



Dave Yost • Auditor of State

COSHOCTON COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

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Independent Auditor's Report on Applying Agreed-Upon Procedures

Halina Schroeder, Audit Chief
Division of Fiscal Administration, Audit Office
Ohio Department of Developmental Disabilities
30 E. Broad Street, 13th Floor
Columbus, Ohio 43215

Dear Ms. Schroeder:

As permitted by Ohio Rev. Code § 5123.05 and as required by the *Application for a § 1915(c) Home and Community Based Services Waiver*, Appendix I-2(c), the Auditor of State's Office performed the procedures enumerated below, to which the Ohio Department of Developmental Disabilities (DODD) agreed. The purpose is to assist you in evaluating whether the Coshocton County Board of Developmental Disabilities (County Board) prepared its *Income and Expenditure Report* for the years ended December 31, 2009 and 2010 (Cost Reports) in accordance with DODD's Guide to Preparing Income and Expenditure Reports for 2009 and 2010 (Cost Report Guides) and to assist you in evaluating whether reported receipts and disbursements complied with 2 CFR 225 (OMB Circular A-87 *Cost Principles for State, Local, and Indian Tribal Governments*), and other compliance requirements described in the procedures below. The County Board's management is responsible for preparing these reports. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of DODD. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Statistics – Square Footage

1. DODD requested us to tour the facilities to identify how space was used by County Board programs and to identify new, closed or empty buildings along with rented or idle space and, if final 2008 square footage totals are the same and no significant changes in the floor plan have occurred, to perform no additional procedures.

We toured the facilities to identify how space was used by County Board programs and to identify new, closed or empty buildings along with rented or idle floor space. We found no unreported rented or idle floor space.

We compared the 2009 and 2010 square footage totals to final 2008 square footage totals and we discussed square footage changes with the County Board. We noted no significant changes have occurred and as a result, we performed limited procedures below.

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

We did not perform this procedure as there were no significant square footage changes from the final 2008 square footage to the square footage reported in 2009 and 2010.

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

We compared one building and traced each room on the floor plan to the County Board's summary for each year.

We found variances exceeding 10 percent when comparing the total square footage of one floor plan to the County Board's summary that we reported in Appendix A (2009) and Appendix B (2010).

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

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

We found variances exceeding 10 percent and we reported these variances in Appendix A (2009) and Appendix B (2010).

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

We did not perform this procedure as there were no significant square footage changes from the final 2008 square footage to square footage reported in 2009 and 2010.

Statistics – Attendance

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

We reviewed the Cost Reports and determined that there were no individuals served or units of service omitted on *Schedule B-1, Section B, Attendance Statistics*, worksheet 4, or worksheets 7A to 7H which resulted in unassigned program or general expenses-all program costs. In 2009, however, we determined that the number of individuals served for worksheets 7C, 7E and 7F needed to be removed as there were no costs reported for ages 0-2, ages 3-5, age 6-21 and Facility Based Services but the inclusion of individuals served resulted in unassigned or general expenses allocated to these programs. The County Board stated these individuals need removed.

These adjustments were reported in Appendix A (2009). No errors were noted in 2010

2. DODD asked us to compare the County Board's final 2008 typical hours of service reported on *Schedule B-1, Section B, Attendance statistics* to the typical hours of service reported on *Schedule B-1* for 2009 and 2010 and, if the hours are the same, to do no additional procedures.

We compared the final 2008 typical hours of service to the typical hours of service reported on *Schedule B-1* for 2009 and 2010.

We found no differences.

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

We compared the County Board's Attendance by Month All Clients reports for Facility Based individuals and Units Provided Detail reports for Community Employment individuals for the number of individuals served, days of attendance, and 15 minute units with similar information reported for Day Habilitation/Adult Day Services/Vocational Habilitation and Community Employment on *Schedule B-1, Section B, Attendance Statistics* of the Cost Reports and determined if the statistics were reported in accordance with the Cost Report Guides. We also footed the County Board's reports on Attendance Statistics for accuracy.

We found variances or computational errors exceeding two percent. We reported these variances in Appendix A (2009) and Appendix B (2010).

4. DODD requested us to report variances if the County Board's number of individuals served varied by more than 10 percent when compared to the prior year's final attendance statistics on *Schedule B-1, Section B, Attendance Statistics*.

We compared the County Board's final 2008 number of individuals served to the final individuals served for Day Habilitation/Adult Day Services/Vocational Habilitation and Community Employment for 2009 and the final 2009 individuals served to the final individuals served for 2010 on *Schedule B-1, Section B, Attendance Statistics* and determined if the variances were over 10 percent.

The number of reported individuals served did not change by more than 10 percent from the prior year's Schedule B-1.

5. DODD requested us to report variances to *Schedule B-1, Section B, Attendance Statistics* if more than three of the 15 minute community employment units tested were not calculated in accordance with the Cost Report Guide.

We haphazardly selected 15 units from 2009 and 15 units from 2010 from the County Board's detailed Community Employment units report and determined if the units were calculated in accordance with the Cost Report Guide.

We found no differences.

Statistics – Transportation

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

We compared the number of one-way trips from the County Board's Quarterly Transportation report with those statistics as reported in *Schedule B-3, Quarterly Summary of Transportation Services* of the Cost Reports. We also footed the County Board's Transportation by Age Group report for accuracy.

We found differences as reported in Appendix A (2009) and Appendix B (2010).

2. DODD requested us to report variances of more than 10 percent of the total trips taken for five individuals for both 2009 and 2010, between the County Board's internal documentation versus the amount reported on *Schedule B-3, Quarterly Summary of Transportation Services*.

We traced the number of trips for five individuals for 2009 and five individuals for 2010 from the County Board's daily reporting documentation to *Schedule B-3, Quarterly Summary of Transportation Services*.

We found no differences exceeding 10 percent.

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

We compared the cost of bus tokens/cabs from the County Board's State Expenses Detailed report to the amount reported in *Schedule B-3* of the Cost Reports.

We found differences as reported in Appendix A (2009) and Appendix B (2010).

Statistics – Service and Support Administration (SSA)

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

We compared the number of SSA units (Targeted Case Management (TCM), Other SSA Allowable, Home Choice, and SSA Unallowable) from the County Board's Quarterly SSA reports with those statistics reported in *Schedule B-4, Quarterly Summary of Units of Service – Service and Support Administration*. We also footed the County Board's Quarterly SSA reports for accuracy.

We found differences exceeding two percent that we reported in Appendix A (2009) and Appendix B (2010). We also found that the County Board was reimbursed for TCM units that were Home Choice transition coordination services. See Recoverable Finding for 2009 and 2010 under Paid Claims Testing below.

2. DODD requested us to report variances if the Other SSA Allowable units tested had an error rate exceeding 10 percent and indicated a systemic issue.

We haphazardly selected a sample of 40 Other SSA Allowable units for both 2009 and 2010 from the TCM Allowable/Un-Allowable Detail reports and determined if the case note documentation described activities listed in Ohio Admin. Code § 5101:3-48-01(D), and also included the documentation required by Ohio Admin. Code § 5101:3-48-01(F). We also determined if the units for Other Allowable SSA services for both 2008 and 2009 were provided to individuals that were not Medicaid eligible at the time of service delivery per the Medicaid Information Technology System (MITS).

From the sample population of 747 Other SSA Allowable units for 2009, we selected our sample of 40 units and found 23 percent of those units were for individuals Medicaid eligible at the time of service delivery. We selected an additional sample of 20 units and found 40 percent of those units were for individuals Medicaid eligible at the time of service delivery. We projected and then reclassified 166 units as TCM units based on the combined error rate of 28 percent.

We reported the differences in Appendix A (2009). In 2010, the units found to be in error did not exceed 10 percent of our sample.

The County Board stated they do not have a process in place to determine ongoing Medicaid eligibility. Currently, the only way to determine Medicaid Eligibility is during the intake process, which

occurs annually. During that time, individuals receiving services could fall off Medicaid while continuing to receive services; however, the Board does not get reimbursed for those services the individual receives while not enrolled on Medicaid.

Recommendation: We recommend the County Board develop a process to help determine Medicaid eligibility of individuals served and ensure that TCM services to Medicaid eligible recipients are appropriately classified as Line 1-TCM units on *Schedule B-4, Quarterly Summary of Units of Service - Service and Support Administration* as required by the Cost Report Guide. Section *Schedule B-4, Quarterly Summary of Units of Service - Service and Support Administration* of the Cost Report Guide states in pertinent part, "Units of Service, for purposes of this schedule, are to be separated into the categories as denoted below:

- TCM – Medicaid Eligible Individuals;
- Other SSA Allowable Units – Non-Medicaid Eligible Individuals; and
- Transition Coordination services provided under the Home Choice demonstration grant."

3. DODD requested us to report variances if the SSA Unallowable units tested had an error rate exceeding 10 percent and indicated a systemic issue.

We haphazardly selected a sample of 40 Unallowable SSA service units for both 2009 and 2010 from the TCM Un-Allowable Detail reports and determined if the case note documentation described activities listed in Ohio Admin. Code § 5101:3-48-01(D), and also included the documentation required by Ohio Admin. Code § 5101:3-48-01(F).

