



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, 8th Floor
Columbus, Ohio 43215

We have performed the procedures enumerated below, to which the Ohio Department of Developmental Disabilities (DODD) agreed solely to assist DODD in evaluating whether the Sandusky 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 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 found no differences in 2013. We found costs for Medicaid Administrative Claiming (MAC) in 2014 but no corresponding square footage was reported.

We also compared the 2013 and 2014 square footage totals to the final 2012 totals and found variances above 10 percent. The County Board stated the final 2012 square footage reflects the correct square footage usage by program in 2013 and 2014 with the exception of Adult Psychology.

We reported variances in Appendix A (2013) and Appendix B (2014) to carry forward the 2012 square footage. These variances addressed the MAC issue identified above.

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

We did not perform this procedure (see procedure 1 above).

Statistics – Square Footage

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 (see Procedure 1 above).

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 differences.

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 Adult Attendance and CES 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 attendance reports for accuracy.

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

3. DODD asked us to trace the number of total attendance days for five Adult Day Service and Enclave individuals for two months in 2013 and 2014 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 did not trace attendance days to monthly attendance documentation because the County Board staff enters daily attendance data directly into the electronic system used to generate the reports and there are no separate manual records.

We compared the acuity level on the County Board's attendance acuity report to the Acuity Assessment Instrument or other documentation for one Enclave and seven Adult Day Service individuals and ensured that at least two individuals from each acuity level were tested.

We found no acuity differences.

4. We selected 30 Supported Employment-Community Employment units from the detailed Community Employment 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 reported variances in Appendix A (2013) and Appendix B (2014).

Statistics – Transportation

1. We compared the number of one-way trips from the County Board's Adult Services, School and Other 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 children or adult program trips reported. We also footed the County Board's transportation reports for accuracy.

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

2. We traced the number of trips for five adults and one child for various months in 2013 and 2014 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.

3. We compared the cost of bus tokens/cabs from the County Board's Expense Ledger reports to the amount reported in *Schedule B-3, Quarterly Summary of Transportation Services* and identified any variances greater than two percent of total costs reported on each row of *Schedule B-3*. 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 Targeted Case Management (TCM) and Other SSA Allowable units from the County Board's SSA Detail 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.

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

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

3. DODD asked us to haphazardly select samples of 30 SSA Unallowable units for 2013 and 30 SSA Unallowable units for 2014 from the SSA Unallowable reports and determine 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 did not perform this procedure as the County Board did not report SSA unallowable units on *Schedule B-4*.

Statistics – Service and Support Administration (SSA)

4. We determined that 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 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 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 Detailed General Ledger Reports for the Developmental Disabilities (2251), Sick Leave (2252), OBRA (2253) Residential (2254), Family Resources (2255), ECSE (2256), IDEA B (2257), Return of CH Funds (2258), and Donation (2259) 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 in the detail general ledger report to determine if the Cost Reports reconciled within acceptable limits.

We reported differences in Appendix A (2013) and Appendix B (2014) and, after these adjustments, the Cost Reports reconciled within acceptable limits.

2. DODD asked us to compare revenue entries on *Schedule C, Income Report* to the final Council of Governments (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 Cost by Auditor Account report 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 \$998 in 2013 and or \$965 in 2014;
- IDEA Part B revenues in the amount of \$480,809 in 2013 and \$538,135 in 2014;
- IDEA Early Childhood Special Education revenues in the amount of \$100,001 in 2013 and \$71,539 in 2014;
- School Lunch Program revenues in the amount of \$8,102 in 2013 and \$9,063 in 2014; and
- Title XX revenues in the amount of \$55,725 in 2013.

We also noted Opportunities for Ohioans with Disabilities (formerly the Ohio Rehabilitation Services Commission) revenue in the amount of \$127,407 in 2013 and \$171,346 in 2014. We offset expenses of \$88,256 in 2013 and \$87,462 in 2014 on *Schedule a1, Adult Program*. The County Board also had matching expenditures of \$70,850 in 2013 and \$198,703 in 2014 which were reported on the *Reconciliation to County Auditor Worksheet*.

Paid Claims Testing

1. We selected 100 paid claims among all service codes from 2013 and 2014 from the Medicaid Billing System (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, we calculated a recoverable finding and made 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 in 2013. We found instances of non-compliance with Adult Day/Vocational Habilitation Combination - 15 minute unit (AXF); as described in the table below. We determined that error did not result in any corresponding unit adjustment.

