



Dave Yost • Auditor of State

HOCKING COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

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Independent Accountants' Report on Applying Agreed Upon Procedures

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

Dear Ms. Schroeder:

As permitted by Ohio Rev. Code § 5123.05 and as required by the *Application for a §1915(c) Home and Community Based Services Waiver*, Appendix I-2(c), the Auditor of State's Office performed the procedures enumerated below, to which the Ohio Department of Developmental Disabilities (DODD) agreed. The purpose is to assist you in evaluating whether the Hocking County Board of Developmental Disabilities (County Board) prepared its *Income and Expenditure Report* for the years ended December 31, 2012 and 2013 (Cost Reports) in accordance with DODD's Guide to Preparing Income and Expenditure Reports for 2012 and 2013 (Cost Report Guides) and to assist you in evaluating whether reported receipts and disbursements complied with 2 CFR 225 (OMB Circular A-87 *Cost Principles for State, Local, and Indian Tribal Governments*), and other compliance requirements described in the procedures below. The County Board's management is responsible for preparing these reports. This agreed-upon procedures engagement was conducted in accordance with the American Institute of Certified Public Accountants' attestation standards. The sufficiency of these procedures is solely the responsibility of DODD. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Statistics – Square Footage

1. We compared program costs and statistics to square footage reported in the Cost Reports to identify potential square footage errors. We inquired with the County Board to obtain explanation of any potential errors.

We found costs for physical and occupational therapy and speech services, but no reported square footage. We inquired of the County Board and it stated that these services were provided off-site.

We also compared 2012 and 2013 square footage totals to final 2011 square footage totals and found variances above 10 percent. The County Board stated that the final 2011 square footage reflects the correct square footage usage by program in 2012 and 2013 with the exception of Early Intervention square footage which was now no longer used by the County Board, but by the Help Me Grow program.

Therefore, we performed no additional procedures as we carried forward the square footage from the final 2011 Cost Report through 2012 and 2013 and reclassified Early Intervention square footage as reported in Appendix A (2012) and Appendix B (2013).

Statistics – Square Footage (Continued)

2. DODD asked us to compare the square footage for each room on the floor plan a building to the County Board's summary for each year to ensure square footage was allocated by program based on reported usage in accordance with the Cost Report Guides and identify variances greater than 10 percent of the square footage reported in the summary which rolls up to *Schedule B-1, Section A, Square Footage*.

We did not perform this procedure as we carried forward the square footage from the final 2011 Cost Report through 2012 and 2013 (see procedure 1 above).

3. DODD asked us to compare the County Board's original square footage summary to the square footage reported in each cell in *Schedule B-1, Section A, Square Footage* and identified variances greater than 10 percent for any cell in *Schedule B-1*.

We did not perform this procedure as we carried forward the square footage from the final 2011 Cost Report through 2012 and 2013 (see procedure 1 above).

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

We found no payroll differences that would result in square footage differences greater than 10 percent.

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/Facility Based Attendance Summary report for the number of individuals served, days of attendance, with similar information reported for Day Habilitation/Adult Day Services/Vocational Habilitation, Enclave on *Schedule B-1, Section B, Attendance Statistics* and determined if the statistics were reported in accordance with the Cost Report Guides. We identified any variances greater than two percent of reported attendance statistics at each acuity level. We also footed the County Board's attendance statistic reports for accuracy.

We found differences exceeding two percent as reported in Appendix A (2012) and Appendix B (2013).

3. We traced the number of total attendance days for five Adult Day Service and Enclave individuals for two months in 2012 and 2013 between the County Board's monthly attendance documentation, Facility Based Attendance by Acuity reports, Attendance Enclaves by Acuity reports and the number of days reported on *Schedule B-1, Section B, Attendance Statistics*. We then compared the acuity level on the County Board's Day Services Attendance Summary to the Acuity Assessment Instrument or other documentation for each individual.

Statistics – Attendance (Continued)

We also selected an additional two individuals in 2012 and two individuals in 2013 to ensure at least two individuals from each acuity level were tested, and performed the same acuity level comparison.

We found no differences.

4. DODD asked us to select 30 supported employment - community employment units from the detailed Community Employment units reports and determine if the units were calculated in accordance with the Cost Report Guides and met the service documentation requirements of Ohio Admin. Code § 5123:2-9 to identify variances greater than 10 percent to *Schedule B-1, Section B, Attendance Statistics*.

We did not perform this procedure because the County Board did not report supported employment - community employment units.

Statistics – Transportation

1. We compared the number of one way trips from the County Board's Trips and Names and Transportation Overview reports with those statistics as reported in *Schedule B-3, Quarterly Summary of Transportation Services* and identified any variances greater than two percent of total units reported on each row of *Schedule B-3*. We also footed the County Board's transportation reports for accuracy.

We found no differences.

2. We traced the number of trips for five adults for 2012 and 2013 from the County Board's daily reporting documentation to *Schedule B-3, Quarterly Summary of Transportation Services* and identified any variances greater than 10 percent of the total trips tested each year.

We found no differences exceeding 10 percent.

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* and identified any variances greater than two percent of total units reported on each row of *Schedule B-3*. We also made any corresponding changes on *Worksheet 8, Transportation Services*.

The County Board did not report the cost of bus tokens, cabs on *Schedule B-3* for 2012 and 2013. We reviewed the County Board's State Expenses Detailed Reports for any of these costs not identified. We found no unreported costs.

Statistics – Service and Support Administration (SSA)

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

We reported variances greater than two percent in Appendix A (2012) and Appendix B (2013).

Statistics – Service and Support Administration (Continued)

We also determined the County Board reported Home Choice units in 2012 and 2013 as TCM on *Schedule B-4* and it was reimbursed for TCM units that were Home Choice, see Recoverable Finding under Paid Claims section. The County Board provided the Case Note Detail by Case Manager and Consumer reports for each Home Choice individual. We totaled the units and reclassified the units from TCM to Home Choice as reported in Appendix A (2012) and Appendix B (2013).

