



Dave Yost • Auditor of State



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Independent Accountants' Report on Applying Agreed-Upon Procedures

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

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

Statistics – Square Footage

1. We compared program costs and statistics to square footage reported to identify potential square footage errors.

We found costs for Community Employment and Medicaid Administrative Claiming (MAC) for both years with no corresponding square footage. We obtained the omitted square footage as reported in Appendix A (2013) and Appendix B (2014)

We also compared the 2013 and 2014 square footage program totals to the final 2012 totals to identify variances greater than 10 percent.

We found no variances above 10 percent in 2013. We found one variance for Non-Federal Reimbursable costs in 2014. The County Board stated that the final 2012 square footage reflects the correct square footage usage in 2014. We reported variances in Appendix B (2014).

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

We did not perform this procedure (see procedure 1 above).

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

We did not perform this procedure (see procedure 1 above).

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

We found no variances.

Statistics – Attendance

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

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

2. We compared the County Board's 2013 Attendance by Acuity and Unit Consumer Summary and 2014 Day Services Attendance Summary By Consumer, Location, Acuity and Month and Receivable Billing Reimbursable Detail reports for the number of individuals served, days of attendance, and 15 minute units on *Schedule B-1, Section B, Attendance Statistics* and determined if the statistics were reported in accordance with the Cost Report Guides. We identified any variances greater than two percent of reported attendance statistics at each acuity level. We also footed the County Board's reports on attendance statistics for accuracy.

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

3. We traced the number of total attendance days for one Enclave and four Adult Day Service individuals for two months in 2013 and 2014 between the County Board's Attendance by Acuity Report to the number of days reported on *Schedule B-1, Section B, Attendance Statistics*.

We then compared the acuity level on the County Board's 2013 Attendance by Acuity and 2014 Day Services Attendance Summary By Consumer, Location, Acuity and Month reports to the Acuity Assessment Instrument for each individual. We also selected an additional four individuals in 2013 and two individuals in 2014 and performed the same acuity level comparison.

We found no differences.

4. We selected 30 Community Employment units from the 2013 Unit Consumer Summary and 2014 Receivable Billing Reimbursable Detail reports and determined if the units were calculated in accordance with the Cost Report Guides and met the service documentation requirements of Ohio Admin. Code § 5123:2-9 to identify variances greater than 10 percent to *Schedule B-1*.

We found no variances or instances of non-compliance.

Statistics – Transportation

1. We compared the number of one-way trips from the County Board's 2013 Transportation Grouped by Name and 2014 Receivable Billing Reimbursable Detail reports with those statistics as reported in *Schedule B-3, Quarterly Summary of Transportation Services* to identify any variances greater than two percent of either total children or adult program trips reported. We also footed the County Board's transportation reports for accuracy.

We found no variances exceeding two percent in 2013. We reported variances in Appendix B (2014).

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

We found no variances.

Statistics – Transportation (Continued)

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

We reported variances in Appendix A (2013) and Appendix B (2014) for *Schedule B-3* and *Worksheet 8*.

Statistics – Service and Support Administration (SSA)

1. We compared the number of Targeted Case Management (TCM), Other SSA Allowable, and SSA Unallowable units from the County Board's 2013 TCM, Allowable/Unallowable Detail and 2014 Receivable Billing Reimbursable Detail reports with those statistics reported in *Schedule B-4, Quarterly Summary of Units of Service-Service and Support Administration* to identify any variances greater than two percent of total units reported on each row. We also footed the County Board's SSA reports for accuracy.

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

We also determined that the County Board had Home Choice units in 2013 and 2014 which were not reported on *Schedule B-4*. The County Board provided the Demonstration and Supplemental Services Authorization reports for each Home Choice individual. We totaled the units as reported in Appendix A (2013) and Appendix B (2014). We also compared the units to Medicaid Billing System (MBS) data and confirmed that these units were not billed as TCM services.

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

We reported variances in Appendix A (2013). We found no variances in 2014.

3. We selected 30 SSA Unallowable units for both 2013 and 2014 from the TCM Allowable/Unallowable Detail and 2014 Receivable Billing Reimbursable Detail reports and determined if the case note documentation described activities listed in Ohio Admin. Code § 5160:48-01(D) and included the elements required by Ohio Admin. Code § 5160:48-01(F) to identify any variances greater than 10 percent of total units tested in each year.

We reported variances in Appendix A (2013). We found no variances in 2014.

4. We determined the County Board maintained case note documentation for non-individual specific activities general time units as described in *Worksheet 9, Service and Support Administration Costs of the Cost Report Guides* and these units accounted for over 10 percent of total SSA units on the final *Schedule B-4* plus any general time units recorded. We selected 60 general time units for both 2013 and 2014 from the TCM Allowable/Un-Allowable Detail and Receivable Billing Reimbursable Detail reports and determined if the case note documentation described activities listed in Ohio Admin. Code § 5160:48-01(D) or in *Worksheet 9, Service and Support Administration Costs, Section 1(b) of the Cost Report Guides* to identify any variances greater than 10 percent of total units tested in each year.

We found no variances.

Revenue Cost Reporting and Reconciliation to the County Auditor Report

1. We compared the receipt totals from the county auditor's 2013 and 2014 Revenue History reports for the Ohio Children Trust Pass Thru (9552), GRF - Help Me Grow (9555), Part C - Help Me Grow (9556), Family and Children First Council (9534), ARRA – EFMAP Enhanced FMAP (2155), Capital (2017), ODH MIECHV Grant (2161), Developmental Disabilities (2003), and Developmental Disabilities General Obligation Bond (3031) funds to the county auditor's report total reported on the *Reconciliation to County Auditor Worksheet*.

