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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 Monroe 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 costs for Adult Nursing Services with no corresponding square footage in 2013. We obtained the omitted square footage as reported on Appendix A. We found no differences in 2014.

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

2. DODD asked that we compare the square footage for each room on the floor plan of one 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 to identify any variances greater than 10 percent.

We did not perform this procedure as the County Board did not have a square footage summary.

3. We compared the County Board's floor plans 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 reported variances in Appendix A (2013) and Appendix B (2014).

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

We found no variances.

Statistics – Attendance

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

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

2. We compared the County Board's Day Services Attendance Summary by Consumer, Location, Acuity and Month reports for the number of individuals served and days of attendance with similar information 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 in 2013. We reported variances in Appendix B (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 Day Services Attendance Summary by Consumer, Location, Acuity and Month 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 Acuity Assessment Instrument for each individual. We also selected an additional five 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 or attendance days noted, we compared the Medicaid Billing System (MBS) data to the County Board's monthly attendance documentation or 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 overpayment.

4. DODD asked that we select 30 Supported Employment-Community Employment units from the Community Employment reports and determine if the units were calculated in accordance with the Cost Report Guides and meet 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 did not perform this procedure as the County Board did not provide this service.

Statistics – Transportation

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

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

Statistics – Transportation (Continued)

2. We traced the number of trips for four adults and one child for April 2013 and October 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 in 2013. We found no variances in 2014.

3. We compared the cost of bus tokens/cabs from the County Board's Non-Payroll Detail 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.

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 Case Notes Listing for TCM Billing - Subtotaled by Consumer 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 reported differences in Appendix A (2013) and Appendix B (2014).

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

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

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

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

We found no variances.

Revenue Cost Reporting and Reconciliation to the County Auditor Report

1. We compared the receipt totals from the county auditor's 2013 and 2014 Revenue History reports for the General Operating (120), Community MR (142), Q-10 Capital Improvements (144) Medicaid Reserve Risk (265) and MEORC (354) 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 reported differences in Appendix A (2013) and Appendix B (2014). The Cost Reports did not reconcile within acceptable limits due to the MEORC fund being omitted from the Cost Reports in both years. We reported these differences in Appendix A (2013) and Appendix B (2014) and, with these adjustments, the Cost Reports reconciles within acceptable limits.

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

We found no differences.

3. We reviewed the County Board's Revenue History 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 and reimbursements in the amount of \$54,165 in 2013 and \$24,338 in 2014;
- IDEA Part B revenues in the amount of \$17,179 in 2013 and \$20,102 in 2014;
- School Lunch Program revenues in the amount of \$4,073 in 2013 and \$10,584 in 2014; and
- Title XX revenues in the amount of \$9,275 in 2013.

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, DODD asked that we calculate a recoverable finding and make 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.

Paid Claims Testing (Continued)

2. For selected contracted transportation services, DODD asked that we 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 requested that we obtain documentation and identify all overpayments related to reimbursements exceeding the usual and customary rate.

Additionally, for any other selected services codes that have contracted services, DODD asked that we 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 requested that we obtain documentation and identify all overpayments.

We found no contracted services in our sample.

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 units. The County Board was not reimbursed for Supported Employment - Community Employment.

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 Appropriation History reports for the General Operating(120), Community MR (142), Q-10 Capital Improvements (144), Medicaid Reserve Risk (265) and MEORC (354) 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 differences in 2013 and the Cost Report did not reconcile within acceptable limits due to the MEORC fund being omitted from the Cost Report. We reported these differences in Appendix A (2013) and, with these adjustments, the Cost Report reconciles within acceptable limits.

We found no differences in 2014 and the Cost Report reconciled within acceptable limits.

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

2. We compared the County Board's detailed expenditure reports and tax settlement sheets using the County Board's prepared crosswalk to all service contracts and other expenses entries on worksheets 2 through 10 to identify variances resulting in reclassification to another program or worksheet exceeding \$250.