2. We haphazardly selected two samples of 60 Other SSA Allowable units for both 2012 and 2013 from the SSA Detailed reports and determined if the case note documentation described activities listed in Ohio Admin. Code § 5101:3-48-01(D), and also 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.

We found no differences in 2012. We found no differences exceeding 10 percent of in 2013.

3. We haphazardly selected samples of 30 SSA Unallowable units for both 2012 and 2013 from the SSA Detailed reports and 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.

We found no differences.

4. We determined if the County Board maintained case note documentation for non-individual specific activities (general time units) as described in Worksheet 9, Service and Support Administration Costs of the Cost Report Guides.

The County Board did record general time units and they accounted for over 10 percent of total SSA units on the final *Schedule B-4* plus any general time units recorded.

We haphazardly selected a sample of 65 general time units for 2012 and 75 units for 2013 from the Monthly SSA Detail reports and determined if the case note documentation described activities listed in Ohio Admin. Code § 5101:3-48-01(D) or in Worksheet 9, Service and Support Administration Costs, Section 1(b) of the Cost Report Guides to identify any variances greater than 10 percent of total units tested in each year.

We found no differences.

Revenue Cost Reporting and Reconciliation to the County Auditor Report

1. We compared the receipt totals from the county auditor's 2012 Revenue Account and 2013 Revenue History reports for the Board of DD (S19), Reserve (S22), Family Resource Board of DD (S35), DD Escrow (S37), Pathways Two Grant DD (S320) and DD Permanent Improvement (N42) 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 (2012) and Appendix B (2013) and the Cost Reports reconciled within acceptable limits

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

2. We compared revenue entries on *Schedule C, Income Report* to the final Mid East Ohio Regional Council and The Employment Connection Council of Government (COG) County Board Summary Workbooks for 2012 and 2013 and identified any variances.

We found no differences.

3. We reviewed the County Board's Revenue Received report for 2012, State Account Code Detailed report for 2013 and *Schedule C, Income Report* to determine whether revenues are maintained separately to offset corresponding expense via the use of specific expenditure costs centers and identified any potential revenue offsets/applicable credits.

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

- Miscellaneous refunds, reimbursements and other income in the amount of \$51,411 in 2012 and \$58,173 in 2013;
- Title XX revenues in the amount of \$26,697 in 2012 and \$23,665 in 2013; and
- Help Me Grow revenues in the amount of \$190,786 in 2012 and \$106,156 in 2013.

We also noted Opportunities for Ohioans with Disabilities (formerly the Ohio Rehabilitation Services Commission) revenue in the amount of \$21,436 in 2012.

Paid Claims Testing

1. We selected 100 paid claims among all service codes from 2012 and 2013 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 selected commercial transportation services codes that have contracted 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, we obtained documentation and identified all overpayments related to reimbursements exceeding the usual and customary rate. 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, we obtained documentation and identified all overpayments related to reimbursements exceeding the contract rate.

If there is no documentation to support paid claims or the units paid are not supported by service documentation per the Ohio Admin. Code, DODD asked us to calculate a recoverable finding and make any corresponding unit adjustments to *Schedule B-1, B-3 or B-4*. Recoverable findings are subject to interest collection pursuant to Ohio Rev. Code §5164.60.

We found instances of non-compliance with Non-Medical Transportation - One Way Trip Rate (FTB) and per mile (FTW) and Targeted Case Management (TCM).

Paid Claims Testing (Continued)

We found one paid claim for FTW trip in which the claims included a field trip which was covered under the County Board's reimbursement of Adult Day Support services already reimbursed on that service day in accordance with Ohio Admin. Code § 5123:2-9-18 (B)(9)(a). We determined the County Board was over reimbursed for 94 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." We also found an instance of non-compliance with Non-Medical Transportation - One Way Trip Rate (FTB) and made corresponding unit adjustments on *Schedule B-3* and *B-4* as reported in Appendix A (2012) and Appendix B (2013).

Recoverable Finding - 2012 Finding \$10.66

Service Code	Units	Review Results	Finding
FTB	1	Units billed in excess of actual service delivery	\$10.66

Recoverable Finding - 2013 Finding \$966.65

Service Code	Units	Review Results	Finding
FTW	298	Field trips reimbursed at same time as Adult Day Services.	\$46.95
TCM	94	TCM Services were already reimbursed as Home Choice	\$919.70
		Total	\$966.65

Recommendation:

The County Board should implement a process for monitoring service documentation and Medicaid billing to ensure that services are not over reimbursed when already covered by another funding source or another claim already submitted for reimbursement. The County Board should also determine if additional Home Choice or field trip overpayments exist and contact DODD to remit payment as needed.

2. 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 TCM and Supported Employment :Community Employment units.

We found no instance where the Medicaid reimbursed units were greater than final TCM units. The County Board was not reimbursed for Supported Employment-Community Employment units during 2012 or 2013.

Paid Claims Testing (Continued)

3. We compared the amounts reported on *Schedule A, Summary of Service Costs – By Program*, Lines (20), Environmental Accessibility Adaptations to Line (25), Other Waiver Services to the amount reimbursed for these services in 2012 and 2013 on the MBS Summary by Service Code report to determine whether any reimbursements exceeded disbursements on *Schedule A* by two percent.

Because reimbursements exceeded the amount reported by two percent we obtained the County Board's explanation that additional costs should be reclassified to *Schedule A* as reported in Appendix A (2012) and Appendix B (2013).

Non-Payroll Expenditures and Reconciliation to the County Auditor Report

1. We compared the disbursement totals from the county auditor's report listed on the *Reconciliation to County auditor Worksheets* to the county auditor's Appropriation History report for the DD Escrow (S37), Pathways Two Grant DD (S320), Family Resource Board of DD (S35) Board of DD (S19), and Permanent Improvement (N42) funds to identify any variances.

