



Dave Yost • Auditor of State



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Independent Accountant's 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, 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 square footage for Adult Dietary services without corresponding costs in 2013. The County Board stated this program was run by Hopewell Industries; therefore, we reclassified the square footage as non-federal reimbursable as reported in Appendix A.

We found costs for Adult Social Work in 2013 and Adult Nursing in 2014 without corresponding square footage. The County Board explained that both services were provided by external entities. Social work did not use County Board space and nursing was included in the reported non-federal reimbursable square footage. We reported no variances for 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 Annex building in 2013 and the Hopewell School in 2014 to the County Board's summary for each year which rolls up to *Schedule B-1, Section A, Square Footage* to ensure that square footage was allocated in accordance with the Cost Report Guides and to identify any variances greater than 10 percent.

We found no variances in 2013. We found variances in 2014 and asked the County board to revise the summary. We re-performed the procedure with the revised summary and found no variances.

3. We compared the County Board's original 2013 and revised 2014 square footage summary to 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 reported variances from Appendix A (2013) and Appendix B (2014).

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

We found no variances.

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Statistics – Square Footage (Continued)

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 program or general expenses-all program costs not being allocated to the County Board's programs.

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

2. We compared the County Board's Day Services Attendance Summary By Consumer, Location, Acuity and Month and Services Provided Detail reports for the number of individuals served, days of attendance, and 15 minute units 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 reported variances in Appendix A (2013) and Appendix B (2014).

3. We traced the total attendance days for five Adult Day Service individuals for two months in 2013 between the County Board's monthly attendance documentation and the Day Services Attendance Summary By Consumer, Location, Acuity and Month report and the number of days reported on *Schedule B-1, Section B, Attendance Statistics*. We compared the acuity level on the County Board's Day Services Attendance Summary report to the Acuity Assessment Instrument (AAI) or other documentation for each individual. We selected an additional three individuals, to ensure at least two individuals from each level were tested, and performed the same comparison.

We found no differences in 2013. The County Board could not locate the 2013 AAI for two individuals. We did not perform this procedure for 2014 as the County Board no longer provided Facility Based adult services.

4. We selected 30 Supported Employment-Community Employment units for 2013 and 2014 from the Services Provided Detail reports and determined if the units were calculated in accordance with the Cost Report Guides and met the service documentation requirements of Ohio Admin. Code § 5123:2-9 to identify variances greater than 10 percent to *Schedule B-1, Section B, Attendance Statistics*.

We reported variances in Appendix A (2013). We found no variances or instances of non-compliance in 2014.

Statistics – Transportation

1. We compared the number of one-way trips from the County Board's Billing History and Bus Logs 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 reported variances in Appendix A (2013). We found no variances in 2014.

Statistics – Transportation (Continued)

2. We traced the number of trips for four adults and one child for April 2013 and five children for October 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 exceeding 10 percent in 2013. We reported variances in Appendix B (2014).

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 reported on each row. We determined if the costs were correctly reported on *Worksheet 8, Transportation Services*.

We found no variances to *Schedule B-3*. We reported variances in Appendix A (2013) and Appendix B (2014) impacting *Worksheet 8*.

Statistics – Service and Support Administration (SSA)

1. We compared the number of Targeted Case Management (TCM), Other SSA Allowable, and SSA Unallowable units from the County Board's Receivable Billing Reimbursable Summary By Consumer, Service and Date 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) and Appendix B (2014).

We also determined the County Board had unreported Home Choice units in 2013. The County Board provided the Case Note Detail by Case Manager and Consumer reports for each Home Choice individual. We totaled the units and reported the differences in Appendix A. We found no Home Choice units for 2014.

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

We found no variances.

3. We haphazardly selected two samples of 30 SSA Unallowable units for 2013 and 2014 from the Receivable Billing Reimbursable Summary By Consumer, Service and Date reports. We determined if the case note documentation described activities listed in Ohio Admin. Code § 5101:3-48-01(D) and included the elements required by Ohio Admin. Code § 5101:3-48-01(F) to identify any variances greater than 10 percent of total units tested in each year. If the variance identified was greater than 25 percent, we would perform additional procedures.

