



Dave Yost • Auditor of State





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## Independent Accountants' Report on Applying Agreed-Upon Procedures

Ohio Department of Developmental Disabilities  
30 East Broad Street  
Columbus, Ohio 43215

We have performed the procedures enumerated below, which were agreed to by the Ohio Department of Developmental Disabilities (DODD), on the *Income and Expenditure Report* of the Champaign County Board of Developmental Disabilities (County Board) for the years ended December 31, 2013 and 2014 (Cost Reports). The County Board's management is responsible for preparing these reports. 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 to identify potential square footage errors.

We found no differences.

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

2. We compared the square footage for each room on the floor plan of the Lawnview Industries 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 DODD's Guide to Preparing Income and Expenditure Reports for 2013 and 2014 (Cost Report Guides) to identify any variances greater than 10 percent.

We found no variances.

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

We 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 program or general expenses-all program costs not being allocated to the County Board's programs.

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

2. We compared the County Board's Day Services Attendance Summary By Consumer, Location, Acuity and Month reports for the number of individuals served, days of attendance, and 15 minute units 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 in Appendix A (2013) and Appendix B (2014).

3. We traced the number of total attendance days for one Enclave and four Adult Day Service individuals for two months in 2013 and 2014 between the County Board's monthly attendance documentation and Attendance by Acuity reports and the *Schedule B-1, Section B, Attendance Statistics*. We then compared the acuity level on the County Board's Attendance by Acuity reports to the Acuity Assessment Instrument for each individual.

We also selected an additional three individuals in both 2013 and 2014 and performed the same acuity level comparison. For differences in days noted, we compared the paid claims in the Medicaid Billing System (MBS) data to the County Board's Attendance by Acuity reports and/or acuity assessment instrument to ensure the County Board was correctly reimbursed.

We reported differences in Appendix A (2013) and Appendix B (2014). We found an overpayment for 2013 attendance days; see Paid Claims Testing for recoverable findings.

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

We found no variances or instances of non-compliance.

### Statistics – Transportation

1. We compared the number of one-way trips from the County Board's Transportation 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 either total children or adult program trips reported on *Schedule B-3*. We also footed the County Board's transportation reports for accuracy.

We initially found no variances; however, we noted contract transportation trips were omitted in 2013, see also Non-payroll Expenditures and Reconciliation to the County Auditor Report We found no variances in 2014.

**Statistics – Transportation (Continued)**

2. We traced the number of trips for five adults for various months in 2013 and 2014 from the County Board's daily reporting documentation to *Schedule B-3* to identify any variances greater than 10 percent of the total trips tested each year.

We found no variances.

3. We compared the cost of bus tokens/cabs from the County Board's Expenditure Journal to the amount reported in *Schedule B-3* to identify any variances greater than two percent of total costs on each row. We also 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 on each row. We also footed the County Board's SSA reports for accuracy.

We found no variances.

2. We selected 60 Other SSA Allowable units for both 2013 and 2014 from the County Board's Case Notes Listing for TCM Billing - Subtotaled by Consumer 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 § 5160:48-01(F) to identify any variances greater than 10 percent of total units tested in each year.

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

3. We selected 30 SSA Unallowable units for 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.

4. We determined 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 they accounted for over 10 percent of total SSA units on the final *Schedule B-4* plus any general time units recorded.

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

### Revenue Cost Reporting and Reconciliation to the County Auditor Report

1. We compared the receipt totals from the county auditor's 2013 and 2014 Expense Account Reports for the Lawnview (213) and Lawnview Trust (807) funds to the county auditor's report total reported on the *Reconciliation to County Auditor Worksheet*.

We then compared the total County Board receipts reported in the *Reconciliation to County Auditor Worksheets* to the county auditor's receipt totals to determine if the Cost Reports reconciled within acceptable limits.

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

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

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

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

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

- Miscellaneous refunds, reimbursements and other income in the amount of \$69,364 in 2013 and or \$83,155 in 2014;
- Insurance Premium Reimbursement in the amount of \$63,840 in 2013 and \$52,017 in 2014;
- Title XX revenues in the amount of \$32,673 in 2013; and
- Help Me Grow revenues in the amount of \$56,383 in 2013 and \$4,811 in 2014.