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

We found differences as reported in Appendix A (2012) and Appendix B (2013) and the Cost Reports reconciled within acceptable limits.

2. We compared County Board's State Expenses Detailed reports to all service contract and other expenses entries on worksheets 2 through 10, to identify variances resulting in reclassification to another program or worksheet exceeding \$250 based on county size.

We reported variances in Appendix A (2012) and Appendix B (2013).

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 differences as reported in Appendix A (2012) and Appendix B (2013). We also noted Bridges to Transition Program costs reported as Supported Employment – Community Employment on *Worksheet 10* of the *County Summary Workbooks* that lacked corresponding statistics. We reported these costs on *Schedule a1, Adult Program* in Appendix A (2012) and Appendix B (2013) as revenue offsets in accordance with the Cost Report Guides.

4. We scanned the County Board's 2012 and 2013 State Expenses Detailed Reports and judgmentally selected 20 disbursements from the service contracts and other expenses reported on worksheets 2 through 10. We determined if supporting documentation was maintained, the costs were allowable and properly classified according to the Cost Report Guides and 2 CFR 225 and identified any variances greater than two percent of total service contracts and other expenses on any worksheet or costs which are non-federal reimbursable under 2 CFR 225 Appendix B and greater than \$250.

We 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 that are non-federal reimbursable because they do not demonstrate that the County Board's programs received a measurable benefit as required under Appendix A, section (C)(3)(a) and the Cost Report Guides.

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

We reported misclassified and non-federal reimbursable costs in Appendix A (2012) and Appendix B (2013). We found unreported transportation trips on *Schedule B-3* as described in Appendix A (2012) and Appendix B (2013).

5. We scanned the County Board's State Expenses Detailed Reports for items purchased during 2012 and 2013 that met the County Board's capitalization criteria and traced them to inclusion on the County Board's depreciation schedule.

We reported differences for purchases that were not properly capitalized as reported in Appendix A (2012) and Appendix B (2013). We reported differences for 2012 purchases to record their first year's depreciation in Appendix B (2013).

6. We determined if the County Board reconciled its income and expenditures on a monthly basis in accordance with Ohio Admin. Code § 5123:2-1-02(L)(1) by verifying that the County Board maintained documentation of the reconciliation for at least one month in each calendar year.

The County Board had supporting documentation for the month of January 2012 and December 2013 that it reconciled its income and expenditures with the county auditor.

Property, Depreciation, and Asset Verification Testing

1. DODD asked us to compare the depreciation costs reported in the County Board's revised depreciation schedules from procedure three below to the amounts reported on *Worksheet 1, Capital Costs*, and identified any cell variances greater than \$250.

We found the County Board was using a \$5,000 capitalization threshold, rather than the lower County Board threshold of \$1,000 required by the Cost Report Guide. We obtained revised depreciation schedules based on the \$1,000 capitalization threshold and compared them to *Worksheet 1, Capital Costs*.

We reported differences exceeding \$250 in Appendix A (2012) and Appendix B (2013).

2. We compared the County Board's final 2011 Depreciation Schedule and prior year depreciation adjustments to the County Board's revised 2012 and 2013 Depreciation Schedules for changes in the depreciation amounts for assets purchased prior to the periods under review, depreciation taken on the same asset more than once, assets that have been fully depreciated in prior years, or depreciation taken on assets during the period of acquisition which were not in compliance with the Cost Report Guides to identify any cell variances greater than \$250.

We found differences exceeding \$250 as reported in Appendix A (2012) and Appendix B (2013).

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 2012 or 2013 and determined if the useful lives agreed to the estimated useful lives prescribed in the 2008 or 2013 American Hospital Association (AHA) Asset Guide. We also recomputed the first year's depreciation for these two assets tested, based on their cost, acquisition date and useful life to determine compliance with the Cost Report Guides and AHA Asset Guide and identified any variances.

We found no differences in 2012. We reported differences in Appendix B (2013).

Property, Depreciation, and Asset Verification Testing (Continued)

4. We haphazardly selected the lesser of 10 percent or 10 disposed assets for 2012 and 2013 from the County Board's list of disposed assets and determined if the asset was removed from the County Board's fixed asset ledger. We also recalculated depreciation and any gain or loss for the one disposed asset tested, based on its undepreciated basis and any proceeds received from the disposal or sale of the asset to determine compliance with the Cost Report Guide and CMS Publication 15-1, Chapter 1 and identify any variances.

We found differences as reported in Appendix A (2012). The County Board stated that no capital assets were disposed of in 2013. We scanned the County Board's DD Revenue Received reports and did not find any proceeds from the sale or exchange of fixed assets.

Payroll Testing

1. We compared total salaries and benefits from worksheets 2 through 10 from the Cost Reports and compared the yearly totals to the payroll disbursements on the county auditor's Appropriation History report for the Board of DD (S19) fund to identify variances greater than two percent of the county auditor's report totals for this fund.

The variance was less than two percent.

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

We found differences as reported in Appendix A (2012). We found no differences exceeding \$250 on any worksheet in 2013.

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 12 selected, we compared the County Board's organizational chart, State Expenses Detailed report, 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 from these procedures in Appendix A (2012) and Appendix B (2013) and because misclassification errors exceeded 10 percent of the sample size we performed procedure 4 below.

4. We scanned the County Board's State Expenses Detailed reports for 2012 and 2013 and compared the classification of employees to entries on worksheets 2 through 10 to determine if salary and benefit costs were reported in accordance with the Cost Report Guides.

We found no differences.

Medicaid Administrative Claiming (MAC)

1. We compared the salary and benefits entered on the MAC Cost by Individual reports to the County Board's State Expenses Detailed reports and determined if the MAC salary and benefits were greater by more than one percent. If the variance was greater than one percent, we would contact DODD's Random Moment Time Study (RMTS) Coordinator to correct the misstatements identified.

