



Dave Yost • Auditor of State



Dave Yost • Auditor of State

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 West Central Ohio Network (COG) prepared its *Income and Expenditure Report* (Cost Report) and *County Summary Workbooks*¹ for the year ended December 31, 2015 in accordance with DODD's Guide to Preparing Income and Expenditure Reports for COGs and County Boards of Developmental Disabilities (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 COG'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.

Trial Balance and Non-Payroll Expenditures

1. We compared the disbursements on the COG's Trial Balance and General Ledger reports to *Schedule A, Summary of Service Costs-By Program* and worksheets 2 through 5 of the Cost Report and *Schedule A* and worksheets 2 through 10 of the *County Summary Workbooks* to identify variances greater than \$250 for total service contracts, other expenses and COG expenses on any worksheet.

We found variances exceeding \$250 as reported in Appendix A.

2. We compared total non-payroll disbursements on the Trial Balance report to total service contracts, other expenses and COG expenses for worksheets 2 through 5 of the Cost Report, and *Schedule A* and worksheets 2 through 10 of the *County Summary Workbooks* to determine if non-payroll costs were reported within two percent.

We found no differences exceeding two percent.

3. We scanned the COG's General Ledger reports and judgmentally selected 40 non-payroll disbursements from the service contracts, other expenses and COG expense on worksheets 2 through 5 of the Cost Report, and *Schedule A* and worksheets 2 through 10 of the *County Summary Workbooks*.

¹ The COG recorded receipts and disbursements and prepared *County Summary Workbooks* to distribute these receipts and disbursements to each of the following county boards of developmental disabilities: Auglaize, Darke, Hardin, Logan, Mercer, Miami, Preble, Shelby and Union.

Trial Balance and Non-Payroll Expenditures (Continued)

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 not classified as prescribed by the Cost Report Guide or costs which are non-federal reimbursable under 2 CFR 225 Appendix B and over \$250.

We also scanned for any program costs without corresponding statistics that are non-federal reimbursable because they do not demonstrate that the COG or one of the member County Board's programs received a measurable benefit as required under Appendix A, section (C)(3)(a) and the Cost Report Guides.

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

4. We scanned the General Ledger reports for items purchased during 2015 that met the COG's capitalization criteria and traced them to the COG's Depreciation Schedule.

We found no unrecorded purchases meeting the capitalization criteria.

Payroll Testing

1. We compared the payroll disbursements on the Payroll Journal report to salaries and benefits reported on the Cost Report and the *County Summary Workbooks* to determine if payroll costs were reported within two percent.

We found no differences exceeding two percent.

2. We scanned the Payroll Journal report and compared classification of employees to entries on the Cost Report and *County Summary Workbooks* to determine if salary and benefit costs were reported in accordance with the Cost Report Guides.

We reported differences in Appendix A.

Property, Depreciation and Asset Verification Testing

1. We compared all depreciation entries on *Worksheet 1, Capital Costs* to the COG's Depreciation Schedule to report any variances exceeding \$250.

We found no variances.

2. We compared the COG's final 2014 Depreciation Schedule and prior year depreciation adjustments to its 2015 Depreciation Schedule 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 found no variances.

3. DODD asked us to haphazardly select the lesser of 10 of the COG's fixed assets or 10 percent of items which met its capitalization policy and were being depreciated in their first year in 2015 to determine if their useful lives agreed to the estimated useful lives in the 2013 AHA Asset Guides.

Property, Depreciation and Asset Verification Testing (Continued)

DODD also asked us to compute the first year's depreciation for these assets, based on cost, acquisition date and useful life to determine compliance with the Cost Report Guides and AHA Asset Guide to identify any variances.

We did not perform this procedure as the COG had no capital assets being depreciated in their first year in 2015.

4. DODD asked us to haphazardly select the lesser of 10 percent or 10 disposed assets in 2015 from the COG's list of disposed assets and determine if the asset was removed from the fixed asset ledger. DODD also asked us to calculate depreciation and any gain or loss applicable to 2015 based on the undepreciated basis and any proceeds received to determine compliance with the Cost Report Guide and CMS Publication 15-1, Chapter 1 and identify any variances.

We did not perform this procedure as the COG stated that no fixed assets were disposed in 2015.

Medicaid Administrative Claiming (MAC) Testing

1. We compared the MAC salary and benefits versus the COG's 2015 Expense and Revenue Breakdown report and determined if MAC salary and benefits were greater by more the one percent.

We found higher MAC costs but the variance was less than one percent.

