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STARK COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

TABLE OF CONTENTS

Title	Page
Independent Accountants' Report.....	1
Recommendation: Statistics for Contract Service Providers	2
Paid Claims - Recoverable Findings – 2012.....	6
Paid Claims - Recoverable Findings – 2013.....	7
Recommendation: Monitoring of Services Billed to Medicaid.....	7
Appendix A: Income and Expenditure Report Adjustments – 2012.....	13
Appendix B: Income and Expenditure Report Adjustments – 2013.....	17

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Independent Accountants' Report on Applying Agreed-Upon Procedures

Halina Schroeder, Audit Chief
Division of Fiscal Administration, Audit Office
Ohio Department of Developmental Disabilities
30 East Broad Street, 8th Floor
Columbus, Ohio 43215

Dear Ms. Schroeder:

As permitted by Ohio Rev. Code § 5123.05 and as required by the *Application for a § 1915(c) Home and Community Based Services Waiver*, Appendix I-2(c), the Auditor of State's Office performed the procedures enumerated below, to which the Ohio Department of Developmental Disabilities (DODD) agreed. The purpose is to assist you in evaluating whether the Stark County Board of Developmental Disabilities (County Board) prepared its *Income and Expenditure Report* for the years ended December 31, 2012 and 2013 (Cost Reports) in accordance with DODD's Guide to Preparing Income and Expenditure Reports for 2012 and 2013 (Cost Report Guides) and to assist you in evaluating whether reported receipts and disbursements complied with 2 CFR 225 (OMB Circular A-87 *Cost Principles for State, Local, and Indian Tribal Governments*), and other compliance requirements described in the procedures below. The County Board's management is responsible for preparing these reports. This agreed-upon procedures engagement was conducted in accordance with the American Institute of Certified Public Accountants' attestation standards. The sufficiency of these procedures is solely the responsibility of DODD. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Statistics – Square Footage

1. We compared program costs and statistics to square footage reported in the Cost Reports to identify potential square footage errors. We inquired with the County Board to obtain explanation of any potential errors.

We found no differences.

We also compared the 2012 and 2013 square footage totals to the final 2011 totals and found no variances exceeding 10 percent. However, the County Board noted that the Cost Reports include square footage for the Cohen-Joliet Building which is no longer used; therefore, we removed the corresponding square footage in Appendix A (2012) and Appendix B (2013).

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

We did not perform this procedure as the square footage did not change from the final 2011 Cost report.

Statistics – Square Footage (Continued)

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

We did not perform this procedure as the square footage did not change from the final 2011 Cost report.

4. We reviewed differences from our payroll testing procedures to determine if they resulted in additional 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 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. However, as part of the testing performed in the Non-Payroll Expenditures and Reconciliation to the County Auditor Report section we added costs to *Worksheet 7D, Psychological Services* in both 2012 and 2013; therefore, we added corresponding individuals served to allocate the general expenses-all program costs as reported in Appendix A (2012) and Appendix B (2013).

2. We compared the County Board's Day Services Attendance Summary By Consumer, Location, Acuity and Month and Case Notes Summary of Units Billed By Case Manager reports for the number of individuals served, days of attendance, and 15 minute units with similar information reported for Day Habilitation/Adult Day Services/Vocational Habilitation, Enclave and Community Employment on *Schedule B-1, Section B, Attendance Statistics* and determined if the statistics were reported in accordance with the Cost Report Guides. We identified any variances greater than two percent of reported attendance statistics at each acuity level. We also footed the County Board's reports on attendance statistics for accuracy.

We reported variances greater than two percent in Appendix A (2012) and Appendix B (2013).

During our testing in the Non-Payroll Expenditures and Reconciliation to the County Auditor Report section, we found that a portion of the contract adult day statistics from the County Board's Enhanced Choice Program were omitted from the Cost Reports. We reported these statistics in Appendix A (2012) and Appendix B (2013). Furthermore, the trips and transportation cost for this program were omitted on *Schedule B-3, Quarterly Summary of Transportation Services* and *Worksheet 8, Transportation Services*; see the Statistics –Transportation procedures.

Recommendation:

We recommend the County Board track and compile all Adult Day Service and Transportation statistics for all programs and report them on the Cost Reports as required by the Cost Report Guide in section Schedule B-1, Allocation Statistics, Section B, Attendance Statistics which states in pertinent part, "This schedule requires statistical information specific to the Adult and Children's Programs. It will be used in cost allocation and reimbursement rate calculation...Individual Count by Program Area statistical data is requested to be reported for the period January 1 through December 31."

Statistics – Attendance (Continued)

Recommendation (Continued):

Also as required by the Cost Report Guide in section Schedule B-3, Quarterly Summary of Transportation Services which states, "This worksheet requires statistical information for the children and adult programs. Transportation records indicating trips to and from the county dd board programs must be maintained by each county dd board for each person transported."

3. We traced the number of total attendance days for one Enclave and four Adult Day Service individuals for two months in 2012 and 2013 between the County Board's monthly attendance documentation and Attendance Acuity 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 attendance acuity report to the Acuity Assessment Instrument or other documentation for each individual. We also selected an additional nine individuals in 2012 and eight individuals in 2013 to ensure at least two individuals from each acuity level were tested, and performed the same acuity level comparison. As differences in acuity or attendance days were noted, we compared the paid claims in the Medicaid Billing System (MBS) data to the County Board's monthly monitoring attendance report and/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 found instances of non-compliance with these requirements as reported in Appendix A (2012); however, the County Board did not receive Medicaid reimbursement for these services. We reported no differences in 2013.