In 2009, the units found to be in error exceeded 10 percent of our SSA Unallowable services sample; however, the County Board's explanation that some of these units did not clearly detail the activity being performed and the billing company compiling the units made minor errors did not necessarily indicate a systemic issue. Therefore, we expanded the sample by another 20 units and after review of the supporting documentation, we did not identify a systemic issue. We reclassified the units in error.

We reported the differences in Appendix A (2009). In 2010, the units found to be in error did not exceed 10 percent of our sample.

4. DODD requested us to report decreases exceeding five percent in total SSA units by line on *Schedule B-4* when compared to the prior year's final cost report.

We compared the final 2008 SSA units to the final 2009 SSA units and compared the final 2009 SSA units to the final 2010 SSA units.

The final units decreased by more than five percent from the prior year's *Schedule B-4* and we obtained the County Board's explanation that individuals were signed up for Level 1 Waivers, some individuals were incarcerated and there were also children that were enrolled in the program whose parents did not want to enroll them on a waiver. We reported no variances in Appendix A (2009) and Appendix B (2010).

Revenue Cost Reporting and Reconciliation to the County Auditor Report

1. We compared the receipt totals from the 12/31/2009 and 12/31/2010 County Auditor's Revenue Report for the Hopewell School (080), Community DD Residential (082), Hopewell Debt Service (086) and Self Determination (087) funds to the County Auditor's report totals reported on the *Reconciliation to County Auditor Worksheets*.

We found differences as reported in Appendix A (2009) and Appendix B (2010).

2. DODD asked us to determine whether total County Board receipts reported in the *Reconciliation to County Auditor Worksheets* reconciled within 1/4 percent of the county auditor's yearly report of total receipts for these funds.

Total County Board receipts were not within 1/4 percent of the County Auditor yearly receipt totals reported for these funds. Receipts in the county auditor's reports exceeded the County Board receipts by \$67,369 for 2009 and by \$185,343 for 2010. We determined the County Board omitted two funds from the Cost Report and after revisions, total County Board receipts were within 1/4 percent. We reported the differences in Appendix A (2009) and Appendix B (2010).

3. DODD asked that we compare the account description and amount for each revenue reconciling item on the *Reconciliation to County Auditor Worksheet* to the County Board's State Account Code Detail Reports and other supporting documentation unless Procedure 2 above reconciled within the 1/4 percent threshold.

We did not perform this procedure since the total County Board receipts were within 1/4 percent of the County Auditor's yearly receipt totals in Procedure 2 above after all revisions were made.

4. We compared revenue entries on *Schedule C Income Report* to the Mid East Ohio Regional Council of Government (COG) prepared County Board Summary Workbook.

We found differences as reported in Appendix A (2009) and Appendix B (2010).

5. We reviewed the County Board's detailed revenue report and *Schedule C Income Report* to determine whether revenues are maintained separately to offset corresponding expense via the use of specific expenditure costs centers and identified any potential revenue offsets/applicable credits.

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

- IDEA Part B revenues in the amount of \$55,478 in 2009 and \$30,880 in 2010;
- Title XX revenues in the amount of \$42,352 in 2009 and \$32,895 in 2010;
- Insurance reimbursements/contributions in the amount of \$49,955 in 2009 and 67,446 in 2010;
- Contract reimbursement from local school districts in the amount of \$175,338 in 2009 and \$311,242;
- Workers compensation refund in the amount of \$3,060 in 2010; and,
- Miscellaneous refunds and reimbursements in the amount of \$14,217 in 2009 and \$4,545 in 2010.

We also identified Pathways/RSC revenue in the amount of \$402,743 in 2009 and \$740,949 in 2010. However, we do not consider these potential revenue offsets since the corresponding expenses were offset on the cost reports.

Paid Claims Testing

1. We selected 50 paid claims among all service codes from 2009 and 2010 from the Medicaid Billing System (MBS) data and determined if the claims met the following service documentation requirements of Ohio Admin. Code Sections 5123:2-9-05, 5123-2-9-18 (H) (1)-(2), and 5101:3-48-01(F):

- Date of service;
- Place of service;
- Name of the recipient;
- Name of the provider;
- Signature of the person delivering the service or initials of the person delivering the service if the signature and corresponding initials are on file with the provider;
- Type of service (for homemaker/personal care, type must include if routine, on-site/on-call, or level one emergency);
- Number of units of the delivered service or continuous amount of uninterrupted time during which the service was provided; and
- Arrival and departure times of the provider of service's site visit to the recipient's location or of the recipient's visit to the provider of service's location.¹

We found no instances of non-compliance with these documentation requirements for 2009 and 2010.

Recoverable Finding - 2009

Finding \$1,060.33

e determined the County Board was over reimbursed for 143 units of Targeted Case Management (TCM) service in which the units were Home Choice transition coordination services. The Cost Report Guide states, in pertinent part, "Costs incurred for transition coordination activities provided to individuals as part of the Home Choice demonstration grant are allowable SSA costs. However, TCM cannot be billed for these services."

Service Code	Units	Review Results	FFP1 Amount	eFMAP2 Amount	Total Finding
TCM	143	Services were Home Choice coordination	\$912.81	\$147.52	\$1,060.33
		TOTAL			\$1,060.33

¹ Federal Financial Participation Amount (FFP)

² Enhanced Federal Medical Assistance Percentage (eFMAP)

We also determined the County Board was over reimbursed \$371.63 from the HOME Choice Demonstration Program for which the County Board expensed no funds. Ohio Admin. Code § 5101:3-51-06(F)(2) states, in pertinent part, "Reimbursement requests for community transition services must be received by the FMS within fourteen calendar days of the actual date goods and services were purchased. Reimbursement requests must be in the form of an invoice, a receipt or a

¹ For non-medical transportation (service codes) we reviewed similar service documentation requirements to ensure compliance with Ohio Admin. Code § 5123:2-9-18(H)(1)-(2) excluding (H)(1)(d),(f),(j) and (H)(2)(d),(f).

purchase order." However, HOME Choice Demonstration Program is an Ohio Department of Medicaid (ODM) program; therefore, we reported this instance of noncompliance to ODM.

Recoverable Finding - 2010

Finding \$427.06

We determined the County Board was over reimbursed for 59 units of Targeted Case Management (TCM) service in which the units were Home Choice transition coordination services. The Cost Report Guide states, in pertinent part, "Costs incurred for transition coordination activities provided to individuals as part of the Home Choice demonstration grant are allowable SSA costs. However, TCM cannot be billed for these services."

Service Code	Units	Review Results	FFP1 Amount	eFMAP2 Amount	Total Finding
TCM	59	Services were Home Choice coordination	\$381.46	\$45.60	\$427.06
		TOTAL			\$427.06

¹ Federal Financial Participation Amount (FFP)

² Enhanced Federal Medical Assistance Percentage (eFMAP)

2. DODD requested us to report variances if units reimbursed by Medicaid were more than the units reported in the Cost Reports.

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

We found no instance where the Medicaid reimbursed units were greater than audited TCM units.

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

We compared the amounts reported on *Schedule A, Summary of Service Costs – By Program, Lines (20) to Line (25) for Community Residential* to the amount reimbursed for these services in 2009 and 2010 on the MBS Summary by Service Code report.

We found no differences.

Non-Payroll Expenditures and Reconciliation to the County Auditor Report

1. We compared the disbursement totals from the 12/31/2009 and 12/31/2010 County Auditor's Expense Reports listed on the *Reconciliation to County Auditor Worksheets* to the County Auditor's Expense report balances for the Hopewell School (080), Community DD Residential (082), Hopewell Debt Service (086) and the Self-Determination (087) funds.

We found differences as reported in Appendix A (2009) and Appendix B (2010).

2. DODD asked us to determine whether total County Board disbursements reported in the *Reconciliation to County Auditor Worksheets* reconciled within 1/4 percent of the County Auditor's yearly report of total disbursements for these funds.

Total county board disbursements were not within 1/4 percent of the county auditor yearly disbursement totals reported for these funds. Disbursements in the County Auditor's reports were less than the County Board disbursements by \$1,311,994 for 2009 and were less than the County Board disbursements by \$212,250 for 2010 and we performed Procedure 3 below.

3. DODD asked that we compare the account description and amount for each reconciling item on the *Reconciliation to County Auditor Worksheet* to the County Board's State Expense Detailed Reports and other supporting documentation unless Procedure 2 above reconciled within the 1/4 percent threshold.

We compared the account description and amount for each reconciling item on the *County Auditor Reconciliation Worksheets* to the County Board's State Expenses Detailed reports and other supporting documentation such as county tax settlement sheets.

We found differences as reported in Appendix A (2009) and Appendix B (2010) and the final 2009 and 2010 *Reconciliation to County Auditor Worksheet* is within ¼ percent of the County Auditor yearly disbursement totals for these funds.

4. DODD asked us to compare the County Board disbursements on the State Expenses Detailed reports to the amounts reported on Worksheets 2 through 10, and report variances exceeding \$100 for service contracts and other expenses on any Worksheet.

We compared all Service Contract and Other Expenses entries on Worksheets 2 through 10 to the County Board's State Expenses Detailed reports.

We found differences as reported in Appendix A (2009) and Appendix B (2010).

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

We found differences as reported in Appendix A (2009) and Appendix B (2010).

6. DODD asked us to determine whether total County Board disbursements on the State Expenses Detailed reports were properly classified, on Worksheets 2 through 10, within two percent of total service contracts and other expenses for each individual Worksheet and that no Worksheet included disbursements over \$100 which are non-federal reimbursable under 2 CFR 225 Appendix B.

