



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 Fairfield 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 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 no differences.

We also compared the 2013 and 2014 square footage totals to the final 2012 totals and found variances above 10 percent. We performed the remaining square footage procedures on those areas that changed by more than 10 percent.

2. We compared the square footage for each room on the floor plan of the Administration building in 2013 and Opportunity Center building in 2014 to the County Board's summary 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 to identify any variances greater than 10 percent.

We found no variances.

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

We found no variances.

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

We found no variances exceeding 10 percent.

Statistics – Attendance

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

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

2. We compared the County Board's Day Services Attendance Summary, Billing History, and Attendance Days/Non-Medical Transportation-Private Providers reports for the number of individuals served, days of attendance and 15 minute units with similar information reported 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 attendance reports for accuracy.

We found no variances.

3. We traced the number of total attendance days for one Enclave and four Adult Day Service individuals for two months in 2013 and 2014 between the County Board's monthly attendance documentation and Day Service Attendance Summary reports and the number of days reported on *Schedule B-1, Section B, Attendance Statistics*. We then compared the acuity level on the County Board's reports to the DODD Acuity Assessment Instrument Ratio Listing or Acuity Assessment Instrument for each individual. We also selected an additional eight individuals in 2013 and five individuals in 2014 to ensure at least two individuals from each acuity level were tested, and performed the same acuity level comparison. If differences in acuity or attendance days were noted, we would perform additional comparison with the Medicaid Billing System (MBS) data to ensure the County Board was correctly reimbursed.

We found no differences. The County Board could not locate the DODD Acuity Assessment Instrument Ratio Listing or other supporting documentation for two individuals for the applicable time period.

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

We found no variances or instances of non-compliance.

Statistics – Transportation

1. We compared the number of one-way trips from the County Board's Transportation Trips by Age Groups, Transportation Detail Trips Entered on Routes and Home Health Connections - NMT reports with those statistics as reported in *Schedule B-3, Quarterly Summary of Transportation Services* to identify any variances greater than two percent of the reported total children or adult program trips. We also footed the County Board's transportation reports for accuracy.

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

Statistics – Transportation (Continued)

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

We found no variances exceeding 10 percent.

3. We compared the cost of bus tokens/cabs from the County Board's 2013 YTD Expense Summary by Report Code and 2014 YTD Expense by Roll Up reports to the amount reported in *Schedule B-3, Quarterly Summary of Transportation Services* to identify any variances greater than two percent of total costs reported on each row. We determined if the costs were correctly reported on *Worksheet 8, Transportation Services*.

We found no variances in 2013 or 2014 on *Schedule B-3* or 2013 differences impacting *Worksheet 8*. We noted differences impacting *Worksheet 8* as reported 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 Services Provided Detail and Receivable Billing Reimbursable Summary reports with those statistics reported in *Schedule B-4, Quarterly Summary of Units of Service-Service and Support Administration* to identify any variances greater than two percent of total units reported on each row. We also footed the County Board's SSA reports for accuracy.

We found no variances.

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

We found no variances.

3. We haphazardly selected two samples of 30 SSA Unallowable units for both 2013 and 2014 from the Services Provided Detail and Receivable Billing Reimbursable Summary reports and determined if the case note documentation described activities listed in Ohio Admin. Code § 5160-48-01(D) and included the elements required by Ohio Admin. Code § 5160-48-01(F) to identify any variances greater than 10 percent of total units tested in each year.

We found no variances.

4. We determined that the County Board does 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 that we perform additional testing.

Revenue Cost Reporting and Reconciliation to the County Auditor Report

1. We compared the receipt totals from the county auditor's 2013 and 2014 YTD Revenues reports for the Board of Developmental Disabilities (2060), FCBDD Complex (3064) and FCBDD Capital Improvements (3698) 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 Mid East Ohio Regional Council and The Employment Connection councils of governments (COGs) County Board Summary Workbooks for 2013 and 2014.

We found no differences.

