet or costs which are non-federal reimbursable under 2 CFR 225 Appendix B and greater than \$250.

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

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

We found no program costs that lacked corresponding statistics.

5. We scanned the County Board's IHAC Detailed expense 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 Depreciation Schedule.

We found no unrecorded purchases meeting the capitalization criteria in 2013. We reported differences for purchases that were not properly capitalized in Appendix B (2014).

6. We determined the County Board did have supporting documentation for January 2013 and December 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 Depreciation Schedules to the amounts reported on *Worksheet 1, Capital Costs* and identified any cell variances greater than \$250.

We found no differences.

2. We compared the County Board's final 2012 Depreciation Schedule and prior year depreciation adjustments to the County Board's 2013 and 2014 Depreciation Schedules for changes in the depreciation amounts for assets purchased prior to the periods under review, depreciation taken on the same asset more than once, assets that have been fully depreciated in prior years, or depreciation taken on assets during the period of acquisition which were not in compliance with the Cost Report Guides to identify any cell variances greater than \$250.

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

Property, Depreciation, and Asset Verification Testing (Continued)

3. DODD asked us to determine the County Board's capitalization threshold and haphazardly select the lesser of 10 or 10 percent of the County Board's fixed assets which met the capitalization threshold and were being depreciated in their first year in either 2013 or 2014 and determine if the useful lives agreed to the estimated useful lives prescribed in the 2013 American Hospital Association (AHA) Asset Guide. DODD also asked us to recompute the first year's depreciation for the assets tested, based on their cost, acquisition date and useful life to determine compliance with the Cost Report Guides and AHA Asset Guide and identified any variances.

We did not perform this procedure as the County Board had no assets that would be depreciated in their first year in 2013 or 2014.

4. DODD asked us to haphazardly select the lesser of 10 percent or 10 disposed assets from 2013 and 2014 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 items tested, based on its undepreciated basis and any proceeds received from the disposal or sale of the asset 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 of in 2013 or 2014.

Payroll Testing

1. We compared total salaries and benefits from worksheets 2 through 10 to the yearly totals to the payroll disbursements on the county auditor's MTD/YTD Total Expense Report by Fund by Department for the 169 Board (019) and Community Residential Service (029) funds to identify variances greater than two percent of the county auditor's report totals for these funds.

The variance was less than two percent.

2. We compared the salaries and benefit costs on the County Board's IHAC Expense Detail reports to the amounts reported on worksheets 2 through 10 to identify variances resulting in differences to another program or worksheet exceeding \$250.

We found no variances.

3. We calculated a sample size of the lesser of 40 employees or 25 percent of the average number of total employees over the two year period. For the sample of 16 selected, we compared the County Board's organizational chart, Payroll 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, we would perform procedure 4.

We found no differences.

4. DODD asked us to scan the County Board's detailed payroll reports for 2013 and 2014 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. DODD asked us to compare the salary and benefits entered on the MAC Cost by Individual reports to the County Board's payroll reports and determine if the MAC salary and benefits were greater. If the variance was greater than one percent, we would contact DODD's Random Moment Time Study (RMTS) Coordinator to correct the misstatements identified.

We did not perform this procedure as the County Board did not participate in MAC.

2. DODD asked us to compare the MAC Cost by Individual reports to *Worksheet 6, Medicaid Administration Worksheet* for both years.

We did not perform this procedure (see procedure 1 above).

