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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 Coshocton County Board of Developmental Disabilities (County Board) for the years ended December 31, 2015 and 2016 (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 reported square footage. We found 2015 Child Physical Therapy costs and 2015 and 2016 Medicaid Administrative Claiming (MAC) costs with no corresponding square footage. We found the Child Physical Therapy square footage was misclassified under Child Social Work/Counseling. The County Board provided the omitted square footage for MAC. We reported these differences in Appendix A (2015) and Appendix B (2016).
2. We compared the 2015 and 2016 square footage to the most recently reviewed totals and found program areas that changed by more than 10 percent and performed procedures 3 and 4 on those program areas.
3. We compared the square footage for each room on the floor plans of the Hopewell School building in 2015 and Annex building in 2016 to the County Board's summary. We confirmed square footage was allocated by program in accordance with DODD's Guide to Preparing Income and Expenditure Report for 2015 and 2016 (Cost Report Guides). We found no variances greater than 10 percent in 2015 or 2016.
4. We compared the County Board's square footage summaries to the square footage reported on the Cost Report. We found no variances greater than 10 percent.
5. We reviewed reclassifications identified in the payroll testing procedures and confirmed they did not result in additional square footage variances greater than 10 percent.

Statistics – Attendance

1. We reviewed the Cost Reports and confirmed no individuals served or units of service were omitted and resulted in unallocated program or general expenses-all program costs.
2. We compared the number of individuals served and 15 minute units on the County Board's Billed Claims by Contractor report to the 2015 Cost Report and confirmed the statistics were in compliance with the Cost Report Guides. There were no Community Employment units reported in 2016. We also footed the County Board's community employment report for accuracy. We found no computational errors or variances greater than two percent.

Statistics – Attendance (Continued)

3. We confirmed the County Board did not report any attendance days in 2015 and 2016 and performed no further procedures.
4. We selected 15 Community Employment units from the 2015 Billed Claims by Contactor report and compared the calculation of units to the Cost Report Guide and the service documentation requirements of Ohio Admin. Code § 5123:2-9-15. We reported variances greater than 10 percent in Appendix A (2015).

Statistics – Transportation

1. We compared the number of one-way trips from the County Board's 2015 Children Bus Log and 2016 Field Trips to the Cost Reports. We found no variances greater than two percent of reported total children or adult program trips. We also footed the County Board's transportation reports for accuracy and found no computational errors.
2. We traced the number of trips for ten children for various months in 2015 and 2016 from the County Board's daily reporting documentation to the Cost Reports. We found no variances greater than 10 percent of the total trips tested.
3. We compared the cost of bus tokens/cabs from the County Board's Vendor Expenses Detailed Reports to the Cost Reports. We found variances greater than two percent of total program costs as reported in Appendix A (2015). We found no variances in 2016.

Statistics – Service and Support Administration (SSA)

1. We compared the number of Targeted Case Management (TCM), Other SSA Allowable, Home Choice and SSA Unallowable units from the County Board's Receivable Billing Reimbursable Summary By Consumer, Service and Date and the Case Notes reports to the Cost Reports. We found variances greater than two percent as reported in Appendix A (2015) and Appendix B (2016). We also footed the County Board's SSA reports for accuracy and found no computation errors.
2. We selected 60 Other SSA Allowable units for both 2015 and 2016 from the Receivable Billing Reimbursable Summary by Consumer, Service and Date reports and compared the case note to the activities listed in Ohio Admin. Code § 5160-48-01(D) and the elements required by Ohio Admin. Code § 5160-48-01(F). We found no variances greater than 10 percent of total units tested in each year.
3. We selected all 12 SSA Unallowable units for 2015 and 30 units for 2016 from the Case Notes Detail reports and compared the case note to the activities listed in Ohio Admin. Code § 5160-48-01(D) and the elements required by Ohio Admin. Code § 5160-48-01(F). We found no variances greater than 10 percent of total units tested in each year.
4. We confirmed that the County Board maintained case note documentation for non-individual specific activities (general time units) as described in the Cost Report Guides and these units accounted for over 10 percent of total SSA units plus any general time units recorded.

Statistics – Service and Support Administration (Continued)

5. We selected 60 general time units in 2015 and in 2016 from the Receivable Billing Reimbursable Summary Report by Consumer, Service and Date reports and compared the case note to the activities listed in Ohio Admin. Code § 5160-48-01(D) and non-individual specific activities in the Cost Report Guides. We found variances greater than 10 percent of total units tested as reported in Appendix A (2015). We found no variances in 2016.