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

We found differences for 2013 as the Cost Report did not reconcile within allowable limits. We returned the Cost Report to the County Board to perform the reconciliation and notified DODD of the issue. We received a revised 2013 State Account Code Detailed report and compared it to the total County Board receipts reported on the Cost Report. We reported differences in Appendix A (2013) and, with these changes, the 2013 Cost Report reconciled within acceptable limits.

We found no differences for 2014 and the Cost Report reconciled within acceptable limits.

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

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

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

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

- Miscellaneous refunds, reimbursements and other income in the amount of \$33,043 in 2013 and or \$33,899 in 2014;
- IDEA Part B revenues in the amount of \$12,061 in 2013 and \$11,004 in 2014;
- Title XX revenues in the amount of \$34,381 in 2013; and
- Help Me Grow revenues in the amount of \$144,165 in 2013 and \$140,268 in 2014.

In addition, we noted Opportunities for Ohioans with Disabilities revenue in the amount of \$18,563 in 2013 and \$21,086 in 2014. We also noted COG Bridges to Transition program costs in the amount of \$19,915 in 2013 and \$21,773 in 2014. We reported corresponding offsets on *Schedule a1, Adult Program* as reported in Appendix A (2013) and Appendix B (2014). We also reclassified match payments of \$14,223 as reported in Appendix A (2013) and we noted the County Board reported match payments of \$14,518 in 2014 on the *Reconciliation to the County Auditor Worksheet*.

Paid Claims Testing

1. We selected 100 paid claims among all service codes from 2013 and 2014 from the MBS data and compared these services to the County Board's service documentation and determined if the documentation matched requirements of each respective service code per Ohio Admin. Code § 5123:2-9. We applied the service documentation rules in effect at the time of service delivery.

Paid Claims Testing (Continued)

We found instances of non-compliance in the following service codes: Adult Day/Vocational Habilitation Combination - 15 minute unit (FXF) and Daily unit (AXD) and Non-Medical Transportation - Mileage (ATW/FTW). We identified recoverable findings as described below. We made no unit adjustments to *Schedule B-1*.

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

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

From the paid claims selected, we had three claims where contract transportation services rendered by Community Action Committee of Pike County transit system (CAC) were billed as per trip non-medical transportation (ATB/FTB). We found these services did not meet the standards for per trip transportation but did meet the standards for Non-Medical Transportation - One-way trip - Taxi/Livery/Bus transportation (FTT). We reviewed additional 2014 CAC invoices and MBS and we removed the total number of trips reported on *Schedule B-3* and added corresponding commercial transportation costs as reported in Appendix B (2014). We determined that the reimbursed rate did not exceed the contract rate.

We found no other instances of contracted services in the claims selected.

Recoverable Finding 2013

Service Code	Units	Review Results	Finding
FXF	12	Mileage billed in excess of actual service delivery	\$12.05 ¹

Paid Claims Testing (Continued)

Recoverable Finding - 2014

Service Code	Units	Review Results	Finding
ATW	1000	Mileage billed in excess of actual service delivery	\$284.27
AXD	1	Units billed in excess of actual service delivery	\$12.64
FXF	76	Units billed in excess of actual service delivery	\$44.37
FTW	1599	Mileage billed in excess of actual service delivery	\$403.71
		Total	\$744.99¹

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

3. We compared the number of reimbursed TCM units and Community Employment units from the MBS Summary by Service Code report, to the final units on *Schedule B-4, Quarterly Summary of Units of Service – Service and Support Administration* and *Schedule B-1, Section B, Attendance Statistics*; respectively, to determine whether Medicaid reimbursed units exceeded final units.

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

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

We found no differences.

Non-Payroll Expenditures and Reconciliation to the County Auditor Report

1. We compared the disbursement totals from the county auditor's report listed on the *Reconciliation to County Auditor Worksheets* to the county auditor's Appropriation History reports for the Ohio Children Trust Pass Thru (9552), GRF - Help Me Grow (9555), Part C - Help Me Grow (9556), Family and Children First Council (9534), ARRA – EFMAP Enhanced FMAP (2155), Capital (2017), ODH MIECHV Grant (2161), Developmental Disabilities (2003), and Developmental Disabilities General Obligation Bond (3031) funds.

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

We reported differences in Appendix A (2013). We found no differences in 2014. The Cost Reports reconciled within acceptable limits.

2. We compared the County Board's 2013 and 2014 Expenditures Posted reports to all service contract and other expenses entries on worksheets 2 through 10 to identify variances resulting in reclassification to another program or worksheet exceeding \$250.

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

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

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

We found no differences in 2013. We reported differences in Appendix B (2014). In addition, the County Board provided documentation to show costs were misclassified on the 2014 County Board Summary Workbook and we reported these adjustments in Appendix B (2014).

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

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

Please note the reclassification as reported in Appendix A (2013) of \$34,850 and \$7,006 in Early Retirement Incentive Payments from the *Reconciliation to County Auditor Worksheet* and worksheet 10 to non-federal reimbursable as the County Board did not obtain the required approval per 2 CFR 225 Appendix B (8)(g)(3).

We also scanned for contracted services or COG expenses on *Worksheet 8, Worksheet 9, and Worksheet 10* without corresponding statistics.

We found no program costs that lacked corresponding statistics.

We also reviewed the contract between the County Board and Community Action Committee of Pike County and noted the County Board was charged a rate of \$17.50 for trips provided. Through our review of the contract and discussion with the County Board, the County Board could not provide specific reasons for the higher rate compared to services provided to the general public.

