



Dave Yost • Auditor of State

COSHOCTON COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

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Independent Auditor's Report on Applying Agreed-Upon Procedures

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

Dear Ms. Schroeder:

As permitted by Ohio Rev. Code § 5123.05 and as required by the *Application for a § 1915(c) Home and Community Based Services Waiver*, Appendix I-2(c), the Auditor of State's Office performed the procedures enumerated below, to which the Ohio Department of Developmental Disabilities (DODD) agreed. The purpose is to assist you in evaluating whether the Coshocton County Board of Developmental Disabilities (County Board) prepared its *Income and Expenditure Report* for the years ended December 31, 2011 and 2012 (Cost Reports) in accordance with DODD's Guide to Preparing Income and Expenditure Reports for 2011 and 2012 (Cost Report Guides) and to assist you in evaluating whether reported receipts and disbursements complied with 2 CFR 225 (OMB Circular A-87 *Cost Principles for State, Local, and Indian Tribal Governments*), and other compliance requirements described in the procedures below. The County Board's management is responsible for preparing these reports. This agreed-upon procedures engagement was conducted in accordance with the American Institute of Certified Public Accountants' attestation standards. The sufficiency of these procedures is solely the responsibility of DODD. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

STATISTICS – SQUARE FOOTAGE

1. DODD requested that we tour the facilities to identify how space was used by County Board programs and to identify new, closed or empty buildings along with rented or idle space. DODD also asked us to perform the additional procedures listed below only on those areas that changed by more than 10 percent from the final 2010 square footage totals.

We toured the facilities and found no unreported rented or idle floor space.

We compared 2011 and 2012 square footage totals to final 2010 square footage totals and found that the square footage reported changed by more than 10 percent.

2. DODD requested that we report variances if the County Board's square footage for three rooms varied by more than 10 percent of the square footage reported in the summary which rolls up to *Schedule B-1, Section A, Square Footage*.

We measured three rooms and compared the square footage to the County Board's square footage summary.

We found no variances for rooms that were measured exceeding 10 percent.

STATISTICS – SQUARE FOOTAGE (Continued)

3. DODD requested that we report variances if the County Board's square footage for one floor plan varied by more than 10 percent of the square footage reported in the summary which rolls up to *Schedule B-1, Section A, Square Footage*.

We compared square footage for each room on the floor plan of Hopewell School building to the County Board's summary for each year.

We found no variances exceeding 10 percent.

4. DODD requested that we report variances if the County Board's square footage summary varied by more than 10 percent when comparing the County Board's summary to the Cost Report for any cell within *Schedule B-1, Section A, Square Footage*.

We compared the County Board's square footage summary to the square footage reported in each cell in *Schedule B-1, Section A, Square Footage*.

We reported variances exceeding 10 percent in Appendix A (2011) and Appendix B (2012).

5. DODD requested that we obtain the County Board's methodology for allocating square footage between programs and review the methodology to ensure that square footage for areas shared by more than one type of service is allocated by program based on reported usage of the area in accordance with the Cost Report Guides.

We obtained the County Board's methodology and compared it to the Cost Report Guides.

We found inconsistencies between the County Board's methodology and the Cost Report Guides. The County Board did not allocate square footage to the Medicaid Administrative Claiming and Community Employment programs. Also, it allocated space to adult dietary but had no program in both years and it allocated space to speech therapy in 2011 but did not use space for this program. In addition, we identified significant differences for both 2011 and 2012 during our payroll testing and we revised the square footage summary to reflect the reclassification of employees to different program areas.

We reported these differences in Appendix A (2011) and Appendix B (2012).

STATISTICS – ATTENDANCE

1. DODD asked us to review the Cost Reports to determine 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 unassigned program or general expenses-all program costs.

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

2. DODD asked us to compare the County Board's final 2010 typical hours of service reported on *Schedule B-1, Section B, Attendance Statistics* to the typical hours of service reported on *Schedule B-1* for 2011 and, if the hours are the same, to do no additional procedures.

We compared the final 2010 typical hours of service to the typical hours of service reported on *Schedule B-1* for 2011.

We found no differences.

STATISTICS – ATTENDANCE (Continued)

3. DODD requested that we report variances if the County Board's attendance statistics were not within two percent of the attendance statistics reported.

We compared the County Board's Day Services Attendance Summary By Consumer, Location, Acuity and Month and Services provided Detail 'Attendance by Acuity' and 'SEC detail' 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, 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 also footed the County Board's reports on attendance statistics for accuracy.

We reported differences exceeding two percent in Appendix A (2011) and Appendix B (2012).

4. DODD requested that we report variances if the County Board's number of individuals served varied by more than 10 percent when comparing to the prior period's attendance statistics on *Schedule B-1, Section B, Attendance Statistics* for 2011.

We compared the County Board's final 2010 number of individuals served to the final individuals served for Day Habilitation/Adult Day Services/Vocational Habilitation for 2011 on *Schedule B-1, Section B, Attendance Statistics*.

The variance was less than 10 percent.

5. DODD requested that we report variances if the individuals served on *Schedule B-1, Section B, Attendance Statistics* were not within three of the individuals documented on the attendance sheets.

We did not perform this procedure since the variance in procedure 4 was less than 10 percent.

6. DODD requested that we report variances in the total attendance days for five individuals for two months in 2012 between the County Board's monthly attendance documentation and the number of days reported on *Schedule B-1, Section B, Attendance Statistics*. DODD also asked us to compare the acuity level on the County Board's 2012 Day Services Attendance Summary By Consumer, Location, Acuity and Month to the Individual Data System (IDS) screen prints for each individual.

We traced the number of attendance days for five adult day service individuals from the months of January through May and August through December of 2012 from the County Board's 'Monthly Attendance report to *Schedule B-1*.

We found no differences.

We compared each acuity level on the 2012 Day Services Attendance Summary By Consumer, Location, Acuity and Month reports to the Individual Data System (IDS) screen prints for the same five individuals. We also selected an additional individual, to ensure that at least two individuals from each acuity level was tested, and performed the same acuity level comparison.

We found no acuity variances.

STATISTICS – ATTENDANCE (Continued)

7. DODD requested that we report variances to *Schedule B-1, Section B, Attendance Statistics* if more than three of the 15 minute community employment units tested were not calculated in accordance with the Cost Report Guides or if any units did not meet the service documentation requirements of Ohio Admin. Code § 5123:2-9-05 (see Paid Claims testing, procedure 1).

We haphazardly selected 15 units from 2011 and 15 units from 2012 from the County Board's Services Provided Detail report and determined if the units were calculated in accordance with the Cost Report Guides and met the service documentation requirements.

In 2011, we found fewer than four units that were not calculated in accordance with the Cost Report Guide and no instances of non-compliance with these documentation requirements. In 2012, we found differences as reported in Appendix B.

ACUITY TESTING

1. DODD requested that we report variances if days of attendance on the Days of Attendance by Acuity supplemental worksheet for 2008, 2009, 2010, and 2011 did not agree to the County Board's supporting documentation.

We compared the County Board's Attendance By Acuity and Day Services Attendance Summary By Consumer, Location, Acuity and Month reports for the days of attendance for Day Habilitation/Adult Day Services/ Vocational Habilitation with the Days of Attendance by Acuity supplemental Cost Report worksheet for 2008, 2009, 2010, and 2011.

For 2008, we found the following acuity variances:

- 725 Adult Day Services attendance days should be removed from acuity level A;
- 11 Adult Day Services attendance days should be removed from acuity level B; and
- 284 Adult Day Services attendance days should be removed from acuity level C.

For 2009, we found the following acuity variances:

- 393 Adult Day Services attendance days should be added to acuity level A;
- 320 Adult Day Services attendance days should be added to acuity level B; and
- 526 Adult Day Services attendance days should be removed from acuity level C.

For 2010, we found the following acuity variances:

- 333 Adult Day Services attendance days should be added to acuity level A;
- 822 Adult Day Services attendance days should be added to acuity level B; and
- 403 Adult Day Services attendance days should be removed from acuity level C.

For 2011, we found the following acuity variances:

- 289 Adult Day Services attendance days should be added to acuity level A;
- 275 Adult Day Services attendance days should be added to acuity level B; and
- 146 Adult Day Services attendance days should be removed from acuity level C.

ACUITY TESTING (Continued)

2. We also compared two individuals from each acuity level on the County Board's 2008 through 2011 Attendance By Acuity and Day Services Attendance Summary By Consumer, Location, Acuity and Month to the Individual Data System (IDS) screen prints of the acuity level reported to DODD for each individual for each respective year.

We found no acuity variances for 2008, 2009, and 2010.

For 2011, we found one individual where the acuity assessment instrument or equivalent document could not be located by the County Board.

We developed revised supplemental spreadsheets for 2009, 2010 and 2011 reflecting the differences from procedure 1 and submitted to DODD.

STATISTICS – TRANSPORTATION

1. DODD requested that we report variances if the County Board's transportation units were not within two percent of total units reported on each line of *Schedule B-3, Quarterly Summary of Transportation Services*.

We compared the number of one-way trips from the County Board's Services Provided Detail, Billing History, Services Provided Summary, and Units Delivered Transportation By Service, Month, and Age Group 'Transportation by Service, Month, and Age Group' reports with those statistics as reported in Schedule B-3. We also footed the County Board's transportation Services Provided Detail, Billing History, Services Provided Summary, and Units Delivered Transportation By Service, Month, and Age Group reports for accuracy.