Revenue Cost Reporting and Reconciliation to the County Auditor Report

1. We compared the receipt totals from the county auditor's Revenue Audit Trail Report for the Hopewell School (080), Community Residential (082), and Help Me Grow (083) funds to the county auditor's report total reported on the reconciliation worksheet/form. We found no variances.

We then compared the total County Board receipts reported on the reconciliation worksheet/form to the county auditor's receipt totals and confirmed that the Cost Reports reconciled within acceptable limits.

2. We inspected the County Board's State Account Code Detailed Reports and found the following sources of potential revenue offsets/applicable credits where revenues are maintained separately; however, the County Board did not offset corresponding expense via the use of specific expenditure costs or separate costs between federal programs on the Cost Reports in accordance with 2 CFR 200.405 and 2 CFR 200.406:

- Miscellaneous refunds, reimbursements and other income in the amount of \$ 317,961 in 2015 and or \$ 245,400 in 2016;
- IDEA Part B revenues in the amount of \$7,194 in 2015 and \$16,356 in 2016;
- IDEA Early Childhood Special Education revenues in the amount of \$46,832 in 2015 and \$ 14,506 in 2016;
- Help Me Grow revenues in the amount of \$110,968 in 2015 and or \$174,996 in 2016; and
- Maternal, Infant and Early Childhood Home Visiting revenues in the amount of \$92.029 in 2015 and \$42,194 in 2016.

We also noted Opportunities for Ohioans with Disabilities (OOD) revenue in the amount of \$507,982 in 2015 and \$259,859 in 2016; however, corresponding expenses were offset by the County Board in 2015 on *Schedule a1, Adult Program*. We offset OOD expenses as reported in Appendix B (2016).

Paid Claims Testing

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

1. We selected 50 paid claims among all service codes (excluding TCM) for 2015 from the Medicaid Billing System (MBS) data. We compared the County Board's service documentation to the requirements of each respective service code per Ohio Admin. Code § 5123:2-9 in effect at the time of service delivery. We found an instance of non-compliance with Supported Employment - Community Employment - 15 minute unit (FCO) as described in the tables below. We also reported corresponding unit adjustments in Appendix A (2015). The County Board only billed for TCM in 2016.

Paid Claims Testing (Continued)

- We selected 50 TCM paid claims per year from MBS for 2015 and 2016 and compared the County Board's documentation to the requirements per Ohio Admin. Code § 5160-48-01 in effect at the time of service delivery. We found instances of non-compliance as described in the tables below and reported corresponding unit adjustments in Appendix A (2015) and Appendix B (2016).

Recoverable Finding - 2015

Service Code	Units	Non-TCM Review Results	Finding
FCO	2	Units billed in excess of service delivery	\$12.84
		TCM Review Results	
TCM	39	Billed for unallowable activity	\$378.14
		Total	\$390.98

Recoverable Finding - 2016

Service Code	Units	TCM Review Results	Finding
TCM	2	Billed for unallowable activity	\$19.34

- We found no instances of contracted transportation services or other contracted services in our sample and performed no additional procedures.
- The County Board was not reimbursed for any non-medical transportation services; therefore, we performed no additional procedures related to the guidance for non-medical transportation services issued by DODD on May 15, 2015.
- We compared the reimbursed 2015 and 2016 TCM units and 2015 Community Employment units from the MBS data to the final units and confirmed total net Medicaid reimbursed units were less than final TCM and Community Employment units. The County Board was not reimbursed for Community Employment services in 2016.
- We compared the amounts reported on *Summary of Service Costs – By Program* for categories from Environmental Accessibility Adaptations to Other Waiver Services to the MBS data. We confirmed total net reimbursements did not exceed disbursements by two percent.

Non-Payroll Expenditures and Reconciliation to the County Auditor Report

- We compared the disbursement totals from the county auditor's report listed on the reconciliation worksheet/form to the county auditor's Expense Audit Trail Report for the Hopewell School (080), Permanent Improvements (081), Community Residential (082), and Help Me Grow (083) funds. We found no variances.

We then compared the total County Board disbursements reported in the reconciliation worksheet/form to the county auditor's disbursement totals and confirmed the Cost Reports reconciled within acceptable limits.

- We compared the County Board's State Expenses Detailed Reports to all service contract and other expenses entries. We found no variances exceeding \$500 and that resulted in reclassification to another program or worksheet/form.