We found MAC salaries and benefits reported did not exceed the County Board's actual salaries and benefits.

2. We compared the MAC Cost by Individual report(s) to *Worksheet 6* for both years.

We reported differences to *Worksheet 6* and we noted payroll differences for employees participating in MAC that impacted other worksheets as reported in Appendix A (2012). We found no differences in 2013.

3. We selected 10 RMTS observed moments and 10 percent of any RMTS moments above that amount that were completed by employees of the County Board from the DODD RMTS Participant Moments Question and Answer report for the 2nd quarter of 2012 and the 1st quarter of 2013. We determined if supporting documentation of the County Board employees' activity for each of the 12 observed moments in 2012 and 12 observed moments in 2013 tested were maintained and 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 one RMTS observed moments for Activity Code 18 - General Administration and one incomplete moment that lacked any supporting documentation in 2012.

We found one RMTS observed moments for Activity Code 18 - General Administration that lacked any supporting documentation in 2013.

We reported these instances of non-compliance to DODD. In response, DODD communicated to us that it is working with the Ohio Department of Medicaid to calculate findings for recovery, if needed.

Recommendation:

We recommended the County Board maintain documentation for RMTS observed moments in accordance with DODD's Guide to Medicaid Administrative Claiming (MAC) using the Random Moment Time Studies (RMTS) Methodology in the section Response and Documentation of Random Moment says in pertinent part, "Appropriate documentation should provide the detail needed to support the activity selected for the sample moment and clearly identify the date and time corresponding to the sampled moment."

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, ODM 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

December 15, 2015

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Appendix A
Hocking County Board of Developmental Disabilities
2012 Income and Expenditure Report Adjustments

	<u>Reported Amount</u>	<u>Correction</u>	<u>Corrected Amount</u>	<u>Explanation of Correction</u>
Schedule A				
19. Room and Board/Cost to Live (L) Community Residential	\$ 10,551	\$ 6,518	\$ 17,069	To match final COG workbook
20. Environmental Accessibility Adaptations And/Or Modifications And Supplies (L) Community Residential	\$ 120	\$ 19		To match final COG workbook
		\$ 19,738	\$ 19,877	To reclassify environmental accessibility expenses
21. Adaptive And Assistive Equipment (L) Community Residential	\$ -	\$ 15		To match final COG workbook
		\$ 1,678	\$ 1,693	To reclassify adaptive and assistive equipment expenses
23. Homemaker/Personal Care (L) Community Residential	\$ 11,921	\$ (10,508)	\$ 1,413	To match final COG workbook
27. Home Choice County Transition Services (L) Community Residential	\$ -	\$ 2,821	\$ 2,821	To reclassify Home Choice expenses
Schedule B-1, Section A				
1. Building Services (B) Adult	2,201	(302)	1,899	To report correct square footage
11. Early Intervention (C) Child	1,404	(403)	1,001	To report correct square footage
15. Supported Emp. - Enclave (B) Adult	266	87	353	To report correct square footage
17. Medicaid Administration (A) MAC	-	9	9	To report correct square footage
22. Program Supervision (B) Adult	938	(746)	192	To report correct square footage
23. Administration (D) General	1,948	(627)	1,321	To report correct square footage
25. Non-Reimbursable (B) Adult	1,529	(1,529)	-	To report correct square footage
25. Non-Reimbursable (C) Child	-	403	403	To report HMG square footage correctly
25. Non-Reimbursable (D) General	911	756	1,667	To report correct square footage
Schedule B-1, Section B				
10. A (B) Supported Emp. - Enclave	1,550	(85)	1,465	To correct days of attendance
Schedule B-3				
5. Facility Based Services (G) One Way Trips- Fourth Quarter	3,633	(1)	3,632	To report correct number of one-way trips
5. Facility Based Services (I) One Way Trips- COG	-	180	180	To report correct number of one-way trips
Schedule B-4				
1. TCM Units (D) 4th Quarter	3,900	(34)		To correctly report SSA Home Choice units
		(26)	3,840	To correctly report SSA COG units
1. TCM Units (E) COG Activity	-	26	26	To correctly report SSA COG units
2. Other SSA Allowable Units (B) 2nd Quarter	562	(423)	139	To correctly report SSA units
2. Other SSA Allowable Units (C) 3rd Quarter	342	(342)	-	To correctly report SSA units
2. Other SSA Allowable Units (D) 4th Quarter	242	(242)	-	To correctly report SSA units
3. Home Choice Units (D) 4th Quarter	-	34	34	To correctly report SSA Home Choice units
5. SSA Unallowable Units (D) 4th Quarter	-	524	524	To correctly report SSA units
Worksheet 1				
3. Buildings/Improve (A) Early Intervention	\$ -	\$ 955	\$ 955	To correct depreciation to match previously audited amounts
3. Buildings/Improve (E) Facility Based Services	\$ 118,222	\$ (118,222)	\$ -	To match depreciation schedule
3. Buildings/Improve (L) Community Residential	\$ -	\$ 4,125	\$ 4,125	To correct depreciation to match previously audited amounts
3. Buildings/Improve (X) Gen Expense All Prgm.	\$ 36,629	\$ 55,506		To match depreciation schedule
		\$ 2,396	\$ 94,531	To correct depreciation to match previously audited amounts
4. Fixtures (X) Gen Expense All Prgm.	\$ -	\$ 2,228	\$ 2,228	To correct depreciation to match previously audited amounts
5. Movable Equipment (U) Transportation	\$ 30,895	\$ 2,086		To record gain on sale of van
		\$ (11,663)		To match depreciation schedule
		\$ 10,494	\$ 31,812	To correct depreciation to match previously audited amounts
5. Movable Equipment (V) Admin	\$ -	\$ 1,466	\$ 1,466	To record depreciation for video conference equipment