2. For selected contracted transportation services, DODD asked us to compare the County Board's usual and customary rate with the reimbursed rate to ensure that the County Board was reimbursed the lesser of the two as per Ohio Admin. Code § 5123:2-9-06. For any errors found, DODD requested that we obtain documentation and identify all overpayments related to reimbursements exceeding the usual and customary rate. Additionally, if the vehicle did not meet the requirements of commercial transportation, DODD asked us to determine if the provision of services met select provider and staff qualification requirements applicable under Ohio Admin. Code § 5123:2-9-18.

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.

We found no contract services in our sample.

Recoverable Finding - 2014 Finding \$86.26

Service Code	Units	Review Results	Finding
AXF	72	Units billed in excess of actual service delivery	\$86.26

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 TCM and Supported Employment-Community Employment units.

We found no instance where the Medicaid reimbursed units were greater than final TCM units. The Board was not reimbursed for 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 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.

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 Detailed General Ledger Reports for the Developmental Disabilities (2251), Sick Leave (2252), OBRA (2253), Residential (2254), Family Resources (2255), ECSE (2256), IDEA B (2257), Return of CH fund (2258) and Donations (2259) 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 differences in Appendix A (2013) and Appendix B (2014) and, after these adjustments, the Cost Reports reconciled within acceptable limits.

2. We compared the County Board's Expense Ledger 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 \$250.

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

3. DODD asked us to 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 Expense Ledger reports and judgmentally selected 20 disbursements from the service contracts and other expenses reported on worksheets 2 through 10. We determined if supporting documentation was maintained, the costs were allowable and properly classified according to the Cost Report Guides and 2 CFR 225, 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 \$250.

We reported misclassified costs in Appendix A (2013) and non-federal reimbursable and misclassified costs in 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 that lacked corresponding statistics.

5. We scanned the County Board's Expense Ledger for items purchased during 2013 and 2014 that met the County Board's capitalization criteria and traced them to inclusion on the County Board's fixed asset listing.

We reported differences for purchases that should not have been capitalized in Appendix A (2013) and purchases that should have been reported as capital assets in Appendix B (2014).

6. We determined that county board had supporting documentation for the months of April 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 depreciation schedules to the amounts reported on *Worksheet 1, Capital Costs* and identified any cell variances greater than \$250. We also footed the County Board's depreciation schedule for accuracy.

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 \$250.

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

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

Payroll Testing

1. We compared total salaries and benefits from worksheets 2 through 10 and the yearly totals to the payroll disbursements on the county auditor's Detailed General Ledger reports for the Developmental Disabilities (2251), Sick Leave (2252), ECSE (2256), and IDEA B (2257) 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 Cost Report Detail to the amounts reported on worksheets 2 through 10 to identify variances resulting in differences to another program or worksheet exceeding \$250.

We reported variances in Appendix A (2013). We found no variances exceeding \$250 in 2014.

Payroll Testing (Continued)

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 35 selected, we compared the County Board's organizational chart, 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 differences in Appendix A (2013) and Appendix B (2014) and found that the misclassification errors exceeded 10 percent.

4. We scanned the County Board's Cost Report Detail reports for 2013 and 2014 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 reported differences in Appendix A (2013) and Appendix B (2014).

Medicaid Administrative Claiming (MAC)

1. We compared the salary and benefits entered on the MAC Cost by Individual reports to the County Board's Cost Report Detail 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 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 1st quarter of 2013 and 4th quarter of 2014. We selected 13 observed moments in 2013 and 13 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 17 (Major Unusual Incidents and Unusual Incidents investigation for Combined Population) that lacked supporting documentation in 2013. We reported this instance of non-compliance to DODD. We found no differences in 2014.

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.

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

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 style with a large, looping "D" and "Y".