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

3. We scanned the State Expenses Detailed Reports and selected 60 disbursements from service contracts and other expenses. We inspected supporting documentation maintained by the County Board and compared the classification of the costs to the Cost Report Guides and 2 CFR 200. We found variances greater than two percent of total service contracts and other expenses on any worksheet/form and costs which are non-federal reimbursable and greater than \$500 as reported in Appendix A (2015) and Appendix B (2016).
4. We scanned for contracted transportation, service and support administration and adult services in the Cost Reports without corresponding statistics that are non-federal reimbursable because they do not comply with 2 CFR 200.405 and the Cost Report Guides. We found no variances.
5. We inspected the County Board's State Expensed Detailed Reports for items purchased during 2015 and 2016 that met the County Board's capitalization criteria and traced any items identified to the County Board's Assets Not Totally Depreciated reports. We found no unrecorded capital purchases.
6. We confirmed that the County Board had supporting documentation for February, April, July, and December of 2015 and March, May, August, and November of 2016 showing that it reconciled its income and expenditures on a monthly basis with the county auditor in accordance with Ohio Admin. Code § 5123:2-1-02 (L)(1).
7. We confirmed no statistics were reported for the Facility Based service and Enclave program in 2015 or 2016. We found depreciation costs reported for the Facility Based program in both years and Community Employment costs for the period October 2015 through March 2016 with no corresponding statistics. We reclassified these costs to non-federal reimbursable as reported in Appendix A (2015) and Appendix B (2016).

Property, Depreciation, and Asset Verification Testing

1. We compared the County Board's Assets Not Totally Depreciated (By Date Span) Reports to the Cost Reports and found no variances greater than \$500.
2. We compared the County Board's 2014 Assets Not Totally Depreciated (By Date Span) Report to the County Board's 2015 and 2016 Assets Not Totally Depreciated (By Date Span) Reports for changes in the depreciation amounts for assets purchased prior to the period 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. We found no variances greater than \$500.
3. Using the County Board's capitalization threshold, we selected both of the County Board's fixed assets which were being depreciated for the first time in 2015 or 2016. We computed the first year's depreciation for the assets selected, based on their cost, acquisition date and useful life to confirm compliance with the Cost Report Guides and the estimated useful lives prescribed in the 2013 American Hospital Association Asset Guide. We found no differences.
4. We selected both disposed assets from the County Board's list of disposed assets and confirmed the assets were removed from the Assets Not Totally Depreciated (By Date Span) Reports.

Payroll Testing

1. We compared total salaries and benefits on the Cost Reports to the payroll disbursements yearly totals on the county auditor's Expense Audit Trail report for the Hopewell School (080), Permanent Improvements (081), Community Residential (082), and Help Me Grow (083) funds. We found no variances greater than two percent.
2. We compared the salaries and benefit costs on the County Board's State Expenses Detailed Reports to the Cost Reports. We reported variances that resulted in reclassifications to another program or worksheet/form exceeding \$500 in Appendix A (2015) and Appendix B (2016).
3. We selected the lesser of 40 employees or 25 percent of the number of employees in 2015 and 2016. For the 27 employees selected each year, we compared the County Board's organizational chart, Payroll Totals by Job Description by Date Span report and job descriptions to the worksheet/form in which each employee's salary and benefit costs were allocated. We found employee allocations which were not consistent with the Cost Report Guides as reported in Appendix A (2015) and Appendix B (2016). We also determined the misclassification errors were less than 10 percent and no additional procedures should be performed.

Medicaid Administrative Claiming (MAC)

1. We compared MAC salaries and benefits on the Individual Costs by Code reports to the State Expenses Detailed Reports and Payroll and Benefits by Date Span Detailed By Payroll Date reports and confirmed MAC salary and benefits exceeded the County Board's salaries and benefits by less than one percent.
2. We compared the Individual Costs by Code reports to the Medicaid Administration worksheet/form for both years and found no differences.
3. We selected 12 RMTS observed moments for the third quarter of 2015 and 12 moments for the second quarter of 2016 from the RMTS Participant Moments Question and Answer report. We inspected the County Board's documentation and compared the contents and classification to DODD's Guide to Medicaid Administrative Claiming (MAC) using the Random Moment Time Studies (RMTS) Methodology for 2014. We found that observed moments and documentation met the minimum requirements, but did not always include additional supporting documentation as preferred by the RMTS guide. We reported the detailed results in a separate document to DODD.