The County Board could not provide specific financial records (detail ledgers, financial budgets, etc.) to show how the rates in the agreement were developed or how they related to services specific to the County Board. The County Board provided no support to document its efforts to ensure that the expenses were a reasonable cost for the County Board to incur.

Recommendation:

We recommend the County Board ensure that its costs for contracted commercial transportation services meet all applicable requirements as outlined in the Cost Report Guides, 2 CFR Part 225 and the Provider Reimbursement Manual (CMS Publication 15-1). The County Board should review DODD guidance on this issue in document titled "Guidance Issued By DODD Regarding Non-Medical Transportation Provided by an Operator of Commercial Vehicles" which was distributed in May 2015 and ensure that its practices are consistent with this guidance. The County Board should seek assistance from DODD as needed.

5. We scanned the County Board's Expenditures Posted reports for items purchased during 2013 and 2014 that met the County Board's capitalization criteria and traced them to inclusion on the County Board's fixed asset reports.

We reported differences for purchases that were not properly capitalized in Appendix A (2013) and to record their first year's depreciation in Appendix B (2014).

6. We determined the County Board had supporting documentation for January 2013 and December 2014 showing that it reconciled its income and expenditures with the county auditor.

Property, Depreciation, and Asset Verification Testing

1. We compared the depreciation costs reported in the County Board's Fixed Assets reports to the amounts reported on *Worksheet 1, Capital Costs* and identified any variances greater than \$250.

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

2. We compared the County Board's final 2012 Fixed Asset report and prior year depreciation adjustments to the County Board's 2013 and 2014 Fixed Asset reports for changes in the depreciation amounts for assets purchased prior to the periods under review, depreciation taken on the same asset more than once, assets that have been fully depreciated in prior years, or depreciation taken on assets during the period of acquisition which were not in compliance with the Cost Report Guides to identify any cell variances greater than \$250.

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

Recommendation:

We noted a systemic issue for depreciation of assets not being reported on the County Board's Fixed Asset reports. We found eighteen assets with a depreciation total of \$33,397 in 2013 and twenty assets with a depreciation total of \$44,183 in 2014 that needed to be added to *Worksheet 1, Capital Costs*. This is due in major part to the county board not updating the depreciation schedule for items identified in previous engagements.

We recommend the County Board update and maintain a depreciation schedule representative of all County Board assets as required by the Cost Report Guide in section Worksheet 1, Capital Costs which states in pertinent part, "All equipment having an actual or estimated cost of five thousand dollars or more and a useful life of more than one year according to the AHA Chart of Useful Lives must be set up in an asset ledger and depreciated using a straight-line method of depreciation."

3. We determined the County Board's capitalization threshold and selected one asset in 2013 and one asset in 2014 from the County Board's fixed assets which meet the capitalization threshold and were being depreciated in their first year and determined if the useful lives agreed to the estimated useful lives prescribed in the 2013 American Hospital Association (AHA) Asset Guide. We also recomputed the first year's depreciation for the two assets tested, based on cost, acquisition date and useful life to determine compliance with the Cost Report Guides and to identify any variances.

We found differences for 2013 and 2014 in which the County Board did not record these assets on the fixed asset listing or report any corresponding depreciation. See also procedure 2 above.

4. DODD asked us to select the lesser of 10 percent or 10 disposed assets from 2013 and 2014 from the County Board's list of disposed assets and determine if the assets were removed from the County Board's fixed asset ledger. DODD also asked us to recalculate depreciation and any gain or loss for the disposed items 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.

We did not perform this procedure because the County Board stated that no capital assets were disposed in 2013 or 2014.

Payroll Testing

1. We compared total salaries and benefits from worksheets 2 through 10 and the yearly totals to the payroll disbursements on the county auditor's Appropriation History reports for the GRF - Help Me Grow (9555), Part C - Help Me Grow (9556), Family and Children First Council (9534), ODH MIECHV Grant (2161), and Developmental Disabilities (2003) funds to identify variances greater than two percent.

The variance was greater than two percent in 2013 and we scanned the County Board's 2013 Expenditures Posted report and found misclassified retirement incentive (ERIP) costs. See procedure 4 in the Non-Payroll Expenditures and Reconciliation to the County Auditor Report section. The variance was less than two percent in 2014.

2. We compared the salaries and benefit costs on the County Board's 2013 Payroll and Benefits Posted, 2014 Expenditures Posted and Crosswalk reports to the amounts reported on worksheets 2 through 10 to identify variances resulting in differences to another program or worksheet exceeding \$250.

We found no variances; however, we noted that the County Board did not allocate worker's compensation premiums to all applicable worksheets in 2013 and 2014. We reported these variances in Appendix A (2013) and Appendix B (2014).

3. We calculated the lesser of 40 employees or 25 percent of the average number of total employees over the two year period. For the sample of 22 employees selected, we compared the County Board's organizational chart, 2013 Payroll and Benefits Posted, 2014 Expenditures Posted, Crosswalk, and Payroll Totals By Job Description and Date Span reports and job descriptions to the worksheet in which each employee's salary and benefit costs were allocated to ensure the allocation is consistent with the Cost Report Guides. We identified any misclassification errors and, if the misclassification errors are greater than 10 percent of the sample tested, we would perform procedure 4.

We reported differences in Appendix A (2013) and Appendix B (2014) and, because misclassification errors exceeded 10 percent in 2013, we performed procedure 4. In addition, the County Board did not provide personnel descriptions for two of the employees selected.

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

We found no differences.

Medicaid Administrative Claiming (MAC)

1. We compared the salary and benefits entered on the MAC Cost by Individual reports to the County Board's 2013 Payroll and Benefits Posted and 2014 Expenditures Posted reports and determined if the MAC salary and benefits were greater.