We also noted Opportunities for Ohioans with Disabilities revenue in the amount of \$13,695 in 2013 and we reported offset on *Schedule a1, Adult Program* in Appendix A (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.

We found instances of non-compliance with Supported Employment - Enclave - 15 minute unit (FNF); Supported Employment Community - 15 minute units (FCO); Adult Day Support - 15 minute unit (ADF); Non-Medical Transportation - Per Trip (ATB/FTB), Adult Day/Vocational Habilitation combination - 15 minute unit (FXF). We identified recoverable findings as described below and made corresponding unit adjustments on *Schedule B-1 and B-3* as reported in Appendix A (2013) and Appendix B (2014).

2. For selected contracted transportation services, we compared the County Board's usual and customary rate with the reimbursed rate to ensure that the County Board was reimbursed the lesser of the two as per Ohio Admin. Code § 5123:2-9-06. For any errors found, DODD requested that we obtain documentation and identify all overpayments related to reimbursements exceeding the usual and customary rate.

**Paid Claims Testing (Continued)**

Additionally, we determined if the provision of service met the following provider and staff qualification requirements as applicable under Ohio Admin. Code § 5123:2-9-18:

- The driver holds a valid driver's license; has a BMV driving record showing less than six points and has passed a controlled substance test;
- Proof of liability insurance and verification of policies and procedures on driver requirements;
- Performance of daily vehicle inspection by the driver and annual inspection as applicable to per-mile and per-trip transportation;
- Provided transportation in a modified vehicle (any size) or non-modified vehicle with a capacity of nine or more passengers; and drivers had physical examinations ensuring that they are qualified to provide non-medical transportation, as applicable to per-trip transportation;
- Provided transportation in a non-modified vehicle with the capacity of eight or less passengers, as applicable to per-mile transportation; and
- The transport vehicle met the definition of a commercial vehicle.

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

From the paid claims selected, we found contract transportation services rendered by First Transit, Inc. and Person Centered Services, Inc. (PCS) that were billed as per trip non-medical transportation (ATB/FTB). We determined that the selected services met the requirements for per trip non-medical transportation; however, nine vehicles tested for First Transit did not have daily inspection logs and four vehicles tested for PCS tested did not maintain yearly inspection logs. As a result, we identified recoverable findings (see tables below).

We found that the County Board's contract with First Transit included a daily rate but not a per trip rate. Therefore, we calculated a per trip rate using the number of consumers riding on each day. We determined the reimbursed rate exceeded the contract rate for six of the 11 transports; however, since the provider was unable to provide documentation of daily inspections, we identified recoverable findings for the full reimbursed amount.

We also noted differences between the reimbursed amount and the PCS contract rate; however, we determined that the contracted service for was not for the complete provision of the service as the County Board was responsible for vehicles and drivers. As a result, no finding was identified for the difference between the contracted and reimbursed rates.

**Recoverable Finding - 2013**

<b>Service Code</b>	<b>Units</b>	<b>Review Results</b>	<b>Finding</b>
ATB	8	Non-compliance of vehicle qualifications	\$113.45
FCO	39	Service documentation did not meet compliance requirements	\$257.33
FTB	7	Non-compliance of vehicle qualifications	\$86.61
FXF	17	Lack of supporting documentation	17.73
		<b>Total</b>	<b>\$475.12<sup>1</sup></b>

**Paid Claims Testing (Continued)**

**Recoverable Finding - 2014**

Service Code	Units	Review Results	Finding
FTB	12	Non-compliance of vehicle qualifications	\$147.39
FNF	15	Lack of supporting documentation	\$13.53
ADF	17	Units billed in excess of actual service delivery	\$31.52
ATB	6	Non-compliance of vehicle qualifications	\$88.05
		<b>Total</b>	<b>\$280.49<sup>1</sup></b>

<sup>1</sup> Recoverable findings are subject to interest collection pursuant to Ohio Rev. Code § 5164.60.

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* and *Schedule B-1, Section B, Attendance Statistics*, respectively, to determine whether Medicaid reimbursed units exceeded final units.