We scanned the County Board's State Expenses Detailed reports for service contracts and other expenses in the following columns and worksheets: Column X-Gen Expense all Programs on Worksheets 2, 3 and 8; Column N-Service and Support Admin Costs on Worksheet 9; and Columns E-Facility Based Services, F-Enclave, and G-Community Employment on Worksheet 10 and reviewed documentation to identify disbursements not classified as prescribed by the Cost Report Guides or costs which are non-federal reimbursable under 2 CFR 225 Appendix B.

We found differences as reported in Appendix A (2009) and Appendix B (2010).

Please note the classification of \$7,311 in Early Retirement Incentive Payments on worksheet 10 to non-federal reimbursable in 2009 and \$133,747 in Early Retirement Incentive Payments on

worksheets 2, 3, 7-C and 8 to non-federal reimbursable in 2010 as the County Board did not obtain the required approval per 2 CFR 225 Appendix B (8)(g)(3). See Appendix A (2009) and Appendix B (2010).

7. We scanned the County Board's State Expenses Detailed reports for items purchased during 2009 and 2010 that met the County Board's capitalization criteria and traced them to inclusion on the County Board's Fixed Asset Listing.

We reported differences for purchases that were not properly capitalized as reported in Appendix A (2009) and Appendix B (2010). We also reported differences with depreciation expense recorded in the year of purchase that we recorded in Appendix B (2010).

8. We haphazardly selected 20 disbursements from 2009 and 2010 from the County Board's State Expenses Detailed report that were classified as service contract and other expenses on Worksheets 2-10 (not selected for scanning under Step 5 above). We determined if supporting documentation was maintained as required by 2 CFR 225 (OMB Circular A-87, Appendix A, (C)(1)(j)) and the disbursement was properly classified according to the Cost Report Guides.

We reported differences from these procedures in Appendix A (2009) and Appendix B (2010) for misclassified costs.

Property, Depreciation, and Asset Verification Testing

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

We found no inconsistencies between the County Board's capitalization procedures and the guidelines listed above.

2. We compared the County Board's final 2008 Depreciation Schedule to the County Board's 2009 and 2010 Depreciation Schedules for changes in the depreciation amounts for assets purchased prior to the periods under review which were not in compliance with the Cost Report Guides.

We found differences in depreciation as reported in Appendix A (2009) and Appendix B (2010).

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

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

We found differences as reported in Appendix A (2009) and Appendix B (2010).

4. We scanned the County Board's Depreciation Schedule for 2009 and 2010 for depreciation taken on the same asset more than once, assets that have been fully depreciated in prior years, or depreciation taken on assets during the period of acquisition which were not in compliance with the Cost Report Guides.

We reported differences for purchases that were not properly capitalized in Appendix B (2010).

5. We haphazardly selected 1 County Board's fixed asset which meet the County Board's capitalization policy and purchased in either 2009 or 2010 to determine if its useful life agreed to the estimated useful life prescribed in the 2008 American Hospital Association (AHA) Asset Guide. We also recomputed the first year's depreciation for this asset, based on its cost, acquisition date and period of useful life to determine compliance with the Cost Report Guides and AHA Asset Guide.

We found no differences in 2009. In 2010, we found differences as reported in Appendix B.

6. DODD asked us to haphazardly select the lesser of five percent or 20 disposed assets from 2009 and 2010 from the County Board's list of disposed assets and determined if the asset was removed from the County Board's fixed asset ledger. DODD also asked us to recalculate depreciation and any gain or loss applicable to 2009 (and 2010, if applicable) for the disposed items based on its adjusted cost 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 did not perform this procedure because the County Board stated that no capital assets were disposed of in 2009 or 2010. We also scanned the County Board's Revenue Detail Report for 2009 and 2010 and did not note anything indicating proceeds from the sale of assets.

Payroll Testing

1. DODD asked us to determine whether total County Board salaries and benefits in the 2009 and 2010 cost reports were within two percent of the County Auditor's report totals for this fund.

We totaled salaries and benefits from Worksheets 2-10 from the 2009 and 2010 cost reports and compared the yearly totals to the County Auditor's Expense reports. Because the variance was greater than two percent, we obtained the County Board's explanation and scanned the County Board's State Expenses Detail reports to identify misclassified costs. The variance was due to un-posted additional workers compensation payments made by the County Auditor's office and not posted by the County Board for both years and an insurance holiday taken by the County Board in 2009 in which the County Board did not make payment to their self-insurance company.

2. DODD asked us to compare the County Board disbursements on the State Expenses Payroll Only Detailed Report in 2009 and the State Expenses Detailed Report in 2010 to the amounts reported on worksheets 2 through 10, and to report variances exceeding \$100 for salaries or employee benefit expenses.

We compared all Salary and Employee Benefit entries on worksheets 2 through 10 to the County Board's State Expenses Payroll Only Report in 2009 and the State Expenses Detailed Report in 2010.

We found no differences exceeding \$100 for Salary or Employee Benefit expenses on any worksheet.

3. We selected 31 employees and compared the County Board's organizational chart, staffing/payroll journal and inquiry with the County Board if needed to the worksheet in which each employee's salary and benefit costs were allocated to ensure allocation is consistent with the Cost Report Guides.

We reported differences from these procedures in Appendix A (2009) and Appendix B (2010) and because misclassification errors exceeded 10 percent of the sample size we performed Procedure 4 below.

4. DODD asked us to scan the County Board's State Expenses Detailed Reports for 2009 and 2010 and compare classification of employees to entries on worksheets 2 through 10 to determine if salary and benefit costs were reported in accordance with the Cost Report Guides if the errors in Procedure 3 above exceeded 10 percent.

We scanned the County Board's Payroll Totals By Job Description By Date Span reports for 2009 and 2010 and compared classification of employees to entries on worksheets 2 through 10 to determine if salary and benefit costs were reported in accordance with the Cost Report Guides.

We found differences as reported in Appendix A (2009) and Appendix B (2010).

Medicaid Administrative Claiming (MAC)

1. DODD asked us to contact its Office of Audits to report differences if the MAC salary and benefits exceeded the County Board's payroll records by one percent or more.

We compared the salary and benefits entered on the Individual MAC Costs by Code and MAC Random Moment Time Summary (RMTS) reports to the County Board's Detailed Expense Report.

We did not perform this procedure in 2009 because the County Board did not participate in MAC during this time. We found no variance exceeding one percent in 2010.

2. We compared the original individual MAC Costs by Code and MAC Random Moment Time Summary (RMTS) Report(s) to Worksheet 6, columns (I) and (O) for both years.

We did not perform this procedure in 2009 because the County Board did not participate in MAC during this time. In 2010, we reported differences in Appendix B.

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

We did not perform this procedure in 2009 because the County Board did not participate in MAC during this time. In 2010, we reported differences in Appendix B.

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

We found no differences.

We did not receive a response from officials to the exceptions noted above.

We were not engaged to and did not conduct an audit, the objective of which would be the expression of an opinion on the County Board's Cost Reports. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of the managements of the County Board, DODD, the Ohio Department of Medicaid, and the Centers for Medicare and Medicaid Services and is not intended to be, and should not be used by anyone other than these specified parties.

Sincerely,

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

September 16, 2013

cc: Steve Oster, Superintendent, Coshocton County Board of Developmental Disabilities
Jill Lahna, Business Manager, Coshocton County Board of Developmental Disabilities
Casey Claxon, Board President, Coshocton County Board of Developmental Disabilities

