



Dave Yost • Auditor of State





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

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

We have performed the procedures enumerated below, which were agreed to by the Ohio Department of Developmental Disabilities (DODD), on the Income and Expenditure Report of the Putnam County Board of Developmental Disabilities (County Board) for the years ended December 31, 2013 and 2014 (Cost Reports). The County Board's management is responsible for preparing these reports. The sufficiency of these procedures is solely the responsibility of DODD. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

### **Statistics – Square Footage**

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

We found costs for speech, occupational and physical therapy with no corresponding square footage. The County Board responded that no specific square footage was dedicated to these areas.

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

2. We compared the square footage for each room on the floor plan of the Brookhill Center building in 2013 and the Brookhill Industries building in 2014 to the County Board's summary which rolls up to *Schedule B-1, Section A, Square Footage* to ensure that square footage was allocated in accordance with DODD's Guide to Preparing Income and Expenditure Reports for 2013 and 2014 (Cost Report Guides) to identify any variances greater than 10 percent.

We found no variances.

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

We found no variances.

4. We reviewed differences from our payroll testing procedures to determine if they resulted in square footage variances greater than 10 percent for any cell in *Schedule B-1*.

We found no variances.

### **Statistics – Attendance**

1. We reviewed the Cost Reports and determined if individuals served or units of service were omitted on *Schedule B-1, Section B, Attendance Statistics*, worksheet 4, or worksheets 7A to 7H which resulted in unallocated program or general expenses-all program costs.

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

**Statistics – Attendance (Continued)**

2. We compared the County Board's Attendance by Acuity reports for the number of individuals served and days of attendance on *Schedule B-1, Section B, Attendance Statistics* and determined if the statistics were reported in accordance with the Cost Report Guides to identify any variances greater than two percent at each acuity level. We also footed the County Board's attendance reports for accuracy.

We found no variances greater than two percent in 2013. We found no variances in 2014.

3. We traced the number of total attendance days for five Adult Day Service 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 then compared the acuity level on the County Board's Attendance Acuity report to the DODD Acuity Assessment Instrument or other documentation for each individual. We also selected four additional individuals in 2013 and three additional individuals in 2014 and performed the same acuity level comparison. For differences in acuity noted, we compared the paid claims in the Medicaid Billing System (MBS) data to the County Board's monthly attendance reports to ensure the County Board was correctly reimbursed.

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

4. DODD asked us to select 30 Supported Employment-Community Employment units from the detailed Community Employment reports and determine 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 did not perform this procedure because the County Board did not provide Community Employment Services.

**Statistics – Transportation**

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

We found no variances.

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

We found no variances.

3. We compared the cost of bus tokens/cabs from the County Board's State Expenses Detailed reports to the amount reported in *Schedule B-3, Quarterly Summary of Transportation Services* to identify any variances greater than two percent of total costs on each row. We also ensured costs were correctly reported on *Worksheet 8, Transportation Services*.

We found no differences.

### **Statistics – Service and Support Administration (SSA)**

1. We compared the number of Targeted Case Management (TCM), Other SSA Allowable and SSA Unallowable units from the County Board's Billable/Non-billable Unit Summary reports with those statistics reported in *Schedule B-4, Quarterly Summary of Units of Service-Service and Support Administration* to identify any variances greater than two percent of total units on each row. We also footed the County Board's SSA reports for accuracy.

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

2. We haphazardly selected two samples of 60 Other SSA Allowable units for both 2013 and 2014 from the Billable/Non-Billable Unit Summary 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 exceeding 10 percent in 2013. We reported variances in Appendix B (2014).

3. We haphazardly selected two samples of 30 SSA Unallowable units for 2013 and 2014 from the Billable/Non-Billable Unit Summary 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.

4. We determined the County Board maintained case note documentation for non-individual specific activities (general time units) as described in Worksheet 9, Service and Support Administration Costs of the Cost Report Guides and they accounted for over 10 percent of total SSA units on the final *Schedule B-4* plus any general time units recorded.

We haphazardly selected two samples of 60 general time units for both 2013 and 2014 from the Billable/Non-Billable Unit Summary reports and determined if the case note documentation described activities listed in Ohio Admin. Code § 5160-48-01(D) or in Worksheet 9, Service and Support Administration Costs, Section 1(b) of the Cost Report Guides to identify any variances greater than 10 percent of total units tested in each year.