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

4. We compared the amounts reported on *Schedule A, Summary of Service Costs – By Program*, Line (20), Environmental Accessibility Adaptations to Line (25), Other Waiver Services to the amount reimbursed for these services in 2013 and 2014 on the MBS Summary by Service Code report to determine whether any reimbursements exceeded disbursements on *Schedule A* by two percent.

The County Board's reimbursements exceeded the amount reported by two percent and we obtained the County Board's explanation that the corresponding costs were paid by the COG and reported on *Worksheet 5, Direct Services*. We found no differences in 2014.

**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 Account report for the Lawnview (213) fund.

We then compared the total County Board disbursements reported in the *Reconciliation to County Auditor Worksheets* to the county auditor's disbursement totals to determine if the Cost Reports reconciled within acceptable limits.

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

2. We compared the County Board's Expenditure Journal reports to all service contract and other expenses entries on worksheets 2 through 10 to identify variances resulting in reclassification to another program or worksheet exceeding \$500.

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



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

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

We reported misclassified 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 contract transportation trips were omitted in both 2013 and 2014. We obtained the contract invoices and reported the omitted trips in Appendix A (2013) and Appendix B (2014).

5. We scanned the County Board's Expenditure Journal 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 Asset Ledger.

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

6. We determined the County Board had supporting documentation for February 2013 and October 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 asset ledger spreadsheets to the amounts reported on *Worksheet 1, Capital Costs* to identify any cell variances greater than \$500.

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

2. We compared the County Board's final 2012 asset ledger spreadsheets and prior year depreciation adjustments to the County Board's 2013 and 2014 asset ledger spreadsheets for changes in the depreciation amounts for assets purchased prior to the periods under review, depreciation taken on the same asset more than once, assets that have been fully depreciated in prior years, or depreciation taken on assets during the period of acquisition which were not in compliance with the Cost Report Guides to identify any cell variances greater than \$500.

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

3. We determined the County Board's capitalization threshold and haphazardly selected one asset in each year which met 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 its cost, acquisition date and useful life to determine compliance with the Cost Report Guides and AHA Asset Guide and identified any variances.

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

**Property, Depreciation, and Asset Verification Testing (Continued)**

4. We haphazardly selected the one disposed asset from 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 recalculated depreciation and any gain or loss for the disposed items tested, based on its undepreciated basis and any proceeds received from the disposal of the asset to determine compliance with the Cost Report Guide and CMS Publication 15-1, Chapter 1.

We reported difference in Appendix A (2013). The County Board reported no disposals in 2014.

**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 Account report for the Lawnview (213) funds to identify variances greater than two percent of the county auditor's report totals for this fund.

The variance was less than two percent.

2. We compared the salaries and benefit costs on the County Board's Payroll and Benefit Totals by Date Span by Post Date and Year to Date Totals reports to the amounts reported on worksheets 2 through 10 to identify variances resulting in differences to another program or worksheet exceeding \$500.

We found no variances.

3. We calculated the lesser of 40 employees or 25 percent of the average number of total employees over the two year period. For the 14 employees 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, we would perform procedure 4.

We reported no errors in 2013. We reported differences in Appendix B (2014) and, because misclassification errors exceeded 10 percent, we performed procedure 4.

4. We scanned the 2014 County Board's Payroll by Job Description report 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 Guide.

We found no differences.

**Medicaid Administrative Claiming (MAC)**

1. We compared the salary and benefits entered on the MAC Cost by Individual reports to the County Board's payroll report spreadsheets and determined if the MAC salary and benefits were greater.

We found that the reported County Board salary and benefits exceeded those on the MAC report.

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

We found no differences in 2013 or 2014.

**Medicaid Administrative Claiming (Continued)**

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

We found one observed moment for Activity Code 18 - General Administration that lacked supporting documentation in 2013. We found no differences in 2014.

We reported this instance of non-compliance to DODD.

This agreed-upon procedures engagement was conducted in accordance with the American Institute of Certified Public Accountants' attestation standards. We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on the County Board's Cost Reports. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported.

This report is intended solely for the information and use of the County Board and the DODD, and is not intended to be, and should not be used by anyone other than these specified parties.