3. DODD asked us to select 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. DODD also asked that we determine 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 did not perform this procedure (see procedure 1 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 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

October 26, 2016

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

	Reported Amount		Correction		Corrected Amount	Explanation of Correction
Schedule A						
27. Home Choice County Transition Services (L) Community Residential	\$ -	\$	5,738	\$	5,738	To reclassify home choice expenses
Schedule B-1, Section A						
16. Supported Emp. - Comm Emp. (B) Adult	-		1		1	To adjust to prior year square footage.
25. Non-Reimbursable (C) Child	4,520		9,961		14,481	To adjust to prior year square footage.
Schedule B-1, Section B						
4. 15 Minute Units (C) Supported Emp. - Community Employment	6		(1)		5	To correct 15 Minute units
6. A (A) Facility Based Services	13		1		14	To correct individuals served
8. B (A) Facility Based Services	4		1		5	To correct individuals served
			(1)		4	To correct individuals served
10. A (A) Facility Based Services	2,127		221		2,348	To correct days of attendance
12. B (A) Facility Based Services	706		(221)		485	To correct days of attendance
13. C (A) Facility Based Services	1,159		(1)		1,158	To correct days of attendance
Schedule B-4						
2. Other SSA Allowable Units (D) 4th Quarter	21		(19)		2	To correctly report SSA units
3. Home Choice Units (B) 2nd Quarter	-		21		21	To correctly report SSA units
3. Home Choice Units (C) 3rd Quarter	-		19		19	To correctly report SSA units
3. Home Choice Units (D) 4th Quarter	-		106		106	To correctly report SSA units
5. SSA Unallowable Units (D) 4th Quarter	346		(106)		240	To correctly report SSA units
Schedule C						
I. County						
(B) Interest- COG Revenue	\$ -	\$	65	\$	65	To match final COG workbook
Worksheet 1						
2. Land Improvements (D) Unasgn Children Programs	\$ 1,216	\$	1,033	\$	2,249	To record depreciation for playground fence
3. Buildings/Improve (D) Unasgn Children	\$ 89,888	\$	(13,659)	\$	76,229	To correct depreciation for building improvements
3. Buildings/Improve (H) Unasgn Adult Programs	\$ 26,266	\$	(3,837)	\$	22,429	To remove depreciation for houses titled to housing authority
8. COG Expenses (N) Service & Support Admin	\$ 2	\$	1	\$	3	To match final COG workbook
8. COG Expenses (O) Non-Federal Reimbursable	\$ 49	\$	(2)	\$	47	To match final COG workbook
Worksheet 2						
5. COG Expenses (N) Service & Support Admin	\$ 28	\$	6	\$	34	To match final COG workbook
5. COG Expenses (O) Non-Federal Reimbursable	\$ 571	\$	(63)	\$	508	To match final COG workbook
Worksheet 4						
3. Service Contracts (E) Facility Based Services	\$ -	\$	4,282	\$	4,282	To reclassify contracted services
Worksheet 5						
1. Salaries (C) School Age	\$ 187,498	\$	(64,066)	\$	123,432	To reclassify Educational Aide salary
1. Salaries (O) Non-Federal Reimbursable	\$ -	\$	64,066	\$	64,066	To reclassify Educational Aide salary
2. Employee Benefits (B) Pre-School	\$ 106,226	\$	1,500	\$	107,726	To reclassify insurance incentive expense
3. Service Contracts (L) Community Residential	\$ -	\$	11,837	\$	11,837	To reclassify consumer training and supported living expenses
4. Other Expenses (B) Pre-School	\$ 5,074	\$	(1,500)	\$	3,574	To reclassify insurance incentive expense
5. COG Expenses (O) Non-Federal Reimbursable	\$ 4,255	\$	(195)	\$	4,060	To match final COG workbook
Worksheet 7-E						
1. Salaries (D) Unasgn Children Program	\$ 24,351	\$	(13,391)	\$	10,960	To reclassify Occupational Therapist salary
1. Salaries (O) Non-Federal Reimbursable	\$ -	\$	13,391	\$	13,391	To reclassify Occupational Therapist salary

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Gallia County Board of Developmental Disabilities
2013 Income and Expenditure Report Adjustments