4. We selected 30 supported employment-community employment units from the Case Notes Summary of Units Billed By Case Manager 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 NMT Bus and Van Transportation reports with those statistics as reported in *Schedule B-3, Quarterly Summary of Transportation Services* and identified any variances greater than two percent of total units reported on each row of *Schedule B-3*. We also footed the County Board's transportation reports for accuracy.

We found contract transportation trips for individuals in the County Board's Enhanced Choice Program were omitted, see also Statistics – Attendance procedures. We reported these omitted statistics in Appendix A (2012) and Appendix B (2013). We found no other variances.

2. We traced the number of trips for 10 adults and one child for two months in 2012 and two months in 2013 from the County Board's daily reporting documentation to *Schedule B-3, Quarterly Summary of Transportation Services* and identified any variances greater than 10 percent of the total trips tested each year.

We found no variances exceeding 10 percent in 2012. We found no variances in 2013.

Statistics – Transportation (Continued)

3. We compared the cost of bus tokens/cabs from the County Board's Expense Accounts – General Ledger by Account reports to the amount reported in *Schedule B-3, Quarterly Summary of Transportation Services* and identified any variances greater than two percent of total units reported on each row of *Schedule B-3* and made any corresponding changes on *Worksheet 8, Transportation Services*.

We found variances greater than two percent and we noted differences impacting transportation related costs reported on *Schedule B-3, Quarterly Summary of Transportation Services* and *Worksheet 8, Transportation Services* as reported in Appendix A (2012) and Appendix B (2013).

Statistics – Service and Support Administration (SSA)

1. We compared the number of Targeted Case Management (TCM), Other SSA Allowable, Home Choice and SSA Unallowable units from the County Board's Service Provided – Detail and Case Note Count for NEON reports with those statistics reported in *Schedule B-4, Quarterly Summary of Units of Service-Service and Support Administration* and identified any variances greater than two percent of total units reported on each row of *Schedule B-4*. We also footed the County Board's SSA reports for accuracy.

We found no variances greater than two percent in 2012. We reported variances greater than two percent in Appendix B (2013) for COG TCM units that were not reported. We also determined the County Board had Home Choice units in 2012 and 2013 which were erroneously reported as TCM and SSA Unallowable units on *Schedule B-4*, and was reimbursed for TCM services for some Home Choice units; see Recoverable Finding under the Paid Claims section. The County Board provided the Case Note Detail by Case Manager and Consumer reports for each Home Choice individual. We totaled the units and reported the differences in Appendix A (2012) and Appendix B (2013).

2. We haphazardly selected two samples of 60 Other SSA Allowable units for both 2012 and 2013 from the Service Provided – Detail reports and determined if the case note documentation described activities listed in Ohio Admin. Code § 5101:3-48-01(D) and included the elements required by Ohio Admin. Code § 5101:3-48-01(F) to identify any variances greater than 10 percent of total units tested in each year. If the variance identified was greater than 25 percent, we would select an additional sample of 60 units for that year and performed the same test. If the combined error rate of both samples for the same year was greater than 25 percent, we would project these differences across the population.

The variances were greater than 25 percent and we selected an additional sample of 60 units for each year. The combined error rate exceeded 25 percent and we projected and then reclassified 1,331 units in 2012 and 1,257 units in 2013 to SSA Unallowable. We reported these differences in Appendix A (2012) and Appendix B (2013).

3. We haphazardly selected two samples of 30 SSA Unallowable units for both 2012 and 2013 from the Service Provided – Detail reports and determined if the case note documentation described activities listed in Ohio Admin. Code § 5101:3-48-01(D) and included the elements required by Ohio Admin. Code § 5101:3-48-01(F) to identify any variances greater than 10 percent of total units tested in each year.

We found no variances.

Statistics – Service and Support Administration (Continued)

4. DODD asked us to determine if the County Board maintained case note documentation for non-individual specific activities (general time units) as described in Worksheet 9, Service and Support Administration Costs of the Cost Report Guides. If the County Board did record general time units and they accounted for over 10 percent of total SSA units on the final *Schedule B-4* plus any general time units recorded, DODD asked us to perform additional testing.

We determined that the County Board did not record general time units.

Revenue Cost Reporting and Reconciliation to the County Auditor Report

1. We compared the receipt totals from the county auditor's 2012 and 2013 Receipt Account – General Ledger by Account reports for the Developmental Disabilities (071), Gifts & Donations (400), Capital Improvements (147), Special Education (761, 802 and 831), and Early Childhood Special Education (801 and 832) 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 differences as reported in Appendix A (2012) and Appendix B (2013). The 2012 Cost Report reconciled within acceptable limits. The 2013 Cost Report did not reconcile within acceptable limits and we returned the Cost Report to the County Board to perform the reconciliation to the county auditor records and notified DODD of the issue. The County Board identified a reconciling item without supporting documentation. We reported this difference in Appendix B (2013) and, after the adjustment, the 2013 Cost Report reconciled within acceptable limits.

2. We compared revenue entries on *Schedule C, Income Report* to the final North East Ohio Network (COG) County Board Summary Workbooks for 2012 and 2013.

We reported differences in Appendix A (2012). We found no differences in 2013.

3. We reviewed the County Board's Receipt Account – General Ledger by Account reports and *Schedule C, Income Report* to determine whether revenues are maintained separately to offset corresponding expense via the use of specific expenditure costs centers and identified any potential revenue offsets/applicable credits.