**Dave Yost**  
Auditor of State

March 27, 2017

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

	<u>Reported Amount</u>	<u>Correction</u>	<u>Corrected Amount</u>	<u>Explanation of Correction</u>
<b>Schedule B-1, Section A</b>				
15. Supported Emp. - Enclave (B) Adult	-	5	5	To match square footage summary
<b>Schedule B-1, Section B</b>				
4. 15 Minute Units (C) Supported Emp. - Community Employment	747	(39)	708	To correct 15 Minute units
6. A (A) Facility Based Services	53	(2)	51	To correct individuals served
		1	52	To report Excursion Unlimited days of attendance
6. A (B) Supported Emp. - Enclave	12	(1)	11	To correct individuals served
10. A (A) Facility Based Services	6,947	(184)		To correct days of attendance
		(1)		To remove unsupported day from unrecorded test
		12		To report Excursion Unlimited days of
		(17)	6,757	To correct days of attendance
10. A (B) Supported Emp. - Enclave	892	194	1,086	To correct days of attendance
<b>Schedule B-3</b>				
5. Facility Based Services (F) Cost of Bus, Tokens, Cabs- Third Quarter	\$ 4,595	\$ (4,194)	\$ 401	To report correct cost of bus, tokens, cabs
5. Facility Based Services (G) One Way Trips- Fourth Quarter	3,314	24		To report Excursion Unlimited trips
		(15)	3,323	To report correct number of one-way trips
<b>Schedule B-4</b>				
2. Other SSA Allowable Units (D) 4th Quarter	464	(12)	452	To correctly report SSA units
5. SSA Unallowable Units (D) 4th Quarter	179	12		To correctly report SSA units
		18	209	To correctly report SSA units
<b>Schedule C</b>				
<b>I. County</b>				
(C) Other (Detail on Separate Sheet) - COG Revenue				
1 County Contribution	\$ 268,076	\$ (268,076)	\$ -	To match final COG report
<b>Worksheet 1</b>				
3. Buildings/Improve (O) Non-Federal Reimbursable	\$ -	\$ 14,316	\$ 14,316	To record depreciation for assets at idle space
3. Buildings/Improve (X) Gen Expense All Prgm.	\$ 78,727	\$ (14,316)	\$ 64,411	To record depreciation for assets at idle space
4. Fixtures (X) Gen Expense All Prgm.	\$ 21,220	\$ 234	\$ 21,454	To record depreciation for water heater
5. Movable Equipment (A) Early Intervention	\$ 1,003	\$ (977)		To remove depreciation for asset purchased in current year
		\$ (9)	\$ 17	To reclassify depreciation for asset in idle space
5. Movable Equipment (N) Service & Support Admin	\$ 1,955	\$ (1,955)	\$ -	To remove depreciation for asset purchased in current year
5. Movable Equipment (O) Non-Federal Reimbursable	\$ -	\$ 9	\$ 9	To reclassify depreciation for asset in idle space
5. Movable Equipment (U) Transportation	\$ 5,746	\$ (5,746)		To remove depreciation for asset purchased in current year
		\$ 1,278	\$ 1,278	To report gain on trade-in of van
5. Movable Equipment (V) Admin	\$ 326	\$ (326)	\$ -	To remove depreciation for asset purchased in current year
5. Movable Equipment (X) Gen Expense All Prgm.	\$ 3,842	\$ 1,510	\$ 5,352	To record depreciation for electrical upgrade
6. Capital Leases (A) Early Intervention	\$ 7,721	\$ (7,721)	\$ -	To remove the depreciation for operating leases
6. Capital Leases (E) Facility Based Services	\$ 7,768	\$ (7,768)	\$ -	To remove the depreciation for operating leases
6. Capital Leases (N) Serv & Support Admin	\$ 7,798	\$ (7,798)	\$ -	To remove the depreciation for operating leases
6. Capital Leases (V) Admin	\$ 8,598	\$ (8,598)	\$ -	To remove the depreciation for operating leases