We found County Board salary and benefits reported exceeded MAC salaries and benefits.

2. We compared the MAC Cost by Individual reports to *Worksheet 6, Medicaid Administration Worksheet* for both years.

We found no differences.

Medicaid Administrative Claiming (MAC) (Continued)

3. We selected 10 RMTS observed moments and 10 percent of any RMTS moments above that amount that were completed by employees of the County Board from the DODD RMTS Participant Moments Question and Answer report for the 1st quarter of 2013 and 4th quarter of 2014. We selected 10 observed moments in 2013 and 11 observed moments in 2014 and determined if supporting documentation was maintained and the moments were properly classified in accordance with DODD's Guide to Medicaid Administrative Claiming (MAC) using the Random Moment Time Studies (RMTS) Methodology for 2012.

For 2013, we found one observed moment for Activity Code 18-General Administration in which the County Board could not provide accompanying documentation reflecting the date and time of the moment as suggested by the RMTS guide, sections on Examples of Acceptable Documentation and Unacceptable Documentation. We found no errors for 2014.

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

This report is intended solely for the information and use of the County Board and DODD, and is not intended to be, and should not be used by anyone other than these specified parties.



Dave Yost
Auditor of State

May 4, 2017

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

	Reported Amount		Correction		Corrected Amount	Explanation of Correction
Schedule A						
27. Home Choice County Transition Services (L) Community Residential	\$ -	\$	5,992	\$	5,992	To reclassify Home Choice Coordinator costs
Schedule B-1, Section A						
14. Facility Based Services (B) Adult	9,475		(61)		9,414	To reclassify to Community Employment
16. Supported Emp. - Comm Emp. (B) Adult	-		61		61	To reclassify from Facility Based Services
17. Medicaid Administration (A) MAC	-		8		8	To reclassify from Administration
23. Administration (D) General	2,834		(8)		2,826	To reclassify to MAC
Schedule B-1, Section B						
1. Total Individuals Served By Program (C) Supported Emp. - Community Employment	-		5		5	To correct individuals served
4. 15 Minute Units (C) Supported Emp. - Community Employment	-		461		461	To correct 15 Minute units
Schedule B-3						
5. Facility Based Services (H) Cost of Bus, Tokens, Cabs- Fourth Quarter	\$ -	\$	314			To report correct cost of bus, tokens, cabs
		\$	62,404	\$	62,718	To report correct cost of bus, tokens, cabs
Schedule B-4						
2. Other SSA Allowable Units (D) 4th Quarter	165		(13)			To correctly report SSA units
			4		156	To correctly report SSA units
3. Home Choice Units (D) 4th Quarter	-		11		11	To correctly report SSA units
5. SSA Unallowable Units (A) 1st Quarter	1,373		(1,339)			To remove general time units
			(4)			To correctly report SSA units
			(2)			To correctly report SSA units
			13		41	To correctly report SSA units
5. SSA Unallowable Units (B) 2nd Quarter	1,158		(1,158)		-	To remove general time units
5. SSA Unallowable Units (C) 3rd Quarter	1,393		(1,393)		-	To remove general time units
5. SSA Unallowable Units (D) 4th Quarter	1,095		(1,095)		-	To remove general time units
Schedule C						
I. County						
(A) Tax Levy	\$ 888,343	\$	275,710	\$	1,164,053	To match revised revenue report
III. Department of Education						
(A) Pre-School And Supervision Units - County Revenue	\$ 446,291	\$	25,657	\$	471,948	To match revised revenue report
(B) School Age - County Revenue	\$ -	\$	12,061	\$	12,061	To match revised revenue report
(C) Special Education Transportation - County Revenue	\$ 4,712	\$	416	\$	5,128	To match revised revenue report
IV. Federal Programs						
(A) Title XIX- Medicaid Cluster- CFDA 93.778-TCM - County Revenue	\$ 94,005	\$	130,856	\$	224,861	To match revised revenue report
(B) Title XIX- Medicaid Cluster- CFDA 93.778-HCBS - County Revenue	\$ 414,441	\$	54,421	\$	468,862	To match revised revenue report
(E) Title XIX- Medicaid Cluster- CFDA 93.778-Ohio Home Care- County Revenue	\$ 19,205	\$	1,332	\$	20,537	To match revised revenue report
(G) Title XXI- SCHIP- CFDA 93.767 - County Revenue	\$ 5,814	\$	(5,814)	\$	-	To match revised revenue report
(P) Help Me Grow Grant- TANF - County Revenue	\$ 68,185	\$	8,914	\$	77,099	To match revised revenue report
36 Other	\$ 184,359	\$	477,085	\$	661,444	To match revised revenue report
V. Other Revenues						
(C) Donations - County Revenue	\$ 727,971	\$	(727,971)	\$	-	To match revised revenue report
(G) Active Treatment Fees From Received From Private ICFSMR - County Revenue	\$ 135,413	\$	8,966	\$	144,379	To match revised revenue report
44 Consulting Fee Account Close	\$ -	\$	1,285	\$	1,285	To match revised revenue report
(I) Other (Detail On Separate Sheet)- COG Revenue	\$ -	\$	183	\$	183	To match final COG workbook