Dave Yost
Auditor of State

December 7, 2016

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Schedule B-1, Section A				
2. Dietary Services (B) Adult	2,597	(611)	1,986	To match 2012 square footage
2. Dietary Services (C) Child	1,378	(497)	881	To match 2012 square footage
4. Nursing Services (C) Child	136	17	153	To match 2012 square footage
5. Speech/Audiology (C) Child	208	(137)	71	To match 2012 square footage
7. Occupational Therapy (C) Child	145	(74)	71	To match 2012 square footage
8. Physical Therapy (C) Child	1,268	(511)	757	To match 2012 square footage
11. Early Intervention (C) Child	202	1,123	1,325	To match 2012 square footage
12. Pre-School (C) Child	1,759	(1)	1,758	To match 2012 square footage
13. School Age (C) Child	8,255	11	8,266	To match 2012 square footage
14. Facility Based Services (B) Adult	17,580	612	18,192	To match 2012 square footage
15. Supported Emp. - Enclave (B) Adult	16	281	297	To match 2012 square footage
16. Supported Emp. - Comm Emp. (B) Adult	133	126	259	To match 2012 square footage
17. Medicaid Administration (A) MAC	729	(200)	529	To match 2012 square footage
21. Service And Support Admin (D) General	942	59	1,001	To match 2012 square footage
22. Program Supervision (C) Child	220	(76)	144	To match 2012 square footage
23. Administration (D) General	2,995	940	3,935	To match 2012 square footage
25. Non-Reimbursable (B) Adult	244	(93)	151	To match 2012 square footage
Schedule B-1, Section B				
4. 15 Minute Units (C) Supported Emp. - Community Employment	-	588		To correct 15 Minute units
		(2)	586	To correct 15 Minute units
6. A (B) Supported Emp. - Enclave	11	1	12	To correct individuals served
7. A-1 (B) Supported Emp. - Enclave	28	(1)	27	To correct individuals served
Worksheet 1				
5. Movable Equipment (D) Unasgn Children	\$ 2,404	\$ 1,416		To record depreciation for fire alarm system
		(45)	3,775	To correct depreciation for fire alarm system
5. Movable Equipment (U) Transportation	\$ 153,514	\$ 1,028	154,542	To record loss on disposal of box truck
Worksheet 2				
1. Salaries (X) Gen Expense All Prgm.	\$ 169,750	\$ 41,818	211,568	To reclassify clerk salary
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 57,426	\$ 20,788	78,214	To reclassify clerk benefits
10. Unallowable Fees (O) Non-Federal Reimbursable	\$ -	\$ 139,102		To reclassify waiver fees
		146,549	285,652	To classify auditor/treasurer fees
Worksheet 2A				
1. Salaries (D) Unasgn Children Program	\$ 80,830	\$ (80,830)		To reclassify school principal salary
1. Salaries (E) Facility Based Services	\$ 106,896	\$ (6,832)		To reclassify clerk salary
		(41,818)	58,246	To reclassify clerk salary
1. Salaries (U) Transportation	\$ 57,117	\$ (57,117)		To reclassify transportation coordinator salary
2. Employee Benefits (D) Unasgn Children Program	\$ 26,527	\$ (26,527)		To reclassify school principal benefits
2. Employee Benefits (E) Facility Based Services	\$ 35,787	\$ (2,476)		To reclassify clerk benefits
		(20,788)	12,523	To reclassify clerk benefits
2. Employee Benefits (U) Transportation	\$ 23,693	\$ (23,693)		To reclassify transportation coordinator benefits
Worksheet 3				
4. Other Expenses (D) Unasgn Children Program	\$ 18,343	\$ (5,400)	12,943	To match detail expense report
Worksheet 5				
1. Salaries (C) School Age	\$ 496,335	\$ (54,492)		To reclassify support coordinator salary
		22,904	464,747	To reclassify rec and instructor asst salary
1. Salaries (D) Unasgn Children Program	\$ -	\$ 80,830	80,830	To reclassify school principal salary
1. Salaries (O) Non-Federal Reimbursable	\$ 73,290	\$ (64,662)	8,628	To reclassify vocational rehab coordinator salary