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

	<u>Reported Amount</u>	<u>Correction</u>	<u>Corrected Amount</u>	<u>Explanation of Correction</u>
Worksheet 1 (Continued)				
8. COG Expenses (E) Facility Based Services	\$ -	\$ 5	\$ 5	To match final COG workbook
8. COG Expenses (L) Community Residential	\$ -	\$ 65	\$ 65	To match final COG workbook
8. COG Expenses (N) Service & Support Admin	\$ 179	\$ (65)	\$ 114	To match final COG workbook
8. COG Expenses (O) Non-Federal Reimbursable	\$ 39	\$ (8)	\$ 31	To match final COG workbook
Worksheet 2				
1. Salaries (X) Gen Expense All Prgm.	\$ 98,405	\$ 44,556		To match detailed expense report
		\$ (140,912)		To reclassify MAC payroll
		\$ 80,994		To reclassify contracted MAC employee salary
		\$ 6,283	\$ 89,326	To reclassify SSA assistant salary
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 105,074	\$ (17,834)	\$ 87,240	To reclassify MAC payroll
3. Service Contracts (X) Gen Expense All Prgm.	\$ 168,416	\$ (35,000)		To reclassify Family Children First Council expenses
		\$ (80,994)	\$ 52,422	To reclassify contracted MAC employee salary
4. Other Expenses (X) Gen Expense All Prgm.	\$ 82,887	\$ 5,310		To match detailed expense report
		\$ (2,532)	\$ 85,665	To reclassify purchases > \$5,000
5. COG Expense (E) Facility Based Services	\$ -	\$ 162	\$ 162	To match final COG workbook
5. COG Expense (F) Enclave	\$ -	\$ 7	\$ 7	To match final COG workbook
5. COG Expense (G) Community Employment	\$ -	\$ 77,933	\$ 77,933	To match final COG workbook
5. COG Expenses (L) Community Residential	\$ -	\$ 1,988	\$ 1,988	To match final COG workbook
5. COG Expense (N) Service & Support Admin	\$ 4,003	\$ (498)	\$ 3,505	To match final COG workbook
5. COG Expense (O) Non-Federal Reimbursable	\$ 2,685	\$ 81	\$ 2,766	To match final COG workbook
10. Unallowable Fees (O) Non-Federal Reimbursable	\$ 86,043	\$ (36,176)	\$ 49,867	To reclassify Bridges match payment
Worksheet 2A				
1. Salaries (A) Early Intervention	\$ 31,885	\$ (25,600)		To reclassify Director of Early Childhood salary
		\$ (6,285)	\$ -	To reclassify Program Manager/EI Specialist salary
1. Salaries (N) Service & Support Admin	\$ 40,482	\$ 17,154		To match detailed expense report
		\$ (57,636)	\$ -	To reclassify MAC payroll
2. Employee Benefits (A) Early Intervention	\$ 7,247	\$ (6,535)		To reclassify Director of Early Childhood benefits
		\$ (712)	\$ -	To reclassify Program Manager/EI Specialist benefits
2. Employee Benefits (N) Service & Support Admin	\$ 24,460	\$ (12,913)	\$ 11,547	To reclassify MAC payroll
4. Other Expenses (A) Early Intervention	\$ 3,503	\$ (3,503)	\$ -	To reclassify early intervention expenses
4. Other Expenses (E) Facility Based Services	\$ 25,137	\$ (25,000)	\$ 137	To reclassify Can Do Creations grant
Worksheet 3				
3. Service Contracts (E) Facility Based Services	\$ 17,840	\$ (14,163)		To reclassify enclave janitorial expenses
		\$ (822)	\$ 2,855	To reclassify enclave janitorial expenses
3. Service Contracts (X) Gen Expense All Prgm.	\$ 18,416	\$ (17,407)		To reclassify enclave janitorial expenses
		\$ (1,009)	\$ -	To reclassify enclave janitorial expenses
4. Other Expenses (X) Gen Expense All Prgm.	\$ 37,874	\$ (2,768)		To reclassify purchases > \$5,000
		\$ (237)		To reclassify enclave janitorial expenses
		\$ (14)	\$ 34,855	To reclassify enclave janitorial expenses