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 1				
2. Land Improvements (E) Facility Based Services	\$ -	\$ 2,670	\$ 2,670	To add depreciation for unreported assets
2. Land Improvements (H) Unasgn Adult Programs	\$ -	\$ 588	\$ 588	To match fixed assets report
2. Land Improvements (N) Service & Support	\$ -	\$ 338	\$ 338	To add depreciation for unreported assets
2. Land Improvements (V) Admin	\$ -	\$ 338	\$ 338	To add depreciation for unreported assets
3. Buildings/Improve (A) Early Intervention	\$ -	\$ 2,693	\$ 2,693	To match fixed assets report
3. Buildings/Improve (D) Unasgn Children	\$ 87,807	\$ (2,693)	\$ 85,114	To add depreciation for unreported assets To match fixed assets report
3. Buildings/Improve (E) Facility Based Services	\$ 588	\$ (588)	\$ -	To match fixed assets report
3. Buildings/Improve (N) Service & Support Admin	\$ -	\$ 837	\$ 837	To add depreciation for unreported assets
3. Buildings/Improve (V) Admin	\$ -	\$ 3,085	\$ 3,085	To add depreciation for unreported assets
3. Buildings/Improve (X) Gen Expense All Prgm.	\$ 15,000	\$ 6,501	\$ 21,501	To add depreciation for unreported assets
5. Movable Equipment (E) Facility Based Services	\$ -	\$ 5,857	\$ 5,857	To add depreciation for unreported assets
5. Movable Equipment (U) Transportation	\$ 19,187	\$ 7,545	\$ 26,732	To add depreciation for unreported assets
5. Movable Equipment (X) Gen Expense All Prgm.	\$ 126	\$ 2,783	\$ 2,909	To add depreciation for unreported assets
Worksheet 2				
1. Salaries (X) Gen Expense All Prgm.	\$ 114,110	\$ (1,889)	\$ 112,221	To reclassify Help Me Grow Contract Manager salary
		\$ (23,908)	\$ 88,313	To reclassify Supported Employment Coordinator salary
		\$ 15,444	\$ 103,757	To reclassify Admissions employee salary
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 158,305	\$ (4,064)	\$ 154,241	To reclassify Help Me Grow Contract Manager benefits
		\$ (11,740)	\$ 142,501	To reclassify Supported Employment Coordinator benefits
		\$ 5,647	\$ 148,148	To reclassify Admissions employee benefits
		\$ 1,765	\$ 149,913	To allocate worker's compensation costs
4. Other Expenses (X) Gen Expense All Prgm.	\$ 118,418	\$ (21,714)	\$ 96,704	To reclassify worker's compensation costs
		\$ (5,992)	\$ 90,712	To reclassify Home Choice Coordinator costs
10. Unallowable Fees (O) Non-Federal	\$ 81,730	\$ 4,502	\$ 86,232	To correct unallowable tax costs
Worksheet 3				
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 2,276	\$ 240	\$ 2,516	To allocate worker's compensation costs
4. Other Expenses (X) Gen Expense All Prgm.	\$ 148,806	\$ (18,500)	\$ 130,306	To reclassify sidewalk purchase
Worksheet 5				
1. Salaries (A) Early Intervention	\$ 213,074	\$ 1,889	\$ 214,963	To reclassify Help Me Grow Contract Manager salary
1. Salaries (C) School Age	\$ 244,713	\$ (8,247)	\$ 236,466	To reclassify Teacher Aide salary
1. Salaries (D) Unasgn Children Program	\$ 157,234	\$ 19,695	\$ 176,929	To reclassify Instructor Assistant salary
		\$ (176,929)	\$ -	To reclassify Teacher Aide salary
1. Salaries (O) Non-Federal Reimbursable	\$ -	\$ 15,444	\$ 15,444	To reclassify MUI Contact employee salary
		\$ 176,929	\$ 192,373	To reclassify Teacher Aide salary
		\$ 8,247	\$ 200,620	To reclassify Teacher Aide salary
2. Employee Benefits (A) Early Intervention	\$ 113,527	\$ 4,064	\$ 117,591	To reclassify Help Me Grow Contract Manager benefits
		\$ 3,656	\$ 121,247	To allocate worker's compensation costs
2. Employee Benefits (B) Pre-School	\$ 4,791	\$ 294	\$ 5,085	To allocate worker's compensation costs
2. Employee Benefits (C) School Age	\$ 74,220	\$ 4,022	\$ 78,242	To allocate worker's compensation costs
2. Employee Benefits (D) Unasgn Children	\$ 72,577	\$ 4,414	\$ 76,991	To reclassify Instructor Assistant benefits
2. Employee Benefits (O) Non-Federal Reimbursable	\$ -	\$ 5,647	\$ 5,647	To reclassify MUI Contact employee benefits
		\$ 3,412	\$ 9,059	To allocate worker's compensation costs
4. Other Expenses (C) School Age	\$ 29,960	\$ (14,223)	\$ 15,737	To reclassify Bridges match payment