Appendix A
Coshocton County Board of Developmental Disabilities
2009 Income and Expenditure Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Schedule A				
19. Room and Board/Cost to Live (L) Community Residential	\$ -	\$ 19,342	\$ 19,342	To agree to audited COG amount
27. Home Choice Community Transition Services (L) Community Residential	\$ -	\$ 420		To reclassify HOME Choice transition expenses
		\$ 323	\$ 743	To reclassify HOME Choice transition expenses
Schedule B-1, Section A				
2. Dietary Services (B) Adult	\$ 1,284	\$ (1,284)	\$ -	To correct square footage
7. Occupational Therapy (B) Adult	\$ 104	\$ (104)	\$ -	To correct square footage
12. Pre-School (C) Child	\$ 6,641	\$ (1,350)		To correct square footage
	\$ 46	\$ -	\$ 5,337	To reclassify direct service square footage
13. School Age (C) Child	\$ -	\$ 1,350		To correct square footage
	\$ 23	\$ -	\$ 1,373	To reclassify direct service square footage
14. Facility Based Services (B) Adult	\$ 12,819	\$ 1,388		To correct square footage
	\$ 284	\$ -	\$ 14,491	To reclassify direct service square footage
16. Supported Emp. -Comm Emp. (B) Adult	\$ -	\$ 304	\$ 304	To reclassify direct service square footage
22. Program Supervision (B) Adult	\$ 956	\$ (588)	\$ 368	To reclassify direct service square footage
22. Program Supervision (C) Child	\$ 69	\$ (69)	\$ -	To reclassify direct service square footage
Schedule B-1, Section B				
1. Total Individuals Served By Program (A) Facility Based Services	\$ 79	\$ (7)	\$ 72	To agree to compiled amounts
1. Total Individuals Served By Program (C) Supported Emp. -Community Err	\$ -	\$ 12	\$ 12	To agree to compiled amounts
4. 15 Minute Units (C) Supported Emp. -Community Employment	\$ 101	\$ 13	\$ 114	To agree to compiled amounts
Schedule B-3				
2. Children 3-5 (G) One Way Trips- Fourth Quarter	\$ -	\$ 6,982	\$ 6,982	To agree to compiled amounts
3. Children 6-21 (A) One Way Trips- First Quarter	\$ 1,608	\$ (1,608)	\$ -	To agree to compiled amounts
3. Children 6-21 (C) One Way Trips- Second Quarter	\$ 1,224	\$ (901)	\$ 323	To agree to compiled amounts
3. Children 6-21 (H) Cost of Bus, Tokens, Cabs- Fourth Quarter	\$ -	\$ 6,156	\$ 6,156	To report parent transportation reimbursements
5. Facility Based Services (G) One Way Trips- Fourth Quarter	\$ 3,654	\$ 2,168	\$ 5,822	To agree to compiled amounts
Schedule B-4				
1. TCM Units (D) 4th Quarter	\$ 3,202	\$ 977		To agree to compiled amounts
	\$ 166	\$ -		To project TCM units
	\$ 7	\$ -		To reclassify TCM units
	\$ (163)	\$ -	\$ 4,189	To reclassify Home Choice Units
2. Other SSA Allowable Units (B) 2nd Quarter	\$ 310	\$ (166)	\$ 144	To project TCM units
2. Other SSA Allowable Units (C) 3rd Quarter	\$ 196	\$ (142)	\$ 54	To agree to compiled amounts
2. Other SSA Allowable Units (D) 4th Quarter	\$ 116	\$ 1	\$ 117	To reclassify Other Allowable units
3. Home Choice Units (D) 4th Quarter	\$ -	\$ 31		To report omitted Home Choice units
	\$ 163	\$ -		To reclassify Home Choice Units
	\$ 205	\$ -	\$ 399	To reclassify Home Choice Units
5. SSA Unallowable Units (B) 2nd Quarter	\$ 1,952	\$ (1,045)		To agree to compiled amounts
	\$ (7)	\$ -		To reclassify TCM units
	\$ (1)	\$ -		To reclassify Other Allowable units
	\$ (205)	\$ -	\$ 694	To reclassify Home Choice Units
5. SSA Unallowable Units (C) 3rd Quarter	\$ 1,910	\$ (1,910)	\$ -	To agree to compiled amounts
5. SSA Unallowable Units (D) 4th Quarter	\$ 1,456	\$ (1,456)	\$ -	To agree to compiled amounts
Schedule C				
I. County				
(A) Tax Levy	\$ 3,391,748	\$ 17,364	\$ 3,409,112	To agree to compiled amount
(B) Interest - COG Revenue	\$ -	\$ 13,361	\$ 13,361	To agree to audited COG amount
II. Department of MR/DD				
(A) Supported Living- COG Revenue	\$ -	\$ 149,539	\$ 149,539	To agree to audited COG amount
(E) Residential Facility- Non Waiver Services- COG Revenue	\$ -	\$ 4,107	\$ 4,107	To agree to audited COG amount
(F) SERMAK- COG Revenue	\$ -	\$ 1,381	\$ 1,381	To agree to audited COG amount
(G) Waiver Administration- Subsidy- COG Revenue	\$ -	\$ 6,907	\$ 6,907	To agree to audited COG amount
V. Other Revenues				
(I) Other (Detail on Separate Sheet) - COG Revenue	\$ -	\$ 33,098	\$ 33,098	To agree to audited COG amount
23. Misc SL refunds	\$ -	\$ 802	\$ 802	To agree to audited COG amount
Worksheet 1				
3. Buildings/Improve (E) Facility Based Services	\$ -	\$ 2,836	\$ 2,836	To agree to compiled amount
3. Buildings/Improve (X) Gen Expense All Prgm.	\$ 855	\$ 1,828	\$ 2,683	To agree to compiled amount
4. Fixtures (A) Ages 0-2	\$ -	\$ 333	\$ 333	To agree to compiled amount
4. Fixtures (E) Facility Based Services	\$ -	\$ 546	\$ 546	To agree to compiled amount
4. Fixtures (X) Gen Expense All Prgm.	\$ -	\$ 138	\$ 138	To agree to compiled amount
5. Movable Equipment (A) Ages 0-2	\$ -	\$ 126	\$ 126	To agree to compiled amount
5. Movable Equipment (B) Ages 3-5	\$ -	\$ 942	\$ 942	To agree to compiled amount
5. Movable Equipment (C) Ages 6-21	\$ 96	\$ (96)	\$ -	To agree to compiled amount
5. Movable Equipment (D) Unasn Children Programs	\$ 1,914	\$ (1,807)	\$ 107	To agree to compiled amount
5. Movable Equipment (E) Facility Based Services	\$ 1,848	\$ (1,223)	\$ 625	To agree to compiled amount
5. Movable Equipment (N) Service & Support Admin	\$ -	\$ 1,619	\$ 1,619	To agree to compiled amount
5. Movable Equipment (U) Transportation	\$ 54,538	\$ (35,993)	\$ 18,545	To agree to compiled amount
5. Movable Equipment (X) Gen Expenses All Prgm.	\$ 5,082	\$ (5,082)	\$ -	To agree to compiled amount
6. Capital Leases (U) Transportation	\$ -	\$ 62,664	\$ 62,664	To agree to compiled amount
6. Capital Leases (X) Gen Expense All Prgm.	\$ -	\$ 5,638	\$ 5,638	To agree to compiled amount
8. COG Expenses (L) Community Residential	\$ -	\$ 152	\$ 152	To agree to audited COG amount
8. COG Expenses (M) Family Support Services	\$ -	\$ 24	\$ 24	To agree to audited COG amount
8. COG Expenses (N) Service & Support Admin	\$ -	\$ 143	\$ 143	To agree to audited COG amount

