



Dave Yost • Auditor of State



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Independent Accountants' Report on Applying Agreed-Upon Procedures

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

We have performed the procedures enumerated below, with which the Ohio Department of Developmental Disabilities (DODD) agreed, solely to assist DODD in evaluating whether the Allen County Board of Developmental Disabilities (County Board) prepared its *Income and Expenditure Report* for the years ended December 31, 2013 and 2014 (Cost Reports) in accordance with DODD's Guide to Preparing Income and Expenditure Reports for 2013 and 2014 (Cost Report Guides) and to assist DODD in evaluating whether reported receipts and disbursements complied with 2 CFR 225 (OMB Circular A-87 *Cost Principles for State, Local, and Indian Tribal Governments*) and other compliance requirements described below. The County Board's management is responsible for preparing these reports. This agreed-upon procedures engagement was conducted in accordance with the American Institute of Certified Public Accountants' attestation standards. The sufficiency of these procedures is solely the responsibility of DODD. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Statistics – Square Footage

1. We compared program costs and statistics to square footage reported in the Cost Reports to identify potential square footage errors.

We found no differences.

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

2. We compared the square footage for each room on the floor plan of the Administration building in 2013 and the School building in 2014 to the County Board's summary for each year which rolls up to *Schedule B-1, Section A, Square Footage* to ensure that square footage was allocated in accordance with the Cost Report Guides and to identify variances greater than 10 percent.

We found no variances.

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

We found no variances in 2013. We reported variances in 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 greater than 10 percent in 2013. We found no variances in 2014.

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 and Billing History Summary 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 variances greater than two percent of reported attendance statistics at each acuity level. We also footed the County Board's attendance reports for accuracy.

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

3. We traced the number of total attendance days for one Enclave and four Adult Day Service individuals for two months in 2013 and 2014 between the County Board's monthly attendance documentation and Day Services Attendance Summary by Consumer, Location, Acuity and Month reports and the number of days reported on *Schedule B-1, Section B, Attendance Statistics*. We then compared the acuity level on the County Board's reports to the Acuity Assessment Instrument or Acuity Levels reports for each individual. We also selected an additional seven individuals in 2013 and eight individuals in 2014, to ensure at least two individuals from each acuity level were tested, and performed the same acuity level comparison. For differences in acuity or attendance days noted, we compared the paid claims in the Medicaid Billing System (MBS) data to ensure the County Board was reimbursed for the proper number of attendance days and at the correct acuity level.

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

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

We found no variances or instances of non-compliance.

Statistics – Transportation

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

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

Statistics – Transportation (Continued)

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

We found no variances in 2013. We found no variances exceeding 10 percent in 2014.

3. We compared the cost of bus tokens/cabs from the County Board's Authority to Pay Sheet reports to the amount reported in *Schedule B-3, Quarterly Summary of Transportation Services* and identified variances greater than two percent of total costs reported by row. We also determined if the costs were correctly reported on *Worksheet 8, Transportation Services*.

We reported variances in Appendix A (2013) and Appendix B (2014). We found no variances impacting *Worksheet 8* in either year.

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 Receivable Billing Reimbursable Summary by Funding Source and Service reports with *Schedule B-4, Quarterly Summary of Units of Service-Service and Support Administration* to identify variances greater than two percent of total units by row. We also footed the County Board's SSA reports for accuracy.

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

2. We haphazardly selected two samples of 60 Other SSA Allowable units for both 2013 and 2014 from the Receivable Billing Reimbursable Detail by Consumer, Service and Date 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 variances greater than 10 percent of total units tested in each year.

We found no variances.

3. We haphazardly selected two samples of 30 SSA Unallowable units for both 2013 and 2014 from the Receivable Billing Reimbursable Detail by Consumer, Service and Date 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 variances greater than 10 percent of total units tested in each year.

We found no variances.

4. We determined the County Board did not maintain case note documentation for non-individual specific activities (general time units) as described in *Worksheet 9, Service and Support Administration Costs of the Cost Report Guides*. If the County Board did record general time units, and these units 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 procedures.

Revenue Cost Reporting and Reconciliation to the County Auditor Report

1. We compared the receipt totals from the county auditor's 2013 and 2014 YTD Summary Revenue Reports for the Board of DD (0018), Family Resources Service (2075), Residential Services (2077), Early Childhood Special Education (2460), Special Education Part B (2469), Unrestricted (2930) and Permanent Improvement (4018) 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. DODD asked that we compare revenue entries on *Schedule C, Income Report* to the final COG County Board Summary Workbooks for 2013 and 2014.