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 7-B				
2. Employee Benefits (E) Facility Based Services	\$ 23,500	\$ 498	\$ 23,998	To allocate worker's compensation costs
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 16,459	\$ 1,076	\$ 17,535	To allocate worker's compensation costs
Worksheet 8				
1. Salaries (C) School Age	\$ 12,308	\$ (12,308)	\$ -	To reclassify Bus Driver salary
1. Salaries (E) Facility Based Services	\$ -	\$ 12,308	\$ 12,308	To reclassify Bus Driver salary
2. Employee Benefits (C) School Age	\$ 1,995	\$ (1,995)	\$ -	To reclassify Bus Driver benefits
2. Employee Benefits (E) Facility Based Services	\$ -	\$ 1,995	\$ -	To reclassify Bus Driver benefits
		\$ 209	\$ 2,204	To allocate worker's compensation costs
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 2,936	\$ 318	\$ 3,254	To allocate worker's compensation costs
4. Other Expenses (E) Facility Based Services	\$ -	\$ 314	\$ -	To reclassify token expense
		\$ 23,910	\$ 24,224	To reclassify facility based transportation costs
4. Other Expenses (X) Gen Expense All Prgm.	\$ 55,688	\$ (314)	\$ -	To reclassify token expense
		\$ (23,910)	\$ 31,464	To reclassify facility based transportation costs
Worksheet 9				
1. Salaries (N) Service & Support Admin. Costs	\$ 198,258	\$ (15,010)	\$ -	To reclassify Supported Employment Coordinator salary
		\$ (15,444)	\$ -	To reclassify Admissions employee salary
		\$ (15,444)	\$ 152,360	To reclassify MUI Contact employee salary
2. Employee Benefits (N) Service & Support Admin. Costs	\$ 121,098	\$ (8,016)	\$ -	To reclassify Supported Employment Coordinator benefits
		\$ (5,647)	\$ -	To reclassify Admissions employee benefits
		\$ (5,647)	\$ -	To reclassify MUI Contact employee benefits
		\$ 2,591	\$ 104,379	To allocate worker's compensation costs
4. Other Expenses (N) Service & Support Admin. Costs	\$ 15,178	\$ (6,113)	\$ 9,065	To reconcile fees paid to the COG
Worksheet 10				
1. Salaries (E) Facility Based Services	\$ 194,402	\$ (19,695)	\$ 174,707	To reclassify Instructor Assistant salary
1. Salaries (G) Community Employment	\$ -	\$ 23,908	\$ -	To reclassify Supported Employment Coordinator salary
		\$ 15,010	\$ 38,918	To reclassify Supported Employment Coordinator salary
2. Employee Benefits (E) Facility Based Services	\$ 67,385	\$ (4,414)	\$ -	To reclassify Instructor Assistant benefits
		\$ 2,971	\$ 65,942	To allocate worker's compensation costs
2. Employee Benefits (G) Community Employment	\$ -	\$ 11,740	\$ -	To reclassify Supported Employment Coordinator benefits
		\$ 8,016	\$ -	To reclassify Supported Employment Coordinator benefits
		\$ 662	\$ 20,418	To allocate worker's compensation costs
4. Other Expenses (E) Facility Based Services	\$ 13,629	\$ (7,006)	\$ 6,623	To reclassify early retirement incentive cost
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 34,850	\$ -	To reclassify early retirement incentive cost
		\$ 7,006	\$ 41,856	To reclassify early retirement incentive cost
a1 Adult				
10. Community Employment (B) Less Revenue	\$ -	\$ 19,915	\$ -	To record COG bridges expenses
		\$ 18,563	\$ 38,478	To offset Bridges revenue
Reconciliation to County Auditor Worksheet Expense:				
Plus: Real Estate Fees	\$ (27,246)	\$ (4,502)	\$ (31,748)	To reconcile unallowable tax costs
Plus: Purchases Greater Than \$5,000	\$ -	\$ 18,500	\$ 18,500	To reconcile sidewalk purchase
Plus: Fees Paid To COG, Or Payments And Transfers made To COG	\$ 81,789	\$ 6,113	\$ 87,902	To reconcile fees paid to the COG
Plus: ERIP Incentives; Bond Principle and interest payments; Passthru funds	\$ 106,769	\$ (34,850)	\$ 71,919	To reclassify early retirement incentive cost
Plus: Other	\$ -	\$ 14,223	\$ 14,223	To reconcile Bridges match payment
Less: Capital Costs	\$ (122,708)	\$ (33,399)	\$ (156,107)	To reconcile depreciation for unreported assets
Total from 12/31 County Auditor's Report	\$ 4,589,754	\$ 6	\$ 4,589,760	To match County Auditor total

Appendix A (Page 4)
 Pike County Board of Developmental Disabilities
 2013 Income and Expenditure Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Revenue:				
Less: TCM Match	\$ 87,362	\$ (87,362)	\$ -	To match revised revenue report
Less: Auditor's Fees	\$ (27,246)	\$ 27,246	\$ -	To match revised revenue report
Plus: MIECHV Grant	\$ -	\$ 184,359	\$ 184,359	To match revised revenue report
Plus: Fund Advances	\$ -	\$ 78,752	\$ 78,752	To match revised revenue report
Plus: Pass through fund 02017	\$ -	\$ 96,400	\$ 96,400	To match revised revenue report
Plus: Pass through fund BA34	\$ -	\$ 21,999	\$ 21,999	To match revised revenue report
Plus: Pass through fund BA61	\$ -	\$ 29,189	\$ 29,189	To match revised revenue report
Plus: Pass through fund BA52	\$ -	\$ 14,507	\$ 14,507	To match revised revenue report
Plus: Fund Transfer	\$ -	\$ 27,886	\$ 27,886	To match revised revenue report
Total from 12/31 County Auditor's Report	\$ 3,890,818	\$ 655,888	\$ 4,546,706	To match County Auditor report