Appendix A
Coshocton County Board of Developmental Disabilities
2009 Income and Expenditure Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 2				
1. Salaries (X) Gen Expense All Prgm.	\$ 261,021	\$ (110,666)	\$ 150,355	To reclassify salary for R. Nicholson, A. Brown, T. Emerson-Bible, A. Lockard and S. Williams
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 128,976	\$ (54,298)	\$ 74,678	To correct benefit allocation
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 20,640	\$ 20,640	To reclassify non-federal reimbursable expenses
4. Other Expenses (X) Gen Expense All Prgm.	\$ 517,487	\$ (18,915)	\$ 498,572	To reclassify contingent billing fees
		\$ (159,680)	\$ 338,892	To reclassify fees paid to COG
		\$ (20,640)	\$ 318,252	To reclassify non-federal reimbursable expenses
		\$ (45,465)	\$ 272,787	To reclassify family support expenses
		\$ (10,000)	\$ 262,787	To reclassify community residential expenses
		\$ 3,503	\$ 266,290	To agree to compiled amount
		\$ 5,374	\$ 271,664	To reclassify accreditation expenses
		\$ (7,380)	\$ 264,284	To reclassify capital lease payments
		\$ (115)	\$ 263,169	To reclassify dietary expense
		\$ (323)	\$ 262,846	To reclassify HOME Choice transition expenses
		\$ (19,455)	\$ 243,391	To reclassify behavioral support expenses
5. COG Expenses (L) Community Residential	\$ -	\$ 7,512	\$ 7,512	To agree to audited COG amount
5. COG Expense (M) Family Support Services	\$ -	\$ 1,173	\$ 1,173	To agree to audited COG amount
5. COG Expense (N) Service & Support Admin	\$ -	\$ 7,046	\$ 7,046	To agree to audited COG amount
10. Unallowable Fees (O) Non-Federal Reimbursable	\$ 41,607	\$ 70,790	\$ 112,397	To record real estate fees
		\$ 18,915	\$ 131,312	To reclassify contingent billing fees
		\$ 1,279	\$ 132,591	To agree to compiled amount
Worksheet 2A				
1. Salaries (D) Unasgn Children Program	\$ 74,049	\$ (74,049)	\$ -	To reclassify salary for H. Rine and S. Zurowski
1. Salaries (E) Facility Based Services	\$ 104,263	\$ 12,997	\$ 117,260	To reclassify 50% salary for A. Brown
		\$ (83,640)	\$ 33,620	To reclassify salary for A. Richcreek and D. Williams
1. Salaries (N) Service & Support Admin	\$ 28,588	\$ (28,588)	\$ -	To reclassify salary for L. Hall
2. Employee Benefits (D) Unasgn Children Program	\$ 27,545	\$ (27,545)	\$ -	To correct benefit allocation
2. Employee Benefits (E) Facility Based Services	\$ 49,476	\$ (32,778)	\$ 16,698	To correct benefit allocation
2. Employee Benefits (N) Service & Support Admin	\$ 19,744	\$ (19,744)	\$ -	To correct benefit allocation
3. Service Contracts (A) Ages 0-2	\$ 35	\$ (35)	\$ -	To reclassify direct service expenses
3. Service Contracts (B) Ages 3-5	\$ 815	\$ (815)	\$ -	To reclassify direct service expenses
3. Service Contracts (C) Ages 6-21	\$ 25	\$ (25)	\$ -	To reclassify direct service expenses
4. Other Expenses (A) Ages 0-2	\$ 8,775	\$ (8,775)	\$ -	To reclassify direct service expenses
4. Other Expenses (B) Ages 3-5	\$ 40,920	\$ (40,920)	\$ -	To reclassify direct service expenses
4. Other Expenses (C) Ages 6-21	\$ 17,971	\$ (17,971)	\$ -	To reclassify direct service expenses
4. Other Expenses (G) Community Employment	\$ 650	\$ (650)	\$ -	To reclassify direct service expenses
4. Other Expenses (N) Service & Support Admin	\$ 994	\$ (994)	\$ -	To reclassify direct service expenses
Worksheet 3				
2. Employee Benefits (E) Facility Based Services	\$ 18,099	\$ (8,507)	\$ 9,592	To correct benefit allocation
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 17,975	\$ 5,700	\$ 23,675	To correct benefit allocation
4. Other Expenses (E) Facility Based Services	\$ 64,570	\$ (5,558)	\$ 59,012	To reclassify a capital expense
4. Other Expenses (L) Community Residential	\$ -	\$ 6,389	\$ 6,389	To agree to compiled amount
4. Other Expenses (X) Gen Expense All Prgm.	\$ 84,563	\$ (5,558)	\$ 79,005	To reclassify a capital expense
		\$ 17,953	\$ 96,958	To agree to compiled amount
5. COG Expenses (L) Community Residential	\$ -	\$ 159	\$ 159	To agree to audited COG amount
5. COG Expenses (M) Family Support Services	\$ -	\$ 25	\$ 25	To agree to audited COG amount
5. COG Expenses (N) Service & Support Admin	\$ -	\$ 150	\$ 150	To agree to audited COG amount
Worksheet 4				
2. Employee Benefits (B) Ages 3-5	\$ 8,039	\$ (6,033)	\$ 2,006	To correct benefit allocation
2. Employee Benefits (C) Ages 6-21	\$ 8,039	\$ (6,033)	\$ 2,006	To correct benefit allocation
4. Other Expenses (A) Ages 0-2	\$ 1,219	\$ (1,219)	\$ -	To reclassify direct service expenses
4. Other Expenses (X) Gen Expense All Prgm.	\$ -	\$ 115	\$ 115	To reclassify dietary expense
5. COG Expenses (M) Family Support Services	\$ -	\$ 4,092	\$ 4,092	To agree to audited COG amount
Worksheet 5				
1. Salaries (B) Ages 3-5	\$ 364,091	\$ 5,649	\$ 369,740	To reclassify salaries related to field trips
1. Salaries (C) Ages 6-21	\$ 259,795	\$ 2,824	\$ 262,619	To reclassify salaries related to field trips
1. Salaries (D) Unasgn Children Program	\$ 55,597	\$ 74,049	\$ 129,646	To reclassify salary for H. Rine and S. Zurowski
		\$ (39,516)	\$ 90,130	To reclassify salary for N. Markel
2. Employee Benefits (A) Ages (0-2)	\$ 39,863	\$ 8,636	\$ 48,499	To correct benefit allocation
2. Employee Benefits (B) Ages (3-5)	\$ 269,553	\$ (85,911)	\$ 183,642	To correct benefit allocation
2. Employee Benefits (C) Ages (6-21)	\$ 157,089	\$ (26,652)	\$ 130,437	To correct benefit allocation
2. Employee Benefits (D) Unasgn Children Program	\$ 21,308	\$ 23,458	\$ 44,766	To correct benefit allocation
3. Service Contracts (A) Ages (0-2)	\$ -	\$ 35	\$ 35	To reclassify direct service expenses
3. Service Contracts (B) Ages (3-5)	\$ -	\$ 815	\$ 815	To reclassify direct service expenses
3. Service Contracts (C) Ages (6-21)	\$ -	\$ 25	\$ 25	To reclassify direct service expenses
3. Service Contracts (L) Community Residential	\$ -	\$ 3,088	\$ 3,088	To agree to compiled amount
4. Other Expenses (A) Ages (0-2)	\$ 29	\$ 1,219	\$ 1,248	To reclassify direct services expenses
		\$ 8,775	\$ 10,023	To reclassify direct service expenses
4. Other Expenses (B) Ages 3-5	\$ 705	\$ 670	\$ 1,375	To reclassify field trip related expenses
		\$ 40,920	\$ 42,295	To reclassify direct service expenses
4. Other Expenses (C) Ages 6-21	\$ 99	\$ 140	\$ 239	To reclassify field trip related expenses
		\$ 17,971	\$ 18,210	To reclassify direct service expenses
4. Other Expenses (L) Community Residential	\$ -	\$ 10,000	\$ 10,000	To reclassify community residential expenses
4. Other Expenses (M) Family Support Services	\$ 6,457	\$ 45,465	\$ 51,922	To reclassify family support expenses
5. COG Expenses (L) Community Residential	\$ -	\$ 26,199	\$ 26,199	To agree to audited COG amount

Appendix A
Coshocton County Board of Developmental Disabilities
2009 Income and Expenditure Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 7-B				
2. Employee Benefits (D) Unasgn Children Program	\$ 20,054	\$ (4,986)	\$ 15,068	To correct benefit allocation
2. Employee Benefits (E) Facility Based Services	\$ 20,672	\$ (3,889)	\$ 16,783	To correct benefit allocation
Worksheet 7-C				
2. Employee Benefits (D) Unasgn Children Program	\$ 37,587	\$ 9,512	\$ 47,099	To correct benefit allocation
13. No. of Individual Served (E) Facility Based Services	75	(75)	-	To correct individuals served
Worksheet 7-E				
1. Salaries (D) Unasgn Children Program	\$ 107,280	\$ (107,280)	\$ -	To reclassify salary for D. Croft and B. Tumblin
2. Employee Benefits (D) Unasgn Children Program	\$ 48,438	\$ (48,438)	\$ -	To correct benefit allocation
13. No. of Individual Served (E) Facility Based Services	75	(75)	-	To correct individuals served
Worksheet 7-F				
1. Salaries (D) Unasgn Children Program	\$ -	\$ 107,280	\$ 107,280	To reclassify salary for D. Croft and B. Tumblin
2. Employee Benefits (D) Unasgn Children Program	\$ -	\$ 53,284	\$ 53,284	To correct benefit allocation
13. No. of Individual Served (E) Facility Based Services	75	(75)	-	To correct individuals served
Worksheet 8				
1. Salaries (D) Unasgn Children Program	\$ -	\$ 126,294		To reclassify salaries for children's program bus drivers
		\$ (5,649)		To reclassify salaries related to field trips
		\$ (2,824)	\$ 117,821	To reclassify salaries related to field trips
1. Salaries (X) Gen Expense All Prgm.	\$ 162,229	\$ (126,294)	\$ 35,935	To reclassify salaries for children's program bus drivers
2. Employee Benefits (D) Unasgn Children Program	\$ -	\$ 58,519	\$ 58,519	To correct benefit allocation
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 130,081	\$ (112,233)	\$ 17,848	To correct benefit allocation
3. Service Contracts (E) Facility Based Services	\$ 9,172	\$ (9,172)	\$ -	To reclassify adult transportation expenses
3. Service Contracts (H) Unasgn Adult Program	\$ -	\$ 9,172	\$ 9,172	To reclassify adult transportation expenses
4. Other Expenses (B) Ages 3-5	\$ 32,787	\$ (32,787)	\$ -	To reclassify transportation expenses
4. Other Expenses (C) Ages 6-21	\$ 40,872	\$ (35,350)	\$ 5,522	To reclassify transportation expenses
4. Other Expenses (D) Unasgn Children Program	\$ 4,956	\$ (4,956)	\$ -	To reclassify transportation expenses
4. Other Expenses (E) Facility Based Services	\$ 288,340	\$ (55,701)		To reclassify a capital expense
		\$ (74,084)		To reclassify transportation expenses
		\$ (158,555)	\$ -	To reclassify field trip and adult transportation expenses
4. Other Expenses (H) Unasgn Adult Program	\$ -	\$ 149,126	\$ 149,126	To reclassify adult transportation expenses
4. Other Expenses (X) Gen Expense All Prgm.	\$ 4,187	\$ 32,787		To reclassify transportation expenses
		\$ 35,350		To reclassify transportation expenses
		\$ 4,956		To reclassify transportation expenses
		\$ 74,084		To reclassify transportation expenses
		\$ (670)		To reclassify field trip related expenses
		\$ (140)		To reclassify field trip related expenses
		\$ (2,056)	\$ 148,498	To reclassify field trip related expenses
Worksheet 9				
1. Salaries (N) Service & Support Admin. Costs	\$ 285,158	\$ 38,202		To reclassify salary for R. Nicholson
		\$ 28,589	\$ 351,948	To reclassify salary for L. Hall
2. Employee Benefits (N) Service & Support Admin. Costs	\$ 147,798	\$ 27,007	\$ 174,805	To correct direct allocation
4. Other Expenses (N) Service & Support Admin. Costs	\$ 14,124	\$ 994		To reclassify direct service expenses
		\$ (420)	\$ 14,698	To reclassify HOME Choice transition expenses
5. COG Expenses (N) Service & Support Admin. Costs	\$ -	\$ 24,575	\$ 24,575	To agree to audited COG amount
Worksheet 10				
1. Salaries (E) Facility Based Services	\$ 356,146	\$ 6,499		To reclassify 25% salary for A. Brown
		\$ 51,000		To reclassify salary for D. Williams
		\$ 39,516		To reclassify salary for N. Markel
		\$ (1,248)	\$ 451,913	To reclassify salary for K. Mingione
1. Salaries (G) Community Employment	\$ -	\$ 32,640		To reclassify salary for A. Richcreek
		\$ 52,968		To reclassify salary for T. Emerson-Bible, A. Lockard, S. Williams and 25% A. Brown
		\$ 1,248	\$ 86,856	To reclassify salary for K. Mingione
2. Employee Benefits (E) Facility Based Services	\$ 173,925	\$ 50,530	\$ 224,455	To correct benefit allocation
2. Employee Benefits (G) Community Employment	\$ -	\$ 43,139	\$ 43,139	To correct benefit allocation
3. Service Contracts (G) Community Employment	\$ -	\$ 285,160	\$ 285,160	To reclassify community employment expenses
4. Other Expenses (E) Facility Based Services	\$ 545,462	\$ (200,000)		To reclassify RCS match
		\$ (299,831)		To reclassify community employment expenses
		\$ (5,374)		To reclassify accreditation expenses
		\$ (50)		To reclassify non-federal reimbursable expenses
		\$ (2,257)		To reclassify capital lease payments
		\$ 19,455		To reclassify behavioral support expenses
		\$ 2,056		To reclassify field trip related expenses
		\$ 9,429	\$ 68,890	To reclassify field trip related expenses
4. Other Expenses (G) Community Employment	\$ -	\$ 14,671		To reclassify community employment expenses
		\$ 650	\$ 15,321	To reclassify direct service expenses
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 50		To reclassify non-federal reimbursable expenses
		\$ 7,311	\$ 7,361	To record D. Burdette ERIP payment
a1 adult				
10. Community Employment	\$ -	\$ 210,551	\$ 210,551	To offset RSC expenses
Reconciliation to County Auditor Worksheet				
Expense:				
Plus: Real Estate Fees	\$ -	\$ (70,790)	\$ (70,790)	To reconcile off real estate fees
Plus: Leases And Rentals	\$ -	\$ 7,380		To reclassify capital lease payments
		\$ 2,257		To reclassify capital lease payments
		\$ 55,701	\$ 65,338	To reclassify capital lease payments
Plus: Purchases Greater Than \$5,000	\$ -	\$ 5,558		To reclassify a capital expense
		\$ 5,558	\$ 11,116	To reclassify a capital expense
Plus: Fees Paid To COG, Or Payments And Transfers made To COG	\$ -	\$ 159,680	\$ 159,680	To reclassify fees paid to COG
Plus:	\$ 1,244,308	\$ (1,194,308)	\$ 50,000	To agree to compiled amount
Less: Capital Costs	\$ (64,333)	\$ (32,468)	\$ (96,801)	To reconcile off depreciation
Less: Schedule A COG expenses	\$ -	\$ (19,342)	\$ (19,342)	To reconcile off Schedule A COG expenses
Less: RSC Match	\$ -	\$ 200,000	\$ 200,000	To reclassify RCS match
Total from 12/31 County Auditor's Report	\$ 6,883,578	\$ (1,316,837)	\$ 5,566,741	To agree to County Auditor tota
Revenue:				
Less: COG Revenue	\$ -	\$ (209,195)	\$ (209,195)	To reconcile off COG revenue
Plus: Transfers	\$ -	\$ 50,000	\$ 50,000	To agree to compiled amount
Total from 12/31 County Auditor's Report	\$ 5,559,284	\$ 67,365	\$ 5,626,649	To agree to County Auditor tota