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

3. We reviewed the County Board's YTD Detail Revenue 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 \$372,224 in 2013 and or \$619,604 in 2014;
- IDEA Part B revenues in the amount of \$635,490 in 2013 and \$1,060,003 in 2014;
- IDEA Early Childhood Special Education revenues in the amount of \$109,745 in 2013 and \$44,504 in 2014;
- School Lunch Program revenues in the amount of \$30,457 in 2013 and \$24,876 in 2014;
- Title XX revenues in the amount of \$81,030 in 2013; and
- Help Me Grow revenues in the amount of \$483,775 in 2013 and \$540,131 in 2014.

We also noted Opportunities for Ohioans with Disabilities (OOD) revenue in the amount of \$970,043 in 2013 and \$1,309,893 in 2014; however, corresponding expenses were offset on *Schedule a1, Adult Program* as reported in Appendix A (2013) and Appendix B (2014).

Paid Claims Testing

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

If there is no documentation to support paid claims or the units paid are not supported by service documentation per the Ohio Admin. Code, DODD asked that we calculate a recoverable finding and make corresponding unit adjustments to *Schedule B-1, B-3 or B-4*. Recoverable findings are subject to interest collection pursuant to Ohio Rev. Code § 5164.60.

We found no instances of non-compliance.

Paid Claims Testing (Continued)

2. For selected contracted transportation services, 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 asked that we obtain documentation and identify all overpayments related to reimbursements exceeding the usual and customary rate. Additionally, if the vehicle did not meet the requirements of commercial transportation, DODD asked us to determine if the provision of service met select provider and staff qualification requirements as applicable under Ohio Admin. Code Chapter 5123:2-9-18.

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 asked that we obtain documentation and identify all overpayments related to reimbursements exceeding the contract rate.

We found transportation services rendered by Lima Allen Regional Transit Authority (LARTA) that were billed as commercial transportation (ATT and FTT). We determined that the selected services met the requirements for commercial transportation. Additionally, we determined the reimbursed rate did not exceed the contract rate. We found no other contracted services in our sample.

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

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

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

We found no differences.

Non-Payroll Expenditures and Reconciliation to the County Auditor Report

1. We compared the disbursement totals from the county auditor's report listed on the *Reconciliation to County Auditor Worksheets* to the county auditor's YTD Summary Expenditure Reports for the Board of DD (2018), Family Resources Services (2075), Residential Services (2077), Early Childhood Special Education IDEA (2460), Special Education IDEA Part B (2469), Unrestricted (2930), Permanent Improvement (4018), FSA (9893) and Health Reimbursement Arrangement (9896) funds.

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

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

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

2. We compared the County Board's Monthly Expense Detail reports to all service contracts and other expense entries on worksheets 2 through 10 to identify variances resulting in reclassification to another program or worksheet exceeding \$500.

We found no variances exceeding \$500.

3. DODD asked that we compare 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 did not perform this procedure as the County Board did not participate in a COG.

4. We scanned the County Board's 2013 and 2014 Authority to Pay Sheet reports and judgmentally selected 40 disbursements from the service contracts and other expenses reported on worksheets 2 through 10. We determined if supporting documentation was maintained, the costs were allowable and properly classified according to the Cost Report Guides and 2 CFR 225, 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 \$500.

We reported misclassified and non-federal reimbursable costs in Appendix A (2013) and Appendix B (2014).

We also scanned for contracted services on *Worksheet 8, Transportation Services; Worksheet 9, Service and Support Administration Costs; and Worksheet 10, Adult Program* without corresponding statistics.

We found no program costs without corresponding statistics.

5. We scanned the County Board's Authority to Pay Sheet reports for items purchased during 2013 and 2014 that met the County Board's capitalization criteria and traced them to inclusion on the County Board's Depreciation Schedule.

We found no unrecorded capital purchases.

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

Property, Depreciation, and Asset Verification Testing

1. We compared the depreciation costs reported in the County Board's Depreciation Schedule to the amounts reported on *Worksheet 1, Capital Costs* to identify any variances greater than \$500.

We found no differences.

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

We found no differences.

Property, Depreciation, and Asset Verification Testing (Continued)

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

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

4. We haphazardly selected the lesser of 10 percent or 10 disposed assets from 2013 and 2014 from the County Board's list of disposed assets and determined if the asset was removed from the County Board's fixed asset ledger. We also recalculated depreciation and any gain or loss for the two disposed items tested, based on their undepreciated basis and any proceeds received from the disposal or sale of each asset to determine compliance with the Cost Report Guide and CMS Publication 15-1, Chapter 1.