2. We compared the MAC Random Moment Time Study (RMTS) report to lines 1 and 2 of *Worksheet 4, Medicaid Administrative Claiming*.

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 COG employees from the DODD RMTS Participant Moments Question and Answer report for the 3rd quarter of 2015. We selected 12 observed moments and determined if supporting documentation was maintained and properly classified in accordance with DODD's Guide to Medicaid Administrative Claiming using the Random Moment Time Studies 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 Cost Report. 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 COG, 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 28, 2016

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Appendix A
West Central Ohio Network Council of Government
2015 Income and Expenditure Report and County Summary Workbook Adjustments

	<u>Reported Amount</u>		<u>Correction</u>		<u>Corrected Amount</u>	<u>Explanation of Correction</u>
West Central Ohio Network Council of Government						
Schedule A						
1. Auglaize CBDD, Summary Sheet Lines 13-27	\$ 132,376	\$	(1,198)	*		See * footnote below
		\$	381	*	\$ 131,559	See * footnote below
2. Darke CBDD, Summary Sheet Lines 13-27	\$ 38,576	\$	6,918	*	\$ 45,494	See * footnote below
3. Hardin CBDD, Summary Sheet Lines 13-27	\$ 93,952	\$	(872)	*		See * footnote below
		\$	(4,173)	*	\$ 88,907	See * footnote below
4. Logan CBDD, Summary Sheet Lines 13-27	\$ 81,973	\$	(6,752)	*	\$ 75,221	See * footnote below
5. Mercer CBDD, Summary Sheet Lines 13-27	\$ 90,416	\$	(2,669)	*	\$ 87,747	See * footnote below
6. Miami CBDD, Summary Sheet Lines 13-27	\$ 463,197	\$	-	*	\$ 463,197	See * footnote below
7. Preble CBDD, Summary Sheet Lines 13-27	\$ 519,924	\$	20	*		See * footnote below
		\$	144	*	\$ 520,088	See * footnote below
8. Shelby CBDD, Summary Sheet Lines 13-27	\$ 247,666	\$	-	*	\$ 247,666	See * footnote below
9. Union CBDD, Summary Sheet Lines 13-27	\$ 772,294	\$	(2,198)	*	\$ 770,096	See * footnote below
Worksheet 2						
3. Service Contracts	\$ 38,612	\$	(381)			To reclassify Investigative agent costs
		\$	(144)		\$ 38,087	To reclassify Investigative agent costs
Auglaize County Board						
Worksheet 1						
9. Capital Costs (B) Pre-School	\$ 40	\$	(3)	*	\$ 37	See * footnote below
9. Capital Costs (L) Community Residential	\$ 113	\$	-	*	\$ 113	See * footnote below
9. Capital Costs (M) Family Support Services	\$ 35	\$	-	*	\$ 35	See * footnote below
9. Capital Costs (N) Service & Support Admin	\$ 25	\$	-	*	\$ 25	See * footnote below