We found differences as reported in Appendix A (2011) and Appendix B (2012). Additionally, as part of our testing in procedure 3, we noted unreported trips for *Schedule B-3* as reported in Appendix A (2011) and Appendix B (2012).

2. DODD requested that we report variances of more than 10 percent of the total trips taken for four adults and one child for both 2011 and 2012, between the County Board's internal documentation versus the amount reported on *Schedule B-3, Quarterly Summary of Transportation Services*.

We traced the number of trips for four adults and one child for one day in 2011 and 2012 from the County Board's daily reporting documentation to Schedule B-3.

We found no differences exceeding 10 percent.

3. DODD requested that we report variances if the County Board's cost of bus tokens/cabs was not within two percent of the total amount reported on *Schedule B-3, Quarterly Summary of Transportation Services*.

The County Board did not report the cost of bus tokens, cabs on *Schedule B-3* for 2011 or 2012. We reviewed the County Board's State Expenses Without Payroll or Benefits (Detailed) Reports for any of these costs not identified by the County Board. We found unreported costs of bus tokens/cabs. In addition, we found one-way trips that were omitted in 2011 and 2012 from *Schedule B-3*, see procedure 2.

We reported differences in Appendix A (2011) and Appendix B (2012).

STATISTICS – SERVICE AND SUPPORT ADMINISTRATION (SSA)

1. DODD requested that we report variances if the County Board's SSA units were not within two percent of total units reported on each line of *Schedule B-4, Quarterly Summary of Units of Service – Service and Support Administration*.

We compared the number of SSA units (Targeted Case Management (TCM), Other SSA Allowable, and SSA Unallowable) from the County Board's 'Case Notes Listing for TCM Billing - Subtotaled by Consumer reports with those statistics reported in *Schedule B-4*. We also footed the County Board's SSA reports for accuracy.

We found differences as reported in Appendix A (2011) and Appendix B (2012).

2. DODD asked us to report variances if the Other SSA Allowable units tested had an error rate exceeding 10 percent.

We haphazardly selected two samples of 60 Other SSA Allowable units for both 2011 and 2012 from the Case Notes Listing for TCM Billing - Subtotaled by Consumer report and determined if the case note documentation described activities listed in Ohio Admin. Code § 5101:3-48-01(D) and also included the documentation elements required by Ohio Admin. Code § 5101:3-48-01(F).

We found no errors.

3. DODD asked us to report variances if the SSA Unallowable units tested had an error rate exceeding 10 percent.

We haphazardly selected a sample of 60 Unallowable SSA service units for both 2011 and 2012 from the Case Notes Listing for TCM Billing - Subtotaled by Consumer report and determined if the case note documentation described activities listed in Ohio Admin. Code § 5101:3-48-01(D) and also included the documentation elements required by Ohio Admin. Code § 5101:3-48-01(F).

The units found to be in error did not exceed 10 percent.

4. DODD requested that we report decreases exceeding five percent in total SSA units by line on *Schedule B-4* when compared to the prior year's final Cost Report for 2011. DODD also asked us to report changes exceeding five percent in total SSA units by line on *Schedule B-4* when compared to the prior year's final Cost Report for 2012.

We compared the final 2010 SSA units to the final 2011 SSA units and the final 2011 SSA units to the final 2012 SSA units.

The final 2012 TCM and Unallowable SSA units increased by five percent or more from 2011. The final 2012 Other SSA Allowable units decreased by five percent or more from 2011. We obtained the County Board's explanation that an additional SSA was hired in 2011 that increased the Allowable and Unallowable units and that additional training was completed that decreased the Other Allowable units.

STATISTICS – SERVICE AND SUPPORT ADMINISTRATION (Continued)

5. DODD requested that we determine if the County Board maintained case note documentation for non-individual specific activities (general time units) as described in *Worksheet 9, Service and Support Administration Costs* of the Cost Report Guides. If the County Board did record general time units, and they accounted for over 10 percent of total SSA units on the final *Schedule B-4* plus any general time units recorded, DODD asked us to determine if they were properly classified and report any variances with an error rate exceeding 10 percent and indicating a systemic issue.

We haphazardly selected a sample of 61 general time units for both 2011 and 2012 from the Case Notes Listing for TCM Billing - Subtotaled by Consumer report and determined if the case note documentation described activities listed in Ohio Admin. Code § 5101:3-48-01(D) or in *Worksheet 9, Service and Support Administration Costs, Section 1(b)* of the Cost Report Guides.

We found no errors.

REVENUE COST REPORTING AND RECONCILIATION TO THE COUNTY AUDITOR REPORT

1. DODD asked us to compare the receipt totals from the county auditor's detailed receipt reports for the County Board to the county auditor's report totals reported on the *Reconciliation to County Auditor Worksheets*.

We compared the receipt totals from the 12/31/2011 and 12/31/2012 county auditor's Revenue Report for the Hopewell School (080), Community DD Residential (082), Help Me Grow (083), and Hopewell Debt Service (086) funds to the county auditor's report totals reported on the *Reconciliation to County Auditor Worksheets*.

We found differences as reported in Appendix A (2011) and Appendix B (2012).

2. DODD asked us to determine whether total County Board receipts reported in the *Reconciliation to County Auditor Worksheets* reconciled within 1/4 percent of the county auditor's yearly report of total receipts for these funds and, if the Cost Reports do not reconcile within limits, to perform procedure 3.

Total County Board receipts were not within 1/4 percent of the county auditor's yearly receipt totals reported for these funds. Receipts in the county auditor's reports exceeded the County Board receipts by \$243,963 for 2011 and \$138,997 for 2012. We determined the difference was due to the County Board not including the Community DD Residential, Help Me Grow, and Hopewell Debt Service funds on the Cost Report in 2011 and the Help Me Grow fund in 2012. We reported these adjustments in Appendix A (2011) and Appendix B (2012) and, with these adjustments, the County Board receipts reconciled within 1/4 percent.

3. DODD asked us to compare the account description and amount for each revenue reconciling item on the *Reconciliation to County Auditor Worksheet* to the County Board's State Account Code Detailed Report and other supporting documentation such as county tax settlement sheets.

We did not perform this procedure since the total Cost Reports reconciled within limits.

4. DODD requested that we compare revenue entries on *Schedule C, Income Report* to the Council of Governments (COG) prepared County Board Summary Workbooks for 2011 and 2012.

REVENUE COST REPORTING AND RECONCILIATION TO THE COUNTY AUDITOR REPORT (Continued)

We compared revenue entries on *Schedule C, Income Report* to the Mid East Ohio Regional Council prepared County Board Summary Workbooks.

We found no differences.

5. We reviewed the County Board's State Account Code Detailed 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 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 \$157,481 in 2011 and \$175,369 in 2012;
- IDEA Part B revenues in the amount of \$30,350 in 2011 and \$30,276 in 2012;
- IDEA Early Childhood Special Education revenues in the amount of \$10,908 in 2011 and \$10,851 in 2012;
- IDEA ARRA revenues in the amount of \$9,333 in 2011;
- Worker's Compensation revenues in the amount of \$6,419 in 2012;
- Worker's Investment Act revenue in the amount of \$118,809 in 2011 and \$63,334 in 2012;
- Title XX revenues in the amount of \$38,456 in 2011 and \$37,071 in 2012; and
- Help Me Grow revenues in the amount of \$65,906 in 2011 and \$42,090 in 2012.

We also noted Opportunities for Ohioans with Disabilities (formerly the Ohio Rehabilitation Services Commission) revenue in the amount of \$422,722 in 2011 and \$712,820 in 2012; however, corresponding expenses were offset on *Schedule a1, Adult Program* as reported in Appendix A (2011) and Appendix B (2012).

PAID CLAIMS TESTING

1. We selected 102 paid services among all service codes from 2011 and 2012 from the Medicaid Billing System (MBS) data and determined if the services met the following service documentation requirements of Ohio Admin. Code §§ 5123:2-9-05, 5123-2-9-18(H)(1)-(2), and 5101:3-48-01(F) as applicable to the specific service provided:
 - Date of service;
 - Place of service;
 - Name of the recipient;
 - Name of the provider;
 - Signature of the person delivering the service or initials of the person delivering the service if the signature and corresponding initials are on file with the provider;
 - Type of service;
 - Number of units of the delivered service or continuous amount of uninterrupted time during which the service was provided;
 - Group size in which the services were delivered; and
 - Arrival and departure times of the provider of service's site visit to the recipient's location or of the recipient's visit to the provider of service's location.

PAID CLAIMS TESTING (Continued)

For non-medical transportation service codes, we reviewed similar service documentation requirements to ensure compliance with Ohio Admin. Code § 5123:2-9-18(H)(1)-(2) excluding H(1)(d),(f),(j) and H(2)(d),(f). In addition, for selected transportation service codes that have contracted 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 asked that we obtain documentation and identify all overpayments related to reimbursements exceeding the usual and customary rate.

We found instances of non-compliance with these documentation requirements for 2011 in the Adult Day Support and Vocational Rehabilitation - 15 minute unit (FXF) service code. We also noted TCM service units in 2012 in which the individual met criteria for coverage exclusion. Per Ohio Admin. Code § 5101-3-48-01(2)(a) "Activities performed on behalf of an eligible individual residing in an institution are not billable for Medicaid TCM reimbursement except for the last one hundred eighty consecutive days of residence when the activities are related to moving the eligible individual from an institution to a noninstitutional community setting".