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Schedule B-1, Section A				
14. Facility Based Services (B) Adult	9,475	(147)	9,328	To reclassify to Community Employment
16. Supported Emp. - Comm Emp. (B) Adult	-	147	147	To reclassify from Facility Based Services
17. Medicaid Administration (A) MAC	-	8	8	To reclassify from Administration
23. Administration (D) General	2,834	(8)	2,826	To reclassify to MAC
25. Non-Reimbursable (B) Adult	-	3,648	3,648	To match final audited 2012 square footage
25. Non-Reimbursable (C) Child	-	1,289	1,289	To match final audited 2012 square footage
Schedule B-1, Section B				
1. Total Individuals Served By Program (D) Supported Emp. - Community Employment	-	18		To correct individuals served
		(1)	17	To correct individuals served
1. Total Individuals Served By Program (E) Supported Emp. - Community Employment	-	1	1	To correct individuals served
4. 15 Minute Units (D) Supported Emp. - Community Employment	-	364		To correct 15 Minute units
		(2)	362	To correct 15 Minute units
4. 15 Minute Units (E) Supported Emp. - Community Employment	-	2	2	To correct 15 Minute units
6. A (C) Facility Based Services (Non-Title XX Only)	61	(9)	52	To correct individuals served
6. A (E) Facility Based Services (Title XX Only)	-	9	9	To correct individuals served
7. A-1 (C) Facility Based Services (Non-Title XX Only)	24	(1)	23	To correct individuals served
7. A-1 (E) Facility Based Services (Title XX Only)	-	1	1	To correct individuals served
10. A (C) Facility Based Services (Non-Title XX Only)	7,536	(779)	6,757	To correct days of attendance
10. A (E) Facility Based Services (Title XX Only)	-	779	779	To correct days of attendance
11. A-1 (C) Facility Based Services (Non-Title XX Only)	3,582	(13)	3,569	To correct days of attendance
11. A-1 (E) Facility Based Services (Title XX Only)	-	13	13	To correct days of attendance
Schedule B-3				
3. School Age (C) One Way Trips- Second	5	(5)	-	To report correct number of one-way trips
3. School Age (E) One Way Trips- Third Quarter	132	(132)	-	To report correct number of one-way trips
3. School Age (G) One Way Trips- Fourth Quarter	163	(163)	-	To report correct number of one-way trips
5. Facility Based Services (G) One Way Trips- Fourth Quarter	4,960	(1,394)		To report correct number of one-way trips
		(891)		To report correct number of one-way trips
		(154)	2,521	To remove CAC commercial transportation
5. Facility Based Services (H) Cost of Bus, \$ Tokens, Cabs- Fourth Quarter	-	\$ 4		To report correct cost of bus, tokens, cabs
		\$ 50,084		To report correct cost of bus, tokens, cabs
		\$ 8,250	\$ 58,338	To add CAC commercial transportation costs
9. Facility Based Services (G) One Way Trips- Fourth Quarter	-	891	891	To report correct number of one-way trips
Schedule B-4				
2. Other SSA Allowable Units (D) 4th Quarter	205	(63)	142	To correctly report SSA units
3. Home Choice Units (D) 4th Quarter	-	864	864	To correctly report SSA units
5. SSA Unallowable Units (D) 4th Quarter	-	4	4	To correctly report SSA units

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 1				
2. Land Improvements (E) Facility Based Services	\$ 588	\$ (588)		To match fixed assets report
		\$ 2,670		To add depreciation for unreported assets
		\$ 1,110	\$ 3,780	To reconcile depreciation for capital scan asset
2. Land Improvements (H) Unasgn Adult Programs	\$ -	\$ 588	\$ 588	To match fixed assets report
2. Land Improvements (N) Service & Support	\$ -	\$ 338	\$ 338	To add depreciation for unreported assets
2. Land Improvements (V) Admin	\$ -	\$ 338	\$ 338	To add depreciation for unreported assets
3. Buildings/Improve (A) Early Intervention	\$ -	\$ 2,693		To match fixed assets report
		\$ 979	\$ 3,672	To add depreciation for unreported assets
3. Buildings/Improve (D) Unasgn Children	\$ 87,807	\$ (2,693)	\$ 85,114	To match fixed assets report
3. Buildings/Improve (E) Facility Based	\$ -	\$ 837	\$ 837	To add depreciation for unreported assets
3. Buildings/Improve (N) Service & Support Admin	\$ -	\$ 3,085	\$ 3,085	To add depreciation for unreported assets
3. Buildings/Improve (V) Admin	\$ -	\$ 6,501	\$ 6,501	To add depreciation for unreported assets
3. Buildings/Improve (X) Gen Expense All	\$ 15,000	\$ 2,466	\$ 17,466	To add depreciation for unreported assets
5. Movable Equipment (E) Facility Based Services	\$ -	\$ 5,857	\$ 5,857	To add depreciation for unreported assets
5. Movable Equipment (G) Community	\$ -	\$ 1,687	\$ 1,687	To add depreciation for unreported assets
5. Movable Equipment (U) Transportation	\$ 11,254	\$ 16,643	\$ 27,897	To add depreciation for unreported assets
5. Movable Equipment (X) Gen Expense All	\$ 126	\$ 2,783	\$ 2,909	To add depreciation for unreported assets
8. COG Expenses (L) Community Residential	\$ 618	\$ (112)	\$ 506	To match final COG workbook
8. COG Expenses (N) Service & Support	\$ -	\$ 112	\$ 112	To match final COG workbook
Worksheet 2				
1. Salaries (X) Gen Expense All Prgm.	\$ 175,698	\$ 16,626	\$ 192,324	To reclassify Admissions employee salary
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 148,723	\$ 5,821		To reclassify Admissions employee benefits
		\$ 3,021	\$ 157,565	To allocate worker's compensation costs
4. Other Expenses (X) Gen Expense All	\$ 136,974	\$ (21,088)		To reclassify worker's compensation costs
		\$ (606)		To reclassify FCFC costs
		\$ (13,624)	\$ 101,656	To reclassify early intervention costs
5. COG Expenses (L) Community Residential	\$ 23,226	\$ (4,192)	\$ 19,034	To match final COG workbook
5. COG Expense (N) Service & Support	\$ -	\$ 4,193	\$ 4,193	To match final COG workbook
10. Unallowable Fees (O) Non-Federal	\$ 63,867	\$ 35,605	\$ 99,472	To correct unallowable tax costs
Worksheet 3				
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 1,642	\$ 166	\$ 1,808	To allocate worker's compensation costs
5. COG Expenses (L) Community Residential	\$ 114	\$ (21)	\$ 93	To match final COG workbook
5. COG Expenses (N) Service & Support	\$ -	\$ 21	\$ 21	To match final COG workbook
Worksheet 5				
1. Salaries (C) School Age	\$ 273,199	\$ (70,438)	\$ 202,761	To reclassify Teacher Aide salary
1. Salaries (D) Unasgn Children Program	\$ 122,892	\$ (122,892)	\$ -	To reclassify Teacher Aide salary
1. Salaries (O) Non-Federal Reimbursable	\$ -	\$ 16,626		To reclassify MUI Contact employee salary
		\$ 122,892		To reclassify Teacher Aide salary
		\$ 70,438	\$ 209,956	To reclassify Teacher Aide salary
2. Employee Benefits (A) Early Intervention	\$ 105,639	\$ 3,210	\$ 108,849	To allocate worker's compensation costs
2. Employee Benefits (B) Pre-School	\$ 24,565	\$ 726	\$ 25,291	To allocate worker's compensation costs
2. Employee Benefits (C) School Age	\$ 99,486	\$ 3,185	\$ 102,671	To allocate worker's compensation costs
2. Employee Benefits (O) Non-Federal Reimbursable	\$ -	\$ 5,821		To reclassify MUI Contact employee benefits
		\$ 3,298	\$ 9,119	To allocate worker's compensation costs
4. Other Expenses (A) Early Intervention	\$ 18,213	\$ 13,624	\$ 31,837	To reclassify early intervention costs
5. COG Expenses (L) Community Residential	\$ 151,364	\$ (27,322)	\$ 124,042	To reclassify COG SSA/TDD costs.
Worksheet 7-B				
2. Employee Benefits (D) Unasgn Children	\$ 11,867	\$ 555	\$ 12,422	To allocate worker's compensation costs
2. Employee Benefits (E) Facility Based Services	\$ 30,149	\$ 1,013	\$ 31,162	To allocate worker's compensation costs