9. Capital Costs (O) Non-Federal Reimbursable	\$ 160	\$	-	*	\$ 160	See * footnote below
9. Capital Costs (Z) Total	\$ 373	\$	(3)	*	\$ 370	See * footnote below
Worksheet 2						
10. Indirect Costs (B) Pre-School	\$ 853	\$	(76)	*	\$ 777	See * footnote below
10. Indirect Costs (L) Community Residential	\$ 2,390	\$	(14)	*	\$ 2,376	See * footnote below
10. Indirect Costs (M) Family Support Services	\$ 736	\$	(4)	*	\$ 732	See * footnote below
10. Indirect Costs (N) Service & Support Admin	\$ 532	\$	(4)	*	\$ 528	See * footnote below
10. Indirect Costs (O) Non-Federal Reimbursable	\$ 3,372	\$	3	*	\$ 3,375	See * footnote below
10. Indirect Costs (Z) Total	\$ 7,883	\$	(95)	*	\$ 7,788	See * footnote below
Worksheet 3						
12. Building Services (B) Pre-School	\$ 66	\$	(5)	*	\$ 61	See * footnote below
12. Building Services (L) Community Residential	\$ 186	\$	(1)	*	\$ 185	See * footnote below
12. Building Services (M) Family Support Services	\$ 57	\$	-	*	\$ 57	See * footnote below
12. Building Services (N) Service & Support Admin	\$ 41	\$	-	*	\$ 41	See * footnote below
12. Building Services (O) Non-Federal Reimbursable	\$ 262	\$	1	*	\$ 263	See * footnote below
12. Building Services (Z) Total	\$ 613	\$	(6)	*	\$ 607	See * footnote below
Worksheet 5						
15. Direct Services (B) Pre-School	\$ 14,329	\$	(1,198)		\$ 13,131	To allocate PLAY payroll
15. Direct Services (O) Non-Federal Reimbursable	\$ 56,630	\$	381		\$ 57,011	To reclassify Investigative agent costs
Darke County Board						
Worksheet 1						
9. Capital Costs (A) Early Intervention	\$ 8	\$	20	*	\$ 28	See * footnote below
9. Capital Costs (L) Community Residential	\$ 32	\$	(1)	*	\$ 31	See * footnote below
9. Capital Costs (M) Family Support Services	\$ 4	\$	-	*	\$ 4	See * footnote below
9. Capital Costs (N) Service & Support Admin	\$ 47	\$	(1)	*	\$ 46	See * footnote below
9. Capital Costs (O) Non-Federal Reimbursable	\$ 20	\$	(1)	*	\$ 19	See * footnote below
9. Capital Costs (Z) Total	\$ 111	\$	17	*	\$ 128	See * footnote below
Worksheet 2						
10. Indirect Costs (A) Early Intervention	\$ 177	\$	406	*	\$ 583	See * footnote below
10. Indirect Costs (L) Community Residential	\$ 666	\$	(15)	*	\$ 651	See * footnote below
10. Indirect Costs (M) Family Support Services	\$ 83	\$	(2)	*	\$ 81	See * footnote below
10. Indirect Costs (N) Service & Support Admin	\$ 993	\$	(22)	*	\$ 971	See * footnote below
10. Indirect Costs (O) Non-Federal Reimbursable	\$ 417	\$	(10)	*	\$ 407	See * footnote below
10. Indirect Costs (Z) Total	\$ 2,336	\$	357	*	\$ 2,693	See * footnote below