3. We reviewed the County Board's 2013 YTD Revenue Detail by Report Code and 2014 YTD Revenue by Rollup 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 to identify 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 \$143,745 in 2013 and or \$133,713 in 2014;
- IDEA Part B revenues in the amount of \$27,191 in 2013 and \$20,738 in 2014;
- IDEA Early Childhood Special Education revenues in the amount of \$10,275 in 2013 and \$5,908 in 2014;
- School Lunch Program revenues in the amount of \$12,478 in 2013 and \$9,249 in 2014;
- Vinton County revenues in the amount of \$72,506 in 2013 and \$90,536 in 2014; and
- Title XX revenues in the amount of \$44,675 in 2013.

We also noted Opportunities for Ohioans with Disabilities revenue in the amount of \$539,863 in 2013 and \$441,415 in 2014; however, corresponding expenses were offset on *Schedule a1, Adult Program* as reported in Appendix A (2013) and Appendix B (2014).

Paid Claims Testing

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

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.

Paid Claims Testing (Continued)

We found instances of non-compliance in the following service codes: Adult Day Support and Vocational Habilitation Combination – 15 minute unit (AXF and FXF); Non-Medical Transportation – Per Trip – Taxi/Livery/Bus (ATT); Adult Day Support – 15 minute unit (FDF); and Targeted Case Management (TCM) as described in the tables below and made corresponding unit adjustments on *Schedule B-3* and *B-4* as reported in Appendix A (2013) and Appendix B (2014).

2. For selected contracted transportation services, we compared the County Board's usual and customary rate with the reimbursed rate to ensure that the County Board was reimbursed the lesser of the two as per Ohio Admin. Code § 5123:2-9-06. For any errors found, DODD requested that we obtain documentation and identify all overpayments related to reimbursements exceeding the usual and customary rate. Additionally, we determined if the provision of service met the following provider and staff qualification requirements as applicable under Ohio Admin. Code §5123:2-9-18:
 - The driver holds a valid driver's license; has a Bureau of Motor Vehicles (BMV) driving record showing less than six points and has passed a controlled substance test, as applicable for per-mile and per-trip transportation;
 - Proof of liability insurance and verification of policies and procedures on driver requirements as applicable for per-mile and 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.

Additionally, for any other selected services codes that have contracted services, we compared the County Board's contract rate with the reimbursed rate to ensure that the County Board was reimbursed no more than the contracted rate. For any errors found, DODD asked that we obtain documentation to identify all overpayments.

From the paid claims sample, we found contract transportation services rendered by Petermann Ltd.; GL DD Services, Inc.; Learning Never Ends; and Home Health Connection. We determined that the selected services met the requirements for per-trip non-medical transportation (ATB/FTB); however, we found one of seven drivers tested did not have a BMV driving record and one did not have a controlled substance test. In addition, three of the ten vehicles tested did not have a daily inspection log and six did not have an annual inspection. As a result, we identified recoverable findings (see tables below). We determined the reimbursed rate did not exceed the contract rate.

We also found transportation services in our sample rendered by Lancaster Public Transit System that were billed as commercial transportation (ATT and FTT). We determined that the selected services met the requirements for commercial transportation. We determined the reimbursed rate did not exceed the contract rate.

We found instances of other contracted services in our sample and determined the reimbursed rate did not exceed the contract rate.

Paid Claims Testing (Continued)

Recoverable Finding – 2013

Finding \$602.98

Service Code	Units	Review Results	Finding
ATB	2	Non-compliance of vehicle qualifications	\$24.55
AXF	24	Units billed in excess of actual service delivery as a result of inaccurate end time documented	\$24.66
FTB	7	Non-compliance of provider and/or vehicle qualifications	\$85.51
TCM	48	Units billed in excess of actual service delivery as a result of inaccurate start time documented	\$468.26
		Total	\$602.98

Recoverable Finding – 2014

Finding \$579.40

Service Code	Units	Review Results	Finding
ATB	4	Non-compliance of provider or vehicle qualifications	\$48.68
ATT	2	Units billed in excess of actual service delivery documented	\$26.02
FTB	3	Non-compliance of provider or vehicle qualifications	\$36.44
TCM	48	Units billed in excess of actual service delivery as a result of inaccurate start time documented	\$468.26
		Total	\$579.40

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 reported units.