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



Dave Yost
Auditor of State

July 31, 2018

Appendix A
 Coshocton County Board of Developmental Disabilities
 2015 Income and Expenditure Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Schedule B-1, Section A				
8. Physical Therapy (C) Child	-	569	569	To reclassify from Social Work - Child
9. Social Work/Counseling (C) Child	569	(569)	-	To reclassify to Physical Therapy - Child
17. Medicaid Administration (A) MAC	-	8	8	To match prior year square footage for MAC
Schedule B-1, Section B				
4. 15 Minute Units (C) Supported Emp. - Community Employment	150	(1)		To correct 15 minute units
		(1)	148	To correct 15 minute unit
Schedule B-3				
1. Early Intervention (H) Cost of Bus, Token, Cabs- Fourth Quarter		\$ 164	\$ 164	To report correct cost of bus, tokens, cabs
2. Pre-School (H) Cost Of Bus, Tokens, Cabs- Fourth Quarter	\$ -	\$ 747	\$ 747	To report correct cost of bus, tokens, cabs
3. School Age (H) Cost of Bus, Tokens, Cabs- Fourth Quarter	\$ 560	\$ 2,344		To report correct cost of bus, tokens, cabs
		\$ 450	\$ 3,354	To report correct cost of bus, tokens, cabs
Schedule B-4				
1. TCM Units (D) 4th Quarter	4,074	903 (36) (3)	4,938	To correctly report SSA units To correctly report SSA units To correctly report SSA units
2. Other SSA Allowable Units (D) 4th Quarter	323	109	432	To correctly report SSA units
3. Home Choice Units (D) 4th Quarter	21	32	53	To correctly report Home Choice units
5. SSA Unallowable Units (D) 4th Quarter	-	11 3	14	To correctly report SSA units To correctly report SSA units
Worksheet 1				
3. Buildings/Improve (E) Facility Based Services	\$ 6,380	\$ (6,380)	\$ -	To reclassify costs for program without statistics
3. Buildings/Improve (O) Non-Federal	\$ -	\$ 6,380	\$ 6,380	To reclassify costs for program without statistics
6. Capital Leases (E) Facility Based Services	\$ 2,999	\$ (2,999)	\$ -	To reclassify costs for program without statistics
6. Capital Leases (O) Non-Federal Reimbursable	\$ -	\$ 2,999	\$ 2,999	To reclassify costs for program without statistics
Worksheet 2				
1. Salaries (X) Gen Expense All Prgm.	\$ 132,941	\$ (26,736)	\$ 106,205	To reclassify shared services for HR Director salary
10. Unallowable Fees (O) Non-Federal	\$ 78,950	\$ 26,736	\$ 105,686	To reclassify shared services for HR Director salary
Worksheet 3				
1. Salaries (X) Gen Expense All Prgm.	\$ 60,422	\$ (23,413)	\$ 37,009	To reclassify shared service for facilities director
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 23,413	\$ 23,413	To reclassify shared service for facilities director
Worksheet 5				
1. Salaries (A) Early Intervention	\$ 58,314.00	\$ 23,050.00 \$ 38,900.00 \$ 30,397.00 \$ 9,915.00 \$ 11,915.00 \$ 21,454.00 \$ (41,255.00)	\$ 152,690.00	To reclassify Help Me Grow Service Coordinator salary To reclassify Help Me Grow Director salary To reclassify Help Me Grow Staff salary To reclassify Help Me Grow Staff salary To reclassify Help Me Grow Staff salary To reclassify Help Me Grow Staff salary To reclassify Shared Services salary
1. Salaries (D) Unasgn Children Program	\$ 150,736.00	\$ (23,050.00) \$ (38,900.00) \$ (1,106.00) \$ (30,397.00) \$ (9,915.00) \$ (11,915.00) \$ (21,454.00)	\$ 13,999.00	To reclassify Help Me Grow Service Coordinator salary To reclassify Help Me Grow Director salary To reclassify Bus Driver salary To reclassify Help Me Grow Staff salary To reclassify Help Me Grow Staff salary To reclassify Help Me Grow Staff salary To reclassify Help Me Grow Staff salary
1. Salaries (O) Non-Federal Reimbursable	\$ -	\$ 41,255.00	\$ 41,255.00	To reclassify Shared Services salary
2. Employee Benefits (A) Early Intervention	\$ 31,272.00	\$ 3,433.00 \$ 5,718.00 \$ 15,055.00 \$ 1,348.00 \$ 9,563.00	\$ 69,423.00	To reclassify Help Me Grow Service Coordinator benefits To reclassify Help Me Grow Director benefits To reclassify Help Me Grow Staff benefits To reclassify Help Me Grow Staff benefits To reclassify Help Me Grow Staff benefits
2. Employee Benefits (D) Unasgn Children	\$ 42,577.00	\$ 3,034.00 \$ (3,433.00) \$ (5,718) \$ (74) \$ (15,055) \$ (1,348) \$ (9,563) \$ (3,034)	\$ 4,352	To reclassify Help Me Grow Staff benefits To reclassify Help Me Grow Director benefits To reclassify Bus Driver benefits To reclassify Help Me Grow Staff benefits To reclassify Help Me Grow Staff benefits To reclassify Help Me Grow Staff benefits To reclassify Help Me Grow Staff benefits
4. Other Expenses (A) Early Intervention	\$ 3,448	\$ 14,050	\$ 17,498	To reclassify Help Me Grow expense
4. Other Expenses (D) Unasgn Children Program	\$ 39,829	\$ (14,050)	\$ 25,779	To reclassify Help Me Grow expense
Worksheet 8				
1. Salaries (D) Unasgn Children Program	\$ 85,099	\$ 1,106	\$ 86,205	To reclassify Bus Driver salary
2. Employee Benefits (D) Unasgn Children	\$ 71,303	\$ 74	\$ 71,377	To reclassify Bus Driver benefits
3. Service Contracts (C) School Age	\$ 2,344	\$ 450	\$ 2,794	To reclassify School Age costs
3. Service Contracts (D) Unasgn Children	\$ 23,365	\$ (450)	\$ 22,915	To reclassify School Age expenses