Recoverable Finding – 2011

Finding \$6.20

Service Code	Units	Review Results	Total Finding
FXF	6	Units billed in excess of actual service delivery	\$6.20

Recoverable Finding – 2012

Finding \$88.76

Service Code	Units	Review Results	Total Finding
TCM	9	Services provided to a nursing home resident	\$88.76

Recoverable findings are subject to interest collection pursuant to Ohio Revised Code § 5164.60.

- DODD requested that we report variances if units reimbursed by Medicaid were more than the units reported in the Cost Reports.

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.

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

- DODD asked us to report whether any reimbursements exceeded disbursements on *Schedule A, Summary of Service Costs- By Program* by two percent.

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 2011 and 2012 on the MBS Summary by Service Code report.

PAID CLAIMS TESTING (Continued)

The County Board did not report costs on *Schedule A, Summary of Service Costs – By Program*, for Lines (20) to Line (25). We reviewed the MBS Summary by Service Code report and found the County Board was not reimbursed for these services in 2011 or 2012.

NON-PAYROLL EXPENDITURES AND RECONCILIATION TO THE COUNTY AUDITOR REPORT

1. DODD asked us to compare the disbursement totals from the county auditor's report listed on the Reconciliation to County Auditor Worksheets to the county auditor's disbursements report for County Board's funds.

We compared the disbursement totals from the 12/31/2011 and 12/31/2012 county auditor's report listed on the Reconciliation to County Auditor Worksheets to the county auditor's Expense Audit Trail Report for Hopewell School (080), Permanent Improvements (081), Community DD Residential (082), Help Me Grow (083), Debt Service (086), and Self Determination (087) funds.

We found differences as reported in Appendix A (2011) and Appendix B (2012).

2. DODD asked us to determine whether total County Board disbursements reported in the *Reconciliation to County Auditor Worksheets* reconciled within 1/4 percent of the county auditor's yearly report of total disbursements for these funds and, if Cost Reports did not reconcile within acceptable limits, to perform procedure 3.

Total County Board disbursements were within 1/4 percent of the county auditor's yearly disbursement totals reported for these funds in 2011. Total County Board disbursements were not within 1/4 percent of the county auditor's yearly disbursement totals reported for these funds in 2012. Disbursements in the county auditor's reports were less than the County Board disbursements by \$149,740 for 2012 and we performed procedure 3 below.

3. We compared the account description and amount for each reconciling item on the *County Auditor Reconciliation Worksheets* to the County Board's State Expense Without Payroll or Benefits (Detailed) Report and other supporting documentation such as county tax settlement sheets.

For 2011, we did not perform this procedure since the Cost Report reconciled within acceptable limits. In 2012, we found that the County Board reported the incorrect amount of benefits on the Cost Report. We reported variance in Appendix B and the adjusted 2012 Reconciliation to County Auditor Worksheet is within 1/4 percent of the county auditor's yearly disbursement totals for these funds.

4. DODD asked us to compare the County Board's detailed disbursements to the amounts reported on worksheets 2 through 10, and report variances exceeding \$100 for service contracts and other expenses on any worksheet.

We compared all service contract and other expenses entries on worksheets 2 through 10 to the County Board's State Expenses Without Payroll or Benefits (Detailed) Report.

We found differences as reported in Appendix A (2011). We found no differences exceeding \$100 on any worksheet in 2012.

NON-PAYROLL EXPENDITURES AND RECONCILIATION TO THE COUNTY AUDITOR REPORT (Continued)

5. DODD asked us to compare disbursement entries on *Schedule A, Summary of Service Costs – By Program* and worksheets 2 through 10 to the COG prepared County Board Summary Workbooks.

We compared disbursement entries on *Schedule A, Summary of Service Costs – By Program* and worksheets 2 through 10 to the COG prepared County Board Summary Workbooks.

We found differences as reported in Appendix A (2011) and Appendix B (2012).

6. DODD asked us to determine whether the County Board's detailed disbursements were properly classified within two percent of total service contracts and other expenses for all worksheets and if any worksheet included disbursements over \$100 which are non-federal reimbursable under 2 CFR 225 Appendix B.

We scanned the County Board's State Expenses Without Payroll or Benefits (Detailed) Reports for service contracts and other expenses in the following columns and worksheets: column (X) General Expense-All Programs on worksheets 2 through 8; column (N) Service and Support Administration Costs on worksheet 9; and columns (E) Facility Based Services, (F) Enclave, and (G)-Community Employment on worksheet 10 and reviewed documentation to identify disbursements not classified as prescribed by the Cost Report Guides or costs which are non-federal reimbursable under 2 CFR 225 Appendix B.

We found differences as reported in Appendix A (2011) and Appendix B (2012) for misclassified and non-federal reimbursable costs.

7. DODD asked us to scan the County Board's detailed expense reports for items purchased during 2011 and 2012 that met the County Board's capitalization threshold and trace them to inclusion on the County Board's fixed asset listing.

We scanned the County Board's State Expenses Without Payroll or Benefits (Detailed) Report for items purchased during 2011 and 2012 that met the County Board's capitalization criteria and traced them to inclusion on the County Board's All Assets Report.

We reported differences for purchases that were not properly capitalized as reported in Appendix A (2011) and Appendix B (2012). We reported differences for 2011 purchases to record their first year's depreciation in Appendix B (2012).

8. DODD asked us to select 40 disbursements from 2011 and 2012 from the County Board's detailed expense reports that were classified as service contract and other expenses on worksheets 2 through 10 and determine if supporting documentation was maintained as required by 2 CFR 225 (OMB Circular A-87, Appendix A, (C)(1)(j)) and the disbursement was properly classified according to the Cost Report Guides.

We haphazardly selected 40 disbursements from 2011 and 2012 from the County Board's State Expenses Without Payroll or Benefits (Detailed) Reports that were classified as service contract and other expenses on worksheets 2 through 10. We determined if supporting documentation was maintained as required by 2 CFR 225 (OMB Circular A-87, Appendix A, (C)(1)(j)) and the disbursement was properly classified according to the Cost Report Guides.

We reported differences in Appendix A (2011) and Appendix B (2012) for misclassified and non-federal reimbursable costs.

PROPERTY, DEPRECIATION, AND ASSET VERIFICATION TESTING

1. We compared the County Board's procedures regarding capitalization of fixed assets with the Cost Report Guides for preparing *Worksheet 1, Capital Costs* and 2 CFR 225 (OMB Circular A-87, Appendix B, 15(a)(2)).

We found no inconsistencies as a result of applying this procedure.

2. DODD asked us to compare the depreciation costs reported in the County Board's depreciation schedules to the amounts reported on *Worksheet 1, Capital Costs*, and to report variances exceeding \$100.

We compared all depreciation entries reported on *Worksheet 1, Capital Costs* to the County Board's All Assets Report.

We found differences as reported in Appendix A (2011) and Appendix B (2012).

3. We compared the County Board's final 2010 All Asset Report to the County Board's 2011 and 2012 All Assets Report 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.

We found differences in depreciation as reported in Appendix A (2011) and Appendix B (2012).

4. We haphazardly selected four of the County Board's fixed assets which meet the County Board's capitalization policy and were being depreciated in their first year in either 2011 or 2012 and determined if the useful lives agreed to the estimated useful lives prescribed in the 2008 American Hospital Association (AHA) Asset Guide. We also recomputed the first year's depreciation for these assets, based on their cost, acquisition date and useful life to determine compliance with the Cost Report Guides and AHA Asset Guide.

For 2011, we found no difference. For 2012, we found differences as reported in Appendix B.

5. DODD asked us to haphazardly select the lesser of five percent or 20 disposed assets from 2011 and 2012 from the County Board's list of disposed assets and determine if the asset was removed from the County Board's fixed asset ledger. DODD also asked us to recalculate depreciation and any gain or loss applicable to 2011 (and 2012, if applicable) for the disposed items 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 haphazardly selected one disposed asset from the County Board's 2011 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 applicable to 2011 based on its undepreciated basis and any proceeds received from the disposal or sale of the asset to determine compliance with the Cost Report Guides and CMS Publication 15-1, Chapter 1.

We found differences as reported in Appendix A (2011) and selected the one additional disposed asset for testing. We found an additional variance and reported this in Appendix A (2011).

PAYROLL TESTING

1. DODD asked us to determine whether total County Board salaries and benefits in the Cost Reports were within two percent of the county auditor's report totals for the County Board's funds.

We totaled salaries and benefits from worksheets 2 through 10 from the Cost Reports and compared the yearly totals to the county auditor's financial reports for the Hopewell School (080), Permanent Improvements (081), Community DD Residential (082), Help Me Grow (083), Debt Service (086), and Self Determination (087) funds.

The variance was less than two percent after adjustments were made to reconcile salaries and benefits in Reconciliation to the County Auditor procedure above.

2. DODD asked us to compare the County Board's detailed payroll disbursements to the amounts reported on worksheets 2 through 10, and to report variances exceeding \$100 for salaries or employee benefit expenses.

We compared all salary and employee benefit entries on worksheets 2 through 10 to the County Board's Expenses Payroll Only (Detailed) Report, State Expenses Detailed Report, and benefit allocation reports.

We found differences as reported in Appendix A (2011) and Appendix B (2012).

3. DODD requested us to select a sample of 25 percent of the average number of employees for the two-year period and compare the County Board's organizational chart, staffing/payroll journal and job descriptions, if needed, to the worksheet in which each employee's salary and benefit costs were allocated to ensure allocation is consistent with the Cost Report Guides. If misclassification errors exceed 10 percent, DODD requested us to perform procedure 4.