We found no instance where the Medicaid reimbursed units were greater than final TCM and Supported Employment - Community Employment units.

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 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 YTD Expenditures reports for the Board of Developmental Disabilities (2060), US Tank Deductible (2340), FCBDD Facilities (3062), FCBDD Complex (3064) and FCBDD Capital Improvements (3698) 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.

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

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

2. We compared the County Board's 2013 Posting Summary, 2013 YTD Expense Detail by Report Code, 2014 YTD Expense Summary by Report Code and 2014 YTD Expense by Rollup 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 \$500.

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 found no variances.

4. We scanned the County Board's 2013 YTD Expense Detail by Report Code and 2014 YTD Expense by Rollup reports and judgmentally selected 40 disbursements from the service contracts and other expenses reported on worksheets 2 through 10. We determined if supporting documentation was maintained, the costs were allowable and properly classified according to the Cost Report Guides and 2 CFR 225, to identify any variances greater than two percent of total service contracts and other expenses on any worksheet or costs which are non-federal reimbursable under 2 CFR 225 Appendix B and greater than \$500.

We reported misclassified and non-federal reimbursable costs in Appendix A (2013) and 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.

We found no program costs that lacked corresponding statistics.

We also reviewed the purchase of service contract between the County Board and Lancaster Public Transit System and noted the County Board was charged a specific rate for each route provided. Through our review of the contract and discussion with the County Board, the amount paid was also for providing dedicated routes, door-to-door service, and assistance from the drivers. The County Board could not provide specific financial records (detail ledgers, financial budgets, etc.) to show how the service charge was developed or how they related to services specific to the County Board. The County Board provided no support to document its efforts to ensure that the expenses were a reasonable cost for the County Board to incur.

5. We scanned the County Board's 2013 YTD Expense Detail by Report Code and 2014 YTD Expense by Rollup 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 Schedules.

We reported differences for purchases that were not properly capitalized in Appendix A (2013) and we reported differences for purchases to record their first year's depreciation in Appendix B (2014). We found no unrecorded capital purchases in 2014.

6. DODD asked that we determine if the County Board had supporting documentation for one month in both 2013 and 2014 showing that it reconciled its income and expenditures with the county auditor.

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

We did not perform this procedure as the County Board uses the county's financial system for reporting.

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* to identify any variances greater than \$500.

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 \$500.

We found no differences.

3. We determined the County Board's capitalization threshold and haphazardly selected the lesser of 10 or 10 percent of the County Board's fixed assets which meet the capitalization threshold and were being depreciated in their first year in either 2013 or 2014 and determined if the useful lives agreed to the estimated useful lives prescribed in the 2013 American Hospital Association (AHA) Asset Guide. We also recomputed the first year's depreciation for the 13 assets tested, based on their cost, acquisition date and useful life to determine compliance with the Cost Report Guides and AHA Asset Guide to identify any variances.

We found no differences.

4. We haphazardly selected the lesser of 10 percent or 10 disposed assets from 2013 and 2014 from the County Board's list of disposed assets and determined if the asset was removed from the County Board's fixed asset ledger. We also recalculated depreciation and any gain or loss for the two disposed items tested, based on their 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 found no differences in 2013. We reported differences in Appendix B (2014).

Payroll Testing

1. We compared total salaries and benefits from worksheets 2 through 10 to yearly totals of payroll disbursements on the county auditor's YTD Expenditures reports for the Board of Developmental Disabilities (2060) fund to identify variances greater than two percent.

The variance was less than two percent.

2. We compared the salaries and benefit costs on the County Board's Individual Earnings Record by Account report, Detail Check History report and other supplemental documentation to the amounts reported on worksheets 2 through 10 to identify variances that resulted in differences to another program or worksheet exceeding \$500.