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

	<u>Reported Amount</u>	<u>Correction</u>	<u>Corrected Amount</u>	<u>Explanation of Correction</u>
Worksheet 3 (Continued)				
5. COG Expenses (E) Facility Based Services	\$ -	\$ 4	\$ 4	To match final COG workbook
5. COG Expenses (L) Community Residential	\$ -	\$ 52	\$ 52	To match final COG workbook
5. COG Expenses (N) Service & Support Admin	\$ 110	\$ (18)	\$ 92	To match final COG workbook
5. COG Expenses (O) Non-Federal Reimbursable	\$ 24	\$ 1	\$ 25	To match final COG workbook
Worksheet 5				
1. Salaries (A) Early Intervention	\$ 126,563	\$ 25,600		To reclassify Director of Early Childhood salary
		\$ 6,285	\$ 158,448	To reclassify Program Manager/EI Specialist salary
1. Salaries (L) Community Residential	\$ -	\$ 2,416		To reclassify Activities Coordinator salary
		\$ 8,028	\$ 10,444	To reclassify Activities Specialist salary
2. Employee Benefits (A) Early Intervention	\$ 26,595	\$ 6,535		To reclassify Director of Early Childhood benefits
		\$ 712	\$ 33,842	To reclassify Program Manager/EI Specialist benefits
2. Employee Benefits (L) Community Residential	\$ -	\$ 344		To reclassify Activities Coordinator benefits
		\$ 2,563	\$ 2,907	To reclassify Activities Specialist benefits
4. Other Expenses (A) Early Intervention	\$ 9,434	\$ 3,503		To reclassify early intervention expenses
		\$ 35,000	\$ 47,937	To reclassify Family Children First Council expenses
4. Other Expenses (L) Community Residential	\$ 29,281	\$ 2,834		To reclassify transportation that was not to/from a County Board program
		\$ 78		To reclassify transportation that was not to/from a County Board program
		\$ 2,953		To reclassify Special Olympic expenses
		\$ (2,821)		To reclassify Home Choice expenses
		\$ (19,738)		To reclassify environmental accessibility expenses
		\$ (1,678)	\$ 10,909	To reclassify adaptive and assistive equipment expenses
5. COG Expenses (L) Community Residential	\$ -	\$ 12,207	\$ 12,207	To match final COG workbook
5. COG Expenses (O) Non-Federal Reimbursable	\$ 3,589	\$ 2,230	\$ 5,819	To match final COG workbook
Worksheet 6				
1. Salaries (I) Medicaid Admin	\$ 62,654	\$ (62,654)		To reclassify MAC payroll
		\$ 235,917	\$ 235,917	To reclassify MAC payroll
1. Salaries (O) Non-Federal Reimbursable	\$ 7,882	\$ (7,882)		To reclassify MAC payroll
		\$ 29,863	\$ 29,863	To reclassify MAC payroll
Worksheet 8				
5. COG Costs (E) Facility Based Services	\$ -	\$ 388	\$ 388	To match final COG workbook
5. COG Costs (F) Enclave	\$ -	\$ 17	\$ 17	To match final COG workbook
5. COG Costs (G) Community Employment	\$ -	\$ 8,259	\$ 8,259	To match final COG workbook
Worksheet 9				
1. Salaries (N) Service & Support Admin. Costs	\$ 273,420	\$ 8,821		To match the detailed expense report
		\$ (32,385)		To reclassify MAC payroll
		\$ (6,283)	\$ 243,573	To reclassify SSA assistant salary
2. Employee Benefits (N) Service & Support Admin. Costs	\$ 101,221	\$ (4,101)	\$ 97,120	To reclassify MAC payroll
5. COG Expenses (N) Service & Support Admin. Costs	\$ 16,562	\$ 4,957	\$ 21,519	To match final COG workbook

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

	<u>Reported Amount</u>	<u>Correction</u>	<u>Corrected Amount</u>	<u>Explanation of Correction</u>
Worksheet 10				
1. Salaries (E) Facility Based Services	\$ 512,288	\$ (2,416)		To reclassify Activities Coordinator salary
		\$ (8,028)	\$ 501,844	To reclassify Activities Specialist salary
2. Employee Benefits (E) Facility Based Services	\$ 188,465	\$ (344)		To reclassify Activities Coordinator benefits
		\$ (2,563)	\$ 185,558	To reclassify Activities Specialist benefits
3. Service Contracts (E) Facility Based Services	\$ 18,774	\$ (78)		To reclassify transportation that was not to/from a County Board program
		\$ (240)		To reclassify fees paid to COG
		\$ 14		To reclassify enclave janitorial expenses
		\$ 1,009		To reclassify enclave janitorial expenses
		\$ 822	\$ 20,301	To reclassify enclave janitorial expenses
3. Service Contracts (F) Enclave	\$ -	\$ 14,163		To reclassify enclave janitorial expenses
		\$ 17,407		To reclassify enclave janitorial expenses
		\$ 237	\$ 31,807	To reclassify enclave janitorial expenses
4. Other Expenses (E) Facility Based Services	\$ 36,294	\$ 25,000		To reclassify Can Do Creations grant
		\$ (2,834)		To reclassify transportation that was not to/from a County Board program
		\$ (2,953)		To reclassify Special Olympic expenses
		\$ (12,575)	\$ 42,932	To reclassify Bridges match payment
5. COG Expenses (E) Facility Based Services	\$ -	\$ 608	\$ 608	To match final COG workbook
5. COG Expenses (F) Enclave	\$ -	\$ 26	\$ 26	To match final COG workbook
5. COG Expenses (G) Community Employment	\$ -	\$ 202,393	\$ 202,393	To match final COG workbook
a1 Adult				
10. Community Employment (B) Less Revenue	\$ -	\$ 202,393	\$ 202,393	To record RSC expenses
Reconciliation to County Auditor Worksheet				
Expense:				
Plus: Purchases Greater Than \$5,000	\$ 649,505	\$ (5,310)		To match the detailed expense report
		\$ 2,768		To reclassify purchases > \$5,000
		\$ 2,532	\$ 649,495	To reclassify purchases > \$5,000
Plus: Fees Paid To COG, Or Payments And Transfers made To COG	\$ 92,097	\$ (364)		To match the detailed expense report
		\$ 240		To reclassify fees paid to COG
		\$ 12,575		To reclassify Bridges match payment
		\$ 36,176	\$ 140,724	To reclassify Bridges match payment
Less: COG Expenses Posted on Schedule A	\$ (22,592)	\$ 3,956	\$ (18,636)	To reconcile COG costs
Total from 12/31 County Auditor's Report	\$ 4,572,744	\$ 3	\$ 4,572,747	To reconcile County Auditor expenses
Revenue:				
Plus: Transfers/Advances	\$ -	\$ 695,000	\$ 695,000	To reconcile transfers and advances
Total from 12/31 County Auditor's Report	\$ 3,774,839	\$ 695,000	\$ 4,469,839	To reconcile transfers and advances

Appendix B
Hocking County Board of Developmental Disabilities
2013 Income and Expenditure Report Adjustments