Appendix A (Page 2)
West Central Ohio Network Council of Government
2015 Income and Expenditure Report and County Summary Workbook Adjustments

	<u>Reported Amount</u>		<u>Correction</u>		<u>Corrected Amount</u>	<u>Explanation of Correction</u>
Worksheet 3						
12. Building Services (A) Early Intervention	\$ 14	\$	31	* \$	45	See * footnote below
12. Building Services (L) Community Residential	\$ 52	\$	(1)	* \$	51	See * footnote below
12. Building Services (M) Family Support Services	\$ 6	\$	-	* \$	6	See * footnote below
12. Building Services (N) Service & Support Admin	\$ 77	\$	(1)	* \$	76	See * footnote below
12. Building Services (O) Non-Federal Reimbursable	\$ 32	\$	-	* \$	32	See * footnote below
12. Building Services (Z) Total	\$ 182	\$	28	* \$	210	See * footnote below
Worksheet 5						
15. Direct Services (A) Early Intervention	\$ 2,931	\$	6,918	\$	9,849	To allocate PLAY payroll
Hardin County Board						
Worksheet 1						
9. Capital Costs (B) Pre-School	\$ 39	\$	(2)	* \$	37	See * footnote below
9. Capital Costs (L) Community Residential	\$ 170	\$	(12)	* \$	158	See * footnote below
9. Capital Costs (M) Family Support Services	\$ 32	\$	-	* \$	32	See * footnote below
9. Capital Costs (N) Service & Support Admin	\$ 15	\$	-	* \$	15	See * footnote below
9. Capital Costs (O) Non-Federal Reimbursable	\$ 8	\$	-	* \$	8	See * footnote below
9. Capital Costs (Z) Total	\$ 265	\$	(15)	* \$	250	See * footnote below
Worksheet 2						
10. Indirect Costs (B) Pre-School	\$ 833	\$	(56)	* \$	777	See * footnote below
10. Indirect Costs (L) Community Residential	\$ 3,594	\$	(262)	* \$	3,332	See * footnote below
10. Indirect Costs (M) Family Support Services	\$ 668	\$	(3)	* \$	665	See * footnote below
10. Indirect Costs (N) Service & Support Admin	\$ 315	\$	(2)	* \$	313	See * footnote below
10. Indirect Costs (O) Non-Federal Reimbursable	\$ 177	\$	(1)	* \$	176	See * footnote below
10. Indirect Costs (Z) Total	\$ 5,586	\$	(323)	* \$	5,263	See * footnote below
Worksheet 3						
12. Building Services (B) Pre-School	\$ 65	\$	(4)	* \$	61	See * footnote below
12. Building Services (L) Community Residential	\$ 279	\$	(20)	* \$	259	See * footnote below
12. Building Services (M) Family Support Services	\$ 52	\$	-	* \$	52	See * footnote below
12. Building Services (N) Service & Support Admin	\$ 24	\$	-	* \$	24	See * footnote below
12. Building Services (O) Non-Federal Reimbursable	\$ 14	\$	-	* \$	14	See * footnote below
12. Building Services (Z) Total	\$ 434	\$	(24)	* \$	410	See * footnote below
Worksheet 5						
15. Direct Services (B) Pre-School	\$ 14,004	\$	(872)	\$ \$	13,132	To allocate PLAY payroll
15. Direct Services (L) Community Residential	\$ 60,446	\$	(4,173)	\$ \$	56,273	To remove developmental center costs
Logan County Board						
Worksheet 1						
9. Capital Costs (L) Community Residential	\$ 127	\$	(19)	* \$	108	See * footnote below
9. Capital Costs (M) Family Support Services	\$ 62	\$	-	* \$	62	See * footnote below
9. Capital Costs (N) Service & Support Admin	\$ 21	\$	-	* \$	21	See * footnote below
9. Capital Costs (O) Non-Federal Reimbursable	\$ 21	\$	-	* \$	21	See * footnote below
9. Capital Costs (Z) Total	\$ 232	\$	(20)	* \$	212	See * footnote below
Worksheet 2						
10. Indirect Costs (L) Community Residential	\$ 2,681	\$	(422)	* \$	2,259	See * footnote below
10. Indirect Costs (M) Family Support Services	\$ 1,316	\$	(11)	* \$	1,305	See * footnote below
10. Indirect Costs (N) Service & Support Admin	\$ 445	\$	(4)	* \$	441	See * footnote below
10. Indirect Costs (O) Non-Federal Reimbursable	\$ 452	\$	(4)	* \$	448	See * footnote below
10. Indirect Costs (Z) Total	\$ 4,895	\$	(442)	* \$	4,453	See * footnote below
Worksheet 3						
12. Building Services (L) Community Residential	\$ 209	\$	(33)	* \$	176	See * footnote below
12. Building Services (M) Family Support Services	\$ 102	\$	-	* \$	102	See * footnote below
12. Building Services (N) Service & Support Admin	\$ 35	\$	(1)	* \$	34	See * footnote below
12. Building Services (O) Non-Federal Reimbursable	\$ 35	\$	-	* \$	35	See * footnote below
12. Building Services (Z) Total	\$ 381	\$	(34)	* \$	347	See * footnote below

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West Central Ohio Network Council of Government
2015 Income and Expenditure Report and County Summary Workbook Adjustments