Appendix A (Page 2)
Sandusky 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 (C) School Age	\$ 177,403	\$ (23,583)	\$ 169,484	To reclassify support coordinator benefits
		15,664		To reclassify rec and instructor asst benefits
2. Employee Benefits (D) Unasgn Children Program	\$ -	\$ 26,527	\$ 26,527	To reclassify school principal benefits
2. Employee Benefits (O) Non-Federal Reimbursable	\$ 26,547	\$ (23,594)	\$ 2,953	To reclassify vocational rehab coordinator benefits
4. Other Expenses (O) Non-Federal Reimbursable	\$ 172,430	\$ (139,102)	\$ 33,328	To reclassify admin fees
Worksheet 7-B				
1. Salaries (D) Unasgn Children Program	\$ 80,664	\$ (22,904)	\$ 57,760	To reclassify rec assistant and instructor assistant salary
2. Employee Benefits (D) Unasgn Children Program	\$ 36,352	\$ (15,664)	\$ 20,688	To reclassify rec assistant and instructor
Worksheet 8				
1. Salaries (X) Gen Expense All Prgm.	\$ 404,873	\$ 57,117	\$ 461,990	To reclassify transportation coordinator salary
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 96,967	\$ 23,693	\$ 120,660	To reclassify transportation coordinator benefits
4. Other Expenses (X) Gen Expense All Prgm.	\$ 258,953	\$ 1,645	\$ 260,598	To reclassify van repair expenses that were originally capitalized
Worksheet 10				
1. Salaries (E) Facility Based Services	\$ 745,469	\$ 6,832	\$ 806,793	To reclassify clerk salary
		54,492		To reclassify support coordinator salary
1. Salaries (G) Community Employment	\$ 2,578	\$ 64,662	\$ 67,240	To vocational rehab coordinator salary
2. Employee Benefits (E) Facility Based Services	\$ 313,908	\$ 2,476	\$ 331,865	To reclassify clerk benefits
		(8,102)		To match detail report
		23,583		To reclassify support coordinator benefits
2. Employee Benefits (G) Community Employment	\$ 1,132	\$ 23,594	\$ 24,726	To reclassify vocational rehab coordinator benefits
4. Other Expenses (G) Community Employment	\$ -	\$ 501	\$ 501	To post pathways expenses
a1 Adult				
10. Community Employment (B) Less Revenue	\$ -	\$ 88,256	\$ 88,256	To record RSC expenses
Reconciliation to County Auditor Worksheet				
Expense:				
Plus: Transfers Out-General	\$ -	\$ 15,000	\$ 15,000	To report transfer out
		2,201,000	\$ 2,216,000	To report transfer out
Plus: Purchases Greater Than \$5,000	\$ 319,049	\$ (320)	\$ 318,729	To correct purchases >5000 amount to match detail report
		(1,645)	\$ 317,084	To reclassify items that were mistakenly reported as capital assets
Less: Capital Costs	\$ (298,853)	\$ (1,416)	\$ (298,45)	To reconcile off depreciation for fire system
		45		To correct depreciation for fire alarm system
		(1,028)	\$ (301,252)	To record loss on disposal of box truck
Plus: County Auditor/Treasurer Fees	\$ 147,312	\$ (147,312)	\$ -	To reclassify admin fees
Total from 12/31 County Auditor's Report	\$ 9,465,279	\$ 2,200,076	\$ 11,665,355	To match County Auditor total
Revenue:				
Plus: Transfers	\$ -	\$ 2,222,389	\$ 2,222,389	To correct transfers
Total from 12/31 County Auditor's Report	\$ 10,657,565	\$ 2,223,687	\$ 12,881,252	To correct County Auditor revenue