We selected 30 employees and compared the County Board's Payroll by Job Description by Date Span Reports to the worksheet in which each employee's salary and benefit costs were allocated to ensure allocation is consistent with the Cost Report Guides.

We reported differences in Appendix A (2011) and Appendix B (2012) and because misclassification errors exceeded 10 percent in 2011 we performed procedure 4.

4. DODD asked us to scan the County Board's detailed payroll reports for 2011 and 2012 and compare 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 if the errors in procedure 3 above exceeded 10 percent.

For 2011, we scanned the County Board's State Expenses Payroll Only (Detailed) Report and compared 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 found no differences.

MEDICAID ADMINISTRATIVE CLAIMING (MAC)

1. DODD asked us to contact its Random Moment Time Study (RMTS) Coordinator to report differences if the MAC salary and benefits versus the County Board's payroll records exceeded one percent or more.

MEDICAID ADMINISTRATIVE CLAIMING (Continued)

We compared the salary and benefits entered on the MAC Cost by Individual reports to the County Board's payroll Expenses Payroll Only (Detailed) Report, State Expenses Detailed Report, and benefit allocation reports.

We found no variance exceeding one percent.

2. We compared the MAC Cost by Individual report(s) to Worksheet 6, columns (I) and (O) for both years.

In 2011, we found no differences. In 2012, we reported differences in Appendix B. In addition, we noted payroll differences for employees participating in MAC that impacted other worksheets in both years. We reported these differences in Appendix A (2011) and Appendix B (2012).

3. We compared Ancillary Costs on the Roll Up Report for the Ohio Department of Medicaid report to Lines 6-10 of the *MAC Reconciliation Worksheet*.

We reported differences in Appendix A (2011) and Appendix B (2012).

4. We selected 11 RMTS observed moments completed by employees of the County Board from the DODD RMTS Participant Moments Question and Answer report for the third quarter of 2011 and 11 RMTS observed moments from the second quarter of 2012 in which they documented their time spent on administering Medicaid-funded programs. We determined if supporting documentation of the County Board employees' activity for each observed moment was maintained and the observed moment was properly classified in accordance with DODD's Guide to Medicaid Administrative Claiming (MAC) using the Random Moment Time Studies (RMTS) Methodology for 2010 and 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 managements 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

June 18, 2015

Appendix A
Coshocton County Board of Developmental Disabilities
2011 Income and Expenditure Report Adjustments

	<u>Reported Amount</u>	<u>Correction</u>	<u>Corrected Amount</u>	<u>Explanation of Correction</u>
Schedule A				
19. Room and Board/Cost to Live (L) Community Residential	\$ 691	\$ 54,844	\$ 55,535	To report fund 082 Community Residential
20. Environmental Accessibility Adaptations And/Or Modifications And Supplies (L) Community Residential	\$ 229	\$ 9,717	\$ 9,946	To match COG report
Schedule B-1, Section A				
1. Building Services (B) Adult	48	(48)	-	To correctly report square footage
1. Building Services (C) Child	1,093	38	1,131	To correctly report square footage
2. Dietary Services (B) Adult	1,284	(1,284)	-	To correctly report square footage
4. Nursing Services (B) Adult	213	(143)	70	To correctly report square footage
5. Speech/Audiology (C) Child	325	(325)	-	To correctly report square footage
7. Occupational Therapy (C) Child	384	88	472	To correctly report square footage
8. Physical Therapy (C) Child	384	88	472	To correctly report square footage
11. Early Intervention (C) Child	2,929	(11)	2,918	To correctly report square footage
12. Pre-School (C) Child	6,641	(260)	6,381	To correctly report square footage
13. School Age (C) Child	-	770	770	To correctly report square footage
14. Facility Based Services (B) Adult	12,819	(143)	12,676	To correctly report square footage
16. Supported Emp. - Comm Emp. (B) Adult	-	733	733	To correctly report square footage
17. Medicaid Administration (A) MAC	-	8	8	To correctly report square footage
21. Service And Support Admin (D) General	1,652	(177)	1,475	To correctly report square footage
22. Program Supervision (B) Adult	956	(740)	216	To correctly report square footage
22. Program Supervision (C) Child	69	(69)	-	To correctly report square footage
23. Administration (D) General	2,098	61	2,159	To correctly report square footage
24. Transportation (D) General	-	38	38	To correctly report square footage
25. Non-Reimbursable (B) Adult	-	1,284	1,284	To correctly report square footage
Schedule B-1, Section B				
1. Total Individuals Served By Program (A) Facility Based Services	67	11	78	To correct individuals served
1. Total Individuals Served By Program (C) Supported	61	(51)	10	To correct individuals served
2. Days Of Attendance (A) Facility Based Services	11,746	(408)	11,338	To correct days of attendance
4. 15 Minute Units (C) Supported Emp. -Community Employment	87	2	89	To correct 15 Minute units
Schedule B-3				
1. Early Intervention (A) One Way Trips- First Quarter	93	(54)	39	To report correct number of one-way trips
1. Early Intervention (C) One Way Trips- Second Quarter	115	(115)	-	To report correct number of one-way trips
1. Early Intervention (E) One Way Trips- Third Quarter	191	(191)	-	To report correct number of one-way trips
1. Early Intervention (G) One Way Trips- Fourth Quarter	28	(28)	-	To report correct number of one-way trips
2. Pre-School (G) One Way Trips- Fourth Quarter	419	1,345	2,032	To report correct number of one-way trips
3. School Age (E) One Way Trips- Third Quarter	1,618	(447)	1,171	To report correct number of one-way trips
3. School Age (G) One Way Trips- Fourth Quarter	1,288	(1,288)	-	To report correct number of one-way trips
3. School Age (H) Cost of Bus, Tokens, Cabs- Fourth Quarter	\$ -	\$ 1,550	\$ 2,664	To report correct cost of family reimbursements
		\$ 1,114	\$ 2,664	To report correct cost of family reimbursements
5. Facility Based Services (G) One Way Trips- Fourth Quarter	3,928	2,023	5,951	To report correct number of one-way trips
5. Facility Based Services (H) Cost of Bus, Tokens, Cabs- Fourth Quarter	\$ -	\$ 3,980	\$ 3,980	To report correct cost of family reimbursements

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Coshocton County Board of Developmental Disabilities
2011 Income and Expenditure Report Adjustments

	<u>Reported Amount</u>	<u>Correction</u>	<u>Corrected Amount</u>	<u>Explanation of Correction</u>
Schedule B-3 (Continued)				
7. Supported Emp. -Comm Emp. (C) One Way Trips- Second Quarter	32	(16)	16	To report correct number of one-way trips
7. Supported Emp. -Comm Emp. (E) One Way Trips- Third Quarter	50	(50)	-	To report correct number of one-way trips
7. Supported Emp. -Comm Emp. (G) One Way Trips- Fourth Quarter	36	(36)	-	To report correct number of one-way trips
Schedule B-4				
5. SSA Unallowable Units (D) 4th Quarter	156	73	229	To correctly report SSA units
Schedule C				
I. County				
(A) Tax Levy	\$ 3,630,387	\$ 31,478	\$ 3,661,865	To report Debt Service Revenue
IV. Federal Programs				
(O) Help Me Grow Grant- Part C - County Revenue	\$ -	\$ 202,607	\$ 202,607	To report Help Me Grow Revenue
V. Other Revenues				
45 Community DD Residential	\$ -	\$ 44,355	\$ 44,355	To report Community Residential revenue
Worksheet 1				
3. Buildings/Improve. (E) Facility Based Services	\$ 3,064	\$ (1,619)	\$ 1,445	To reclassify depreciation for workstations
3. Buildings/Improve. (X) Gen Expense All Prgm.	\$ 4,377	\$ 1,004	\$ 5,381	To agree to depreciation ledger
5. Movable Equipment (A) Early Intervention	\$ 917	\$ (458)	\$ 459	To reclassify depreciation for Vanguard
5. Movable Equipment (B) Pre-School	\$ 483	\$ 458	\$ 941	To reclassify depreciation for Vanguard
5. Movable Equipment (C) School Age	\$ 289	\$ (289)	\$ -	To agree to depreciation ledger
5. Movable Equipment (D) Unasn Children Programs	\$ 66	\$ 753	\$ 819	To agree to depreciation ledger
5. Movable Equipment (N) Service & Support Admin	\$ -	\$ 1,619	\$ 1,619	To reclassify depreciation for
5. Movable Equipment (U) Transportation	\$ 19,392	\$ 14,610		To record depreciation for loss on disposal of assets
		\$ (5,989)	\$ 28,013	To agree to depreciation ledger
6. Capital Leases (U) Transportation	\$ -	\$ 62,664	\$ 62,664	To record depreciation for shuttle bus lease
6. Capital Leases (V) Admin	\$ 55,700	\$ (55,700)	\$ -	To reclassify depreciation for shuttle bus lease
6. Capital Leases (X) Gen Expense All Prgm.	\$ -	\$ 5,638		To record depreciation for copier lease
		\$ 25,342	\$ 30,980	To record depreciation for copier lease
8. COG Expenses (L) Community Residential	\$ 226	\$ (170)	\$ 56	To match COG report
8. COG Expenses (N) Service & Support Admin	\$ 562	\$ (414)	\$ 148	To match COG report
8. COG Expenses (O) Non-Federal Reimbursable	\$ 73	\$ (55)	\$ 18	To match COG report
Worksheet 2				
1. Salaries (X) Gen Expense All Prgm.	\$ 7,605	\$ 120,749		To correct salaries
		\$ (120,753)		To remove MAC payroll
		\$ 10,982	\$ 18,583	To reclassify leave payouts
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 59,911	\$ 17,950	\$ 77,861	To correct benefits
3. Service Contracts (X) Gen Expense All Prgm.	\$ -	\$ 10,695		To reclassify copier lease payments
		\$ 967		To reclassify copier lease payments
		\$ 1,455		To reclassify copier lease payments
		\$ 4,940		To reclassify copier lease payments
		\$ 1,826	\$ 19,883	To reclassify copier lease payments
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 5,886	\$ 5,886	To reclassify non-Federal reimbursable expenses