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

Payroll Testing

1. We compared total salaries and benefits from worksheets 2 through 10 to yearly totals of payroll disbursements on the county auditor's YTD Summary Expenditure Reports for the Board of DD (2018), Family Resources Services (2075), Early Childhood Special Education IDEA (2460) and Special Education IDEA Part B (2469) funds to identify variances greater than two percent of the county auditor's report totals.

The variance was less than two percent in 2013. The variance was greater than two percent in 2014 and we determined the County Board reported health savings account costs and other non-payroll expenditures on the benefits line of the Cost Report which were not recorded as benefits by the county auditor. After excluding these costs, the variance was less than two percent.

2. We compared the salaries and benefit costs on the County Board's Wages 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 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 charts, Wages reports and job descriptions to the worksheet in which each employee's salary and benefit costs were allocated to ensure the allocation is consistent with the Cost Report Guides. We identified any misclassification errors and, if the misclassification errors are greater than 10 percent, we would perform procedure 4.

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

4. We scanned the County Board's Wages reports for 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.

Payroll Testing (Continued)

We reported variances in Appendix A (2013). We did not perform this procedure for 2014 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 Wages reports and determined if the MAC salary and benefits were greater.

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

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

We found no variances in 2013. We reported differences including differences for employees participating in MAC that impacted other worksheets in Appendix B (2014).

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 12 observed moments in both 2013 and 2014 and determined if supporting documentation was maintained and the moments were properly classified in accordance with DODD's Guide to Medicaid Administrative Claiming (MAC) using the Random Moment Time Studies (RMTS) Methodology for 2012.

We found no differences.

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

This report is intended solely for the use of the County Board, DODD, the Ohio Department of Medicaid and the Centers for Medicare and Medicaid Services, and is not intended to be, and should not be used by anyone other than these specified parties.



Dave Yost
Auditor of State

November 17, 2016

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Schedule B-3				
2. Pre-School (H) Cost Of Bus, Tokens, Cabs- Fourth Quarter	\$ 2,491	\$ 3,768	\$ 6,259	To match expenditure report
3. School Age (G) One Way Trips- Fourth Quarter	3,857	2,525	6,382	To match transportation report
5. Facility Based Services (G) One Way Trips- Fourth Quarter	5,534	5,243	10,777	To match transportation report
Schedule B-4				
1. TCM Units (D) 4th Quarter	22,322	(8,150)	14,172	To match SSA report
2. Other SSA Allowable Units (D) 4th Quarter	1,304	2,242	3,546	To match SSA report
5. SSA Unallowable Units (D) 4th Quarter	864	5,908	6,772	To match SSA report
Worksheet 1				
5. Movable Equipment (U) Transportation	\$ 80,839	\$ 2,982	\$ 83,821	To record loss on disposed asset
Worksheet 2				
1. Salaries (X) Gen Expense All Prgm.	\$ 363,402	\$ 9,533		To reclassify Intake/ Support Services Coordinator salary
		\$ 3,065		To reclassify Intake/ Support Services Coordinator salary
		\$ 3,065		To reclassify Intake/ Support Services Coordinator salary
		\$ 12,891		To reclassify Intake/ Support Services Coordinator salary
		\$ 4,145		To reclassify Intake/ Support Services Coordinator salary
		\$ 4,145	\$ 400,246	To reclassify Intake/ Support Services Coordinator salary
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 165,897	\$ 5,397		To reclassify Intake/ Support Services Coordinator benefits
		\$ 1,735		To reclassify Intake/ Support Services Coordinator benefits
		\$ 1,735		To reclassify Intake/ Support Services Coordinator benefits
		\$ 6,983		To reclassify Intake/ Support Services Coordinator benefits
		\$ 2,245		To reclassify Intake/ Support Services Coordinator benefits
		\$ 2,245	\$ 186,237	To reclassify Intake/ Support Services Coordinator benefits
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 2,081	\$ 2,081	To reclassify unallowable employee morale expenses
4. Other Expenses (X) Gen Expense All Prgm.	\$ 79,683	\$ (2,081)	\$ 77,602	To reclassify unallowable employee morale expenses
Worksheet 5				
1. Salaries (A) Early Intervention	\$ 483,881	\$ (9,533)		To reclassify Intake/Support Services Coordinator salary
		\$ (12,891)	\$ 461,457	To reclassify Intake/Support Services Coordinator salary
1. Salaries (B) Pre-School	\$ 145,842	\$ (3,065)		To reclassify Intake/Support Services Coordinator salary
		\$ (4,145)	\$ 138,632	To reclassify Intake/Support Services Coordinator salary
1. Salaries (C) School Age	\$ 643,721	\$ (3,065)		To reclassify Intake/Support Services Coordinator salary
		\$ (4,145)	\$ 636,511	To reclassify Intake/Support Services Coordinator salary
2. Employee Benefits (A) Early Intervention	\$ 226,355	\$ (5,397)		To reclassify Intake/Support Services Coordinator benefits
		\$ (6,983)	\$ 213,975	To reclassify Intake/Support Services Coordinator benefits