	<u>Reported Amount</u>	<u>Correction</u>	<u>Corrected Amount</u>	<u>Explanation of Correction</u>
Worksheet 7-F				
1. Salaries (D) Unasgn Children Program	18,773	(10,323)	8,450	To reclassify Physical Therapist salary
1. Salaries (O) Non-Federal Reimbursable	-	10,323	10,323	To reclassify Physical Therapist salary
Worksheet 9				
5. COG Expenses (N) Service & Support Admin. Costs	\$ 211	\$ 66	\$ 277	To match final COG workbook
Worksheet 10				
3. Service Contracts (H) Unasgn Adult Program	\$ 40,263	\$ (11,837)	\$	To reclassify consumer training and supported living expenses
		\$ (22,196)	\$	To reclassify developmental center expenses
		\$ (4,282)	\$ 1,948	To reclassify contracted services
4. Other Expenses (H) Unasgn Adult Program	\$ 10,446	\$ (5,738)	\$ 4,708	To reclassify home choice expenses
Reconciliation to County Auditor Worksheet				
Expense:				
Less: Capital Costs	\$ (135,412)	\$ 13,659	\$	To reconcile depreciation expense
		\$ 3,837	\$	To reconcile depreciation expense
		\$ (1,033)	\$ (118,949)	To reconcile depreciation expense
Plus: Developmental Center Costs		\$ 22,196	\$ 22,196	To reconcile developmental center costs

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

	<u>Reported Amount</u>		<u>Correction</u>		<u>Corrected Amount</u>	<u>Explanation of Correction</u>
Schedule A						
27. Home Choice County Transition Services (L) Community Residential	\$ -	\$	3,554			To reclassify home choice expenses
		\$	200	\$	3,754	To reclassify home choice expenses
Schedule B-1, Section A						
25. Non-Reimbursable (B) Adult	10,499		(9,961)		538	To adjust to prior year square footage.
25. Non-Reimbursable (C) Child	4,520		9,961		14,481	To adjust to prior year square footage.
Schedule B-1, Section B						
11. A-1 (A) Facility Based Services	5,000		(1)		4,999	To correct days of attendance
12. B (A) Facility Based Services	623		1		624	To correct days of attendance
Schedule B-3						
5. Facility Based Services (H) Cost of Bus, Tokens, Cabs- Fourth Quarter	\$ -	\$	487	\$	487	To report correct cost of bus, tokens, cabs
Schedule B-4						
1. TCM Units (D) 4th Quarter	2,511		(11)		2,500	To correctly report SSA units
3. Home Choice Units (C) 3rd Quarter	-		2		2	To correctly report SSA units
3. Home Choice Units (D) 4th Quarter	-		31		31	To correctly report SSA units
5. SSA Unallowable Units (D) 4th Quarter	157		(31)		126	To correctly report SSA units
Worksheet 1						
2. Land Improvements (D) Unasgn Children Programs	\$ 1,216	\$	(1,032)	\$	184	To remove depreciation for playground fence
3. Buildings/Improve (D) Unasgn Children Programs	\$ 89,888	\$	(13,659)	\$	76,229	To correct depreciation for building improvements
3. Buildings/Improve (E) Facility Based Services	\$ 26,266	\$	(3,837)	\$	22,429	To remove depreciation for houses titled to housing authority
Worksheet 2						
5. COG Expenses (L) Community Residential	\$ 928	\$	(9)	\$	919	To match final COG workbook
5. COG Expense (O) Non-Federal Reimbursable	\$ 1,040	\$	(10)	\$	1,030	To match final COG workbook
Worksheet 3						
3. Service Contracts (A) Early Intervention	\$ 923	\$	(55)	\$	868	To reclassify purchase greater than 5,000
3. Service Contracts (B) Pre-School	\$ 31,664	\$	(1,900)	\$	29,764	To reclassify purchase greater than 5,000
3. Service Contracts (C) School Age	\$ 20,400	\$	(1,225)	\$	19,175	To reclassify purchase greater than 5,000
3. Service Contracts (N) Service & Support Admin	\$ 1,477	\$	(35)	\$	1,442	To reclassify purchase greater than 5,000
3. Service Contracts (O) Non-Federal	\$ 31,152	\$	(1,415)	\$	29,737	To reclassify purchase greater than 5,000
3. Service Contracts (V) Admin	\$ 6,162	\$	(370)	\$	5,792	To reclassify purchase greater than 5,000
Worksheet 5						
1. Salaries (C) School Age	\$ 173,115	\$	(90,358)	\$	82,757	To reclassify Educational Aide salary
1. Salaries (O) Non-Federal Reimbursable	\$ -	\$	90,358	\$	90,358	To reclassify Educational Aide salary
3. Service Contracts (L) Community Residential	\$ -	\$	20,805	\$	20,805	To reclassify supported living expenses
Worksheet 7-C						
1. Salaries (D) Unasgn Children Program	\$ 44,140	\$	(42,260)	\$	1,880	To reclassify Speech Therapist salary
1. Salaries (O) Non-Federal Reimbursable	\$ -	\$	42,260	\$	42,260	To reclassify Speech Therapist salary
Worksheet 7-E						
1. Salaries (D) Unasgn Children Program	\$ 27,214	\$	(27,214)	\$	-	To reclassify Occupational Therapist salary
1. Salaries (O) Non-Federal Reimbursable	\$ -	\$	27,214	\$	27,214	To reclassify Occupational Therapist salary
2. Employee Benefits (D) Unasgn Children Program	\$ 4,704	\$	(4,704)	\$	-	To reclassify Occupational Therapist benefits
2. Employee Benefits (O) Non-Federal Reimbursable	\$ -	\$	4,704	\$	4,704	To reclassify Occupational Therapist benefits