We identified the following sources of potential revenue credits for which the County Board did not offset costs on the Cost Reports in accordance with 2 CFR 225, Appendix A (C)(3)(c) and (4)(a):

- Miscellaneous refunds, reimbursements and other income in the amount of \$50,210 in 2012 and \$175,842 in 2013;
- IDEA Part B revenues in the amount of \$156,042 in 2012 and \$81,069.82 in 2013;
- IDEA Early Childhood Special Education revenues in the amount of \$40,284 in 2012 and \$19,869 in 2013;
- School Lunch Program revenues in the amount of \$72,613 in 2012 and \$71,720 in 2013; and
- Title XX revenues in the amount of \$406,743 in 2012 and \$231,454 in 2013.

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

We also noted Opportunities for Ohioans with Disabilities (formerly the Ohio Rehabilitation Services Commission) revenue in the amount of \$417,883 in 2012 and \$383,803 in 2013. We also noted \$145,717 in 2012 and \$254,551 in 2013 in RSC costs related to this program and corresponding expenses were offset on *Schedule a1, Adult Program* as reported in Appendix A (2012) Appendix B (2013). We also noted corresponding match costs of \$240,095 were reported on the *Reconciliation to the County Auditor Worksheet* in 2012 and we reclassified \$124,532 in match costs to the same worksheet in 2013 as reported in Appendix B (2013).

Paid Claims Testing

1. We selected 100 paid claims among all service codes from 2012 and 2013 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. For selected commercial transportation services codes that have contracted 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, we obtained documentation and identified 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 related to reimbursements exceeding the contract rate.

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 us to calculate a recoverable finding and make any 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 instances of non-compliance in the following service codes: Supported Employment - Community - 15 minute unit (FCO), Supported Employment - Enclave - 15 minute unit (FNF) and Targeted Case Management (TCM). We found instances of contracted services for commercial transportation in our sample. We found no differences between the usual and customary and reimbursed rates. We made corresponding unit adjustments on *Schedule B-1* as reported in Appendix A (2012) and adjustments on *Schedule B-4* as reported in Appendix B (2013).

We also found the County Board was over reimbursed for units of TCM service in which the units were Home Choice transition coordination services. The Cost Report Guide states, in pertinent part, "Costs incurred for transition coordination activities provided to individuals as part of the Home Choice demonstration grant are allowable SSA costs. However, TCM cannot be billed for these services."

Recoverable Finding - 2012 Finding \$31.55

Service Code	Units	Review Results	Finding
FCO	8	Units billed in excess of service delivery	\$30.64
FNF	1	Units billed in excess of service delivery	\$0.91
		Total	\$31.55

Paid Claims Testing (Continued)

Recoverable Finding - 2013

Finding \$487.95

Service Code	Units	Review Results	Finding
TCM	50	Home Choice units billed as TCM; Service provided to non-eligible individual	\$487.95

Recommendation:

The County Board should implement a process for monitoring service documentation and Medicaid billing to ensure that services are not over reimbursed when already covered by another funding source or another claim already submitted for reimbursement. The County Board should also determine if additional Home Choice overpayments exist and contact DODD to remit payment as needed.

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

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

3. We compared the amounts reported on *Schedule A, Summary of Service Costs – By Program*, Lines (20), Environmental Accessibility Adaptations to Line (25), Other Waiver Services to the amount reimbursed for these services in 2012 and 2013 on the MBS Summary by Service Code report to determine if any reimbursements exceeded disbursements 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 Expense Accounts – General Ledger by Account reports for the Developmental Disabilities (071), Capital Improvements (147), Residential Services (241), Special Education (761, 802 and 831), and Early Childhood Special Education (760, 801 and 832) 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 reported no differences in 2012 and the Cost Report reconciled within acceptable limits. We reported differences in Appendix B (2013) and the Cost Reports reconciled within acceptable limits.

2. We compared the County Board's Expense Accounts – General Ledger by Account reports to all service contract and other expense entries on worksheets 2 through 10, to identify variances resulting in reclassification to another program or worksheet exceeding \$750.

We found no variances.

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

3. We compared disbursement entries on *Schedule A, Summary of Service Costs – By Program* and worksheets 1 through 10 to the final COG County Board Summary Workbooks.

We reported no differences for 2012. We reported differences in Appendix B (2013).

4. We scanned the County Board's 2012 and 2013 Expense Accounts – General Ledger by Account reports and judgmentally selected 60 disbursements from the service contracts and other expenses reported on worksheets 2 through 10. We determined if supporting documentation was maintained, the costs were allowable and properly classified according to the Cost Report Guides and 2 CFR 225 and identified any variances greater than two percent of total service contracts and other expenses on any worksheet or costs which are non-federal reimbursable under 2 CFR 225 Appendix B and greater than \$750.

We reported misclassified and non-federal reimbursable costs in Appendix A (2012) and Appendix B (2013).

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

We found omitted statistics for *Schedule B-1, B-3 and B-4*; see also Statistics-Attendance, Statistics-Transportation and the Statistics – Service and Support Administration procedures.

5. We scanned the County Board's Expense Accounts – General Ledger by Account reports and Capital Purchases report for items purchased during 2012 and 2013 that met the County Board's capitalization criteria and traced them to inclusion on the County Board's fixed asset listing.

We reported differences for purchases that were not properly capitalized in Appendix A (2012) and Appendix B (2013). We also reported differences for 2012 purchases to record their first year's depreciation in Appendix B (2013).

6. DODD asked us to determine if the County Board reconciled its income and expenditures on a monthly basis by verifying that the County Board maintained documentation of the reconciliation for at least one month in each calendar year.