We found no variances in 2013. The variance was greater than 25 percent in 2014 and we selected an additional sample of 30 units. The combined error rate for the total of 60 units tested in 2014 did not exceed 25 percent and we reported the sample errors in Appendix B.

Statistics – Service and Support Administration (Continued)

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 Receivable Billing Reimbursable Summary By Consumer, Service and Date 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 Reports for the Hopewell School (080), Permanent Improvements (081), Community Residential (082), Help Me Grow (083), Family & Children First (084), Hopewell Debt Service (086), and Self Determination (087) 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 reported differences in Appendix A (2013) and Appendix B (2014) and, after these adjustments, the Cost Reports reconciled within acceptable limits.

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

We found no differences.

3. We reviewed the County Board's State Account Code Detailed 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 \$214,078 in 2013 and or \$391,215 in 2014;
- IDEA Part B revenues in the amount of \$24,493 in 2013 and \$15,720 in 2014;
- IDEA Early Childhood Special Education revenues in the amount of \$8,766 in 2013 and \$20,645 in 2014;
- Worker's Investment Act revenues in the amount of \$14,938 in 2013;
- Worker's Compensation revenues in the amount of \$37,026 in 2014;
- Title XX revenues in the amount of \$36,613 in 2013; and
- Help Me Grow revenues in the amount of \$18,633 in 2013 and \$620 in 2014.

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

We also noted Opportunities for Ohioans with Disabilities (formerly the Ohio Rehabilitation Services Commission) revenue in the amount of \$538,748 in 2013 and \$410,239 in 2014 and we reported offsets on *Schedule a1, Adult Program* in Appendix A (2013) and Appendix B (2014). We also reclassified match payments for 2013 of \$92,357 and 2014 of \$184,713 as reported in Appendix A (2013) and Appendix B (2014).

Paid Claims Testing

1. We selected 100 paid claims among all service codes from 2013 and 2014 from the MBS data and compared these services to the County Board's service documentation and determined if the documentation matched requirements of each respective service code per Ohio Admin. Code § 5123:2-9. We applied the service documentation rules in effect at the time of service delivery. For identified non-compliance, we calculated a recoverable finding and made corresponding unit adjustments to *Schedule B-1, B-3 or B-4*.

We found instances of non-compliance in the following service codes: Supported Employment – Community Employment - 15 minute units (FCO/ACO); Vocational Habilitation 15 minute unit (FVF); and Vocational Habilitation - Daily Unit (FVH) as described below and made corresponding unit adjustments on *Schedule B-1* as reported in Appendix A (2013) and Appendix B (2014).

2. For selected contracted transportation services, we compared the County Board's usual and customary rate with the reimbursed rate to ensure that the County Board was reimbursed the lesser of the two as per Ohio Admin. Code § 5123:2-9-06. For any errors found, DODD requested that we obtain documentation and identify all overpayments. Additionally, we determined if the provision of service met the following provider and staff qualification requirements as applicable under Ohio Admin. Code §5123:2-9-18:
 - The driver holds a valid driver's license; has a Bureau of Motor Vehicles (BMV) driving record showing less than six points and has passed a controlled substance test as applicable for per-trip transportation;
 - Proof of liability insurance and verification of policies and procedures on driver requirements as applicable for per-trip transportation;
 - Performance of daily vehicle inspection by the driver and annual inspection as applicable to per-mile and per-trip transportation;
 - Provided transportation in a modified vehicle (any size) or non-modified vehicle with a capacity of nine or more passengers; and drivers had physical examinations ensuring that they are qualified to provide non-medical transportation, as applicable to per-trip transportation;
 - Provided transportation in a non-modified vehicle with the capacity of eight or less passengers, as applicable to per-mile transportation; and
 - The transport vehicle met the definition of a commercial vehicle.

Additionally, for any other selected services codes that have contracted services, we compared 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 us to obtain documentation and identify all over payments.