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 5 (Continued)				
2. Employee Benefits (B) Pre-School	\$ 75,609	\$ (1,735)		To reclassify Intake/Support Services Coordinator benefits
		\$ (2,245)	\$ 71,629	To reclassify Intake/Support Services Coordinator benefits
2. Employee Benefits (C) School Age	\$ 287,718	\$ (1,735)		To reclassify Intake/Support Services Coordinator benefits
		\$ (2,245)	\$ 283,738	To reclassify Intake/Support Services Coordinator benefits
Worksheet 9				
1. Salaries (N) Service & Support Admin. Costs	\$ 1,182,619	\$ 28,253		To reclassify Intake/Support Services Coordinator salary
		\$ 38,204	\$ 1,249,076	To reclassify Intake/Support Services Coordinator salary
2. Employee Benefits (N) Service & Support Admin. Costs	\$ 470,070	\$ 15,994		To reclassify Intake/Support Services Coordinator benefits
		\$ 20,695	\$ 506,759	To reclassify Intake/Support Services Coordinator benefits
Worksheet 10				
1. Salaries (E) Facility Based Services	\$ 1,743,920	\$ (28,253)		To reclassify Intake/Support Services Coordinator salary
		\$ (38,204)		To reclassify Intake/Support Services Coordinator salary
		\$ (7,615)	\$ 1,669,848	To reclassify Marketing Representative salary
1. Salaries (F) Enclave	\$ 389,828	\$ (15,064)		To reclassify Project Search Coordinator salary
		\$ (154,677)		To reclassify Community Employment portion of employee salaries
		\$ 142,518	\$ 362,605	To reclassify Enclave portion of employees salaries
1. Salaries (G) Community Employment	\$ 417,325	\$ 15,064		To reclassify Project Search Coordinator salary
		\$ 154,677		To reclassify Community Employment portion of employee salaries
		\$ (142,518)	\$ 444,548	To reclassify Enclave portion of employees salaries
2. Employee Benefits (E) Facility Based Services	\$ 859,379	\$ (15,994)		To reclassify Intake/Support Services Coordinator benefits
		\$ (20,695)		To reclassify Intake/Support Services Coordinator benefits
		\$ (4,983)	\$ 817,707	To reclassify Marketing Representative benefits
2. Employee Benefits (F) Enclave	\$ 177,184	\$ (9,102)		To reclassify Project Search Coordinator benefits
		\$ (49,841)		To reclassify Community Employment portion of employee benefits
		\$ 59,893	\$ 178,134	To reclassify Enclave portion of employee benefits
2. Employee Benefits (G) Community Employment	\$ 176,322	\$ 9,102		To reclassify Project Search Coordinator benefits
		\$ 49,841		To reclassify Community Employment portion of employee benefits
		\$ (59,893)	\$ 175,372	To reclassify Enclave portion of employee benefits
4. Other Expenses (E) Facility Based Services	\$ 10,956	\$ 9,000	\$ 19,956	To reclassify facility based lease payments
4. Other Expenses (F) Enclave	\$ 9,000	\$ (9,000)	\$ -	To reclassify facility based lease payments
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 7,615		To reclassify Marketing Representative salary
		\$ 4,983	\$ 12,598	To reclassify Marketing Representative benefits
a1 Adult				
10. Community Employment (B) Less Revenue	\$ -	\$ 583,767	\$ 583,767	To record RSC expenses
Reconciliation to County Auditor Worksheet Expense:				
Less: Depreciation	\$ (364,000)	\$ (2,982)	\$ (366,982)	To reconcile off depreciation adjustment