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*, and identified any cell variances greater than \$750.

We reported differences in Appendix A (2012). We found no differences in 2013.

Property, Depreciation, and Asset Verification Testing (Continued)

2. We compared the County Board's final 2011 Depreciation Schedule and prior year depreciation adjustments to the County Board's 2012 and 2013 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 \$750.

We reported differences in Appendix A (2012) and Appendix B (2013).

3. We verified 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 2012 or 2013 and determined if the useful lives agreed to the estimated useful lives prescribed in the 2008 or 2013 American Hospital Association (AHA) Asset Guide. We also recomputed the first year's depreciation for the three assets tested in 2012 and three assets tested in 2013, based on their cost, acquisition date and useful life, to determine compliance with the Cost Report Guides and AHA Asset Guide and identified any variances.

We reported differences in Appendix A (2012) and Appendix B (2013).

4. We haphazardly selected the lesser of 10 percent or 10 disposed assets from 2012 and 2013 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 five disposed items tested in 2012 and three disposed items tested in 2013, 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 reported differences in Appendix A (2012) and Appendix B (2013).

Payroll Testing

1. We compared total salaries and benefits from worksheets 2 through 10 from the Cost Reports and the yearly totals to the payroll disbursements on the county auditor's Expense Accounts – General Ledger by Account reports for the Developmental Disabilities (071), Special Education (802 and 831), and Early Childhood Special Education (801 and 832) funds to identify variances greater than two percent of the county auditor's report totals for these funds.

The variance was less than two percent.

2. We compared the salaries and benefit costs on the County Board's Expense Accounts – General Ledger by Account reports to the amounts reported on worksheets 2 through 10 to identify variances resulting in differences to another program or worksheet exceeding \$750.

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 40 selected, we compared the County Board's organizational chart, staffing/payroll journal 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 of the sample tested, we would perform procedure 4.

We found no differences.

Payroll Testing (Continued)

4. DODD asked us to scan the County Board's detailed payroll reports for 2012 and 2013 and compared 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 Expense Accounts – General Ledger by Account reports and determined if the MAC salary and benefits were greater. If the variance was greater than one percent, we would contact DODD's Random Moment Time Study (RMTS) Coordinator to correct the misstatements identified.

We found MAC salaries and benefits did not exceed County Board salaries and benefits reported.

2. We compared the MAC Cost by Individual reports to *Worksheet 6* 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 2nd quarter of 2012 and the 1st quarter of 2013. We selected 19 observed moments in 2012 and 19 observed moments in 2013 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 one observed moment for Activity Code 18 – General Administration that lacked any supporting documentation in 2012. We found two observed Moments for Activity Code 5 – Facilitation Medicaid Eligibility Determinations in which the accompanying supporting documentation was unclear or vague to support the response to the sampled moment as suggested by the RMTS guide, sections on Examples of Acceptable Documentation and Unacceptable Documentation.

We reported these instances of non-compliance to DODD. In response, DODD communicated to us that it is working with the Ohio Department of Medicaid (ODM) to calculate findings for recovery, if needed.

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

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

This report is intended solely for the use of the managements of the County Board, DODD, ODM 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, flowing style.

Dave Yost
Auditor of State

April 28, 2016

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Appendix A
Stark County Board of Developmental Disabilities
2012 Income and Expenditure Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Schedule B-1, Section A				
25. Non-Reimbursable (B) Adult	25,424	(23,564)	1,860	To remove Cohen-Joliet building from cost report
Schedule B-1, Section B				
1. Total Individuals Served By Program (C) Supported Emp. - Community Employment	82	89	171	To correct individuals served
4. 15 Minute Units (C) Supported Emp. - Community Employment	1,562	3,277		To correct 15 Minute units
		(8)	4,831	To correct 15 minutes as a result of Paid Claims test
6. A (A) Facility Based Services	282	7		To correct individuals served
		19	308	To add Enhanced choice individuals served
6. A (B) Supported Emp. - Enclave	224	(10)	214	To correct individuals served
7. A-1 (A) Facility Based Services	22	(1)	21	To correct individuals served
7. A-1 (B) Supported Emp. - Enclave	37	(2)	35	To correct individuals served
8. B (A) Facility Based Services	130	1		To correct individuals served
		2	133	To add Enhanced choice individuals served
8. B (B) Supported Emp. - Enclave	3	(1)	2	To correct individuals served
9. C (A) Facility Based Services	108	(1)		To correct individuals served
		1	108	To add Enhanced choice individuals served
10. A (A) Facility Based Services	47,160	1,696		To correct days of attendance
		1,133	49,989	To add Enhanced choice days of attendance
10. A (B) Supported Emp. - Enclave	39,662	(1,326)		To correct days of attendance
		(1)	38,335	To correct days of attendance
11. A-1 (A) Facility Based Services	2,671	(40)	2,631	To correct days of attendance
11. A-1 (B) Supported Emp. - Enclave	6,727	(427)	6,300	To correct days of attendance
12. B (A) Facility Based Services	22,762	215		To correct days of attendance
		198	23,175	To add Enhanced choice days of attendance
12. B (B) Supported Emp. - Enclave	373	(216)	157	To correct days of attendance
13. C (A) Facility Based Services	19,580	(215)		To correct days of attendance
		47	19,412	To add Enhanced choice days of attendance
Schedule B-3				
5. Facility Based Services (G) One Way Trips- Fourth Quarter	20,214	2,807	23,021	To report correct number of one-way trips for Enhanced Choice
5. Facility Based Services (H) Cost of Bus, Tokens, Cabs- Fourth Quarter	\$ -	\$ 15,084		To report correct cost of bus, tokens, cabs
		65,919		To report correct cost of bus, tokens, cabs
		749	\$ 81,752	To report correct cost of bus, tokens, cabs for Enhanced Choice
Schedule B-4				
1. TCM Units (D) 4th Quarter	50,509	(145)	50,364	To correctly report SSA units
2. Other SSA Allowable Units (B) 2nd Quarter	1,424	(1,331)	93	To correctly report SSA units
3. Home Choice Units (D) 4th Quarter	-	145	145	To correctly report SSA units
5. SSA Unallowable Units (D) 4th Quarter	2,798	1,331	4,129	To correctly report SSA units
Schedule C				
II. Department of MR/DD				
(A) Family Support Services- COG Revenue	\$ -	\$ 108,086	\$ 108,086	To match final COG workbook
(B) County Board Subsidy (501) - COG Revenue	\$ 108,086	\$ 44,220	\$ 152,306	To match final COG workbook
(C) Residential Facility- Non Waiver Services- COG Revenue	\$ 152,306	\$ (152,306)	\$ -	To match final COG workbook