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Schedule B-1, Section A				
2. Dietary Services (B) Adult	2,597	(611)	1,986	To match 2012 square footage
2. Dietary Services (C) Child	1,378	(497)	881	To match 2012 square footage
4. Nursing Services (C) Child	136	17	153	To match 2012 square footage
5. Speech/Audiology (C) Child	208	(137)	71	To match 2012 square footage
7. Occupational Therapy (C) Child	145	(74)	71	To match 2012 square footage
8. Physical Therapy (C) Child	1,268	(511)	757	To match 2012 square footage
11. Early Intervention (C) Child	202	1,123	1,325	To match 2012 square footage
12. Pre-School (C) Child	1,759	(1)	1,758	To match 2012 square footage
13. School Age (C) Child	13,769	(5,503)	8,266	To match 2012 square footage
14. Facility Based Services (B) Adult	19,011	(819)	18,192	To match 2012 square footage
15. Supported Emp. - Enclave (B) Adult	16	281	297	To match 2012 square footage
16. Supported Emp. - Comm Emp. (B) Adult	133	126	259	To match 2012 square footage
17. Medicaid Administration (A) MAC	-	529	529	To match 2012 square footage
21. Service And Support Admin (D) General	976	25	1,001	To match 2012 square footage
22. Program Supervision (C) Child	220	(76)	144	To match 2012 square footage
23. Administration (D) General	2,995	940	3,935	To match 2012 square footage
25. Non-Reimbursable (B) Adult	244	(93)	151	To match 2012 square footage
Schedule B-1, Section B				
1. Total Individuals Served By Program (D) Supported Emp. - Community Employment	29	6	35	To correct individuals served
4. 15 Minute Units (D) Supported Emp. - Community Employment	634	65		To correct 15 Minute units
		(1)	698	To correct 15 Minute units
6. A (D) Supported Emp. - Enclave (Non-Title XX Only)	2	9	11	To correct individuals served
7. A-1 (D) Supported Emp. - Enclave (Non-Title XX Only)	2	21	23	To correct individuals served
8. B (D) Supported Emp. - Enclave (Non-Title XX Only)	-	1	1	To correct individuals served
Schedule B-3				
5. Facility Based Services (G) One Way Trips- Fourth Quarter	11,027	(1,336)	9,691	To report correct number of one-way trips
7. Supported Emp. - Comm. Emp. (A) One Way Trips- First Quarter	-	248	248	To report correct number of one-way trips
7. Supported Emp. - Comm. Emp. (C) One Way Trips- Second Quarter	-	401	401	To report correct number of one-way trips
7. Supported Emp. - Comm. Emp. (E) One Way Trips- Third Quarter	-	364	364	To report correct number of one-way trips
7. Supported Emp. - Comm. Emp. (G) One Way Trips- Fourth Quarter	-	353	353	To report correct number of one-way trips
Worksheet 1				
3. Buildings/Improve (E) Facility Based Services	\$ 30,743	\$ 2,245		To record depreciation for sandco ventilation
		4,905	37,893	To record depreciation for sandco ventilation, lunchroom floor and condensing units
5. Movable Equipment (D) Unasgn Children -	\$ 2,404	\$ 1,416		To record depreciation for fire alarm
		(45)	3,775	To correct depreciation for fire alarm system
5. Movable Equipment (U) Transportation	\$ 152,964	\$ (3,670)	\$ 149,294	To record gain on sale of Dodge

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 2				
1. Salaries (X) Gen Expense All Prgm.	\$ 218,924	\$ 47,662	\$ 266,586	To reclassify clerk salary
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 106,741	\$ 14,118	\$ 120,859	To reclassify clerk benefits
4. Other Expenses (O) Non-Federal Reimbursable	\$ \$ -	\$ 1,188	\$ 1,188	To reclassify drinking water and employee morale costs
4. Other Expenses (X) Gen Expense All Prgm.	\$ 176,237	\$ (1,188)		To reclassify drinking water and employee morale costs
		(30,473)	144,576	To match detail report
10. Unallowable Fees (O) Non-Federal	\$ -	\$ 153,123	\$ 153,123	To reclassify audit/treasurer fees
Worksheet 2A				
1. Salaries (D) Unasgn Children Program	\$ 65,450	\$ (65,450)	-	To reclassify School Principal salary
1. Salaries (E) Facility Based Services	\$ 110,874	\$ (3,969)		To reclassify clerk salary
		(47,662)	59,243	To reclassify clerk salary
1. Salaries (U) Transportation	\$ 53,965	\$ (53,965)	-	To reclassify transportation coordinator salary
2. Employee Benefits (D) Unasgn Children	\$ 28,305	\$ (28,305)	-	To reclassify School principal benefits
2. Employee Benefits (E) Facility Based Services	\$ 31,118	\$ (3,232)		To reclassify clerk benefits
		(14,118)	13,768	To reclassify clerk benefits
2. Employee Benefits (U) Transportation	\$ 27,173	\$ (27,173)	-	To reclassify transportation coordinator benefits
Worksheet 3				
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 624	\$ 624	To reclassify drink water
4. Other Expenses (X) Gen Expense All Prgm.	\$ 137,193	\$ 42,409		To match detail report
		(624)	178,978	To reclassify drink water
Worksheet 5				
1. Salaries (B) Pre-School	\$ 125,973	\$ 1,468	\$ 127,441	To reclassify Grant Coordinator salary
1. Salaries (C) School Age	\$ 549,238	\$ 5,003		To reclassify IDEA B grant salary
		(56,128)	498,113	To reclassify support coordinator salary
1. Salaries (D) Unasgn Children Program	\$ -	\$ 65,450	\$ 65,450	To reclassify school principal salary
1. Salaries (O) Non-Federal Reimbursable	\$ 80,128	\$ (5,003)		To reclassify IDEA B grant salary
		(68,098)		To reclassify vocational rehab coordinator salary
		(1,468)	5,559	To reclassify ECSE Grant salary
2. Employee Benefits (B) Pre-School	\$ 29,673	\$ 314	\$ 29,987	To reclassify [job description] benefits
2. Employee Benefits (C) School Age	\$ 215,995	\$ 1,072		To reclassify IDEA B grant benefits
		(26,302)	190,765	To reclassify support coordinator benefits
2. Employee Benefits (D) Unasgn Children	\$ -	\$ 28,305	\$ 28,305	To reclassify school principal benefits
2. Employee Benefits (O) Non-Federal Reimbursable	\$ 24,646	\$ (1,072)		To reclassify IDEA B grant benefits
		(19,364)		To reclassify vocational rehab coordinator benefit
		(314)	3,896	To reclassify ECSE Grant benefit
3. Service Contracts (O) Non-Federal	\$ 48	\$ (48)	-	To remove costs with no supporting
4. Other Expenses (O) Non-Federal Reimbursable	\$ 231,897	\$ (207,244)	\$ 24,653	To reclassify MAC fees
Worksheet 8				
1. Salaries (X) Gen Expense All Prgm.	\$ 339,826	\$ 53,965	\$ 393,791	To reclassify transportation coordinator salary
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 70,703	\$ 27,173	\$ 97,876	To reclassify transportation coordinator benefits