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

Payroll Testing (Continued)

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 40 selected, we compared the County Board's organizational chart, Staff Listing report, Individual Earnings Record by Account report 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 reported differences in Appendix A (2013) and Appendix B (2014).

4. DODD asked us to scan the County Board's payroll journal 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. We compared the salary and benefits entered on the MAC Cost by Individual reports to the County Board's Individual Earnings Record by Account and Detailed Check History reports and determined if the MAC salary and benefits were greater.

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

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

We found no differences.

3. We selected 10 RMTS observed moments and 10 percent of any RMTS moments above that amount that were completed by employees of the County Board from the DODD RMTS Participant Moments Question and Answer report for the 1st quarter of 2013 and 4th quarter of 2014. In total, we selected 14 observed moments in both 2013 and 2014 and determined if supporting documentation was maintained and the moments were properly classified in accordance with DODD's Guide to Medicaid Administrative Claiming (MAC) using the Random Moment Time Studies (RMTS) Methodology for 2012.

We found no differences.

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.

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

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.

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

Dave Yost
Auditor of State

December 13, 2016

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Schedule B-4				
1. TCM Units (D) 4th Quarter	14,429	(48)	14,381	To remove TCM units from paid claim error
Worksheet 1				
3. Buildings/Improve (V) Admin	\$ 74,488	\$ 522	\$ 75,010	To record depreciation for 2012 renovation
Worksheet 2				
1. Salaries (X) Gen Expense All Prgm.	\$ 425,710	\$ 9,112	\$ 434,822	To match payroll report
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 289,608	\$ 4,252	\$ 293,860	To match payroll report
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 1,589	\$ 1,589	To reclassify unallowable employee morale and general government expenses
4. Other Expenses (X) Gen Expense All Prgm.	\$ 281,510	\$ (1,589)	\$ 279,921	To reclassify unallowable employee morale and general government expenses
Worksheet 2A				
1. Salaries (N) Service & Support Admin	\$ 3,986	\$ 36,175	\$ 40,161	To match payroll report
2. Employee Benefits (N) Service & Support Admin	\$ 36,643	\$ 9,895	\$ 46,538	To match payroll report
4. Other Expenses (D) Unasgn Children Program	\$ 33,281	\$ (1,497)	\$ 31,784	To reclassify direct service children expenses
Worksheet 3				
4. Other Expenses (A) Early Intervention	\$ 3,171	\$ (768)	\$ 2,403	To reclassify capital asset acquisition
4. Other Expenses (G) Community Employment	\$ 15,898	\$ (3,615)	\$ 12,283	To reclassify capital asset acquisition
4. Other Expenses (H) Unasgn Adult Program	\$ 174,032	\$ (2,000)	\$ 171,580	To reclassify capital asset acquisition
		\$ (452)	\$ 720	To reclassify capital asset acquisition
4. Other Expenses (L) Community Residential	\$ 951	\$ (231)	\$ 720	To reclassify capital asset acquisition
4. Other Expenses (N) Service & Support Admin	\$ 20,686	\$ (5,011)	\$ 15,675	To reclassify capital asset acquisition
4. Other Expenses (X) Gen Expense All Prgm.	\$ 31,826	\$ (1,522)	\$ 30,304	To reclassify capital asset acquisition
Worksheet 5				
1. Salaries (B) Pre-School	\$ 251,860	\$ 17,421	\$ 269,281	To reclassify Instructor Adaptive PE salary
1. Salaries (C) School Age	\$ 468,454	\$ 31,938	\$ 500,392	To reclassify Instructor Adaptive PE salary
1. Salaries (D) Unasgn Children Program	\$ 158,059	\$ (17,421)	\$ 140,638	To reclassify Instructor Adaptive PE salary
		\$ (31,938)	\$ 108,700	To reclassify Instructor Adaptive PE salary
2. Employee Benefits (B) Pre-School	\$ 115,969	\$ 7,841	\$ 123,810	To reclassify Instructor Adaptive PE benefits
2. Employee Benefits (C) School Age	\$ 245,737	\$ 14,374	\$ 260,111	To reclassify Instructor Adaptive PE benefits
2. Employee Benefits (D) Unasgn Children Program	\$ 47,345	\$ (7,841)	\$ 39,504	To reclassify Instructor Adaptive PE benefits
		\$ (14,374)	\$ 25,130	To reclassify Instructor Adaptive PE benefits
4. Other Expenses (D) Unasgn Children Program	\$ 40,054	\$ 1,497	\$ 41,551	To reclassify direct service children expenses
Worksheet 9				
2. Employee Benefits (N) Service & Support Admin. Costs	\$ 399,436	\$ (9,895)	\$ 389,541	To match payroll report
4. Other Expenses (N) Service & Support Admin. Costs	\$ 100,693	\$ (732)	\$ 99,961	To reclassify fees paid to COG
Worksheet 10				
1. Salaries (E) Facility Based Services	\$ 1,077,302	\$ (36,075)	\$ 1,041,227	To match payroll report
1. Salaries (G) Community Employment	\$ 250,668	\$ (9,111)	\$ 241,557	To match payroll report
2. Employee Benefits (G) Community Employment	\$ 92,967	\$ (4,252)	\$ 88,715	To match payroll report
a1 Adult				
10. Community Employment (B) Less Revenue	\$ 302,200	\$ 294,477	\$ 596,677	To offset OOD expenses