Appendix A (Page 2)
Stark County Board of Developmental Disabilities
2012 Income and Expenditure Report Adjustments

	Reported Amount		Correction		Corrected Amount	Explanation of Correction
Worksheet 1						
3. Buildings/Improve (C) School Age	\$ -	\$	3,583	\$	3,583	To add depreciation for painting project
3. Buildings/Improve (E) Facility Based Services	\$ -	\$	1,237	\$	1,237	To record depreciation for lighting project
3. Buildings/Improve (X) Gen Expense All Prgm.	\$ -	\$	1,683			To record depreciation for 5 ton air conditioner purchased in 2009
			888	\$	2,571	To record depreciation for asset found in 2010-2011 audit
5. Movable Equipment (D) Unasgn Children Programs	\$ 79,566	\$	800	\$	80,366	To correct depreciation for road replacement
5. Movable Equipment (E) Facility Based Services	\$ 455,249	\$	640			To record depreciation for asset #306 left off CR
			400			To record depreciation for asset #2629 left off CR
			(3,000)	\$	453,289	To remove depreciation for incorrect amount added to CR
5. Movable Equipment (U) Transportation	\$ 305,652	\$	15,105			To correct depreciation for asset #4565
			(11,400)			To adjust for the gain on the sale of assets
			(378)			To correct depreciation for Silverado pickup truck
			(1,825)	\$	307,154	To correct depreciation for Thomas Bus
Worksheet 2						
4. Other Expenses (O) Non-Federal Reimbursable	\$ 537,439	\$	20,000	\$		To reclassify Advertising and Awareness costs
			4,000			To reclassify a separation of employment payment
			37,368			To reclassify a settlement fee from TBC
			2,230			To reclassify a promotional activity
			12,127			To reclassify advertising and staff recognition costs
			12,464			To reclassify Advertising and Promotional items
			725			To reclassify Rotary and Award Costs to NFR
			849		627,202	To reclassify Rotary Membership to NFR
4. Other Expenses (X) Gen Expense All Prgm.	\$ 1,735,982	\$	(112,591)	\$		To reclassify Adult Service Costs (-\$58,590 & -\$55,030)
			(57,247)			To reclassify Developmental Center (DC) costs
			(20,000)			To reclassify Advertising and Awareness costs
			(4,000)			To reclassify a separation of employment payment
			(1,725)			To reclassify an Admin payment for RSC
			(37,368)			To reclassify a settlement fee from TBC
			(12,000)			To reclassify housing vacancy costs
			(2,230)			To reclassify a promotional activity
			(1,029)			To reclassify transportation costs
			(12,127)			To reclassify advertising and staff recognition costs
			(12,149)			To reclassify items PI Reviews and Home Visits done by the COG
			(12,464)			To reclassify Advertising and Promotional items
			(725)			To reclassify Rotary and Award Costs to NFR
			(4,636)			To reclassify Fees Paid to the COG
			(6,125)		1,439,566	To reclassify Fees Paid to the COG
Worksheet 3						
4. Other Expenses (C) School Age	\$ 120,603	\$	(19,908)	\$	100,695	To capitalize a painting project
4. Other Expenses (E) Facility Based Services	\$ 546,760	\$	(27,495)	\$	519,265	To capitalize a lighting project
4. Other Expenses (N) Service & Support Admin	\$ -	\$	13,211	\$	13,211	To reclassify cleaning costs for the SSA Building (North Place)

Appendix A (Page 3)
Stark County Board of Developmental Disabilities
2012 Income and Expenditure Report Adjustments