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

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

4. We scanned the County Board's 2013 and 2014 detailed expenditure 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, to identify any variances greater than two percent of total service contracts and other expenses on any worksheet or costs which are non-federal reimbursable under 2 CFR 225 Appendix B and greater than \$250.

We reported misclassified 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.

5. We scanned the County Board's detailed expenditure reports for items purchased during 2013 and 2014 that met the County Board's capitalization criteria and traced them to inclusion on the County Board's Fixed Assets reports.

We found no unrecorded capital purchases.

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

Property, Depreciation, and Asset Verification Testing

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

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

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

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

Property, Depreciation, and Asset Verification Testing (Continued)

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 two 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 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 one disposed item 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 for 2013 as the County Board stated that no capital assets were disposed in that year. 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 Appropriation History reports for the General Operating(120), Community MR (142), Q-10 Capital Improvements (144), Medicaid Reserve Risk (265) and MEORC (354) funds to identify variances greater than two percent.

The variances were less than two percent.

2. We compared the salaries and benefit costs on the County Board's Payroll and Benefits Allocation reports to the amounts reported on worksheets 2 through 10 to identify variances that resulted 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 12 selected, we compared the County Board's organizational chart, Payroll and Benefits Allocation 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 reported differences in Appendix A (2013). We found no differences in 2014.

4. DODD asked that we scan the County Board's 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 that we 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.

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

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

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

3. DODD asked that we 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 requested 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 as the County Board did not participate in MAC.

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

December 14, 2016

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Schedule B-1, Section A				
1. Building Services (B) Adult	1,137	(429)	708	To match floor plan
1. Building Services (C) Child	-	509	509	To match floor plan
2. Dietary Services (C) Child	599	(80)	519	To match floor plan
4. Nursing Services (B) Adult	-	67	67	To match floor plan
4. Nursing Services (C) Child	134	(67)	67	To match floor plan
12 Pre-School (C) Child	2,365	(508)	1,857	To match floor plan
13. School Age (C) Child	3,881	787	4,668	To match floor plan
14. Facility Based Services (B) Adult	5,025	1,038	6,063	To match floor plan
21. Service And Support Admin (D) General	124	124	248	To match floor plan
24. Transportation (D) General	85	1,983	2,068	To match floor plan
Schedule B-1, Section B				
10. A (A) Facility Based Services	6,234	14		To correct days of attendance
		47	6,295	To correct days of attendance
11. A-1 (A) Facility Based Services	63	(47)	16	To correct days of attendance
Schedule B-3				
3. School Age (G) One Way Trips- Fourth Quarter	979	480	1,459	To match transportation report
5. Facility Based Services (G) One Way Trips- Fourth Quarter	3,394	(480)	2,914	To match transportation report
Schedule B-4				
5. SSA Unallowable Units (C) 3rd Quarter	264	(14)	250	To match SSA report
5. SSA Unallowable Units (D) 4th Quarter	159	(159)	-	To match SSA report
Worksheet 1				
3. Buildings/Improve (E) Facility Based Services	\$ 9,579	\$ (1,350)	\$ 8,229	To match 2012 depreciation schedule
5. Movable Equipment (U) Transportation	\$ 6,975	\$ 1,980	\$ 8,955	To match 2012 depreciation schedule
6. Capital Leases (U) Transportation	\$ 43,035	\$ (43,035)		To match depreciation schedule
		\$ 15,725	\$ 15,725	To match 2012 depreciation schedule
Worksheet 2				
4. Other Expenses (X) Gen Expense All Prgm.	\$ 40,228	\$ 3,587	\$ 43,815	To reclassify tax preparation fees
Worksheet 3				
3. Service Contracts (D) Unasgn Children Program	\$ -	\$ 5,764	\$ 5,764	To reclassify school janitorial services
4. Other Expenses (C) School Age	\$ 33,344	\$ (5,764)	\$ 27,580	To reclassify school janitorial services
Worksheet 5				
1. Salaries (D) Unasgn Children Program	\$ 21,433	\$ (7,454)	\$ 13,979	To reclassify Workshop Sub salary
2. Employee Benefits (D) Unasgn Children Program	\$ 9,521	\$ (3,311)	\$ 6,210	To reclassify Workshop Sub benefits
Worksheet 8				
4. Other Expenses (X) Gen Expense All Prgm.	\$ 102,814	\$ 1,187	\$ 104,001	To match expenditure report
Worksheet 10				
1. Salaries (E) Facility Based Services	\$ 249,207	\$ 7,454	\$ 256,661	To reclassify Workshop Sub salary
2. Employee Benefits (E) Facility Based Services	\$ 110,704	\$ 3,311	\$ 114,015	To reclassify Workshop Sub benefits
4. Other Expenses (E) Facility Based Services	\$ 21,495	\$ (3,587)	\$ 17,908	To reclassify tax preparation fees
Reconciliation to County Auditor Worksheet				
Expense:				
Plus: Leases And Rentals	\$ -	\$ 43,035	\$ 43,035	To match 2012 depreciation schedule
Plus: Other	\$ -	\$ 189,817	\$ 189,817	To record pass-through fund
Less: Capital Costs	\$ (20,301)	\$ (15,725)	\$ (36,026)	To reconcile depreciation adjustment
Total from 12/31 County Auditor's Report	\$ 2,436,795	\$ 189,817	\$ 2,626,612	To match county auditor total
Revenue:				
Plus: MEORC COG Pass-Through	\$ -	\$ 151,724	\$ 151,724	To record pass-through fund
Total from 12/31 County Auditor's Report	\$ 2,284,321	\$ 151,724	\$ 2,436,045	To match county auditor total