Appendix A
 Coshocton County Board of Developmental Disabilities
 2015 Income and Expenditure Report Adjustments

Worksheet 8 (Continued)

Service Contracts (O) Non-Federal								
3.	Reimbursable	\$	116,110	\$	(2,895)	\$	113,215	To reclassify Facility Based expenses
4.	Other Expenses (C) School Age	\$	-	\$	3,660	\$	3,660	To reclassify School Age expenses
4.	Other Expenses (E) Facility Based Services	\$	-	\$	2,895	\$	2,895	To reclassify Facility Based expenses
4.	Other Expenses (O) Non-Federal Reimbursable	\$	5,884	\$	(3,660)	\$	2,224	To reclassify School Age expenses

Worksheet 10

1.	Salaries (G) Community Employment	\$	165,968	\$	(23,809)	\$	142,159	To reclassify expenses without statistics		
2.	Employee Benefits (G) Community Employment	\$	103,245	\$	(11,618)	\$	91,627	To reclassify expenses without statistics		
3.	Service Contracts (G) Community Employment	\$	321,157	\$	(70,715)			To reclassify match payment expense		
						\$	(2,271)	\$	248,171	To reclassify expenses without statistics
4.	Other Expenses (G) Community Employment	\$	16,418	\$	(817)	\$	15,601	To reclassify expenses without statistics		
4.	Other Expenses (O) Non-Federal Reimbursable	\$	145,224	\$	38,516	\$	183,740	To reclassify expenses without statistics		

Reconciliation to County Auditor Worksheet

Expense:

Plus: Match Paid To DODD For IO & LVI Waivers	\$	775,220	\$	70,715	\$	845,935	To reconcile match payment expense
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Appendix B
 Coshocton County Board of Developmental Disabilities
 2016 Income and Expenditure Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Square Footage Allocation				
Medicaid Administration, MAC	-	8	8	To match prior year square footage for MAC
			-	
Annual Summary of Units of Service - Service and Support Administration				
TCM Units, CB Activity	19,146	(2)	19,144	To correctly report SSA units
Home Choice Units, CB Activity	99	(20)	79	To correctly report SSA units
SSA Unallowable Units, CB Activity	-	57	57	To correctly report SSA units
		2	59	To correctly report SSA units
Capital Costs				
Buildings/Improve, Facility Based Services	\$ 6,380	\$ (6,380)	\$ -	To reclassify costs for program without statistics
Buildings/Improve, Non-Federal Reimbursable	\$ -	\$ 6,380	\$ 6,380	To reclassify costs for program without statistics
Capital Leases, Facility Based Services	\$ 2,999.00	\$ (2,999)	\$ -	To reclassify costs for program without statistics
Capital Leases, Non-Federal Reimbursable	\$ -	\$ 2,999	\$ 2,999.00	To reclassify costs for program without statistics
Indirect Cost Allocation				
Salaries, Gen Expense All Program	\$ 96,289.00	\$ (21,300.00)	\$ 74,989.00	To reclassify shared services for HR Director salary
Other Expenses, Non-Federal Reimbursable	\$ 28,672.00	\$ 4,171.00		To reclassify donations, awareness luncheon and staff appreciation expense
		\$ 21,300.00	\$ 54,143.00	To reclassify shared services for HR Director salary
Other Expenses, Gen Expense All Program	\$ 82,950.00	\$ (4,171.00)	\$ 78,779.00	To reclassify donations, awareness luncheon and staff appreciation expense
Building Services Cost				
Salaries, Non-Federal Reimbursable	\$ -	\$ 31,350.00	\$ 31,350.00	To reclassify shared service for facilities director salary
Salaries, Gen Expense All Program	\$ 73,177.00	\$ (31,350.00)	\$ 41,827.00	To reclassify shared service for facilities director salary
Other Expenses, Gen Expense All Program	\$ 36,809.00	\$ 2,188.00	\$ 38,997.00	To reclassify backboard expense
Direct Services				
Salaries, Early Intervention	\$ 57,390.00	\$ 9,546.00		To reclassify Help Me Grow Service Coordinator salary
		\$ (27,635.00)	\$ 39,301.00	To reclassify shared services for HMG teachers salaries
Salaries, Unassign Children Program	\$ 142,807.00	\$ (9,546.00)		To reclassify Help Me Grow Service Coordinator salary
		\$ 1,781.00	\$ 135,042.00	To reclassify Bus Driver Salary
Salaries, Non-Federal Reimbursable	\$ -	\$ 27,635.00	\$ 27,635.00	To reclassify shared services for HMG teachers salaries
Employee Benefits, Early Intervention	\$ 27,062.00	\$ 3,096.00	\$ 30,158.00	To reclassify Help Me Grow Service Coordinator benefits
Employee Benefits, Unassign Children Program	\$ 33,421.00	\$ (3,096.00)		To reclassify Help Me Grow Service Coordinator benefits
		\$ 327.00	\$ 30,652.00	To reclassify Bus Driver Benefits
Service Contracts, Community Residential	\$ 201,426.00	\$ (162,654.00)	\$ 38,772.00	To reclassify OOD expenses
Other Expenses, Unassign Children Program	\$ 39,196.00	\$ (12,307.00)	\$ 26,889.00	To reclassify gift cards for Help Me Grow Families expense
Other Expenses, Community Residential	\$ 70,204.00	\$ (2,188.00)		To reclassify backboard expense
		\$ (8,302.00)	\$ 59,714.00	To reclassify OOD expenses
Other Expenses, Family Support Services	\$ 2,708.00	\$ 12,307.00	\$ 15,015.00	To reclassify gift cards for Help Me Grow Families expense
Transportation Services				
Salaries, Unassign Children Program	\$ 5,093.00	\$ (1,781.00)	\$ 3,312.00	To reclassify Bus Driver salary
Employee Benefits, Unassign Children Program	\$ 1,816.00	\$ (327.00)	\$ 1,489.00	To reclassify Bus Driver benefits
Adult Program				
Salaries, Community Employment	\$ 5,846.00	\$ (5,846.00)	\$ -	To reclassify costs without statistics
Employee Benefits, Community Employment	\$ 3,420.00	\$ (3,420.00)	\$ -	To reclassify costs without statistics
Service Contracts, Community Employment	\$ 282.00	\$ (282.00)	\$ -	To reclassify costs without statistics
		\$ 162,654.00	\$ 162,654.00	To reclassify OOD expenses
Other Expenses, Community Employment	\$ -	\$ 8,302.00	\$ 8,302.00	To reclassify OOD expenses
Other Expenses, Non-Federal Reimbursable	\$ 138,581.00	\$ 5,846.00		To reclassify costs without statistics
		\$ 3,420.00		To reclassify costs without statistics
		\$ 282.00	\$ 148,129.00	To reclassify costs without statistics
A1 Adult				
Community Employment, Less Revenue	\$ -	170,956	\$ 170,956.00	To record OOD offset

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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
SEPTEMBER, 13 2018**