	Reported Amount		Correction		Corrected Amount	Explanation of Correction
Schedule A						
20. Environmental Accessibility Adaptations And/Or Modifications And Supplies (L) Community Residential	\$ -	\$	13,944	\$	13,944	To reclassify environmental accessibility expenses
21. Adaptive And Assistive Equipment (L) Community Residential	\$ -	\$	10,823	\$	10,823	To reclassify adaptive and assistive equipment expenses
27. Home Choice County Transition Services (L) Community Residential	\$ -	\$	3,906	\$	3,906	To reclassify Home Choice expenses
Schedule B-1, Section A						
1. Building Services (B) Adult	2,201		(302)		1,899	To report correct square footage
11. Early Intervention (C) Child	1,404		(78)		1,326	To report correct square footage
			(169)		1,157	To report correct square footage
15. Supported Emp. - Enclave (B) Adult	266		87		353	To report correct square footage
17. Medicaid Administration (A) MAC	-		9		9	To report correct square footage
21. Service And Support Admin (D) General	1,513		78		1,591	To report correct square footage
22. Program Supervision (B) Adult	938		(746)		192	To report correct square footage
23. Administration (D) General	1,948		(627)		1,321	To report correct square footage
25. Non-Reimbursable (B) Adult	1,529		(1,529)		-	To report correct square footage
25. Non-Reimbursable (C) Child	-		169		169	To report HMG square footage correctly
25. Non-Reimbursable (D) General	911		756		1,667	To report correct square footage
Schedule B-1, Section B						
10. A (B) Supported Emp. - Enclave	1,652		(326)		1,326	To correct days of attendance
Schedule B-3						
5. Facility Based Services (I) One Way Trips- COG	-		437		437	To report correct number of one-way trips
Schedule B-4						
1. TCM Units (D) 4th Quarter	3,900		(94)		3,806	To correctly report SSA Home Choice units
			(1,145)		2,661	To correctly report SSA COG units
1. TCM Units (E) COG Activity	-		1,145		1,145	To correctly report SSA COG units
2. Other SSA Allowable Units (C) 3rd Quarter	212		(51)		161	To correctly report SSA units
2. Other SSA Allowable Units (D) 4th Quarter	127		(127)		-	To correctly report SSA units
3. Home Choice Units (D) 4th Quarter	-		94		94	To correctly report SSA Home Choice units
5. SSA Unallowable Units (A) 1st Quarter	3,267		(2,464)		803	To correctly report SSA units
5. SSA Unallowable Units (B) 2nd Quarter	2,117		(2,117)		-	To correctly report SSA units
5. SSA Unallowable Units (C) 3rd Quarter	3,971		(3,971)		-	To correctly report SSA units
5. SSA Unallowable Units (D) 4th Quarter	3,532		(3,532)		-	To correctly report SSA units
Worksheet 1						
2. Land Improvements (V) Admin	\$ -	\$	356	\$	356	To record depreciation for 2012 asset left off schedule
3. Buildings/Improve (A) Early Intervention	\$ -	\$	955	\$	955	To correct depreciation to match previously audited amounts
3. Buildings/Improve (E) Facility Based Services	\$ 83,405	\$	(680)			To correct depreciation to match previously audited amounts
		\$	1,195			To record depreciation for 2012 asset left off schedule
		\$	(45,269)	\$	38,651	To match depreciation schedule
3. Buildings/Improve (L) Community Residential	\$ -	\$	4,125	\$	4,125	To correct depreciation to match previously audited amounts
3. Buildings/Improve (X) Gen Expense All Prgm.	\$ 22,317	\$	65,275			To match depreciation schedule
		\$	1,891	\$	89,483	To correct depreciation to match previously audited amounts
4. Fixtures (X) Gen Expense All Prgm.	\$ -	\$	2,228	\$	2,228	To correct depreciation to match previously audited amounts
5. Movable Equipment (U) Transportation	\$ 24,051	\$	(1,500)	\$	22,551	To correct depreciation to match previously audited amounts
5. Movable Equipment (V) Admin	\$ -	\$	1,751			To match depreciation schedule
		\$	(171)	\$	1,580	To correct depreciation on capital purchase

Appendix B (Page 2)
Hocking County Board of Developmental Disabilities
2013 Income and Expenditure Report Adjustments