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Schedule B-1, Section A				
4. Nursing Services (B) Adult	80	(13)	67	To match floor plan
4. Nursing Services (C) Child	54	13	67	To match floor plan
12. Pre-School (C) Child	2,463	(2,463)	-	To match floor plan
13. School Age (C) Child	3,664	2,799	6,463	To match floor plan
21. Service And Support Admin (D) General	124	124	248	To match floor plan
24. Transportation (D) General	85	1,983	2,068	To match floor plan
25. Non-Reimbursable (C) Child	180	(180)	-	To match floor plan
Schedule B-1, Section B				
6. A (C) Facility Based Services (Non-Title XX Only)	42	(14)	28	To match attendance report
6. A (E) Facility Based Services (Title XX Only)	-	14	14	To match attendance report
		1	15	To reclassify individual served
7. A-1 (C) Facility Based Services (Non-Title XX Only)	2	(2)	-	To match attendance report
7. A-1 (E) Facility Based Services (Title XX Only)	-	2	2	To match attendance report
		(1)	1	To reclassify individual served
8. B (C) Facility Based Services (Non-Title XX Only)	4	(2)	2	To match attendance report
8. B (E) Facility Based Services (Title XX Only)	-	2	2	To match attendance report
9. C (C) Facility Based Services (Non-Title XX Only)	5	(4)	1	To match attendance report
9. C (E) Facility Based Services (Title XX Only)	-	4	4	To match attendance report
10. A (C) Facility Based Services (Non-Title XX Only)	4,943	(1,674)	3,276	To match attendance report
		7	3,276	To correct days of attendance
10. A (E) Facility Based Services (Title XX Only)	-	1,674	1,674	To match attendance report
		10	1,684	To reclassify days of attendance
11. A-1 (C) Facility Based Services (Non-Title XX Only)	23	(23)	-	To match attendance report
11. A-1 (E) Facility Based Services (Title XX Only)	-	23	23	To match attendance report
		(10)	13	To reclassify days of attendance
12. B (C) Facility Based Services (Non-Title XX Only)	465	(243)	235	To match attendance report
12. B (E) Facility Based Services (Title XX Only)	-	243	243	To match attendance report
		13	256	To correct days of attendance
13. C (C) Facility Based Services (Non-Title XX Only)	733	(522)	212	To match attendance report
13. C (E) Facility Based Services (Title XX Only)	-	522	522	To match attendance report
		1	523	To correct days of attendance
Schedule B-3				
3. School Age (G) One Way Trips- Fourth Quarter	885	343	1,228	To match transportation report
5. Facility Based Services (G) One Way Trips- Fourth Quarter	1,132	936	2,068	To match transportation report
Schedule B-4				
2. Other SSA Allowable Units (D) 4th Quarter	246	(38)	208	To match SSA report
5. SSA Unallowable Units (D) 4th Quarter	107	(5)	102	To remove general time units
Worksheet 1				
3. Buildings/Improve (E) Facility Based Services	\$ 6,766	\$ (1,350)	\$ 5,416	To match 2012 depreciation schedule
5. Movable Equipment (U) Transportation	\$ 23,732	\$ 1,980	\$ 25,712	To match 2012 depreciation schedule
		\$ 4,221	\$ 29,933	To record loss on disposal
6. Capital Leases (U) Transportation	\$ 43,035	\$ (43,035)	\$ -	To match depreciation schedule
		\$ 15,725	\$ 15,725	To match 2012 depreciation schedule
8. COG Expenses (L) Community Residential	\$ 100	\$ 2	\$ 102	To match final COG workbook
8. COG Expenses (N) Service & Support Admin	\$ 158	\$ (5)	\$ 153	To match final COG workbook
8. COG Expenses (O) Non-Federal Reimbursable	\$ 20	\$ 1	\$ 21	To match final COG workbook
Worksheet 2				
5. COG Expense (E) Facility Based Services	\$ 40	\$ (8)	\$ 32	To match final COG workbook
5. COG Expenses (L) Community Residential	\$ 1,435	\$ (305)	\$ 1,130	To match final COG workbook
5. COG Expense (N) Service & Support Admin	\$ 2,253	\$ (558)	\$ 1,695	To match final COG workbook
5. COG Expense (O) Non-Federal Reimbursable	\$ 5,923	\$ (62)	\$ 5,861	To match final COG workbook
Worksheet 2A				
5. COG Expenses (E) Facility Based Services	\$ 2	\$ (2)	\$ -	To match final COG workbook
5. COG Expenses (L) Community Residential	\$ 65	\$ (65)	\$ -	To match final COG workbook
5. COG Expenses (N) Service & Support Admin	\$ 103	\$ (103)	\$ -	To match final COG workbook
5. COG Expenses (O) Non-Federal Reimbursable	\$ 13	\$ (13)	\$ -	To match final COG workbook