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Reconciliation to County Auditor Worksheet				
Expense:				
Plus: Purchases Greater Than \$5,000	\$ 928,708	\$ 2,000		To reclassify capital asset acquisition
		\$ 452		To reclassify capital asset acquisition
		\$ 3,615		To reclassify capital asset acquisition
		\$ 768		To reclassify capital asset acquisition
		\$ 231		To reclassify capital asset acquisition
		\$ 5,011		To reclassify capital asset acquisition
		\$ 1,522	\$ 942,307	To reclassify capital asset acquisition
Plus: Fees Paid To COG, Or Payments And Transfers made To COG	\$ 608,092	\$ 732	\$ 608,824	To reclassify fees paid to COG
Less: Capital Costs	\$ (375,571)	\$ (522)	\$ (376,093)	To reconcile depreciation adjustment

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Schedule B-3				
5. Facility Based Services (G) One Way Trips- Fourth Quarter	6,195	(2)	6,193	To report correct number of one-way trips
Schedule B-4				
1. TCM Units (D) 4th Quarter	12,639	(48)	12,591	To remove TCM units from paid claim error
Worksheet 1				
3. Buildings/Improve (E) Facility Based Services	\$ 51,555	\$ (120)	\$ 51,435	To record depreciation for 2013 renovation
3. Buildings/Improve (V) Admin	\$ 101,460	\$ 522	\$ 101,982	To record depreciation for 2012 renovation
5. Movable Equipment (U) Transportation	\$ 64,958	\$ (240)		To reclassify gain on disposal of shuttle
		\$ (100)	\$ 64,618	To correct gain on disposal of van
5. Movable Equipment (X) Gen Expense All Prgm.	\$ 2,354	\$ 240		To reclassify gain on disposal of shuttle
		\$ (1,557)	\$ 1,037	To remove loss on disposal of van
Worksheet 2				
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 16,397	\$ 16,397	To reclassify unallowable advertising, employee morale and general government expenses
4. Other Expenses (X) Gen Expense All Prgm.	\$ 278,428	\$ (16,397)	\$ 262,031	To reclassify unallowable advertising, employee morale and general government expenses
Worksheet 2A				
1. Salaries (H) Unasgn Adult Program	\$ 114,077	\$ (42,918)	\$ 71,159	To reclassify Director of Quality salary
1. Salaries (N) Service & Support Admin	\$ 4,513	\$ 42,918	\$ 47,431	To reclassify Director of Quality salary
2. Employee Benefits (H) Unasgn Adult Program	\$ 42,810	\$ (21,265)	\$ 21,545	To reclassify Director of Quality benefits
2. Employee Benefits (N) Service & Support Admin	\$ 4,734	\$ 21,265	\$ 25,999	To reclassify Director of Quality benefits
4. Other Expenses (D) Unasgn Children Program	\$ 19,741	\$ (2,041)	\$ 17,700	To reclassify direct children expenses
Worksheet 5				
1. Salaries (B) Pre-School	\$ 246,319	\$ 12,847	\$ 259,166	To reclassify Instructor Adaptive PE salary
1. Salaries (C) School Age	\$ 455,267	\$ 37,374	\$ 492,641	To reclassify Instructor Adaptive PE salary
1. Salaries (D) Unasgn Children Program	\$ 147,844	\$ (12,847)		To reclassify Instructor Adaptive PE salary