Appendix B
Coshocton County Board of Developmental Disabilities
2010 Income and Expenditure Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Schedule A				
27. Home Choice Community Transition Services (L) Community Residential	\$ -	\$ 399	\$ 399	To reclassify HOME Choice transition expenses
Schedule B-1, Section A				
2. Dietary Services (B) Adult	\$ 1,284	\$ (1,284)	\$ -	To correct square footage
7. Occupational Therapy (B) Adult	\$ 104	\$ (104)	\$ -	To correct square footage
12. Pre-School (C) Child	\$ 6,641	\$ (1,350)	\$ 5,291	To correct square footage
	\$ -	\$ 46	\$ 5,337	To reclassify direct service square footage
13. School Age (C) Child	\$ -	\$ 1,350	\$ 1,350	To correct square footage
	\$ -	\$ 23	\$ 1,373	To reclassify direct service square footage
14. Facility Based Services (B) Adult	\$ 12,819	\$ 1,388	\$ 14,207	To correct square footage
	\$ -	\$ 284	\$ 14,491	To reclassify direct service square footage
16. Supported Emp. -Comm Emp. (B) Adult	\$ -	\$ 304	\$ 304	To reclassify direct service square footage
17. Medicaid Administration (A) MAC	\$ -	\$ 3	\$ 3	To reclassify MAC square footage
22. Program Supervision (B) Adult	\$ 956	\$ (588)	\$ 368	To reclassify direct service square footage
22. Program Supervision (C) Child	\$ 69	\$ (69)	\$ -	To reclassify direct service square footage
23. Administration (D) General	\$ 2,098	\$ (3)	\$ 2,095	To reclassify MAC square footage
Schedule B-1, Section B				
1. Total Individuals Served By Program (A) Facility Based Services	\$ 77	\$ (2)	\$ 75	To agree to compiled amounts
1. Total Individuals Served By Program (C) Supported Emp. -Community Employment	\$ -	\$ 10	\$ 10	To agree to compiled amounts
4. 15 Minute Units (C) Supported Emp. -Community Employment	\$ -	\$ 114	\$ 114	To agree to compiled amounts
Schedule B-3				
2. Pre-School (G) One Way Trips- Fourth Quarter	\$ 861	\$ 2,045	\$ 2,906	To agree to compiled amounts
2. Pre-School (H) Cost Of Bus, Tokens, Cabs- Fourth Quarter	\$ -	\$ 285	\$ 285	To report parent transportation reimbursements
3. School Age (G) One Way Trips- Fourth Quarter	\$ 572	\$ 2,155	\$ 2,727	To agree to compiled amounts
3. School Age (H) Cost of Bus, Tokens, Cabs- Fourth Quarter	\$ -	\$ 5,277	\$ 5,277	To report parent transportation reimbursements
5. Facility Based Services (G) One Way Trips- Fourth Quarter	\$ -	\$ 18,722	\$ 18,722	To agree to compiled amounts
5. Facility Based Services (H) Cost of Bus, Tokens, Cabs- Fourth Quarter	\$ -	\$ 1,400	\$ 1,400	To report parent transportation reimbursements
Schedule B-4				
1. TCM Units (D) 4th Quarter	\$ -	\$ 16,171	\$ 16,171	To agree to compiled amounts
	\$ -	\$ 4	\$ 4	To reclassify TCM units
	\$ -	\$ (55)	\$ 16,120	To reclassify Home Choice Units
2. Other SSA Allowable Units (D) 4th Quarter	\$ -	\$ 1,566	\$ 1,566	To agree to compiled amounts
	\$ -	\$ (4)	\$ 1,562	To reclassify TCM units
	\$ -	\$ (5)	\$ 1,557	To reclassify Home Choice Units
3. Home Choice Units (D) 4th Quarter	\$ -	\$ 5	\$ 5	To reclassify Home Choice Units
	\$ -	\$ 55	\$ 60	To reclassify Home Choice Units
	\$ -	\$ 3	\$ 63	To reclassify Home Choice Units
5. SSA Unallowable Units (D) 4th Quarter	\$ -	\$ 818	\$ 818	To agree to compiled amounts
	\$ -	\$ (3)	\$ 815	To reclassify Home Choice Units
Schedule C				
I. County				
(A) Tax Levy	\$ 3,475,350	\$ 17,609	\$ 3,492,959	To agree to compiled amount
V. Other Revenues				
(I) Other (Detail On Separate Sheet)- County Revenue	\$ 574,239	\$ 68,274	\$ 642,513	To agree to compiled amount
44.	\$ 574,239	\$ 68,274	\$ 642,513	To agree to compiled amount
Worksheet 1				
2. Land Improvements (X) Gen Expense All Prgm.	\$ 5,158	\$ (5,158)	\$ -	To agree to compiled amount
3. Buildings/Improve (E) Facility Based Services	\$ 3,064	\$ (228)	\$ 2,836	To agree to compiled amount
3. Buildings/Improve (O) Non-Federal Reimbursable	\$ 855	\$ (855)	\$ -	To agree to compiled amount
3. Buildings/Improve (X) Gen Expense All Prgm.	\$ 4,377	\$ (1,694)	\$ 2,683	To agree to compiled amount
4. Fixtures (A) Early Intervention	\$ -	\$ 333	\$ 333	To agree to compiled amount
4. Fixtures (E) Facility Based Services	\$ -	\$ 546	\$ 546	To agree to compiled amount
4. Fixtures (X) Gen Expense All Prgm.	\$ -	\$ 138	\$ 138	To agree to compiled amount
5. Movable Equipment (A) Early Intervention	\$ 917	\$ (791)	\$ 126	To agree to compiled amount
5. Movable Equipment (B) Pre-School	\$ 483	\$ 459	\$ 942	To agree to compiled amount
5. Movable Equipment (C) School Age	\$ 289	\$ (289)	\$ -	To agree to compiled amount
5. Movable Equipment (D) Unasnq Children Programs	\$ 3,274	\$ (3,167)	\$ 107	To agree to compiled amount
5. Movable Equipment (E) Facility Based Services	\$ 11,355	\$ (10,229)	\$ 1,126	To agree to compiled amount
5. Movable Equipment (L) Community Residential	\$ 5,301	\$ (5,301)	\$ -	To agree to compiled amount
5. Movable Equipment (N) Service & Support Admin	\$ -	\$ 1,619	\$ 1,619	To agree to compiled amount
5. Movable Equipment (O) Non-Federal Reimbursable	\$ 160	\$ (160)	\$ -	To agree to compiled amount
5. Movable Equipment (U) Transportation	\$ 19,392	\$ (847)	\$ 18,545	To agree to compiled amount
5. Movable Equipment (X) Gen Expenses All Prgm.	\$ 4,909	\$ (4,409)	\$ 500	To agree to compiled amount
6. Capital Leases (U) Transportation	\$ 55,700	\$ (55,700)	\$ -	To reclassify capital lease payment
	\$ -	\$ 62,664	\$ 62,664	To agree to compiled amount
6. Capital Leases (X) Gen Expense All Prgm.	\$ -	\$ 5,638	\$ 5,638	To agree to compiled amount
8. COG Expenses (L) Community Residential	\$ 110	\$ (74)	\$ 36	To agree to audited COG amount
8. COG Expenses (N) Service & Support Admin	\$ 232	\$ (155)	\$ 77	To agree to audited COG amount
8. COG Expenses (O) Non-Federal Reimbursable	\$ -	\$ 11	\$ 11	To agree to audited COG amount