	Reported Amount		Correction		Corrected Amount	Explanation of Correction
Worksheet 5						
4. Other Expenses (B) Pre-School	\$ 90,954	\$	(1,313)	\$	83,461	To reclassify Speech costs
			(6,180)			To reclassify Dietician costs
4. Other Expenses (C) School Age	\$ 245,777	\$	(1,601)	\$	201,318	To reclassify RSC expenses for mileage and travel
			(42,858)			To reclassify RSC expenses for contracted services
4. Other Expenses (L) Community Residential	\$ -	\$	12,000	\$	12,000	To reclassify housing vacancy costs
Worksheet 7C						
4. Other Expenses (B) Pre-School	\$ 58,287	\$	1,313	\$	59,600	To reclassify Speech costs
Worksheet 7D						
3. Service Contracts (X) Gen Expense All Prgm.	\$ -	\$	5,922	\$	5,922	To reclassify Psychology costs to the appropriate worksheet
13. No. of Individual Served (C) School Age	-		2		2	To record individuals served who received Psych services
13. No. of Individual Served (E) Facility Based Services	-		45		45	To record individuals served who received Psych services
13. No. of Individual Served (F) Enclave	-		13		13	To record individuals served who received Psych services
13. No. of Individual Served (G) Community Employment	-		1		1	To record individuals served who received Psych services
Worksheet 7H						
4. Other Expenses (A) Early Intervention	\$ -	\$	6,180	\$	6,180	To reclassify Dietician costs
Worksheet 8						
4. Other Expenses (E) Facility Based Services	\$ -	\$	65,919	\$	81,003	To reclassify Sarta costs to FBS
			15,084			To reclassify Peak Inc costs to FBS
4. Other Expenses (X) Gen Expense All Prgm.	\$ 987,620	\$	(65,919)	\$	980,291	To reclassify Sarta Costs to FBS
			58,590			To reclassify Enhanced Choice transportation costs
Worksheet 9						
4. Other Expenses (N) Service & Support Admin. Costs	\$ 324,500	\$	(13,211)	\$	304,518	To reclassify cleaning costs for the SSA Building (North Place)
			(849)			To reclassify Rotary Membership to NFR
			(5,922)			To reclassify Psychology costs to the appropriate worksheet
Worksheet 10						
4. Other Expenses (E) Facility Based Services	\$ 205,759	\$	(15,084)	\$	245,705	To reclassify Peak Inc costs to Transportation
			55,030			To reclassify enhanced choice costs to adult services
4. Other Expenses (G) Community Employment	\$ 2,980	\$	99,533	\$	147,297	To reclassify RSC grant service costs
			42,858			To reclassify RSC expenses for contracted services
			1,725			To reclassify an Admin payment for RSC
			1,601			To reclassify RSC expenses for mileage and travel
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$	(1,400)	\$	1,400	To reclassify Holiday Dinner costs as NFR
			1,400			To reclassify Holiday Dinner costs as NFR
a1 Adult						
10. Community Employment (B) Less Revenue	\$ -	\$	1,725	\$	145,717	To record RSC expenses
			1,601			To record RSC expenses
			99,533			To record RSC expenses
			42,858			

Appendix A (Page 4)
Stark County Board of Developmental Disabilities
2012 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	\$ 550,106	\$ 19,908		To capitalize a painting project
		\$ 27,495	597,509	To capitalize a lighting project
Plus: Fees Paid To COG, Or Payments And Transfers made To COG	\$ 1,130,849	\$ 4,636	\$	To reconcile Fees Paid to the COG
		6,125		To reclassify Fees Paid to the COG
		12,149	1,153,759	To reclassify items PI Reviews and Home Visits done by the COG
Plus: Fees Paid to Developmental Centers	\$ -	\$ 57,247	\$ 57,247	To reclassify Developmental Center (DC) costs
Plus: Other	\$ 354,562	\$ (240,095)	\$	To reclassify RSC Match payments
		(99,533)	\$ 14,934	To reclassify RSC grant service costs
Plus: RSC Match Payments	\$ -	\$ 240,095	\$ 240,095	To reclassify RSC Match payments
Less: Capital Costs	\$ (840,467)	\$ (640)		To reconcile depreciation for asset #306
		(400)		To reconcile depreciation for asset #2629
		3,000		To remove incorrect portion of depreciation for asset #2508
		(15,105)		To correct depreciation for asset #4565
		11,400		To record the gain on sale of assets
		(800)		To correct depreciation for road replacement
		378		To correct depreciation for Silverado pickup truck
		1,825		To correct depreciation for Thomas Bus
		(3,583)		To add depreciation for painting project
		(1,237)		To record depreciation for lighting project
		(1,683)		To record depreciation for 5 ton air conditioner purchased in 2009
		(888)	\$ (848,200)	To record depreciation for asset found in 2010-2011 audit
Revenue:				
Less: Transfers	\$ -	\$ 1,013,223	\$ 1,013,223	To reconcile County Auditor revenue
Total from 12/31 County Auditor's Report	\$ 53,328,776	\$ 1,013,223	\$ 54,341,999	To reconcile County Auditor revenue