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

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

1. We compared the receipt totals from the county auditor's 2013 and 2014 Revenue History reports for the Brookhill Center School (22) and Community Residential Services (28) funds to the county auditor's report total reported on the *Reconciliation to County Auditor Worksheet*.

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

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

2. We compared revenue entries on *Schedule C, Income Report* to the final Northwest Ohio Waiver Administration Council (COG) County Board Summary Workbooks for 2013 and 2014.

We found no differences.

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

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

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

- Miscellaneous refunds, reimbursements and other income in the amount of \$31,077 in 2013 and or \$23,527 in 2014;
- Title XX revenues in the amount of \$19,057 in 2013; and
- School Lunch Receipts in the amount of \$28,991 in 2013 and \$27,909 in 2014.

**Paid Claims Testing**

1. We selected 100 paid claims among all service codes from 2013 and 2014 from the MBS data and compared these services to the County Board's service documentation and determined if the documentation matched requirements of each respective service code per Ohio Admin. Code § 5123:2-9. We applied the service documentation rules in effect at the time of service delivery. If there is no documentation to support paid claims or the units paid are not supported by service documentation per the Ohio Admin. Code, we calculated a recoverable finding and made corresponding unit adjustments to *Schedule B-1, B-3 or B-4*.

We found no instances of non-compliance in 2013. We found instances of non-compliance with Adult Day/Vocational Habilitation Combination - Daily Unit (FXD) in 2014 and made corresponding unit adjustments on *Schedule B-1* as reported in Appendix B. See also the recoverable finding table below.

2. For selected contracted transportation services DODD asked that we 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. Also, 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.

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

We found no instances of contracted services.

**Recoverable Finding - 2014**

Service Code	Units	Review Results	Finding
FXD	1	Recipient absent from program on date of service.	\$25.21 <sup>1</sup>

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

**Paid Claims Testing (Continued)**

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 exceeded final units.

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

4. We compared the amounts reported on *Schedule A, Summary of Service Costs – By Program*, Line (20), Environmental Accessibility Adaptations to Line (25), Other Waiver Services to the amount reimbursed for these services 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 Appropriation Reports for the Brookhill Center School (022) and Community Residential Services (028) funds.

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

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

2. We compared the County Board's State Expenses Detailed 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 found no variances.

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

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

4. We scanned the County Board's 2013 and 2014 State Expenses Detailed 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, to identify any variances greater than two percent of total service contracts and other expenses on any worksheet or costs which are non-federal reimbursable under 2 CFR 225 Appendix B and greater than \$250.

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

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

We found no program costs that lacked corresponding statistics.

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

5. We scanned the County Board's State Expenses Detail reports for items purchased during 2013 and 2014 that met the County Board's capitalization criteria and traced them to inclusion on the County Board's Depreciation Schedules.

We found no unrecorded purchases meeting the capitalization criteria.

6. We determined the County Board had supporting documentation for February 2013 and December 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 on *Worksheet 1, Capital Costs* to identify any cell variances greater than \$250.

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 cost, acquisition date and useful life, to determine compliance with the Cost Report Guides and AHA Asset Guide to identify any variances.

We found no differences.

4. We haphazardly selected the lesser of 10 percent or 10 disposed assets from 2013 from the County Board's list of disposed assets and determined if the asset was removed from the County Board's fixed asset ledger. We also recalculated depreciation and any gain or loss for the one disposed item tested, based on its undepreciated basis and any proceeds received from the 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). We did not perform this procedure for 2014 as the County Board reported no disposed assets in that year.

### **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 Appropriation Reports for the Brookhill Center School (022) fund to identify variances greater than two percent of the county auditor's report totals for these funds.

The variance was less than two percent.



### **Payroll Testing (Continued)**

2. We compared the salaries and benefit costs on the County Board's State Expenses Detailed reports to the amounts reported on worksheets 2 through 10 to identify variances resulting in differences to another program or worksheet exceeding \$250

We found no variances.

3. We calculated a sample size of the lesser of 40 employees or 25 percent of the average number of total employees over the two year period. For the sample of 14 selected, we compared the County Board's organizational chart, State Expenses Detailed reports and job descriptions to the worksheet in which each employee's salary and benefit costs were allocated to ensure the allocation is consistent with the Cost Report Guides. We identified any misclassification errors and, if the misclassification errors are greater than 10 percent of the sample tested, we would perform procedure 4.