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Gallia County Board of Developmental Disabilities
2014 Income and Expenditure Report Adjustments

	<u>Reported Amount</u>	<u>Correction</u>	<u>Corrected Amount</u>	<u>Explanation of Correction</u>
Worksheet 7-F				
1. Salaries (D) Unasgn Children Program	\$ 21,825	\$ (21,825)	\$ -	To reclassify Physical Therapy salary
1. Salaries (O) Non-Federal Reimbursable	\$	\$ 21,825	\$ 21,825	To reclassify Physical Therapy salary
2. Employee Benefits (D) Unasgn Children Program	\$ 3,773	\$ (3,773)	\$ -	To reclassify Physical Therapy benefits
2. Employee Benefits (O) Non-Federal Reimbursable	\$	\$ 3,773	\$ 3,773	To reclassify Physical Therapy benefits
Worksheet 8				
3. Service Contracts (E) Facility Based Services	\$ 5,148	\$ 487	\$ 5,635	To reclassify transportation expenses
Worksheet 10				
3. Service Contracts (E) Facility Based Services	\$ 54,353	\$ (29,360)	\$	To reclassify developmental center costs
		\$ (487)		To reclassify transportation expenses
		\$ (200)		To reclassify home choice expenses
		\$ (20,805)	\$ 3,501	To reclassify supported living expenses
4. Other Expenses (E) Facility Based Services	\$ 6,864	\$ (3,554)	\$ 3,310	To reclassify home choice expenses
Reconciliation to County Auditor Worksheet				
Expense:				
Plus: Purchases Greater Than \$5,000	\$ -	\$ 55		To reconcile purchases greater than 5,000
		\$ 1,900		To reconcile purchases greater than 5,000
		\$ 1,225		To reconcile purchases greater than 5,000
		\$ 35		To reconcile purchases greater than 5,000
		\$ 1,415		To reconcile purchases greater than 5,000
		\$ 370	\$ 5,000	To reconcile purchases greater than 5,000
Plus: Developmental Center Costs	\$ -	\$ 29,360	\$ 29,360	To reconcile developmental center costs



Dave Yost • Auditor of State

GALLIA COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

GALLIA 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
DECEMBER 15, 2016**