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Coshocton County Board of Developmental Disabilities
2011 Income and Expenditure Report Adjustments

	<u>Reported Amount</u>	<u>Correction</u>	<u>Corrected Amount</u>	<u>Explanation of Correction</u>
Worksheet 2 (Continued)				
4. Other Expenses (X) Gen Expense All Prgm.	\$ 304,135	\$ (41,705)		To correct expenses
		\$ (30,713)		To reclassify recreation expenses
		\$ (2,070)		To reclassify behavior support expenses
		\$ (168)		To reclassify school expenses
		\$ (17,160)		To reclassify behavior support expenses
		\$ (17,714)		To reclassify contingent billing fees
		\$ (5,886)		To reclassify non-Federal reimbursable expenses
		\$ (17,250)		To reclassify recreation expenses
		\$ (28,158)	\$ 143,311	To reclassify copier lease payments
5. COG Expenses (L) Community Residential	\$ 2,637	\$ (434)	\$ 2,203	To match COG report
5. COG Expense (N) Service & Support Admin	\$ 6,583	\$ (747)	\$ 5,836	To match COG report
5. COG Expense (O) Non-Federal Reimbursable	\$ 29,723	\$ (121)	\$ 29,602	To match COG report
10. Unallowable Fees (O) Non-Federal Reimbursable	\$ 150,449	\$ (84,735)		To correct unallowable fees
		\$ 86,592		To report auditor/treasurer fees
		\$ 17,714	\$ 170,020	To reclassify contingent billing fees
Worksheet 2A				
1. Salaries (D) Unasgn Children Program	\$ 45,869	\$ (32,063)		To reclassify principal salary
		\$ (4,513)		To reclassify teacher salary
		\$ (92)		To reclassify teacher salary
		\$ (8,040)		To reclassify teacher salary
		\$ (1,117)	\$ 44	To reclassify teacher salary
1. Salaries (E) Facility Based Services	\$ 174,335	\$ (4,038)		To reclassify community employment services manager salary
		\$ (53,021)		To reclassify habilitation manager salary
		\$ (5,264)		To reclassify secretary salary
		\$ (21,542)		To reclassify special activities coordinator salary
		\$ (27,290)	\$ 63,180	To reclassify administrative assistant salary
1. Salaries (G) Community Employment	\$ 31,643	\$ (31,635)	\$ 8	To reclassify community employment services manager salary
2. Employee Benefits (D) Unasgn Children Program	\$ 14,706	\$ 13,119		To correct benefits
		\$ (19,450)		To reclassify principal benefits
		\$ (2,738)		To reclassify teacher benefits
		\$ (56)		To reclassify teacher benefits
		\$ (4,877)		To reclassify teacher benefits
		\$ (678)	\$ 26	To reclassify teacher benefits
2. Employee Benefits (E) Facility Based Services	\$ 84,493	\$ 21,273		To correct benefits
		\$ (2,449)		To reclassify community employment services manager benefits
		\$ (32,163)		To reclassify habilitation benefits
		\$ (3,193)		To reclassify secretary benefits
		\$ (13,068)		To reclassify special activities coordinator benefits
		\$ (16,554)	\$ 38,339	To reclassify administrative assistant benefits
2. Employee Benefits (G) Community Employment	\$ 20,709	\$ (1,519)		To correct benefits
		\$ (19,190)	\$ -	To reclassify community employment services manager benefits
3. Service Contracts (E) Facility Based Services	\$ 17,867	\$ (5,000)		To reclassify facility based expenses
		\$ (12,867)	\$ -	To reclassify expenses from program supervision
4. Other Expenses (E) Facility Based Services	\$ 4,862	\$ (96)		To reclassify non-Federal reimbursable expenses
		\$ (1,455)	\$ 3,311	To reclassify copier lease payments
4. Other Expenses (N) Service & Support Admin	\$ 2,443	\$ (2,443)	\$ -	To reclassify expenses from program supervision

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Coshocton County Board of Developmental Disabilities
2011 Income and Expenditure Report Adjustments

	<u>Reported Amount</u>	<u>Correction</u>	<u>Corrected Amount</u>	<u>Explanation of Correction</u>
Worksheet 3				
2. Employee Benefits (E) Facility Based Services	\$ 38,432	\$ (14,538)	\$ 23,894	To correct benefits
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 38,107	\$ (653)	\$ 37,454	To correct benefits
4. Other Expenses (E) Facility Based Services	\$ 47,112	\$ (2,656)	\$ 44,456	To reclassify purchases > \$5,000
4. Other Expenses (N) Service & Support Admin	\$ 60,227	\$ (6,036)	\$ 54,191	To reclassify purchases > \$5,000
4. Other Expenses (X) Gen Expense All Prgm.	\$ 52,143	\$ 9,400		To report fund 081 Permanent Improvement
		\$ 16,770	\$ 78,313	To report fund 086 Debt Service
5. COG Expenses (L) Community Residential	\$ 61	\$ (12)	\$ 49	To match COG report
5. COG Expenses (N) Service & Support Admin	\$ 153	\$ (24)	\$ 129	To match COG report
5. COG Expenses (O) Non-Federal Reimbursable	\$ 20	\$ (4)	\$ 16	To match COG report
Worksheet 4				
2. Employee Benefits (D) Unasgn Children Program	\$ 12,004	\$ (6,187)	\$ 5,817	To correct benefits
Worksheet 5				
1. Salaries (A) Early Intervention	\$ 95,297	\$ 115,973	\$ 211,270	To report Help Me Grow salary
1. Salaries (D) Unasgn Children Program	\$ 44	\$ 32,063		To reclassify principal salary
		\$ 4,513		To reclassify teacher salary
		\$ 92		To reclassify teacher salary
		\$ 8,040		To reclassify teacher salary
		\$ 1,117	\$ 45,869	To reclassify teacher salary
2. Employee Benefits (A) Early Intervention	\$ 53,805	\$ 4,003		To correct benefits
		\$ 90,978	\$ 148,786	To report Help Me Grow benefits
2. Employee Benefits (B) Pre-School	\$ 167,690	\$ (33,828)	\$ 133,862	To correct benefits
2. Employee Benefits (C) School Age	\$ 99,684	\$ 13,799	\$ 113,483	To correct benefits
2. Employee Benefits (D) Unasgn Children Program	\$ 2,948	\$ (2,921)		To correct benefits
		\$ 19,450		To reclassify principal benefits
		\$ 2,738		To reclassify teacher benefits
		\$ 56		To reclassify teacher benefits
		\$ 4,877		To reclassify teacher benefits
		\$ 678	\$ 27,826	To reclassify teacher benefits
4. Other Expenses (A) Early Intervention	\$ 8,106	\$ (5,489)		To correct expenses
		\$ 18,586	\$ 21,203	To report Help Me Grow expenses
4. Other Expenses (B) Pre-School	\$ 17,802	\$ 5,493		To correct expenses
		\$ (525)	\$ 22,770	To reclassify non-Federal reimbursable expenses
4. Other Expenses (C) School Age	\$ 70,228	\$ (525)		To reclassify non-Federal reimbursable expenses
		\$ (16,999)	\$ 52,704	To reclassify purchases > \$5,000
4. Other Expenses (D) Unasgn Children Program	\$ 13,538	\$ 168	\$ 13,706	To reclassify school expenses
4. Other Expenses (L) Community Residential	\$ 60,750	\$ 2,685		To report fund 087 Self Determination
		\$ 30,713		To reclassify recreation expenses
		\$ 24,846		To reclassify recreation expenses
		\$ 17,250		To reclassify recreation expenses
		\$ (50,000)	\$ 86,244	To reclassify fees paid to COG
4. Other Expenses (O) Non-Federal Reimbursable	\$ 18,075	\$ 525		To reclassify non-Federal reimbursable expenses
		\$ 525		To reclassify non-Federal reimbursable expenses
		\$ (18,075)	\$ 1,050	To reclassify fees paid to COG
Worksheet 7-B				
2. Employee Benefits (D) Unasgn Children Program	\$ 23,499	\$ (4,350)	\$ 19,149	To correct benefits
2. Employee Benefits (E) Facility Based Services	\$ 20,998	\$ (4,313)	\$ 16,685	To correct benefits
Worksheet 7-C				
1. Salaries (D) Unasgn Children Program	\$ 61,866	\$ (10,982)	\$ 50,884	To reclassify leave payout
2. Employee Benefits (D) Unasgn Children Program	\$ 14,587	\$ 22,942	\$ 37,529	To correct benefits
Worksheet 7-E				
2. Employee Benefits (C) School Age	\$ 522	\$ 2,232	\$ 2,754	To correct benefits
2. Employee Benefits (D) Unasgn Children Program	\$ 30,208	\$ (6,220)	\$ 23,988	To correct benefits
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 21,791	\$ 4,153	\$ 25,944	To correct benefits

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Coshocton County Board of Developmental Disabilities
2011 Income and Expenditure Report Adjustments