Paid Claims Testing (Continued)

From the paid claims sample selected, we found contract transportation services rendered by Coshocton County Coordinated Transportation Agency in 2013. We determined that the selected services met the requirements for per trip non-medical transportation (ATB/FTB); however, we noted instances non-compliance with vehicle qualifications.

Specifically, we found the County Board did not have documentation to support performance of the annual inspection for all of the contracted transportation services in our sample. As a result, we identified recoverable findings. We determined the reimbursed rate did not exceed the contract rate. We found no contracted services in our sample for 2014 and no other contracted services in 2013.

Recoverable Finding - 2013

Service Code	Units	Review Results	Finding
FVF	12	Lack of supporting documentation	\$12.28
FVH	2	Lack of supporting documentation	\$51.18
FCO	8	Units billed in excess of service delivery	\$51.73
ATB	6	Non-compliance of driver and/or vehicle qualifications	\$72.96
FTB	12	Non-compliance of driver and/or vehicle qualifications	\$145.88
		Total	\$334.03¹

Recoverable Finding - 2014

Service Code	Units	Review Results	Finding
ACO	1	Units billed in excess of actual service delivery	\$12.85¹

¹Recoverable findings are subject to interest collection pursuant to Ohio Rev. Code § 5164.60.

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

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

4. We compared the amounts reported on *Schedule A, Summary of Service Costs – By Program, Lines (20), Environmental Accessibility Adaptations to (25), Other Waiver Services* to the reimbursed amount 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 disbursements report for the Hopewell School (080), Permanent Improvements (081), Community Residential (082), Help Me Grow (083), Family & Children First (084), Hopewell Debt Service (086), and Self Determination (087) funds.

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

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.

The 2013 Cost Report did not initially reconcile due to the 081, 082, and 083 funds not being included. We reported these differences in Appendix A, and with these adjustments, the Cost Report reconciled within acceptable limits. For 2014, we found no differences and the Cost Report 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 \$500.

We found no variances exceeding \$500 in 2013. We found no variances in 2014.

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 found no differences.

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

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 costs on *Worksheet 8* that lacked corresponding statistics. We reclassified the costs to non-federal reimbursable in Appendix A (2013) and Appendix B (2014).

5. We scanned the County Board's State Expenses Detailed 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 fixed asset listing.

We found no unrecorded purchases meeting the capitalization criteria.

6. We determined that the County Board had supporting documentation for January 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 Assets Not Totally Depreciated (By Date Span) Report to the amounts reported on *Worksheet 1, Capital Costs* to identify any cell variances greater than \$500.

We found no differences exceeding \$500 in 2013. We found no differences in 2014.

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

We found no differences.

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 variance.

We found no differences.

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

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

Payroll Testing

1. We compared total salaries and benefits from worksheets 2 through 10 and the yearly totals to the payroll disbursements on the county auditor's disbursements report for the Hopewell School (080), Help Me Grow (083), and Family & Children First (084) funds to identify variances greater than two percent of the county auditor's report totals for these funds.

Because the variance was greater than two percent in 2013, we scanned the County Auditor reports and identified that the Help Me Grow costs were omitted. We reported these differences to Appendix A, and with these adjustments, the variance was less than two percent. The variance was less than two percent in 2014.

2. We compared the salaries and benefit costs on the County Board's detailed payroll disbursements to the amounts reported on worksheets 2 through 10 to identify variances resulting in differences to another program or worksheet exceeding \$500.

We found no variances.

Payroll Testing (Continued)

3. We calculated a sample size of the lesser of 40 employees or 25 percent of the average number of total employees over the two year period. For the sample of 15 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). We found no differences in 2014.

4. DODD asked that we scan the County Board's State Expenses Detailed reports for 2013 and 2014 and compare 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 did not perform this procedure as the errors in procedure 3 did not exceed 10 percent.

Medicaid Administrative Claiming (MAC)

1. We compared the salary and benefits entered on the MAC Cost by Individual reports to the County Board's State Expenses Detailed 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.