		\$ (37,374)	\$ 97,623	To reclassify Instructor Adaptive PE salary
1. Salaries (L) Community Residential	\$ 45,196	\$ 23,331	\$ 68,527	To match payroll report
2. Employee Benefits (B) Pre-School	\$ 134,058	\$ 5,788	\$ 139,846	To reclassify Instructor Adaptive PE benefits
2. Employee Benefits (C) School Age	\$ 252,623	\$ 16,838	\$ 269,461	To reclassify Instructor Adaptive PE benefits
2. Employee Benefits (D) Unasgn Children Program	\$ 44,692	\$ (5,788)		To reclassify Instructor Adaptive PE benefits
		\$ (16,838)	\$ 22,066	To reclassify Instructor Adaptive PE benefits
2. Employee Benefits (L) Community Residential	\$ 27,123	\$ 7,769	\$ 34,892	To match payroll report
4. Other Expenses (D) Unasgn Children Program	\$ 49,917	\$ 2,041	\$ 51,958	To reclassify direct children expenses
4. Other Expenses (L) Community Residential	\$ 60,867	\$ 15,000	\$ 75,867	To reclassify community residential expenses
Worksheet 8				
3. Service Contracts (E) Facility Based Services	\$ 816,593	\$ (27,116)		To reclassify Home Health Connection expenses
		\$ (25,365)		To reclassify Lancaster Public Transit expenses
		\$ (1,042)	\$ 763,070	To reclassify Lancaster Public Transit expenses
3. Service Contracts (F) Enclave	\$ -	\$ 1,042	\$ 1,042	To reclassify Lancaster Public Transit expenses
3. Service Contracts (G) Community Employment	\$ -	\$ 27,116		To reclassify Home Health Connection expenses
		\$ 25,365	\$ 52,481	To reclassify Lancaster Public Transit expenses
Worksheet 9				
1. Salaries (N) Service & Support Admin. Costs	\$ 843,468	\$ (23,331)	\$ 820,137	To match payroll report
2. Employee Benefits (N) Service & Support Admin. Costs	\$ 432,916	\$ (7,769)	\$ 425,147	To match payroll report
4. Other Expenses (N) Service & Support Admin. Costs	\$ 100,703	\$ (4,167)	\$ 96,536	To reclassify Special Olympic Coordinator expenses

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 10				
1. Salaries (G) Community Employment	\$ 220,171	\$ 900	\$ 221,071	To match payroll report
1. Salaries (H) Unasgn Adult Program	\$ 203,109	\$ (900)	\$ 202,209	To match payroll report
4. Other Expenses (E) Facility Based Services	\$ 75,808	\$ 4,167	\$ 79,975	To reclassify Special Olympic Coordinator expenses
4. Other Expenses (G) Community Employment	\$ 144,946	\$ 40,915	\$ 185,861	To reclassify Lifeworks expenses
4. Other Expenses (H) Unasgn Adult Program	\$ 251,938	\$ (40,915)	\$ 196,023	To reclassify Lifeworks expenses
		\$ (15,000)	\$ 196,023	To reclassify community residential expenses
a1 Adult				
10. Community Employment (B) Less Revenue	\$ 86,659	\$ 604,793	\$ 691,452	To offset OOD expenses



Dave Yost • Auditor of State

FAIRFIELD COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

FAIRFIELD 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
JANUARY 31, 2017**