We reported differences in Appendix A (2013) and Appendix B (2014) and, because misclassification errors exceeded 10 percent, we performed procedure 4.

4. We scanned the County Board's State Expenses Detailed reports 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 found no differences.

### **Medicaid Administrative Claiming (MAC)**

1. We compared the salary and benefits entered on the MAC Cost by Individual reports to the County Board's payroll 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 three observed moments in 2013 and seven 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 no differences in 2013. In 2014, we found one observed moments for Activity Code 7-Referral, Coordination and Monitoring of Medicaid Services in which the supporting documentation had no time as suggested by the RMTS guide's Examples of Acceptable Documentation and Unacceptable Documentation.

We reported this instance of non-compliance to DODD.

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

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

This report is intended solely for the information and use of the County Board, 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.

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

January 27, 2017

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

	<u>Reported</u> <u>Amount</u>	<u>Correction</u>	<u>Corrected</u> <u>Amount</u>	<u>Explanation of Correction</u>
<b>Schedule B-1, Section B</b>				
6. A (A) Facility Based Services	106	1	107	To correct individuals served
8. B (A) Facility Based Services	14	(1)	13	To correct individuals served
9. C (A) Facility Based Services	25	1	26	To correct individuals served
10. A (A) Facility Based Services	16,056	146	16,215	To correct days of attendance
12. B (A) Facility Based Services	2,491	(146)	2,345	To correct days of attendance
13. C (A) Facility Based Services	4,143	53	4,196	To correct days of attendance
<b>Schedule B-4</b>				
1. TCM Units (E) COG Activity	-	1,621	1,621	To correctly report SSA units
5. SSA Unallowable Units (A) 1st Quarter	910	(485)	425	To correctly report SSA units
5. SSA Unallowable Units (B) 2nd Quarter	1,279	(1,279)	-	To correctly report SSA units
5. SSA Unallowable Units (C) 3rd Quarter	1,513	(1,513)	-	To correctly report SSA units
5. SSA Unallowable Units (D) 4th Quarter	1,150	(1,150)	-	To correctly report SSA units
<b>Worksheet 1</b>				
3. Buildings/Improve (L) Community Residential	\$ -	\$ 17,883	\$ 17,883	To record depreciation for houses
3. Buildings/Improve (X) Gen Expense All Prgm.	\$ 32,630	\$ 28,349	\$ 60,979	To correct depreciation amount reported
4. Fixtures (X) Gen Expense All Prgm.	\$ 32,282	\$ 1,805	\$ 34,087	To correct depreciation amount reported
5. Movable Equipment (U) Transportation	\$ 49,626	\$ 365	\$ 50,000	To correct depreciation amount reported
		\$ 1,807	\$ 51,798	To report loss on sale of bus
<b>Worksheet 2</b>				
5. COG Expense (N) Service & Support Admin	\$ -	\$ 7,042	\$ 7,042	To match final COG workbook
<b>Worksheet 2A</b>				
1 Salaries ( E ) Facility Based Services	\$ 48,692	\$ (2,435)	\$ 46,257	To reclassify operations manager salary
1. Salaries (N) Service & Support Admin	\$ 10,239	\$ (10,239)	\$ -	To reclassify SSA Manager salary
1. Salaries (U) Transportation	\$ 36,999	\$ (36,999)	\$ -	To reclassify operations manager salary
2. Employee Benefits ( E ) Facility Based Services	\$ 22,884	\$ (1,144)	\$ 21,740	To reclassify operations manager benefits
2. Employee Benefits (N) Service & Support	\$ 4,647	\$ (4,647)	\$ -	To reclassify SSA Manager benefits
2. Employee Benefits (U) Transportation	\$ 17,389	\$ (17,389)	\$ -	To reclassify operations manager benefits
<b>Worksheet 3</b>				
1 Salaries (X) Gen Expense All Prgm.	\$ 48,861	\$ 2,435	\$ 51,296	To reclassify operations manager salary
2 Employee Benefits (X) Gen. Expense All Prgm	\$ 22,964	\$ 1,144	\$ 24,108	To classify operations manager benefits
4. Other Expenses (X) Gen Expense All Prgm.	\$ 211,023	\$ (30,000)	\$ 181,023	To reclassify loan payments
<b>Worksheet 5</b>				
4. Other Expenses (L) Community Residential	\$ 15,263	\$ (9,443)	\$ 5,820	To reclassify Adult Day Hab services costs
4. Other Expenses (M) Family Support Services	\$ 2,460	\$ (400)	\$ 2,060	To reclassify Payment to COG expense
<b>Worksheet 8</b>				
1. Salaries (E) Facility Based Services	\$ 129,665	\$ 36,999	\$ 166,664	To reclassify operations manager salary
2. Employee Benefits (E) Facility Based Services	\$ 60,940	\$ 17,389	\$ 78,329	To reclassify operations manager benefits
<b>Worksheet 9</b>				
1. Salaries (N) Service & Support Admin. Costs	\$ 146,632	\$ 10,239	\$ 156,871	To reclassify SSA Manager salary
2. Employee Benefits (N) Service & Support Admin. Costs	\$ 68,914	\$ 4,647	\$ 73,561	To reclassify SSA Manager benefits
4. Other Expenses (N) Service & Support Admin. Costs	\$ 24,609	\$ (23,339)	\$ 1,270	To reclassify Fees paid to COG
5. COG Expenses (N) Service & Support Admin. Costs	\$ -	\$ 15,498	\$ 15,498	To match final COG workbook
<b>Worksheet 10</b>				
4. Other Expenses (E) Facility Based Services	\$ 9,345	\$ 9,443	\$ 18,788	To reclassify Adult Day Hab services costs