Appendix B
Coshocton County Board of Developmental Disabilities
2010 Income and Expenditure Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 2				
1. Salaries (X) Gen Expense All Prgm.	\$ 155,498	\$ (63,763)		To reclassify MAC salaries
		\$ 365		To reclassify leave payout to K. Gross
		\$ 9,171		To reclassify leave payout to M. Householder
		\$ 3,057	\$ 104,328	To reclassify leave payout to M. Householder
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 75,665	\$ 17,619	\$ 93,284	To correct benefit allocation
3. Service Contracts (X) Gen Expense All Prgm.	\$ -	\$ 478	\$ 478	To reclassify indirect expenses
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 28,927		To reclassify non-federal reimbursable expenses
		\$ 45,908	\$ 74,835	To record J. Lahna ERIP payment
4. Other Expenses (X) Gen Expense All Prgm.	\$ 312,523	\$ (2,976)		To agree to compiled amount
		\$ (18,998)		To reclassify contingent billing fees
		\$ (28,927)		To reclassify non-federal reimbursable expenses
		\$ (25,000)		To reclassify family support expenses
		\$ (8,308)		To reclassify lease payments
		\$ (2,750)		To reclassify behavioral support expenses
		\$ (28,090)	\$ 197,474	To reclassify behavioral support expenses
5. COG Expenses (L) Community Residential	\$ 9,008	\$ (6,757)	\$ 2,251	To agree to audited COG amount
5. COG Expense (N) Service & Support Admin	\$ 19,077	\$ (14,310)	\$ 4,767	To agree to audited COG amount
5. COG Expense (O) Non-Federal Reimbursable	\$ -	\$ 23,439	\$ 23,439	To agree to audited COG amount
10. Unallowable Fees (O) Non-Federal Reimbursable	\$ 65,312	\$ 69,283		To record real estate fees
		\$ 18,998	\$ 153,593	To reclassify contingent billing fees
Worksheet 2A				
1. Salaries (D) Unasn Children Program	\$ 114,690	\$ (114,690)	\$ -	To reclassify salary for instructor assistant, principal, N. Markel, sub instructor assistants and sub teacher
1. Salaries (E) Facility Based Services	\$ 177,367	\$ (102,029)	\$ 75,338	To reclassify salary for A. Richcreek, D. Williams, S. Lawrence, M. Patterson and 50% A. Brown
2. Employee Benefits (D) Unasn Children Program	\$ 40,643	\$ (40,643)	\$ -	To correct benefit allocation
2. Employee Benefits (E) Facility Based Services	\$ 98,669	\$ (56,859)	\$ 41,810	To correct benefit allocation
3. Service Contracts (E) Facility Based Services	\$ 4,347	\$ (478)		To reclassify indirect expenses
		\$ (2,808)	\$ 1,061	To reclassify lease payments
4. Other Expenses (A) Early Interventor	\$ 504	\$ (504)	\$ -	To reclassify direct services expense:
4. Other Expenses (B) Pre-School	\$ 218	\$ (218)	\$ -	To reclassify direct services expense:
4. Other Expenses (C) School Age	\$ 218	\$ (218)	\$ -	To reclassify direct services expense:
4. Other Expenses (E) Facility Based Services	\$ 4,539	\$ (2,269)	\$ 2,270	To reclassify lease payments
4. Other Expenses (G) Community Employment	\$ 1,000	\$ (1,000)	\$ -	To reclassify direct services expenses
4. Other Expenses (N) Service & Support Admin	\$ 4,435	\$ (2,269)		To reclassify lease payments
		\$ (2,166)	\$ -	To reclassify direct services expenses
Worksheet 3				
1. Salaries (E) Facility Based Services	\$ 25,513	\$ (6,310)	\$ 19,203	To reclassify salary for R. Stull
1. Salaries (X) Gen Expense All Prgm.	\$ 54,454	\$ (3,057)	\$ 51,397	To reclassify leave payout to M. Householder
2. Employee Benefits (E) Facility Based Services	\$ 15,741	\$ (5,084)	\$ 10,657	To correct benefit allocation
2. Employee Benefits (O) Non-Federal Reimbursable	\$ -	\$ 10,283	\$ 10,283	To record M. Householder ERIP payment
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 24,342	\$ 4,181	\$ 28,523	To correct benefit allocation
4. Other Expenses (E) Facility Based Services	\$ 26,989	\$ 19,442	\$ 46,431	To expense, rather than capitalize, a purchase
4. Other Expenses (L) Community Residential	\$ -	\$ 119,236	\$ 119,236	To agree to compiled amount
4. Other Expenses (X) Gen Expense All Prgm.	\$ 83,879	\$ (9,820)		To reclassify capital expenses
		\$ 17,357	\$ 91,416	To agree to compiled amount
5. COG Expenses (L) Community Residential	\$ 57	\$ 2	\$ 59	To agree to audited COG amount
5. COG Expenses (N) Service & Support Admin	\$ 122	\$ 2	\$ 124	To agree to audited COG amount
5. COG Expenses (O) Non-Federal Reimbursable	\$ -	\$ 18	\$ 18	To agree to audited COG amount
Worksheet 4				
2. Employee Benefits (C) School Age	\$ 12,386	\$ (8,538)	\$ 3,848	To correct benefit allocation
Worksheet 5				
1. Salaries (B) Pre-School	\$ 281,824	\$ 7,087	\$ 288,911	To reclassify salaries related to field trips
1. Salaries (C) School Age	\$ 192,425	\$ 3,544	\$ 195,969	To reclassify salaries related to field trips
1. Salaries (D) Unasn Children Program	\$ -	\$ 74,568	\$ 74,568	To reclassify salary for instructor assistant, principal, sub instructor assistants and sub teacher
2. Employee Benefits (A) Early Intervention	\$ 46,457	\$ 6,870	\$ 53,327	To correct benefit allocation
2. Employee Benefits (B) Pre-School	\$ 241,038	\$ (80,704)	\$ 160,334	To correct benefit allocation
2. Employee Benefits (C) School Age	\$ 117,588	\$ (8,833)	\$ 108,755	To correct benefit allocation
2. Employee Benefits (D) Unasn Children Program	\$ -	\$ 41,382	\$ 41,382	To correct benefit allocation
3. Service Contracts (L) Community Residential	\$ 50,000	\$ (50,000)	\$ -	To reclassify fees paid to COG
4. Other Expenses (A) Early Intervention	\$ 6,339	\$ 504	\$ 6,843	To reclassify direct services expenses
4. Other Expenses (B) Pre-School	\$ 18,289	\$ 777		To reclassify field trip related expenses
		\$ 218	\$ 19,284	To reclassify direct services expenses
4. Other Expenses (C) School Age	\$ 10,582	\$ 314		To reclassify field trip related expenses
		\$ 218	\$ 11,114	To reclassify direct services expenses
4. Other Expenses (D) Unasn Children Program	\$ -	\$ 2,750	\$ 2,750	To reclassify behavioral support expenses
4. Other Expenses (M) Family Support Services	\$ 5,461	\$ 25,000	\$ 30,461	To reclassify family support expenses
5. COG Expenses (O) Non-Federal Reimbursable	\$ -	\$ 3,323	\$ 3,323	To agree to audited COG amount
Worksheet 6				
1. Salaries (I) Medicaid Admin	\$ -	\$ 94,159	\$ 94,159	To reclassify MAC salaries
1. Salaries (O) Non-Federal Reimbursable	\$ -	\$ 26,975	\$ 26,975	To reclassify MAC salaries
Worksheet 7-B				
2. Employee Benefits (D) Unasn Children Program	\$ 22,316	\$ (5,142)	\$ 17,174	To correct benefit allocation
2. Employee Benefits (E) Facility Based Services	\$ 16,846	\$ 307	\$ 17,153	To correct benefit allocation
3. Service Contracts (E) Facility Based Services	\$ 11,414	\$ 739	\$ 12,153	To reclassify nursing expense
Worksheet 7-C				
2. Employee Benefits (D) Unasn Children Program	\$ 17,552	\$ 10,625	\$ 28,177	To correct benefit allocation
2. Benefit Benefits (O) Non-Federal Reimbursable	\$ -	\$ 40,905	\$ 40,905	To record M. Pizzino ERIP payment