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

We found no differences

Coshocton County Board of Developmental Disabilities
Independent Accountant's 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 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 25, 2017

Appendix A
Coshocton 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>
Schedule A				
19. Room and Board/Cost to Live (L) Community Residential	\$ 500	\$ 30,508	\$ 31,008	To report fund 082 Community Residential
Schedule B-1, Section A				
2. Dietary Services (B) Adult	1,248	(624)		To reclassify to non-federal reimbursable
		(624)	-	To reclassify to non-federal reimbursable
4. Nursing Services (B) Adult	70	(35)	35	To reclassify to non-federal reimbursable
4. Nursing Services (C) Child	150	50	200	To adjust to square footage summary
11. Early Intervention (C) Child	3,098	(2,115)	983	To adjust to square footage summary
12. Pre-School (C) Child	6,381	53	6,434	To adjust to square footage summary
13. School Age (C) Child	770	2,092	2,862	To adjust to square footage summary
14. Facility Based Services (B) Adult	13,225	(6,613)	6,612	To reclassify to non-federal reimbursable
22. Program Supervision (B) Adult	956	(740)		To adjust to correct square footage
		(108)	108	To reclassify to non-federal reimbursable
23. Administration (D) General	2,274	(747)		To adjust to square footage summary
		(270)	1,257	To reclassify to non-federal reimbursable
25. Non-Reimbursable (B) Adult	-	1,284		To adjust to correct square footage
		624		To reclassify to non-federal reimbursable
		35		To reclassify to non-federal reimbursable
		6,613		To reclassify to non-federal reimbursable
		740		To reclassify to non-federal reimbursable
		108		To reclassify to non-federal reimbursable
		624		To reclassify to non-federal reimbursable
		270	10,298	To reclassify to non-federal reimbursable
Schedule B-1, Section B				
4. 15 Minute Units (C) Supported Emp. - Community Employment	489	(20)		To correct 15 Minute units
		1		To correct 15 Minute units
		(8)		To correct 15 Minute units
		(12)	450	To correct 15 Minute units
7. A-1 (A) Facility Based Services	1	(1)	-	To correct individuals served
10. A (A) Facility Based Services	1,379	(2)	1,377	To correct days of attendance
11. A-1 (A) Facility Based Services	1	(1)	-	To correct days of attendance
Schedule B-3				
3. School Age (H) Cost of Bus, Tokens, Cabs- Fourth Quarter	\$ 4,118	\$ 5,574		To report correct cost of bus, tokens, cabs
		\$ 150	\$ 9,842	To report correct cost of bus, tokens, cabs
5. Facility Based Services (G) One Way Trips- Fourth Quarter	-	268	268	To report correct number of one-way trips
Schedule B-4				
1. TCM Units (E) COG Activity	-	1,109	1,109	To correctly report SSA units
3. Home Choice Units (D) 4th Quarter	-	107	107	To correctly report SSA units
5. SSA Unallowable Units (D) 4th Quarter	344	(222)		To correctly report SSA units
5. SSA Unallowable Units (D) 4th Quarter		(107)	15	To correctly report SSA units
Worksheet 1				
5. Movable Equipment (U) Transportation	\$ 1,725	\$ 1,122	\$ 2,847	To record depreciation for loss on disposal
Worksheet 2				
1. Salaries (X) Gen Expense All Prgm.	\$ 12,437	19,707	\$ 32,144	To reclassify administrative assistant salary
2. Employee Benefits (X) Gen Expense All	\$ 68,684	\$ 12,390	\$ 81,074	To reclassify administrative assistant benefits
3. Service Contracts (X) Gen Expense All Prgm.	\$ 101,863	\$ (4,520)	\$ 97,343	To reclassify Therapeutic Riding expenses
4. Other Expenses (O) Non-Federal	\$ -	\$ 665	\$ 665	To reclassify advertising expenses
4. Other Expenses (X) Gen Expense All Prgm.	\$ 87,132	\$ (665)	\$ 86,467	To reclassify advertising expenses

Appendix A (Page 2)