	<u>Reported Amount</u>		<u>Correction</u>		<u>Corrected Amount</u>	<u>Explanation of Correction</u>
Worksheet 5						
15.Direct Services (L) Community Residential	\$ 44,901	\$	(6,752)	\$	38,149	To remove developmental center costs
Mercer County Board						
Worksheet 1						
9. Capital Costs (B) Pre-School	\$ 101	\$	(9)	* \$	92	See * footnote below
9. Capital Costs (L) Community Residential	\$ 76	\$	-	* \$	76	See * footnote below
9. Capital Costs (M) Family Support Services	\$ 42	\$	-	* \$	42	See * footnote below
9. Capital Costs (N) Service & Support Admin	\$ 22	\$	-	* \$	22	See * footnote below
9. Capital Costs (O) Non-Federal Reimbursable	\$ 15	\$	-	* \$	15	See * footnote below
9. Capital Costs (Z) Total	\$ 256	\$	(9)	* \$	247	See * footnote below
Worksheet 2						
10. Indirect Costs (B) Pre-School	\$ 2,118	\$	(174)	* \$	1,944	See * footnote below
10. Indirect Costs (L) Community Residential	\$ 1,611	\$	(13)	* \$	1,598	See * footnote below
10. Indirect Costs (M) Family Support Services	\$ 895	\$	(7)	* \$	888	See * footnote below
10. Indirect Costs (N) Service & Support Admin	\$ 460	\$	(4)	* \$	456	See * footnote below
10. Indirect Costs (O) Non-Federal Reimbursable	\$ 311	\$	(3)	* \$	308	See * footnote below
10. Indirect Costs (Z) Total	\$ 5,396	\$	(202)	* \$	5,194	See * footnote below
Worksheet 3						
12. Building Services (B) Pre-School	\$ 165	\$	(14)	* \$	151	See * footnote below
12. Building Services (L) Community Residential	\$ 125	\$	-	* \$	125	See * footnote below
12. Building Services (M) Family Support Services	\$ 70	\$	(1)	* \$	69	See * footnote below
12. Building Services (N) Service & Support Admin	\$ 36	\$	-	* \$	36	See * footnote below
12. Building Services (O) Non-Federal Reimbursable	\$ 24	\$	-	* \$	24	See * footnote below
12. Building Services (Z) Total	\$ 419	\$	(14)	* \$	405	See * footnote below
Worksheet 5						
15.Direct Services (B) Pre-School	\$ 35,498	\$	(2,669)	\$	32,829	To allocate PLAY payroll
Miami County Board						
Worksheet 1						
9. Capital Costs (L) Community Residential	\$ 1,041	\$	(2)	* \$	1,039	See * footnote below
9. Capital Costs (M) Family Support Services	\$ 185	\$	(1)	* \$	184	See * footnote below
9. Capital Costs (N) Service & Support Admin	\$ 80	\$	-	* \$	80	See * footnote below
9. Capital Costs (Z) Total	\$ 1,306	\$	(3)	* \$	1,303	See * footnote below
Worksheet 2						
10. Indirect Costs (L) Community Residential	\$ 21,985	\$	(126)	* \$	21,859	See * footnote below
10. Indirect Costs (M) Family Support Services	\$ 3,898	\$	(22)	* \$	3,876	See * footnote below
10. Indirect Costs (N) Service & Support Admin	\$ 1,693	\$	(9)	* \$	1,684	See * footnote below
10. Indirect Costs (Z) Total	\$ 27,576	\$	(157)	* \$	27,419	See * footnote below
Worksheet 3						
12. Building Services (L) Community Residential	\$ 1,709	\$	(4)	* \$	1,705	See * footnote below
12. Building Services (M) Family Support Services	\$ 303	\$	(1)	* \$	302	See * footnote below
12. Building Services (N) Service & Support Admin	\$ 132	\$	(1)	* \$	131	See * footnote below
12. Building Services (Z) Total	\$ 2,144	\$	(6)	* \$	2,138	See * footnote below
Preble County Board						
Worksheet 1						
9. Capital Costs (B) Pre-School	\$ 63	\$	2	* \$	65	See * footnote below
9. Capital Costs (L) Community Residential	\$ 1,093	\$	22	* \$	1,115	See * footnote below
9. Capital Costs (M) Family Support Services	\$ 46	\$	1	* \$	47	See * footnote below
9. Capital Costs (N) Service & Support Admin	\$ 35	\$	-	* \$	35	See * footnote below
9. Capital Costs (O) Non-Federal Reimbursable	\$ 197	\$	4	* \$	201	See * footnote below
9. Capital Costs (Z) Total	\$ 1,434	\$	29	* \$	1,463	See * footnote below