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 Putnam County Board of Developmental Disabilities  
 2013 Income and Expenditure Report Adjustments

	<u>Reported Amount</u>	<u>Correction</u>	<u>Corrected Amount</u>	<u>Explanation of Correction</u>
<b>Reconciliation to County Auditor Worksheet</b>				
<b>Expense:</b>				
Plus: Fees Paid To COG, Or Payments And Transfers made To COG	\$ -	\$ 400		To reclassify Payment to COG expense
		\$ 23,339	\$ 23,739	To reclassify Fees paid to COG
Plus: Other	\$	\$ 30,000	\$ 30,000	To reconcile off waterline installment payment and wastewater loan payments
Less: Capital Costs	\$ (134,541)	\$ (365)		To correct depreciation amount reported
		\$ (17,883)		To record depreciation for houses
		\$ (28,349)		To correct depreciation amount reported
		\$ (1,805)		To correct depreciation amount reported
		\$ (1,807)	\$ (184,750)	To report loss on sale of bus

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

	<u>Reported</u> <u>Amount</u>	<u>Correction</u>	<u>Corrected</u> <u>Amount</u>	<u>Explanation of Correction</u>
<b>Schedule A</b>				
19. Room and Board/Cost to Live (L) Community Residential	\$ -	\$ 8,100	\$ 8,100	To reclassify room & board expenses
<b>Schedule B-1, Section B</b>				
6. A (C) Facility Based Services (Non-Title XX Only)	98	1	99	To correct individuals served
8. B (C) Facility Based Services (Non-Title XX Only)	14	1		To correct individuals served
		(1)	14	To correct individuals served
9. C (C) Facility Based Services (Non-Title XX Only)	25	(1)	24	To correct individuals served
10. A (C) Facility Based Services (Non-Title XX Only)	15,230	213		To correct days of attendance
		(1)	15,442	To remove day of attendance from Paid Claims
12. B (C) Facility Based Services (Non-Title XX Only)	2,136	219		To correct days of attendance
		(213)	2,142	To correct days of attendance
13. C (C) Facility Based Services (Non-Title XX Only)	4,035	(219)	3,816	To correct days of attendance
<b>Schedule B-4</b>				
1. TCM Units (E) COG Activity	-	1,501	1,501	To correctly report SSA units
2. Other SSA Allowable Units (D) 4th Quarter	231	(81)		To correctly report SSA units
		(10)	140	To reclassify unallowable units
5. SSA Unallowable Units (A) 1st Quarter	1,244	(1,052)	192	To correctly report SSA units
5. SSA Unallowable Units (B) 2nd Quarter	1,621	(1,621)	-	To correctly report SSA units
5. SSA Unallowable Units (C) 3rd Quarter	1,462	(1,462)	-	To correctly report SSA units
5. SSA Unallowable Units (D) 4th Quarter	1,590	(1,590)	-	To correctly report SSA units
		10	10	To reclassify unallowable units
5. SSA Unallowable Units (E) COG Activity	-	10	10	To correctly report SSA units
<b>Worksheet 1</b>				
3. Buildings/Improve (L) Community Residential	\$ -	\$ 17,883	\$ 17,883	To record depreciation for houses
3. Buildings/Improve (X) Gen Expense All Prgm.	\$ 39,634	\$ 28,349	\$ 67,983	To correct depreciation amount reported