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 5				
1. Salaries (A) Early Intervention	\$ 51,893	\$ 109,914	\$ 161,807	To report Help Me Grow salary
2. Employee Benefits (A) Early Intervention	\$ 28,331	\$ 40,522	\$ 68,853	To report Help Me Grow benefits
3. Service Contracts (L) Community Residential	\$ -	\$ 4,520	\$ 4,520	To reclassify Therapeutic Riding Expenses
4. Other Expenses (A) Early Intervention	\$ 3,577	\$ 23,494	\$ 27,071	To report Help Me Grow expenses
4. Other Expenses (L) Community Residential	\$ 10,000	\$ (150)	\$ 9,850	To reclassify token costs
Worksheet 8				
3. Service Contracts (C) School Age	\$ 24,930	\$ 2,923		To reclassify token costs
		\$ 5,574		To reclassify token costs
		\$ 150	\$ 33,577	To reclassify token costs
3. Service Contracts (E) Facility Based Services	\$ 114,034	\$ (2,923)	\$ 77,509	To reclassify transportation costs without statistics
		\$ (33,602)	\$ 33,602	To reclassify transportation costs without statistics
3. Service Contracts (O) Non-Federal	\$ -	\$ 33,602	\$ 33,602	To reclassify transportation costs without statistics
4. Other Expenses (B) Pre-School	\$ 6,809	\$ (86)	\$ 6,723	To reclassify RSC expense
4. Other Expenses (C) School Age	\$ 10,509	\$ (85)	\$ 10,424	To reclassify RSC expense
4. Other Expenses (D) Unasgn Children Program	\$ 8,927	\$ (427)	\$ 8,500	To reclassify RSC expense
Worksheet 10				
1. Salaries (E) Facility Based Services	\$ 211,742	\$ (19,707)	\$ 192,035	To reclassify administrative assistant salary
2. Employee Benefits (E) Facility Based	\$ 117,348	\$ (12,390)	\$ 104,958	To reclassify administrative assistant benefits
3. Service Contracts (E) Facility Based Services	\$ 240,560	\$ (5,574)	\$ 234,986	To reclassify token costs
3. Service Contracts (G) Community	\$ 306,146	\$ (92,357)	\$ 213,789	To reclassify RSC Match Costs
4. Other Expenses (G) Community Employment	\$ 14,727	\$ 598	\$ 15,325	To reclassify RSC Expense
a1 Adult				
10. Community Employment (B) Less Revenue	\$ -	\$ 496,957	\$ 496,957	To offset RSC expenses
Reconciliation to County Auditor Worksheet				
Expense:				
Plus: Other	\$ -	\$ 92,357	\$ 92,357	To reconcile RSC Match Payments
Less: Capital Costs	\$ (42,179)	\$ (1,122)	\$ (43,301)	To reconcile loss of disposal.
Total from 12/31 County Auditor's Report	\$ 5,165,606	\$ 204,438	\$ 5,370,044	To reconcile HMG expenses
Revenue:				
Plus: County Auditor Reconciling Funds	\$ -	\$ 151,280		To reconcile Help Me Grow (Hopewell) fund
		\$ 245,212		To reconcile Family & Children First fund
		\$ 3	\$ 396,496	To reconcile Hopewell Debt Service fund
Total from 12/31 County Auditor's Report	\$ 5,734,819	\$ 396,496	\$ 6,131,315	To reconcile County Auditor Funds