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

	<u>Reported Amount</u>	<u>Correction</u>	<u>Corrected Amount</u>	<u>Explanation of Correction</u>
<b>Worksheet 2</b>				
4. Other Expenses (X) Gen Expense All Prgm.	\$ 68,374	\$ 17,095	\$ 85,469	To reclassify smart services expenses
5. COG Expenses (L) Community Residential	\$ 723	\$ (54)	\$ 669	To match final COG workbook
5. COG Expense (M) Family Support Services	\$ 181	\$ 54	\$ 235	To match final COG workbook
<b>Worksheet 3</b>				
4. Other Expenses (A) Early Intervention	\$ -	\$ 7,721	\$ 7,721	To reclassify and expense the reported depreciation for operating leases
4. Other Expenses (E) Facility Based Services	\$ -	\$ 7,768	\$ 7,768	To reclassify and expense the reported depreciation for operating leases
4. Other Expenses (N) Service & Support Admin	\$ -	\$ 7,798	\$ 7,798	To reclassify and expense the reported depreciation for operating leases
4. Other Expenses (V) Admin	\$ -	\$ 8,598	\$ 8,598	To reclassify and expense the reported depreciation for operating leases
4. Other Expenses (X) Gen Expense All Prgm.	\$ 134,635	\$ 51,476		To reclassify architectural fees; project did not proceed
		\$ (17,095)	\$ 169,016	To reclassify smart services expenses
<b>Worksheet 5</b>				
4. Other Expenses (L) Community Residential	\$ -	\$ 819	\$ 819	To reclassify non program related bus tokens
5. COG Expenses (L) Community Residential	\$ 49,924	\$ (15,370)	\$ 34,554	To match final COG workbook
<b>Worksheet 7-A</b>				
5. COG Expenses (L) Community Residential	\$ 731	\$ (731)	\$ -	To match final COG workbook
<b>Worksheet 7-D</b>				
5. COG Expenses (L) Community Residential	\$ 2,850	\$ 731	\$ 3,581	To match final COG workbook
<b>Worksheet 9</b>				
3. Service Contracts (N) Service & Support Admin. Costs	\$ 54,105	\$ (39,421)	\$ 14,684	To reclassify behavioral support expenses
<b>Worksheet 10</b>				
3. Service Contracts (H) Unasgn Adult Program	\$ -	\$ 39,421	\$ 39,421	To reclassify behavioral support expenses
4. Other Expenses (E) Facility Based Services	\$ 15,850	\$ (819)	\$ 15,031	To reclassify non program related bus tokens
<b>a1 Adult</b>				
10. Community Employment (B) Less Revenue	\$ -	\$ 13,695	\$ 13,695	To offset RSC expenses
<b>Reconciliation to County Auditor Worksheet Expense:</b>				
Plus: Purchases Greater Than \$5,000	\$ 101,722	\$ (51,476)	\$ 50,246	To reclassify architectural fees; project did not proceed
Less: Capital Costs	\$ (119,071)	\$ (1,278)		To report gain on trade-in of van
		\$ (1,744)		To report depreciation on water heater & electrical upgrade
		\$ 977		To remove depreciation charged in the period of acquisition
		\$ 1,955		To remove depreciation charged in the period of acquisition
		\$ 5,746		To remove depreciation charged in the period of acquisition
		\$ 326	(113,089)	To remove depreciation charged in the period of acquisition