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West Central Ohio Network Council of Government
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	<u>Reported Amount</u>		<u>Correction</u>		<u>Corrected Amount</u>	<u>Explanation of Correction</u>
Worksheet 2						
10. Indirect Costs (B) Pre-School	\$ 1,337	\$	23	* \$	1,360	See * footnote below
10. Indirect Costs (L) Community Residential	\$ 23,083	\$	383	* \$	23,466	See * footnote below
10. Indirect Costs (M) Family Support Services	\$ 963	\$	16	* \$	979	See * footnote below
10. Indirect Costs (N) Service & Support Admin	\$ 734	\$	12	* \$	746	See * footnote below
10. Indirect Costs (O) Non-Federal Reimbursable	\$ 4,158	\$	77	* \$	4,235	See * footnote below
10. Indirect Costs (Z) Total	\$ 30,274	\$	512	* \$	30,786	See * footnote below
Worksheet 3						
12. Building Services (B) Pre-School	\$ 104	\$	2	* \$	106	See * footnote below
12. Building Services (L) Community Residential	\$ 1,794	\$	37	* \$	1,831	See * footnote below
12. Building Services (M) Family Support Services	\$ 75	\$	1	* \$	76	See * footnote below
12. Building Services (N) Service & Support Admin	\$ 57	\$	1	* \$	58	See * footnote below
12. Building Services (O) Non-Federal Reimbursable	\$ 323	\$	7	* \$	330	See * footnote below
12. Building Services (Z) Total	\$ 2,353	\$	48	* \$	2,401	See * footnote below
Worksheet 5						
15. Direct Services (B) Pre-School	\$ 22,960	\$	20	\$	22,980	To allocate PLAY payroll
15. Direct Services (O) Non-Federal Reimbursable	\$ 71,401	\$	144	\$	71,545	To reclassify Investigative agent costs
Shelby County Board						
Worksheet 1						
9. Capital Costs (L) Community Residential	\$ 633	\$	3	* \$	636	See * footnote below
9. Capital Costs (M) Family Support Services	\$ 61	\$	-	* \$	61	See * footnote below
9. Capital Costs (Z) Total	\$ 694	\$	3	* \$	697	See * footnote below
Worksheet 2						
10. Indirect Costs (L) Community Residential	\$ 13,361	\$	7	* \$	13,368	See * footnote below
10. Indirect Costs (M) Family Support Services	\$ 1,292	\$	-	* \$	1,292	See * footnote below
10. Indirect Costs (Z) Total	\$ 14,653	\$	7	* \$	14,660	See * footnote below
Worksheet 3						
12. Building Services (L) Community Residential	\$ 1,039	\$	3	* \$	1,042	See * footnote below
12. Building Services (M) Family Support Services	\$ 100	\$	1	* \$	101	See * footnote below
12. Building Services (Z) Total	\$ 1,139	\$	4	* \$	1,143	See * footnote below
Union County Board						
Worksheet 1						
9. Capital Costs (B) Pre-School	\$ 6	\$	(6)	* \$	-	See * footnote below
9. Capital Costs (L) Community Residential	\$ 1,625	\$	3	* \$	1,628	See * footnote below
9. Capital Costs (M) Family Support Services	\$ 495	\$	-	* \$	495	See * footnote below
9. Capital Costs (N) Service & Support Admin	\$ 43	\$	-	* \$	43	See * footnote below
9. Capital Costs (Z) Total	\$ 2,169	\$	(3)	* \$	2,166	See * footnote below
Worksheet 2						
10. Indirect Costs (B) Pre-School	\$ 130	\$	(130)	* \$	-	See * footnote below
10. Indirect Costs (L) Community Residential	\$ 34,306	\$	(50)	* \$	34,256	See * footnote below
10. Indirect Costs (M) Family Support Services	\$ 10,441	\$	(15)	* \$	10,426	See * footnote below
10. Indirect Costs (N) Service & Support Admin	\$ 904	\$	(1)	* \$	903	See * footnote below
10. Indirect Costs (Z) Total	\$ 45,782	\$	(197)	* \$	45,585	See * footnote below
Worksheet 2A						
11. Program Supervision (B) Pre-School	\$ 10	\$	(10)	\$	-	To correct original flow down
11. Program Supervision (L) Community Residential	\$ 2,667	\$	(2,667)	\$	-	To correct original flow down
11. Program Supervision (M) Family Support Services	\$ 812	\$	(812)	\$	-	To correct original flow down
11. Program Supervision (N) Service & Support Admin	\$ 70	\$	(70)	\$	-	To correct original flow down
11. Program Supervision (Z) Total	\$ 3,559	\$	(3,559)	\$	-	To correct original flow down

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 West Central Ohio Network Council of Government
 2015 Income and Expenditure Report and County Summary Workbook Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 3				
12. Building Services (B) Pre-School	\$ -	\$ 10	* \$ -	To correct original flow down See * footnote below
12. Building Services (L) Community Residential	\$ -	\$ 2,667	* \$ 2,672	To correct original flow down See * footnote below
12. Building Services (M) Family Support Services	\$ -	\$ 812	* \$ 813	To correct original flow down See * footnote below
12. Building Services (N) Service & Support Admin	\$ -	\$ 70	* \$ 70	To correct original flow down See * footnote below
12. Building Services (Z) Total	\$ -	\$ 3,559	* \$ 3,555	To correct original flow down See * footnote below
		\$ (4)	* \$	
Worksheet 5				
15. Direct Services (B) Pre-School	\$ 2,198	(2,198)	\$ -	To allocate PLAY payroll

* These are not adjustments found as a direct result of the agreed-upon procedures (AUP) performed, but are a function of how costs are calculated and flow down from Schedule A and Schedule B of the COG Cost Report to the County Summary Workbooks after AUP adjustments were made to Worksheet 2 of the COG Cost Report.

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Dave Yost • Auditor of State

WESTCON COUNCIL OF GOVERNMENTS

SHELBY 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**