	Reported Amount		Correction		Corrected Amount	Explanation of Correction
Worksheet 1 (Continued)						
5. Movable Equipment (X) Gen Expense All Prgm.	\$ -	\$	3,008			To match depreciation schedule
		\$	(406)	\$	2,602	To correct depreciation to match previously audited amounts
Worksheet 2						
1. Salaries (X) Gen Expense All Prgm.	\$ (27,470)	\$	85,546			To reclassify contracted MAC employee salary
		\$	7,209	\$	65,285	To reclassify SSA assistant salary
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 54,526	\$	1,960	\$	56,486	To reclassify worker's compensation
3. Service Contracts (X) Gen Expense All Prgm.	\$ 182,836	\$	(35,000)			To reclassify Family Children First Council expenses
		\$	(586)			To reclassify fees paid to COG
		\$	(85,546)	\$	61,704	To reclassify contracted MAC employee salary
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$	1,273	\$	1,273	To reclassify DD awareness items
4. Other Expenses (X) Gen Expense All Prgm.	\$ 105,125	\$	(1,273)			To reclassify DD awareness items
		\$	(9,408)			To reclassify purchases > \$5,000
		\$	(15,253)	\$	79,191	To reclassify worker's compensation
5. COG Expense (G) Community Employment	\$ -	\$	49,376	\$	49,376	To match final COG workbook
10. Unallowable Fees (O) Non-Federal Reimbursable	\$ 229,091	\$	(63,969)	\$	165,122	To reclassify Bridges match payment
Worksheet 2A						
1. Salaries (N) Service & Support Admin	\$ -	\$	667	\$	667	To reclassify Director of Community Services salary
2. Employee Benefits (N) Service & Support Admin	\$ -	\$	11,611			To reclassify Director of Community Services benefits
		\$	670	\$	12,281	To reclassify worker's compensation
Worksheet 3						
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 11,229	\$	287	\$	11,516	To reclassify worker's compensation
4. Other Expenses (E) Facility Based Services	\$ 64,289	\$	640			To match detailed expense report
		\$	(2,443)			To reclassify enclave janitorial expenses
		\$	(9,937)	\$	52,549	To reclassify enclave janitorial expenses
4. Other Expenses (X) Gen Expense All Prgm.	\$ 52,705	\$	(4,285)			To reclassify enclave janitorial expenses
		\$	(1,054)	\$	47,366	To reclassify enclave janitorial expenses
Worksheet 5						
1. Salaries (L) Community Residential	\$ -	\$	3,720	\$	3,720	To reclassify Activities Coordinator salary
2. Employee Benefits (A) Early Intervention	\$ 30,979	\$	1,545	\$	32,524	To reclassify worker's compensation
2. Employee Benefits (L) Community Residential	\$ -	\$	555	\$	555	To reclassify Activities Coordinator benefits
4. Other Expenses (A) Early Intervention	\$ 32,854	\$	35,000	\$	67,854	To reclassify Family Children First Council expenses
4. Other Expenses (L) Community Residential	\$ 34,247	\$	(10,823)			To reclassify adaptive and assistive equipment expenses
		\$	(13,944)			To reclassify environmental accessibility expenses
		\$	(3,906)	\$	5,574	To reclassify Home Choice expenses
Worksheet 7-B						
2. Employee Benefits (E) Facility Based Services	\$ 6,067	\$	429	\$	6,496	To reclassify worker's compensation
Worksheet 7-E						
4. Other Expenses (A) Early Intervention	\$ 12,844	\$	(1,273)	\$	11,571	To reclassify physical therapy expenses
4. Other Expenses (E) Facility Based Services	\$ 389	\$	(268)	\$	121	To reclassify physical therapy expenses
Worksheet 7-F						
4. Other Expenses (A) Early Intervention	\$ 8,927	\$	1,273	\$	10,200	To reclassify physical therapy expenses
4. Other Expenses (E) Facility Based Services	\$ 703	\$	268	\$	971	To reclassify physical therapy expenses

Appendix B (Page 3)
Hocking County Board of Developmental Disabilities
2013 Income and Expenditure Report Adjustments

	Reported Amount		Correction		Corrected Amount	Explanation of Correction
Worksheet 8						
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 51,606	\$	1,149	\$	52,755	To reclassify worker's compensation
5. COG Costs (G) Community Employment	\$ -	\$	6,418	\$	6,418	To match final COG workbook
Worksheet 9						
1. Salaries (N) Service & Support Admin. Costs	\$ 273,324	\$	(667)			To reclassify Director of Community Services salary
			(7,209)	\$	265,448	To reclassify SSA assistant salary
2. Employee Benefits (N) Service & Support Admin. Costs	\$ 142,654	\$	(11,611)			To reclassify Director of Community Services benefits
		\$	3,282	\$	134,325	To reclassify worker's compensation
Worksheet 10						
1. Salaries (E) Facility Based Services	\$ 497,600	\$	(3,720)	\$	493,880	To reclassify Activities Coordinator salary
1. Salaries (F) Enclave	\$ -	\$	21,348	\$	21,348	To reclassify enclave salary
1. Salaries (G) Community Employment	\$ 21,348	\$	(21,348)	\$	-	To reclassify enclave salary
2. Employee Benefits (E) Facility Based Services	\$ 192,269	\$	(555)			To reclassify Activities Coordinator benefits
		\$	5,929	\$	197,643	To reclassify worker's compensation
2. Employee Benefits (F) Enclave	\$ -	\$	5,267	\$	5,267	To reclassify enclave benefits
2. Employee Benefits (G) Community Employment	\$ 5,267	\$	(5,267)	\$	-	To reclassify enclave benefits
3. Service Contracts (E) Facility Based Services	\$ -	\$	2,443			To reclassify enclave janitorial expenses
		\$	1,054	\$	3,497	To reclassify enclave janitorial expenses
3. Service Contracts (F) Enclave	\$ -	\$	2,446			To reclassify enclave janitorial expenses
		\$	9,937			To reclassify enclave janitorial expenses
		\$	4,285	\$	16,668	To reclassify enclave janitorial expenses
4. Other Expenses (E) Facility Based Services	\$ 128,304	\$	(4,442)	\$	121,416	To reclassify purchases > \$5,000
		\$	(2,446)	\$	9,861	To reclassify enclave janitorial expenses
4. Other Expenses (F) Enclave	\$ -	\$	9,861	\$	9,861	To reclassify enclave expenses
4. Other Expenses (G) Community Employment	\$ 9,861	\$	(9,861)	\$	-	To reclassify enclave expenses
5. COG Expenses (G) Community Employment	\$ -	\$	172,000	\$	172,000	To match final COG workbook
a1 Adult						
10. Community Employment (B) Less Revenue	\$ -	\$	172,000	\$	172,000	To record RSC expenses
Reconciliation to County Auditor Worksheet						
Expense:						
Plus: Purchases Greater Than \$5,000	\$ 133,822	\$	9,408			To reclassify purchases > \$5,000
			4,442	\$	147,672	To reclassify purchases > \$5,000
Plus: Fees Paid To COG, Or Payments And Transfers made To COG	\$ 164,537	\$	586			To reclassify fees paid to COG
		\$	63,969	\$	229,092	To reclassify Bridges match payments
Total from 12/31 County Auditor's Report	\$ 3,677,966	\$	2,971	\$	3,680,937	To reconcile County Auditor expenses
Revenue:						
Plus: Transfers	\$ -	\$	85,000	\$	85,000	To reconcile transfers and advances
Total from 12/31 County Auditor's Report	\$ 3,184,987	\$	85,000	\$	3,269,987	To reconcile transfers and advances

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Dave Yost • Auditor of State

HOCKING COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

HOCKING 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
JANUARY 19, 2016**