Appendix B
Stark County Board of Developmental Disabilities
2013 Income and Expenditure Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Schedule B-1, Section A				
25. Non-Reimbursable (B) Adult	25,424	(23,564)	1,860	To remove Cohen-Joliet building from cost
Schedule B-1, Section B				
1. Total Individuals Served By Program (C) Supported Emp. - Community Employment	126	18	144	To correct individuals served
4. 15 Minute Units (C) Supported Emp. - Community Employment	4,041	905	4,946	To correct 15 Minute units
6. A (A) Facility Based Services	284	31	315	To add Enhanced choice individuals served
8. B (A) Facility Based Services	124	1	125	To add Enhanced choice individuals served
9. C (A) Facility Based Services	101	4	105	To add Enhanced choice individuals served
10. A (A) Facility Based Services	47,036	2,001	49,037	To add Enhanced choice days of attendance
12. B (A) Facility Based Services	22,125	83	22,208	To add Enhanced choice days of attendance
13. C (A) Facility Based Services	18,089	201	18,290	To add Enhanced choice days of attendance
Schedule B-3				
5. Facility Based Services (G) One Way Trips- Fourth Quarter	17,535	4,572	22,107	To report correct number of one-way trips for Enhanced Choice
5. Facility Based Services (H) Cost of Bus, Tokens, Cabs- Fourth Quarter	\$ 6,828	\$ 10,157		To report correct cost of bus, tokens, cabs
		662	\$ 17,647	To report correct cost of bus, tokens, cabs for Enhanced Choice
Schedule B-4				
1. TCM Units (D) 4th Quarter	52,619	(17) (83)	52,519	To correctly report SSA units
1. TCM Units (E) COG Activity	-	99	99	To correctly report SSA units
2. Other SSA Allowable Units (C) 3rd Quarter	1,227	(200)	1,027	To correctly report SSA units
2. Other SSA Allowable Units (D) 4th Quarter	1,057	(1,057)	-	To correctly report SSA units
3. Home Choice Units (D) 4th Quarter	-	83		To correctly report SSA units
5. SSA Unallowable Units (D) 4th Quarter	3,557	66 17 1,057 200 (66)	149	To correctly report SSA units To correctly report SSA units To correctly report SSA units To correctly report SSA units
5. SSA Unallowable Units (E) COG Activity	-	14	4,765 14	To correctly report SSA units
Schedule C				
I. County				
(A) Tax Levy	\$ 32,968,948	\$ 556,513	\$ 33,525,461	to adjust to Gross revenue
Worksheet 1				
3. Buildings/Improve (C) School Age	\$ -	\$ 3,583	\$ 3,583	To record depreciation for an asset added by MCA in 2012
3. Buildings/Improve (E) Facility Based Services	\$ -	\$ 1,237	\$ 1,237	To record depreciation for an asset added by MCA in 2012
3. Buildings/Improve (X) Gen Expense All Prgm.	\$ -	\$ 1,683		To record depreciation for 5 ton air conditioner purchased in 2009
		888	\$ 2,571	To record depreciation for asset found in 2010-2011 audit
5. Movable Equipment (D) Unasgn Children Programs	\$ 66,640	\$ 800	\$ 67,440	To correct depreciation for road replacement
5. Movable Equipment (E) Facility Based Services	\$ 413,086	\$ (11,229) 1,020	\$ 402,877	To remove depreciation taken during period of acquisition To correct depreciation and useful life of Fire System
5. Movable Equipment (U) Transportation	\$ 446,239	\$ (6,600) (180,415) (378)		To record the gain on sale of assets To remove depreciation taken during period of acquisition To correct depreciation for Silverado pickup truck
		(1,825) (984) (425)	\$ 255,612	To correct depreciation for Thomas Bus To correct depreciation for Parabus To correct depreciation for Chevy Van

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

	Reported Amount		Correction		Corrected Amount	Explanation of Correction
Worksheet 2						
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$	854	\$		To reclassify Rotary costs to NFR
			136			To reclassify Polo Shirts to NFR
			640			To reclassify Rotary costs to NFR
			16,290			To reclassify Advertising and Promotions to NFR
			46,515		64,435	To reclassify Employee Awards and Sponsorship Dinners to NFR
4. Other Expenses (X) Gen Expense All Prgm.	\$ 1,874,151	\$	(10,318)	\$		To reclassify enhanced choice costs to adult services
			(12,000)			To reclassify housing vacancy costs
			(640)			To reclassify Rotary costs to NFR
			(16,290)			To reclassify Advertising and Promotions to NFR
			(6,313)			To reclassify MAC Fees to Unallowable
			(46,515)			To reclassify Employee Awards and Sponsorship Dinners to NFR
			(124,532)			To reclassify VPR3 Match payments
			(9,751)		1,647,792	To add in an improperly excluded asset
10. Unallowable Fees (O) Non-Federal Reimbursable	\$ 652,568	\$	6,313	\$	658,881	To reclassify MAC Fees to Unallowable
Worksheet 3						
4. Other Expenses (E) Facility Based Services	\$ 579,186	\$	(50,000)	\$		To reclassify a COG payment to reimburse them for architectural fee
			754			To correct a cost of an asset
			(5,370)			To add in an improperly excluded asset
			2,229			To correct a miscalculated value of a Capital Asset
			(22,065)		504,734	To add in an improperly excluded asset
4. Other Expenses (N) Service & Support Admin	\$ -	\$	12,668	\$	12,668	To reclassify cleaning costs for the SSA Building (North Place)
Worksheet 5						
3. Service Contracts (L) Community Residential	\$ 380,000	\$	12,000	\$		To reclassify housing vacancy costs
			(380,000)		12,000	To reclassify Fees Paid to the COG
4. Other Expenses (C) School Age	\$ 215,497	\$	(1,623)	\$		To reclassify RSC Costs for Mileage and Travel & Conferences
			(23,179)		190,695	To reclassify RSC Costs for contracted services
4. Other Expenses (M) Family Support Services	\$ 662,882	\$	(648,697)	\$		To reclassify Fees Paid to the COG
			(12,654)		1,531	To reclassify Fees Paid to the COG
5. COG Expenses (L) Community Residential	\$ 717,783	\$	63,509	\$	781,292	To match final COG workbook
Worksheet 7-B						
4. Other Expenses (X) Gen Expense All Prgm.	\$ 48,137	\$	(36,646)	\$	11,491	To reclassify payments to the COG
5. COG Expenses (E) Facility Based Services	\$ 63,509	\$	(63,509)	\$	-	To match final COG workbook
Worksheet 7C						
4. Other Expenses (B) Pre-School	\$ 47,531	\$	(2,175)	\$	45,356	To reclassify Speech costs
Worksheet 7D						
3. Service Contracts (X) Gen Expense All Prgm.	\$ -	\$	8,045	\$	8,045	To reclassify Psychology costs to the appropriate worksheet
13. No. of Individual Served (C) School Age	-		1		1	To record individuals served who received Psych services
13. No. of Individual Served (E) Facility Based Services	-		55		55	To record individuals served who received Psych services
13. No. of Individual Served (F) Enclave	-		10		10	To record individuals served who received Psych services
13. No. of Individual Served (G) Community Employment	-		1		1	To record individuals served who received Psych services
Worksheet 7H						
4. Other Expenses (A) Early Intervention	\$ -	\$	2,175	\$	2,175	To reclassify Dietician costs from Speech