Appendix B (Page 3)
Sandusky County Board of Developmental Disabilities
2014 Income and Expenditure Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 10				
1. Salaries (E) Facility Based Services	\$ 659,501	\$ 3,969	\$ 56,128	To reclassify clerk salary
			719,598	To reclassify support coordinator salary
1. Salaries (G) Community Employment	\$ 3,139	\$ 68,098	\$ 71,237	To reclassify vocational rehab coordinator salary
2. Employee Benefits (E) Facility Based Services	\$ 302,068	\$ 3,232		To reclassify clerk benefits
			26,302	To reclassify support coordinator benefits
2. Employee Benefits (F) Enclave	\$	\$	\$ -	To reclassify [job description] benefits
2. Employee Benefits (G) Community Employment	\$ 1,353	\$ 19,364	\$ 20,717	To reclassify vocational rehab coordinator benefits
4. Other Expenses (E) Facility Based Services	\$ 56,556	\$ 6,536	\$ 305	To reclassify match detail
			63,397	To report costs
4. Other Expenses (H) Unasgn Adult Program	\$ -	\$ 428	\$ 428	To record adult expenses
a1 Adult				
10. Community Employment (B) Less Revenue	\$ -	\$ 87,462	\$ 87,462	To record RSC expenses
Reconciliation to County Auditor Worksheet				
Expense:				
Plus: Purchases Greater Than \$5,000	\$ 233,633	\$ (19,205)	\$ 214,428	To reconcile capital purchases
Plus: Other-MAC	\$ -	\$ 207,244	\$ 207,244	To reclassify MAC fees
Less: Capital Costs	\$ (299,675)	\$ (1,416)		To reconcile off depreciation for fire
		(2,245)		To record depreciation for sandco ventilation
		(4,905)		To record depreciation for sandco ventilation, lunchroom floor and condensing units
		45		To correct depreciation for fire alarm system
		3,670	\$ (304,526)	To record gain on sale of Dodge
Plus: County Auditor/Treasurer Fees	\$ 155,713	\$ (155,713)	\$ -	To match detail
Total from 12/31 County Auditor's Report	\$ 9,697,674	\$ 4,299	\$ 9,701,973	To match County Auditor total
Revenue:				
Total from 12/31 County Auditor's Report	\$ 11,424,058	\$ 6,689	\$ 11,430,747	To correct County Auditor revenue

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Dave Yost • Auditor of State

SANDUSKY COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

SANDUSKY COUNTY

CLERK'S CERTIFICATION

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

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
JANUARY 12, 2017**