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
<b>Schedule B-1, Section A</b>				
16. Supported Emp. - Comm Emp. (B) Adult	63	12	75	To match square footage summary
<b>Schedule B-1, Section B</b>				
1. Total Individuals Served By Program (D) Supported Emp. - Community Employment	10	(3)	7	To correct individuals served
4. 15 Minute Units (D) Supported Emp. - Community Employment	747	(290)	457	To correct 15 Minute units
6. A (C) Facility Based Services (Non-Title XX Only)	41	1	42	To correct individuals served
6. A (D) Supported Emp. - Enclave (Non-Title XX Only)	11	2	13	To correct individuals served
10. A (C) Facility Based Services (Non-Title XX Only)	3,667	942		To correct days of attendance
		1		To add day of attendance
		(17)	4,593	To correct days of attendance
10. A (D) Supported Emp. - Enclave (Non-Title XX Only)	1,129	336		To correct days of attendance
		(15)	1,450	To correct days of attendance
12. B (C) Facility Based Services (Non-Title XX Only)	1,296	461	1,757	To correct days of attendance
13. C (C) Facility Based Services (Non-Title XX Only)	1,554	465	2,019	To correct days of attendance
<b>Schedule B-3</b>				
5. Facility Based Services (G) One Way Trips- Fourth Quarter	2,798	(18)	2,780	To report correct number of one-way trips
<b>Worksheet 1</b>				
3. Buildings/Improve (D) Unasn Children Programs	\$ 18,841	\$ (18,841)	\$ -	To match depreciation schedule
3. Buildings/Improve (E) Facility Based Services	\$ 63,848	\$ (63,848)	\$ -	To match depreciation schedule
3. Buildings/Improve (O) Non-Federal Reimbursable	\$ -	\$ 43,091	\$ 43,091	To reclassify depreciation for assets in idle space
3. Buildings/Improve (X) Gen Expense All Prgm.	\$ -	\$ 80,373		To match depreciation schedule
		\$ (43,091)		To reclassify depreciation for assets in idle space
		\$ 25,138	\$ 62,420	To add depreciation for 2012 assets
4. Fixtures (A) Early Intervention	\$ 26	\$ 977	\$ 1,003	To match depreciation schedule
4. Fixtures (X) Gen Expense All Prgm.	\$ -	\$ 234	\$ 234	To record depreciation for water heater
5. Movable Equipment (N) Service & Support Admin	\$ -	\$ 1,955	\$ 1,955	To match depreciation schedule
5. Movable Equipment (U) Transportation	\$ -	\$ 5,746		To match depreciation schedule
		\$ 360	\$ 6,106	To recalculate depreciation for Chevy van
5. Movable Equipment (V) Admin	\$ -	\$ 326	\$ 326	To match depreciation schedule
5. Movable Equipment (X) Gen Expense All Prgm.	\$ -	\$ 3,736		To match depreciation schedule
		\$ 1,510	\$ 5,246	To record depreciation for electrical
<b>Worksheet 2</b>				
1. Salaries (X) Gen Expense All Prgm.	\$ 248,868	\$ (6,316)	\$ 242,552	To reclassify compliance manager salary
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 101,105	\$ (589)	\$ 100,516	To reclassify compliance manager benefits
4. Other Expenses (X) Gen Expense All Prgm.	\$ 64,254	\$ 25,651	\$ 89,905	To reclassify smart services expenses
5. COG Expenses (L) Community Residential	\$ 755	\$ (333)	\$ 422	To match final COG workbook
5. COG Expense (M) Family Support Services	\$ 144	\$ 333	\$ 477	To match final COG workbook
<b>Worksheet 3</b>				
4. Other Expenses (X) Gen Expense All Prgm.	\$ 204,425	\$ (7,055)		To match the detail report
		\$ (25,651)	\$ 171,719	To reclassify smart services expenses
<b>Worksheet 5</b>				
1. Salaries (A) Early Intervention	\$ 243,410	\$ (10,770)	\$ 232,640	To reclassify shared salary with Shelby CBDD
1. Salaries (O) Non-Federal Reimbursable	\$ -	\$ 6,316	\$ 6,316	To reclassify compliance manager salary
2. Employee Benefits (O) Non-Federal Reimbursable	\$ -	\$ 589	\$ 589	To reclassify compliance manager benefits
5. COG Expenses (O) Non-Federal Reimbursable	\$ 6,148	\$ (6,148)	\$ -	To match final COG workbook
<b>Worksheet 10</b>				
3. Service Contracts (E) Facility Based Services	\$ 155,985	\$ 7,055	\$ 163,040	To match the detail report
<b>Reconciliation to County Auditor Worksheet</b>				
Expense:				
Plus: Other	\$ 3,856	\$ 10,770	\$ 14,626	To reclassify shared salary with Shelby CBDD

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# Dave Yost • Auditor of State

**CHAMPAIGN COUNTY BOARD OF DEVELOPMENTAL DISABILITIES**

**CHAMPAIGN 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  
APRIL 18, 2017**