	<u>Reported Amount</u>	<u>Correction</u>	<u>Corrected Amount</u>	<u>Explanation of Correction</u>
Worksheet 7-F				
2. Employee Benefits (D) Unasgn Children Program	\$ 55,323	\$ 12,340	\$ 67,663	To correct benefits
Worksheet 8				
2. Employee Benefits (B) Pre-School	\$ 435	\$ 1,174	\$ 1,609	To correct benefits
2. Employee Benefits (C) School Age	\$ 153	\$ 451	\$ 604	To correct benefits
2. Employee Benefits (D) Unasgn Children Program	\$ 9,935	\$ (6,522)	\$ 3,413	To correct benefits
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 109,321	\$ (38,654)	\$ 70,667	To correct benefits
4. Other Expenses (C) School Age	\$ 32,071	\$ (7,500)	\$ 24,571	To reclassify purchases > \$5,000
Worksheet 9				
1. Salaries (N) Service & Support Admin. Costs	\$ 235,136	\$ 116,396		To correct salaries
		\$ (116,397)	\$ 235,135	To remove MAC payroll
2. Employee Benefits (N) Service & Support Admin. Costs	\$ 191,352	\$ 21,891	\$ 213,243	To correct benefits
3. Service Contracts (N) Service & Support Admin. Costs	\$ 14,919	\$ (4,940)	\$ 9,979	To reclassify copier lease payments
4. Other Expenses (N) Service & Support Admin. Costs	\$ 30,168	\$ 2,443		To reclassify expenses from program supervision
		\$ (1,826)		To reclassify copier lease payments
		\$ (2,588)	\$ 28,197	To reclassify non-Federal reimbursable expenses
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 2,588	\$ 2,588	To reclassify non-Federal reimbursable expenses
5. COG Expenses (N) Service & Support Admin. Costs	\$ 24,750	\$ 1,601	\$ 26,351	To match COG report
Worksheet 10				
1. Salaries (E) Facility Based Services	\$ 314,853	\$ (2,364)		To reclassify job developer salary
		\$ 53,021		To reclassify habilitation manager salary
		\$ 5,264		To reclassify secretary salary
		\$ 21,542		To reclassify special activities coordinator salary
		\$ 27,290	\$ 419,606	To reclassify administrative assistant salary
1. Salaries (G) Community Employment	\$ 84,005	\$ 2,364		To reclassify job developer salary
		\$ 4,038		To reclassify community employment services manager salary
		\$ 31,635	\$ 122,042	To reclassify community employment services manager salary
2. Employee Benefits (E) Facility Based Services	\$ 174,223	\$ 16,770		To correct benefits
		\$ (1,434)		To reclassify job developer benefits
		\$ 32,163		To reclassify habilitation manager benefits
		\$ 3,193		To reclassify secretary benefits
		\$ 13,068		To reclassify special activities coordinator benefits
		\$ 16,554	\$ 254,537	To reclassify administrative assistant benefits
2. Employee Benefits (G) Community Employment	\$ 54,513	\$ (3,554)		To correct benefits
		\$ 1,434		To reclassify job developer benefits
		\$ 2,449		To reclassify community employment services manager benefits
		\$ 19,190	\$ 74,032	To reclassify community employment services manager benefits
3. Service Contracts (E) Facility Based Services	\$ 98,363	\$ (10,695)		To reclassify copier lease payments
		\$ 12,867	\$ 100,535	To reclassify expenses from program supervision
3. Service Contracts (G) Community Employment	\$ 478,647	\$ (220,000)	\$ 258,647	To reclassify RSC match payment

Appendix A (Page 6)
Coshocton County Board of Developmental Disabilities
2011 Income and Expenditure Report Adjustments

	<u>Reported Amount</u>	<u>Correction</u>	<u>Corrected Amount</u>	<u>Explanation of Correction</u>
Worksheet 10 (Continued)				
4. Other Expenses (E) Facility Based Services	\$ 111,223	\$ 2,070		To reclassify behavioral support expense
		\$ 5,000		To reclassify facility based expenses
		\$ (3,824)		To reclassify non-Federal reimbursable expenses
		\$ (967)		To reclassify copier lease payments
		\$ (24,846)		To reclassify recreation expenses
		\$ (23,618)		To reclassify fees paid to COG
		\$ 17,160	\$ 82,198	To reclassify behavioral support expenses
4. Other Expenses (G) Community Employment	\$ 17,419	\$ (1,082)	\$ 16,337	To reclassify non-Federal reimbursable expenses
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 96		To reclassify non-Federal reimbursable expenses
		\$ 3,824		To reclassify non-Federal reimbursable expenses
		\$ 1,082	\$ 5,002	To reclassify non-Federal reimbursable expenses
a1 Adult				
10. Community Employment (B) Less Revenue	\$ -	\$ 55,140		To record RSC expenses
		\$ 13,228		To record RSC expenses
		\$ 171,890	\$ 240,258	To record RSC expenses
Reconciliation to County Auditor Worksheet				
Expense:				
Plus: Real Estate Fees	\$ (84,745)	\$ (1,847)	\$ (86,592)	To reconcile auditor/treasurer fees
Plus: Leases And Rentals	\$ -	\$ 55,700		To reconcile leases and rentals
		\$ 28,158	\$ 83,858	To reconcile leases and rentals
Plus: Purchases Greater Than \$5,000	\$ 292,408	\$ 2,678		To reclassify purchases > \$5,000
		\$ 2,656		To reclassify purchases > \$5,000
		\$ 6,036		To reclassify purchases > \$5,000
		\$ 16,999		To reclassify purchases > \$5,000
		\$ 7,500	\$ 328,277	To reclassify purchases > \$5,000
Plus: Fees Paid To COG, Or Payments And Transfers made To COG	\$ -	\$ 23,618		To reconcile fees paid to COG
		\$ 50,000		To reconcile fees paid to COG
		\$ 18,075	\$ 91,693	To reconcile fees paid to COG
Plus: Match Paid To ODMRDD For IO & LVI Waivers	\$ 60,642	\$ 88,570	\$ 149,212	To reconcile waiver match
Plus: Match Paid To ODMRDD For TCM	\$ 174,911	\$ (88,567)	\$ 86,344	To reconcile TCM match
Plus: RSC Match Payment	\$ -	\$ 220,000	\$ 220,000	To reconcile RSC match payment
Less: Capital Costs	\$ (41,718)	\$ (93,644)		To reconcile capital costs
		\$ 289		To reconcile capital costs
		\$ 5,989		To reconcile capital costs
		\$ (753)		To reconcile capital costs
		\$ (1,004)		To reconcile capital costs
		\$ (14,610)	\$ (145,451)	To reconcile capital costs
Less: COG Expenses Posted on Schedule A	\$ (920)	\$ (9,717)	\$ (10,637)	To match COG report
Total from 12/31 County Auditor's Report	\$ 6,017,408	\$ 289,781		To match to the County Auditor
		\$ 16,770		To match to the County Auditor
		\$ 2,685	\$ 6,326,644	To match to the County Auditor
Revenue:				
Total from 12/31 County Auditor's Report	\$ 5,814,607	\$ 246,962		To match to the County Auditor
		\$ 31,478	\$ 6,093,047	To match to the County Auditor
Medicaid Administration Worksheet				
6- Ancillary Costs (A) Reimbursement Requested	\$ -	\$ 9,203	\$ 9,203	To record ancillary costs
10. Through Calendar Year				

Appendix B
Coshocton County Board of Developmental Disabilities
2012 Income and Expenditure Report Adjustments