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 3				
3. Service Contracts (D) Unasgn Children Program	\$ -	\$ 5,770	\$ 5,770	To reclassify school janitorial services
3. Service Contracts (E) Facility Based Services	\$ -	\$ 15,635	\$ 15,635	To reclassify workshop janitorial services
4. Other Expenses (X) Gen Expense All Prgm.	\$ 93,029	\$ (5,770)		To reclassify school janitorial services
		\$ (15,635)	\$ 71,624	To reclassify workshop janitorial services
5. COG Expenses (E) Facility Based Services	\$ -	\$ 2	\$ 2	To match final COG workbook
5. COG Expenses (L) Community Residential	\$ -	\$ 67	\$ 67	To match final COG workbook
5. COG Expenses (N) Service & Support Admin	\$ -	\$ 100	\$ 100	To match final COG workbook
5. COG Expenses (O) Non-Federal Reimbursable	\$ -	\$ 13	\$ 13	To match final COG workbook
Worksheet 9				
5. COG Expenses (N) Service & Support Admin. Costs	\$ 21,077	\$ (935)	\$ 20,142	To match final COG workbook
Reconciliation to County Auditor Worksheet				
Revenue:				
Plus: MEORC COG pass-through	\$ -	\$ 76,547	\$ 76,547	To record pass-through fund
Total from 12/31 County Auditor's Report	\$ 1,938,385	\$ 76,548	\$ 2,014,933	To match county auditor total

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Dave Yost • Auditor of State

MONROE COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

MONROE 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**