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Schedule B-1, Section A				
23. Administration (D) General	2,163	1,244	3,407	To match square footage summary
Schedule B-1, Section B				
6. A (C) Facility Based Services (Non-Title XX Only)	168	1	169	To reclassify individual served
7. A-1 (C) Facility Based Services (Non-Title XX Only)	18	(14) (1)	3	To match attendance report To reclassify individual served
8. B (C) Facility Based Services (Non-Title XX Only)	35	1	36	To match attendance report
10. A (C) Facility Based Services (Non-Title XX Only)	24,198	-638 1 11	23,572	To match attendance report To correct days of attendance To reclassify days of attendance
10. A (E) Facility Based Services (Title XX Only)	23	615	638	To match attendance report
11. A-1 (C) Facility Based Services (Non-Title XX Only)	1,973	(1,506) (11)	456	To match attendance report To reclassify days of attendance
11. A-1 (E) Facility Based Services (Title XX Only)	1,086	420	1,506	To match attendance report
13. C (C) Facility Based Services (Non-Title XX Only)	3,020	19	3,039	To correct days of attendance
Schedule B-3				
2. Pre-School (H) Cost Of Bus, Tokens, Cabs- Fourth Quarter	\$ -	\$ 9,838	\$ 9,838	To match expenditure report
3. School Age (H) Cost of Bus, Tokens, Cabs- Fourth Quarter	\$ -	\$ 35,477	\$ 35,477	To match expenditure report
5. Facility Based Services (H) Cost of Bus, Tokens, Cabs- Fourth Quarter	\$ -	\$ 229,135 \$ 4,347 \$ 1,838 \$ 549	\$ 235,869	To match expenditure report To match expenditure report To match expenditure report To match expenditure report
Schedule B-4				
2. Other SSA Allowable Units (D) 4th Quarter	2,461	(303)	2,158	To match SSA report
Worksheet 1				
5. Moveable Equipment (X) Gen. Expense All Prgm.	\$ 5,992	\$ (74)	\$ 5,918	To remove depreciation on sweeper
Worksheet 2				
1. Salaries (X) Gen Expense All Prgm.	\$ 433,140	\$ 502	\$ 433,642	To reclassify Director of Business salary
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 1,909	\$ 1,909	To reclassify unallowable employee morale expenses
4. Other Expenses (X) Gen Expense All Prgm.	\$ 124,327	\$ (1,909)	\$ 122,418	To reclassify unallowable employee morale expenses
Worksheet 2A				
4. Other Expenses (D) Unasgn Children Program	\$ 8,951	\$ (2,400)	\$ 6,551	To reclassify children's program expense
Worksheet 5				
1. Salaries (A) Early Intervention	\$ 484,255	\$ (502)	\$ 483,753	To reclassify Director or Business salary
1. Salaries (O) Non-Federal Reimbursable	\$ -	\$ 33,291	\$ 33,291	To reclassify MAC salaries
4. Other Expenses (D) Unasgn Children Program	\$ 18,369	\$ 2,400	\$ 20,769	To reclassify children's program expense
4. Other Expenses (L) Community Residential	\$ 188,380	\$ (77,973)	\$ 110,407	To reclassify developmental center fees
Worksheet 6				
1. Salaries (O) Non-Federal Reimbursable	\$ 119,627	\$ (33,291)	\$ 86,336	To agree to MAC report
Worksheet 10				
1. Salaries (E) Facility Based Services	\$ 1,569,431	\$ (7,538)	\$ 1,561,893	To reclassify Marketing Representative salary
2. Employee Benefits (E) Facility Based Services	\$ 792,070	\$ (5,001)	\$ 787,069	To reclassify Marketing Representative benefits
4. Other Expenses (H) Unasgn Adult Program	\$ 33,911	\$ (530)	\$ 33,381	To reclassify unallowable employee morale expenses

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

	Reported Amount		Correction		Corrected Amount	Explanation of Correction
Worksheet 10 (Continued)						
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$	7,538			To reclassify Marketing Representative salary
		\$	5,001			To reclassify Marketing Representative benefits
		\$	530	\$	13,069	To reclassify unallowable employee morale expenses
a1 Adult						
10. Community Employment (B) Less Revenue	\$ -	\$	625,035	\$	625,035	To record RSC expenses
Reconciliation to County Auditor Worksheet						
Expense:						
Less: Plus: developmental center fees	\$ -	\$	77,973	\$	77,973	To reclassify developmental center fees



Dave Yost • Auditor of State

ALLEN COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

ALLEN 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
DECEMBER 29, 2016**