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Schedule B-1, Section A				
4. Nursing Services (C) Child	150	50	200	To adjust to square footage summary
11. Early Intervention (C) Child	3,098	(2,115)	983	To adjust to square footage summary
12. Pre-School (C) Child	6,381	53	6,434	To adjust to square footage summary
13. School Age (C) Child	770	2,092	2,862	To adjust to square footage summary
23. Administration (D) General	1,734	(207)	1,527	To adjust to square footage summary
Schedule B-1, Section B				
1. Total Individuals Served By Program (C) Supported Emp. - Community Employment	13	(2)	11	To correct individuals served
4. 15 Minute Units (C) Supported Emp. - Community Employment	511	(48)		To correct 15 Minute units
		(1)	462	To correct 15 Minute units
Schedule B-3				
3. School Age (G) One Way Trips- Fourth Quarter	844	20	864	To report correct number of one-way trips
5. Facility Based Services (H) Cost of Bus, Tokens, Cabs- Fourth Quarter	\$ -	\$ 7,309	\$	To report correct cost of bus, tokens, cabs
		\$ 2,709	\$ 10,018	To report correct cost of bus, tokens, cabs
Schedule B-4				
1. TCM Units (D) 4th Quarter	4,457	509	4,966	To correctly report SSA units
2. Other SSA Allowable Units (D) 4th Quarter	247	(64)		To correctly report SSA units
		9	192	To correctly report SSA units
5. SSA Unallowable Units (D) 4th Quarter	288	(9)		To correctly report SSA units
		(4)	275	To correctly report SSA units
Worksheet 1				
5. Movable Equipment (D) Unasgn Children Programs	\$ 3,340	\$ 85	\$ 3,425	To record depreciation for loss on disposal
Worksheet 2				
1. Salaries (X) Gen Expense All Prgm.	\$ 109,876	\$ (6,927)	\$ 102,949	To reclassify shared services salary
4. Other Expenses (O) Non-Federal Reimbursable	\$ 2,453	\$ 6,927	\$ 9,380	To reclassify shared services salary
10. Unallowable Fees (O) Non-Federal	\$ 54,054	\$ 82,710	\$ 136,764	To reclassify non-cash expenses.
Worksheet 3				
1. Salaries (O) Non-Federal Reimbursable	\$ -	\$ 31,833	\$ 31,833	To reclassify share services salary
1. Salaries (X) Gen Expense All Prgm.	\$ 70,559	\$ (31,833)	\$ 38,726	To reclassify share services salary
Worksheet 5				
3. Service Contracts (D) Unasgn Children	\$ 14,376	\$ (4,896)	\$ 9,480	To reclassify RSC Expenses
Worksheet 8				
3. Service Contracts (E) Facility Based Services	\$ 2,710	\$ 7,309	\$ 10,019	To reclassify Token Costs
4. Other Expenses (D) Unasgn Children Program	\$ 30,224	\$ (240)	\$ 29,984	To reclassify RSC Expenses
Worksheet 10				
1. Salaries (G) Community Employment	\$ 190,614	\$ (25,597)	\$ 165,017	To reclassify Job Coaches' salary
2. Employee Benefits (G) Community Employment	\$ 69,706	\$ (397)	\$ 69,309	To reclassify Job Coaches' benefits
3. Service Contracts (G) Community Employment	\$ 370,091	\$ (184,713)		To reclassify RSC Match Expenses
		\$ 4,896	\$ 190,275	To reclassify RSC Expenses
4. Other Expenses (G) Community Employment	\$ 26,786	\$ (2,430)		To reclassify Job Coaches' mileage
		\$ 240	\$ 24,596	To Reclassify RSC Expenses
4. Other Expenses (O) Non-Federal Reimbursable	\$ 252,351	\$ 25,597		To reclassify Job Coaches' salary
		\$ 397		To reclassify Job Coaches' salary
		\$ 2,430		To reclassify Job Coaches' mileage
		\$ (7,309)	\$ 273,466	To reclassify Token Costs

Appendix B (Page 2)
Coshocton 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>
a1 Adult						
10. Community Employment (B) Less Revenue	\$ -	\$	410,239	\$	410,239	To record RSC expenses
Reconciliation to County Auditor Worksheet						
Expense:						
Plus: Real Estate Fees	\$ -	\$	(82,710)	\$	(82,710)	To reconcile non-cash expenses
Plus: Other	\$ -	\$	184,713	\$	184,713	To reconcile RSC Match Costs
Less: Capital Costs	\$ (58,257)	\$	(85)	\$	(58,342)	To reconcile loss of disposal.
Revenue:						
Plus: County Auditor Reconciling Funds	\$ -	\$	245,710	\$	245,710	To reconcile Family & Children First fund
Total from 12/31 County Auditor's Report	\$ 6,013,166	\$	245,710	\$	6,258,876	To reconcile County Auditor Funds



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
MARCH 21, 2017**