	<u>Reported Amount</u>	<u>Correction</u>	<u>Corrected Amount</u>	<u>Explanation of Correction</u>
Schedule A				
19. Room and Board/Cost to Live (L) Community Residential	\$ 11,217	\$ (3,081)		To match COG report
		\$ 22,575	\$ 30,711	To report Community DD Residential fund 082
20. Environmental Accessibility Adaptations And/Or Modifications And Supplies (L) Community Residential	\$ 8,226	\$ (512)	\$ 7,714	To match COG report
23. Homemaker/Personal Care (L) Community Residential	\$ 852	\$ (852)	\$ -	To match COG report
Schedule B-1, Section A				
1. Building Services (B) Adult	48	(48)	-	To correctly report square footage
1. Building Services (C) Child	1,093	38	1,131	To correctly report square footage
2. Dietary Services (B) Adult	1,284	(1,284)	-	To correctly report square footage
4. Nursing Services (B) Adult	213	(143)	70	To correctly report square footage
5. Speech/Audiology (C) Child	325	244	569	To correctly report square footage
7. Occupational Therapy (B) Adult	104	(104)	-	To correctly report square footage
7. Occupational Therapy (C) Child	1,848	(1,279)	569	To correctly report square footage
8. Physical Therapy (C) Child	1,849	(1,280)	569	To correctly report square footage
11. Early Intervention (C) Child	332	2,766	3,098	To correctly report square footage
12. Pre-School (C) Child	6,641	(260)	6,381	To correctly report square footage
13. School Age (C) Child	-	770	770	To correctly report square footage
14. Facility Based Services (B) Adult	12,819	1,146	13,965	To correctly report square footage
16. Supported Emp. -Comm Emp. (B) Adult	1,570	(600)	970	To correctly report square footage
21. Service And Support Admin (D) General	1,702	(600)	1,102	To correctly report square footage
22. Program Supervision (B) Adult	956	(740)	216	To correctly report square footage
22. Program Supervision (C) Child	69	(69)	-	To correctly report square footage
23. Administration (D) General	2,090	84	2,174	To correctly report square footage
24. Transportation (D) General	-	107	107	To correctly report square footage
25. Non-Reimbursable (B) Adult	-	1,284	1,284	To correctly report square footage
25. Non-Reimbursable (C) Child	1,320	(1,320)	-	To correctly report square footage
Schedule B-1, Section B				
1. Total Individuals Served By Program (C) Supported	-	10	10	To correct individuals served
4. 15 Minute Units (C) Supported Emp. -Community Employment	-	73		To correct 15 Minute units
		(8)	65	To correct 15 Minute units
6. Total Unduplicated Individuals Served Acuity - A, (A) Facility Based Services	64	(1)	63	To correct statistic
9. Total Unduplicated Individuals Served Acuity - C, (A) Facility Based Services	8	1	9	To correct statistic
10. Total Days of Attendance by Acuity - A, (A) Facility Based Services	9,674	(112)	9,562	To correct statistic
13. Total Days of Attendance by Acuity - C, (A) Facility Based Services	1,281	111	1,392	To correct statistic
Schedule B-3				
2. Pre-School (G) One Way Trips- Fourth Quarter	992	284	1,276	To report correct number of one-way trips
2. Pre-School (H) Cost Of Bus, Tokens, Cabs- Fourth Quarter	\$ -	\$ 312	\$ 312	To report correct cost of family reimbursements
3. School Age (G) One Way Trips- Fourth Quarter	2,742	(2,544)		To report correct number of one-way trips
		304	502	To report correct number of one-way trips
3. School Age (H) Cost of Bus, Tokens, Cabs- Fourth Quarter	\$ -	\$ 4,255		To report correct cost of family reimbursements
		\$ 695	\$ 4,950	To report correct number of one-way trips
5. Facility Based Services (G) One Way Trips- Fourth Quarter	3,772	2,352	6,124	To report correct number of one-way trips
5. Facility Based Services (H) Cost of Bus, Tokens, Cabs- Fourth Quarter	\$ -	\$ 2,940	\$ 2,940	To report correct cost of family reimbursements

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

	<u>Reported Amount</u>	<u>Correction</u>	<u>Corrected Amount</u>	<u>Explanation of Correction</u>
Schedule B-4				
5. SSA Unallowable Units (D) 4th Quarter	335	208	543	To correctly report SSA units
Schedule C				
IV. Federal Programs				
(O) Help Me Grow Grant- Part C - County Revenue	\$ -	\$ 138,997	\$ 138,997	To report Help Me Grow revenue
Worksheet 1				
3. Buildings/Improve (E) Facility Based Services	\$ 3,064	\$ (1,619)		To reclassify depreciation for workstations
		\$ 1,424		To record depreciation for HWI makeover
		\$ 760	\$ 3,629	To agree to depreciation ledger
3. Buildings/Improve (N) Service & Support Admin	\$ -	\$ 6,750	\$ 6,750	To record depreciation for SSA Building
3. Buildings/Improve (X) Gen Expense All Prgm.	\$ 4,377	\$ 1,004	\$ 5,381	To agree to depreciation ledger
4. Fixtures (X) Gen Expense All Prgm.	\$ -	\$ 4,667	\$ 4,667	To record depreciation for phone system
5. Movable Equipment (A) Early Intervention	\$ 917	\$ (458)	\$ 459	To reclassify depreciation for Vanguard
5. Movable Equipment (B) Pre-School	\$ 483	\$ 458	\$ 941	To reclassify depreciation for Vanguard
5. Movable Equipment (D) Unasgn Children Programs	\$ 66	\$ 3,963		To record depreciation for SMARTech
		\$ 540		To record depreciation for Vecta Deluxe
		\$ 2,779	\$ 7,348	To agree to depreciation ledger
5. Movable Equipment (N) Service & Support Admin	\$ -	\$ 1,619		To reclassify depreciation for workstations
		\$ 1,086	\$ 2,705	To record depreciation for computer server
5. Movable Equipment (U) Transportation	\$ 19,392	\$ (9,405)	\$ 9,987	To agree to depreciation ledger
6. Capital Leases (U) Transportation	\$ 55,701	\$ 6,963	\$ 62,664	To record depreciation for shuttle bus lease
6. Capital Leases (X) Gen Expense All Prgm.	\$ -	\$ 5,638		To record depreciation for copier lease
		\$ 25,342	\$ 30,980	To record depreciation for copier lease
8. COG Expenses (L) Community Residential	\$ 84	\$ (20)	\$ 64	To match COG report
8. COG Expenses (N) Service & Support Admin	\$ 240	\$ (76)	\$ 164	To match COG report
8. COG Expenses (O) Non-Federal Reimbursable	\$ 53	\$ (11)	\$ 42	To match COG report
Worksheet 2				
1. Salaries (X) Gen Expense All Prgm.	\$ 130,967	\$ (120,250)		To reclassify MAC salary
		\$ 19,207	\$ 29,924	To reclassify leave payouts
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 63,744	\$ 12,782	\$ 76,526	To correct benefits
3. Service Contracts (X) Gen Expense All Prgm.	\$ -	\$ 12,578		To reclassify copier lease payments
		\$ 5,322		To reclassify copier lease payments
		\$ 1,271		To reclassify copier lease payments
		\$ 3,372	\$ 22,543	To reclassify copier lease payments
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 300		To reclassify non-Federal reimbursable expenses
		\$ 4,373	\$ 4,673	To reclassify non-Federal reimbursable expenses

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

	<u>Reported Amount</u>	<u>Correction</u>	<u>Corrected Amount</u>	<u>Explanation of Correction</u>
Worksheet 2 (Continued)				
4. Other Expenses (X) Gen Expense All Prgm.	\$ 190,467	\$ (300)		To reclassify non-Federal reimbursable expenses
		\$ (2,000)		To reclassify recreation expenses
		\$ (9,570)		To reclassify behavioral support expenses
		\$ (4,373)		To reclassify non-Federal reimbursable expenses
		\$ (3,500)		To reclassify recreation expenses
		\$ (60,000)		To reclassify capital housing
		\$ (50,000)		To reclassify fees paid to COG
		\$ (28,158)	\$ 32,566	To reclassify leases and rentals
5. COG Expenses (L) Community Residential	\$ 1,864	\$ 116	\$ 1,980	To match COG report
5. COG Expense (N) Service & Support Admin	\$ 5,351	\$ (323)	\$ 5,028	To match COG report
5. COG Expense (O) Non-Federal Reimbursable	\$ 3,151	\$ 109	\$ 3,260	To match COG report
10. Unallowable Fees (O) Non-Federal Reimbursable	\$ 96,628	\$ 83,083	\$ 179,711	To report auditor/treasurer fees
Worksheet 2A				
1. Salaries (E) Facility Based Services	\$ 128,619	\$ (27,975)		To reclassify habilitation manager salary
		\$ (7,395)		To reclassify secretary salary
		\$ (28,571)	\$ 64,678	To reclassify administrative assistants salary
1. Salaries (G) Community Employment	\$ 36,771	\$ (36,771)	\$ -	To reclassify community employment services manager salary
2. Employee Benefits (E) Facility Based Services	\$ 67,443	\$ 7,711		To correct benefits
		\$ (16,346)		To reclassify habilitation manager benefits
		\$ (4,321)		To reclassify secretary benefits
		\$ (16,695)	\$ 37,792	To reclassify administrative assistant benefits
2. Employee Benefits (G) Community Employment	\$ 26,865	\$ (5,379)		To correct benefits
		\$ (21,486)	\$ -	To reclassify community employment services manager benefits
Worksheet 3				
2. Employee Benefits (E) Facility Based Services	\$ 48,248	\$ (24,988)	\$ 23,260	To correct benefits
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 38,039	\$ (6,173)	\$ 31,866	To correct benefits
4. Other Expenses (E) Facility Based Services	\$ 76,018	\$ (3,031)	\$ 72,987	To reclassify purchases > \$5,000
4. Other Expenses (G) Community Employment	\$ 20,403	\$ (1,868)	\$ 18,535	To reclassify purchases > \$5,000
4. Other Expenses (N) Service & Support Admin	\$ 21,475	\$ (1,869)	\$ 19,606	To reclassify purchases > \$5,000
4. Other Expenses (X) Gen Expense All Prgm.	\$ 133,379	\$ 12,900		To report Permanent Improvements fund 081
		\$ 16,177		To report Debt Service fund 086
		\$ (3,031)	\$ 159,425	To reclassify purchases > \$5,000
5. COG Expenses (L) Community Residential	\$ 51	\$ 1	\$ 52	To match COG report
5. COG Expenses (N) Service & Support Admin	\$ 147	\$ (16)	\$ 131	To match COG report
5. COG Expenses (O) Non-Federal Reimbursable	\$ 33	\$ 1	\$ 34	To match COG report
Worksheet 4				
2. Employee Benefits (D) Unasn Children Program	\$ 22,384	\$ (16,580)	\$ 5,804	To correct benefits
4. Other Expenses (B) Pre-School	\$ -	\$ 116	\$ 116	To reclassify dietary expenses
4. Other Expenses (C) School Age	\$ -	\$ 116	\$ 116	To reclassify dietary expenses
Worksheet 5				
1. Salaries (A) Early Intervention	\$ 92,880	\$ 104,886	\$ 197,766	To report Help Me Grow salary
2. Employee Benefits (A) Early Intervention	\$ 53,865	\$ 407		To correct benefits
		\$ 55,150	\$ 109,422	To report Help Me Grow benefits
2. Employee Benefits (B) Pre-School	\$ 209,320	\$ (55,226)	\$ 154,094	To correct benefits
2. Employee Benefits (C) School Age	\$ 139,428	\$ (18,510)	\$ 120,918	To correct benefits
3. Service Contracts (B) Pre-School	\$ -	\$ 1,023	\$ 1,023	To reclassify counseling expenses