4. Fixtures (X) Gen Expense All Prgm.	\$ 37,124	\$ 1,805	\$ 38,929	To correct depreciation amount reported
5. Movable Equipment (U) Transportation	\$ 53,572	\$ 365	\$ 53,937	To correct depreciation amount reported
<b>Worksheet 2</b>				
5. COG Expenses (B) Pre-School	\$ -	\$ 904	\$ 904	To match final COG workbook
5. COG Expense (N) Service & Support Admin	\$ 4,119	\$ (879)	\$ 3,240	To match final COG workbook
<b>Worksheet 2A</b>				
1 Salaries ( E ) Facility Based Services	\$ 49,597	\$ (2,480)	\$ 47,117	To reclassify Operations manager salary
1. Salaries (N) Service & Support Admin	\$ 4,052	\$ (4,052)	\$ -	To reclassify SSA manager salary
1. Salaries (U) Transportation	\$ 36,881	\$ (36,881)	\$ -	To reclassify Operations manager salary
2. Employee Benefits ( E ) Facility Based Services	\$ 23,692	\$ (1,185)	\$ 22,507	To reclassify Operations manager benefits
2. Employee Benefits (N) Service & Support Admin	\$ 13,090	\$ (13,090)	\$ -	To reclassify SSA manager benefits
2. Employee Benefits (U) Transportation	\$ 17,618	\$ (17,618)	\$ -	To reclassify Operations manager benefits
<b>Worksheet 3</b>				
1 Salaries (X) Gen Expense All Prgm.	\$ 50,197	\$ 2,480	\$ 52,677	To reclassify Operations manager salary
2 Employee Benefits (X) Gen Expense All Prgm.	\$ 23,979	\$ 1,185	\$ 25,164	To reclassify Operations manager benefits
4. Other Expenses (X) Gen Expense All Prgm.	\$ 213,235	\$ (30,000)	\$ 183,235	To reclassify loan payments
<b>Worksheet 5</b>				
4. Other Expenses (L) Community Residential	\$ 13,892	\$ (8,100)	\$ 5,792	To reclassify room & board expenses
5. COG Expenses (B) Pre-School	\$ -	\$ 3,935	\$ 3,935	To match final COG workbook
<b>Worksheet 8</b>				
1. Salaries (E) Facility Based Services	\$ 122,196	\$ 36,881	\$ 159,077	To reclassify operations manager salary
2. Employee Benefits (E) Facility Based Services	\$ 58,372	\$ 17,618	\$ 75,990	To reclassify operations manager benefits
<b>Worksheet 9</b>				
1. Salaries (N) Service & Support Admin. Costs	\$ 136,218	\$ 4,052	\$ 140,270	To reclassify SSA Manager salary
2. Employee Benefits (N) Service & Support Admin. Costs	\$ 65,071	\$ 13,090	\$ 78,161	To reclassify SSA Manager benefits
4. Other Expenses (N) Service & Support Admin. Costs	\$ 30,493	\$ (25,940)	\$ 4,553	To reclassify fees paid to COG

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
<b>Reconciliation to County Auditor Worksheet</b>				
<b>Expense:</b>				
Plus: Fees Paid To COG, Or Payments And Transfers made To COG	\$ -	\$ 25,940	\$ 25,940	To reconcile Fees Paid to COG
Plus: Other	\$ -	\$ 30,000	\$ 30,000	To reconcile waterline installment payments and wastewater loan payments



# Dave Yost • Auditor of State

**PUTNAM COUNTY BOARD OF DEVELOPMENTAL DISABILITIES**

**PUTNAM 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  
MARCH 21, 2017**