Appendix B (Page 3)
Pike County Board of Developmental Disabilities
2014 Income and Expenditure Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 8				
1. Salaries (C) School Age	\$ 13,124	\$ (13,124)	\$ -	To reclassify Bus Driver salary
1. Salaries (E) Facility Based Services	\$ -	\$ 13,124	\$ 13,124	To reclassify Bus Driver salary
2. Employee Benefits (C) School Age	\$ 1,936	\$ (1,936)	\$ -	To reclassify Bus Driver benefits
2. Employee Benefits (E) Facility Based Services	\$ -	\$ 1,936		To reclassify Bus Driver benefits
		\$ 206	\$ 2,142	To allocate worker's compensation costs
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 3,204	\$ 336	\$ 3,540	To allocate worker's compensation costs
3. Service Contracts (E) Facility Based Services	\$ -	\$ 410,281	\$ 410,281	To reclassify provider transportation costs
4. Other Expenses (E) Facility Based Services	\$ -	\$ 4		To reclassify token expense
		\$ 8,250	\$ 8,254	To reclassify facility based transportation costs
4. Other Expenses (X) Gen Expense All Prgm.	\$ 24,308	\$ (4)		To reclassify token expense
		\$ (8,250)	\$ 16,054	To reclassify facility based transportation costs
Worksheet 9				
1. Salaries (N) Service & Support Admin. Costs	\$ 172,622	\$ (16,626)		To reclassify Admissions employee salary
		\$ (16,626)	\$ 139,370	To reclassify MUI Contact employee salary
2. Employee Benefits (N) Service & Support Admin. Costs	\$ 112,653	\$ (5,821)		To reclassify Admissions employee benefits
		\$ (5,821)		To reclassify MUI Contact employee benefits
		\$ 2,189	\$ 103,200	To allocate worker's compensation costs
5. COG Expenses (N) Service & Support Admin. Costs	\$ 28,648	\$ (28,648)		To match final COG workbook
		\$ 27,322	\$ 27,322	To reclassify COG SSA/TDD costs.
Worksheet 10				
2. Employee Benefits (E) Facility Based Services	\$ 54,247	\$ 2,503	\$ 56,750	To allocate worker's compensation costs
2. Employee Benefits (G) Community Employment	\$ 21,149	\$ 678	\$ 21,827	To allocate worker's compensation costs
3. Service Contracts (E) Facility Based Services	\$ 1,174,070	\$ (410,281)	\$ 763,789	To reclassify provider transportation costs
4. Other Expenses (E) Facility Based Services	\$ 117,758	\$ (11,928)	\$ 105,830	To reclassify community employment costs
4. Other Expenses (G) Community Employment	\$ -	\$ 11,928	\$ 11,928	To reclassify community employment costs
a1 Adult				
10. Community Employment (B) Less Revenue	\$ -	\$ 21,773		To record COG bridges expenses
		\$ 21,086	\$ 42,859	To offset Bridges revenue
Reconciliation to County Auditor Worksheet				
Expense:				
Plus: Real Estate Fees	\$ -	\$ (35,605)	\$ (35,605)	To reconcile unallowable tax costs
Plus: FCFC Pass-thru; other	\$ 145,700	\$ 2,306		To correct expense mispostings
		\$ 606	\$ 148,612	To reconcile FCFC costs
Less: Capital Costs	\$ (114,775)	\$ (44,184)		To reconcile depreciation for unreported assets
		\$ (1,110)	\$ (160,069)	To reconcile depreciation for capital scan asset

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Dave Yost • Auditor of State

PIKE COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

PIKE 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
JUNE 13, 2017**