Appendix B (Page 4)
Coshocton County Board of Developmental Disabilities
2012 Income and Expenditure Report Adjustments

	<u>Reported Amount</u>	<u>Correction</u>	<u>Corrected Amount</u>	<u>Explanation of Correction</u>
Worksheet 5 (Continued)				
4. Other Expenses (A) Early Intervention	\$ 6,587	\$ 8,062	\$ 14,399	To report Help Me Grow expenses
		\$ (250)		To reclassify non-Federal reimbursable expenses
4. Other Expenses (B) Pre-School	\$ 23,253	\$ (116)	\$ 23,137	To reclassify dietary expenses
4. Other Expenses (C) School Age	\$ 10,612	\$ (116)	\$ 10,496	To reclassify dietary expenses
4. Other Expenses (L) Community Residential	\$ 70,300	\$ 2,000		To reclassify recreation expenses
		\$ 44,130		To reclassify recreation expenses
		\$ 3,500	\$ 119,930	To reclassify recreation expenses
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 250	\$ 250	To reclassify non-Federal reimbursable expenses
5. COG Expenses (L) Community Residential	\$ 7,714	\$ 4,445	\$ 12,159	To match COG report
5. COG Expenses (O) Non-Federal Reimbursable	\$ 4,893	\$ 3,040	\$ 7,933	To match COG report
Worksheet 6				
1. Salaries (I) Medicaid Admin	\$ -	\$ 222,043	\$ 222,043	To reclassify MAC salary
1. Salaries (O) Non-Federal Reimbursable	\$ -	\$ 24,819	\$ 24,819	To reclassify MAC salary
Worksheet 7-B				
2. Employee Benefits (D) Unasgn Children Program	\$ 26,067	\$ (7,253)	\$ 18,814	To correct benefits
2. Employee Benefits (E) Facility Based Services	\$ 6,775	\$ (1,316)	\$ 5,459	To correct benefits
Worksheet 7-C				
2. Employee Benefits (D) Unasgn Children Program	\$ 16,107	\$ 14,862	\$ 30,969	To correct benefits
Worksheet 7-E				
2. Employee Benefits (D) Unasgn Children Program	\$ 56,059	\$ (5,965)	\$ 50,094	To correct benefits
Worksheet 7-F				
2. Employee Benefits (D) Unasgn Children Program	\$ 60,786	\$ 5,133	\$ 65,919	To correct benefits
Worksheet 7-G				
3. Service Contracts (B) Pre-School	\$ 1,023	\$ (1,023)	\$ -	To reclassify counseling expenses
3. Service Contracts (E) Facility Based Services	\$ 14,085	\$ (1,035)		To reclassify counseling expenses
		\$ (13,050)	\$ -	To reclassify counseling expenses
Worksheet 8				
2. Employee Benefits (B) Pre-School	\$ 919	\$ 2,229	\$ 3,148	To correct benefits
2. Employee Benefits (C) School Age	\$ 163	\$ 454	\$ 617	To correct benefits
2. Employee Benefits (D) Unasgn Children Program	\$ 149	\$ 418	\$ 567	To correct benefits
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 125,484	\$ (50,504)	\$ 74,980	To correct benefits
4. Other Expenses (B) Pre-School	\$ 66,769	\$ (23,337)	\$ 43,432	To reclassify transportation expenses
4. Other Expenses (C) School Age	\$ 28,017	\$ 23,337	\$ 51,354	To reclassify transportation expenses
4. Other Expenses (E) Facility Based Services	\$ 201,735	\$ 9,751	\$ 211,486	To reclassify transportation expenses
Worksheet 9				
1. Salaries (N) Service & Support Admin. Costs	\$ 380,110	\$ (126,612)	\$ 253,498	To reclassify MAC salary
2. Employee Benefits (N) Service & Support Admin. Costs	\$ 230,784	\$ (8,679)	\$ 222,105	To correct benefits
4. Other Expenses (N) Service & Support Admin. Costs	\$ 21,594	\$ (3,372)	\$ 18,222	To reclassify copier lease payments
5. COG Expenses (N) Service & Support Admin. Costs	\$ 27,184	\$ 3,691	\$ 30,875	To match COG report
Worksheet 10				
1. Salaries (E) Facility Based Services	\$ 330,688	\$ 27,975		To reclassify habilitation manager salary
		\$ 7,395		To reclassify secretary salary
		\$ 28,571		To reclassify administrative assistant salary
		\$ (19,207)	\$ 375,422	To reclassify leave payouts
1. Salaries (G) Community Employment	\$ 116,987	\$ 36,771	\$ 153,758	To reclassify community employment services manager salary

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Coshocton County Board of Developmental Disabilities
2012 Income and Expenditure Report Adjustments

	<u>Reported Amount</u>	<u>Correction</u>	<u>Corrected Amount</u>	<u>Explanation of Correction</u>
Worksheet 10 (Continued)				
2. Employee Benefits (E) Facility Based Services	\$ 198,053	\$ (4,827)		To correct benefits
		\$ 16,346		To reclassify habilitation manager benefits
		\$ 4,321		To reclassify secretary benefits
		\$ 16,695	\$ 230,588	To reclassify administrative assistant benefits
2. Employee Benefits (G) Community Employment	\$ 57,831	\$ 10,527		To correct benefits
		\$ 21,486	\$ 89,844	To reclassify community employment services manager benefits
3. Service Contracts (E) Facility Based Services	\$ 129,655	\$ (9,751)		To reclassify transportation expenses
		\$ 13,050	\$ 132,954	To reclassify counseling expenses
3. Service Contracts (G) Community Employment	\$ 455,490	\$ (12,578)		To reclassify copier lease payments
4. Other Expenses (E) Facility Based Services	\$ 62,241	\$ (110,000)	\$ 332,912	To reclassify RSC match
		\$ 1,035		To reclassify counseling expenses
		\$ (10,179)		To reclassify non-Federal reimbursable expenses
		\$ (5,322)		To reclassify copier lease payments
		\$ (44,130)		To reclassify recreation expenses
		\$ 9,570	\$ 13,215	To reclassify behavioral support expenses
4. Other Expenses (G) Community Employment	\$ 23,160	\$ (609)		To reclassify non-Federal reimbursable expenses
		\$ (1,271)	\$ 21,280	To reclassify copier lease payments
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 10,179		To reclassify non-Federal reimbursable expenses
		\$ 609	\$ 10,788	To reclassify non-Federal reimbursable expenses
a1 Adult				
10. Community Employment (B) Less Revenue	\$ -	\$ 69,103		To record RSC expenses
		\$ 285,451	\$ 354,554	To record RSC expenses
Reconciliation to County Auditor Worksheet				
Expense:				
Plus: Real Estate Fees	\$ -	\$ (83,083)	\$ (83,083)	To reconcile auditor/treasurer fees
Plus: Capital Housing	\$ -	\$ 60,000	\$ 60,000	To reclassify capital housing
Plus: Leases And Rentals	\$ -	\$ 28,158		To reconcile leases and rentals
		\$ 55,702	\$ 83,860	To reconcile leases and rentals
Plus: Purchases Greater Than \$5,000	\$ -	\$ 3,031		To reclassify purchases > \$5,000
		\$ 1,868		To reclassify purchases > \$5,000
		\$ 1,869		To reclassify purchases > \$5,000
		\$ 3,031	\$ 9,799	To reclassify purchases > \$5,000
Plus: Fees Paid To COG, Or Payments And Transfers made To COG	\$ 96,811	\$ 50,000	\$ 146,811	To reconcile fees paid to COG
Plus: RSC match	\$ -	\$ 110,000	\$ 110,000	To reconcile RSC match
Less: Capital Costs	\$ (41,429)	\$ (93,644)		To reconcile capital costs
		\$ (12,137)		To reconcile capital costs
		\$ (4,667)		To reconcile capital costs
		\$ (760)		To reconcile capital costs
		\$ (1,004)		To reconcile capital costs
		\$ (2,779)		To reconcile capital costs
		\$ 9,405		To reconcile capital costs
		\$ (1,626)	\$ (148,641)	To reconcile capital costs
Less: COG Expenses Posted on Schedule A	\$ (20,295)	\$ 4,445	\$ (15,850)	To match COG report
Total from 12/31 County Auditor's Report	\$ 5,769,668	\$ 53,645		To match to the County Auditor
		\$ 16,177	\$ 5,839,490	To match to the County Auditor
Revenue:				
Total from 12/31 County Auditor's Report	\$ 6,405,402	\$ 138,997	\$ 6,544,399	To match to the County Auditor

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Coshocton County Board of Developmental Disabilities
2012 Income and Expenditure Report Adjustments

	<u>Reported Amount</u>	<u>Correction</u>	<u>Corrected Amount</u>	<u>Explanation of Correction</u>
Medicaid Administration Worksheet				
6- Ancillary Costs (A) Reimbursement Requested	\$ -	\$ 11,102	\$ 11,102	To record ancillary costs
10. Through Calendar Year				



Dave Yost • Auditor of State

COSHOCTON COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

COSHOCTON 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
AUGUST 13, 2015**