Appendix B
Coshocton County Board of Developmental Disabilities
2010 Income and Expenditure Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 7-E				
2. Employee Benefits (C) School Age	\$ 289	\$ 621	\$ 910	To correct benefit allocation
2. Employee Benefits (D) Unasn Children Program	\$ 8,424	\$ (955)	\$ 7,469	To correct benefit allocation
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 8,659	\$ (443)	\$ 8,216	To correct benefit allocation
Worksheet 7-F				
2. Employee Benefits (D) Unasn Children Program	\$ 53,467	\$ 7,228	\$ 60,695	To correct benefit allocation
Worksheet 8				
1. Salaries (D) Unasn Children Program	\$ 3,749	\$ 122,735		To reclassify salary for children's program bus driver
		\$ 652		To reclassify salary for children's program bus driver
		\$ (7,087)		To reclassify salaries related to field trips
		\$ (3,544)	\$ 116,505	To reclassify salaries related to field trips
1. Salaries (E) Facility Based Services	\$ 652	\$ (652)	\$ -	To reclassify salary for children's program bus driver
1. Salaries (X) Gen Expense All Prgm.	\$ 159,218	\$ (9,171)		To reclassify leave payout to M. Householder
		\$ (365)		To reclassify leave payout to K. Gross
		\$ (122,735)	\$ 26,947	To reclassify salary for children's program bus driver
2. Employee Benefits (D) Unasn Children Program	\$ 632	\$ 64,024	\$ 64,656	To correct benefit allocation
2. Employee Benefits (E) Facility Based Services	\$ 115	\$ (115)	\$ -	To correct benefit allocation
2. Employee Benefits (O) Non-Federal Reimbursable	\$ -	\$ 30,848		To record M. Householder ERIP payment
		\$ 5,804	\$ 36,652	To record K. Gross ERIP payment
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 131,105	\$ (116,151)	\$ 14,954	To correct benefit allocation
3. Service Contracts (B) Pre-School	\$ 22,682	\$ (22,398)	\$ 284	To reclassify transportation expenses
3. Service Contracts (C) School Age	\$ 28,197	\$ (22,920)	\$ 5,277	To reclassify transportation expenses
3. Service Contracts (E) Facility Based Services	\$ 195,041	\$ (43,518)		To reclassify transportation expenses
		\$ (150,123)	\$ 1,400	To reclassify field trip and adult transportation expenses
3. Service Contracts (H) Unasn Adult Program	\$ -	\$ 139,176	\$ 139,176	To reclassify adult transportation expenses
3. Service Contracts (X) Gen Expense All Prgm.	\$ -	\$ 22,398		To reclassify transportation expenses
		\$ 22,920	\$ 88,836	To reclassify transportation expenses
		\$ 43,518	\$ -	To reclassify transportation expenses
4. Other Expenses (B) Pre-School	\$ 18,206	\$ (18,206)	\$ -	To reclassify transportation expenses
4. Other Expenses (C) School Age	\$ 21,791	\$ (21,791)	\$ -	To reclassify transportation expenses
4. Other Expenses (D) Unasn Children Program	\$ 5,165	\$ (5,165)	\$ -	To reclassify transportation expenses
4. Other Expenses (E) Facility Based Services	\$ 34,831	\$ (34,831)	\$ -	To reclassify transportation expenses
4. Other Expenses (X) Gen Expense All Prgm.	\$ 62	\$ 18,206		To reclassify transportation expenses
		\$ 21,791		To reclassify transportation expenses
		\$ 5,165		To reclassify transportation expenses
		\$ 34,831		To reclassify transportation expenses
		\$ (777)		To reclassify field trip related expenses
		\$ (314)		To reclassify field trip related expenses
		\$ (3,220)	\$ 75,744	To reclassify field trip related expenses
Worksheet 9				
1. Salaries (N) Service & Support Admin. Costs	\$ 317,056	\$ (57,371)	\$ 259,685	To reclassify MAC salaries
2. Employee Benefits (N) Service & Support Admin. Costs	\$ 183,548	\$ (7,595)	\$ 175,953	To correct benefit allocation
3. Service Contracts (N) Service & Support Admin. Costs	\$ 17,220	\$ (4,783)	\$ 12,437	To reclassify lease payments
4. Other Expenses (N) Service & Support Admin. Costs	\$ 15,776	\$ (1,223)		To reclassify lease payments
		\$ 2,166		To reclassify direct services expense:
		\$ (399)	\$ 16,320	To reclassify HOME Choice transition expense:
Worksheet 10				
1. Salaries (E) Facility Based Services	\$ 388,760	\$ 59,934		To reclassify salary for D. Williams, S. Lawrence, M. Patterson and 25% A. Brown
		\$ 6,310		To reclassify salary for R. Shull
		\$ (5,550)		To reclassify salary for K. Mingione
		\$ 40,124	\$ 489,578	To reclassify salary for N. Markel
1. Salaries (F) Enclave	\$ 40,508	\$ (40,508)	\$ -	To reclassify community employment salaries
1. Salaries (G) Community Employment	\$ -	\$ 40,508		To reclassify community employment salaries
		\$ 42,095		To reclassify salary for A. Richcreek and 25% A. Brown
		\$ 5,550	\$ 88,153	To reclassify salary for K. Mingione
2. Employee Benefits (E) Facility Based Services	\$ 220,003	\$ 51,693	\$ 271,696	To correct benefit allocation
2. Employee Benefits (F) Enclave	\$ 16,013	\$ (16,013)	\$ -	To correct benefit allocation
2. Employee Benefits (G) Community Employment	\$ -	\$ 48,921	\$ 48,921	To correct benefit allocation
3. Service Contracts (E) Facility Based Services	\$ 74,570	\$ (2,800)		To reclassify lease payments
		\$ (606)		To reclassify non-federal reimbursable expenses
		\$ (739)	\$ 70,425	To reclassify nursing expense
3. Service Contracts (F) Enclave	\$ 548,619	\$ (328,619)	\$ -	To reclassify community employment expenses
		\$ (220,000)	\$ -	To reclassify RSC match
3. Service Contracts (G) Community Employment	\$ -	\$ 328,619	\$ 328,619	To reclassify community employment expenses
4. Other Expenses (E) Facility Based Services	\$ 52,356	\$ (1,806)		To reclassify community employment expenses
		\$ (610)		To reclassify lease payments
		\$ 28,090		To reclassify behavioral support expenses
		\$ 3,220		To reclassify field trip related expenses
		\$ 10,947	\$ 92,197	To reclassify field trip related expenses
4. Other Expenses (F) Enclave	\$ 127,045	\$ (127,045)	\$ -	To reclassify community employment expenses
4. Other Expenses (G) Community Employment	\$ -	\$ 127,045		To reclassify community employment expenses
		\$ 1,806		To reclassify community employment expenses
		\$ 1,000	\$ 129,851	To reclassify direct services expenses
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 606	\$ 606	To reclassify non-federal reimbursable expenses
a1 adult				
10. Community Employment	\$ -	\$ 253,217	\$ 253,217	To offset RSC expenses
Reconciliation to County Auditor Worksheet				
Expense:				
Plus: Real Estate Fees	\$ -	\$ (69,283)	\$ (69,283)	To reconcile off real estate fees
Plus: Transfers Out-General	\$ -	\$ 100,000	\$ 100,000	To agree to compiled amount
Plus: Leases And Rentals	\$ -	\$ 25,071		To reclassify lease payments
		\$ 55,702	\$ 80,773	To reclassify capital lease payment
Plus: Purchases Greater Than \$5,000	\$ 103,773	\$ (19,442)		To expense, rather than capitalize, a purchase
		\$ 9,820	\$ 94,151	To reclassify capital expenses
Plus: Fees Paid To COG, Or Payments And Transfers made To COG	\$ -	\$ 50,000	\$ 50,000	To reclassify fees paid to COG
Plus: RSC Match	\$ -	\$ 220,000	\$ 220,000	To reclassify RSC match
Less: Capital Costs	\$ -	\$ (69,534)		To agree to compiled amount
		\$ (38,270)	\$ (97,804)	To reconcile off depreciation
Less: Schedule A COG expenses	\$ -	\$ (1,029)	\$ (1,029)	To reconcile off Schedule A COG expenses
Total from 12/31 County Auditor's Report	\$ 5,837,610	\$ 275,724	\$ 6,113,334	To agree to County Auditor total
Revenue:				
Plus: Transfers	\$ -	\$ 100,000	\$ 100,000	To agree to compiled amount
Total from 12/31 County Auditor's Report	\$ 6,487,492	\$ 185,343	\$ 6,672,835	To agree to County Auditor total
Medicaid Administration Worksheet				
Lines 6 -10 Ancillary Costs	\$ -	\$ 4,708	\$ 4,708	To record ancillary costs

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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
OCTOBER 15, 2013**