Appendix B (Page 3)
Stark County Board of Developmental Disabilities
2013 Income and Expenditure Report Adjustments

	Reported Amount		Correction		Corrected Amount	Explanation of Correction
Worksheet 8						
4. Other Expenses (E) Facility Based Services	\$ -	\$	28,782			To reclassify Sarta FBS costs
			10,157	\$	38,939	To reclassify Peak Inc costs
4. Other Expenses (F) Enclave	\$ -	\$	25,825	\$	25,825	To reclassify Sarta Enclave costs
4. Other Expenses (X) Gen Expense All Prgm.	\$ 999,316	\$	(54,607)			To reclassify Sarta Costs to FBS and Enclave
			86,896	\$	1,031,605	To reclassify transportation costs for enhanced choice
Worksheet 9						
4. Other Expenses (N) Service & Support Admin. Costs	\$ 321,107	\$	(12,668)	\$		To reclassify cleaning costs for the SSA Building (North Place)
			(854)			To reclassify Rotary costs to NFR
			(136)			To reclassify Polo Shirts to NFR
			(8,045)			To reclassify Psychology costs to the appropriate worksheet
			(77)		299,327	To reclassify Fees Paid to the COG
Worksheet 10						
4. Other Expenses (E) Facility Based Services	\$ 559,265	\$	(10,157)			To reclassify Peak Inc costs
			10,318			To reclassify Enhanced Choice costs to adult services
			(86,896)	\$	472,530	To reclassify transportation for Enhanced choice
4. Other Expenses (G) Community Employment	\$ 546	\$	1,623	\$		To reclassify RSC Costs for Mileage and Travel & Conferences
			23,179			To reclassify RSC Costs for contracted services
			229,749		255,097	To reconcile VPR3 Funds for Grant Services
a1 Adult						
10. Community Employment (B) Less Revenue	\$ -	\$	1,623	\$		To reclassify RSC Costs for Mileage and Travel & Conferences
			23,179			To reclassify RSC Costs for contracted services
			229,749		254,551	To reconcile VPR3 Funds for Grant Services

Appendix B (Page 4)
Stark 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: Transfers Out-General	\$ -	\$	739,231	\$	739,231	To add in Transfers In to the Reconciliation Worksheet
Plus: Purchases Greater Than \$5,000	\$ 1,256,909	\$	(754)	\$		To correct a cost of an asset
			5,370			To add in an improperly excluded asset
			9,751			To add in an improperly excluded asset
			(2,229)			To correct a miscalculated value of a Capital Asset
Plus: Fees Paid To COG, Or Payments And Transfers made To COG	\$ 2,400,000	\$	380,000	\$	1,291,112	To add in an improperly excluded asset To reclassify Fees Paid to the COG
			36,646			To reclassify Fees Paid to the COG
			648,697			To reclassify Fees Paid to the COG
			50,000			To reclassify a COG payment to reimburse them for architectural fee
			12,654			To reclassify Fees Paid to the COG
			77			To reclassify Fees Paid to the COG
Plus: State Match Payments for VPR3 Program Project Funds	\$ 229,749	\$	124,532	\$	3,528,074	To reclassify VPR3 Match payments
Plus: Other	\$	\$	(229,749)	\$	124,532	To reconcile VPR3 Funds for Grant Services
Less: Capital Costs	\$ (925,964)	\$	(3,583)			To record depreciation for an asset added by MCA in 2012
			(1,237)			To record depreciation for an asset added by MCA in 2012
			6,600			To record the gain on sale of assets
			11,229			To remove depreciation taken during period of acquisition
			180,415			To remove depreciation taken during period of acquisition
			(800)			To correct depreciation for road replacement
			378			To correct depreciation for Silverado pickup truck
			1,825			To correct depreciation for Thomas Bus
			(1,020)			To correct depreciation for Fire System
			984			To correct depreciation of Parabus
			425			To correct depreciation on Chevy Van
			(1,683)			To record depreciation for 5 ton air conditioner purchased in 2009
			(888)	\$	(733,319)	To record depreciation for asset found in 2010-2011 audit
Total from 12/31 County Auditor's Report	\$ 54,319,814	\$	739,231	\$		To add in Transfers In to the Reconciliation Worksheet
			14,139		55,073,184	To adjust the total expenditures to the correct amount
Revenue:						
Less: Other	\$ (173,000)	\$	173,000	\$	-	To correct reconciling item
Plus: TRANSFERS	\$ 730,000	\$	23,369	\$	753,369	To correct transfers in
Total from 12/31 County Auditor's Report	\$ 52,525,890	\$	753,370	\$	53,279,260	To correct county auditor revenue



Dave Yost • Auditor of State

STARK COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

STARK COUNTY

CLERK'S CERTIFICATION

This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
JULY 26, 2016**