



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 Tuscarawas 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 to identify potential square footage errors.

We found 2013 and 2014 costs for Adult Nursing, Medicaid Administrative Claiming (MAC), Child Physical Therapy, Community Employment and 2014 Enclave costs with no corresponding square footage. The County Board provided the omitted square footage and we reported these variances as part of procedure 3 below.

We also compared the 2013 and 2014 square footage to the final 2012 and found variances above 10 percent.

2. We compared the square footage for each room on the floor plan of the Workshop 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 for 2013 and 2014 (Cost Report Guides) to identify any variances greater than 10 percent.

We found no variances.

3. We compared the County Board's square footage summary for each year to the square footage reported in each cell in *Schedule B-1* to identify variances greater than 10 percent.

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

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

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

### 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 Day Services Attendance Summary by Consumer, Location, Acuity and Month and Services Provided Detail reports for the number of individuals served, days of attendance and 15 minute units on *Schedule B-1* 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 reports for accuracy.

We reported variances for Facility Based, Enclave and waiver Community Employments in Appendix A (2013) and Appendix B (2014). In addition, the County Board did not track non-waiver Community Employment service units in either year or report them on *Schedule B-1* as required by the Cost Report Guides. We received the Individuals in Supported Employment reports and calculated the percentage of individuals listed without Community Employment units and reclassified the corresponding percentage of Community Employment costs reported on *Worksheet 10, Adult Program* as non-federal reimbursable costs as reported 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 monthly attendance documentation and Day Services Attendance Summary by Consumer, Location, Acuity and Month reports and *Schedule B-1*. We then compared the acuity level on the County Board's reports to the Acuity Levels reports for each individual. We selected six additional individuals in 2013 and seven in 2014 and performed the same acuity level comparison. For differences in acuity and attendance days noted, we compared the results to the Medicaid Billing System (MBS) data to ensure the County Board was properly reimbursed.

We reported differences in Appendix A (2013) and Appendix B (2014). We found no overpayment. The County Board could not locate the Acuity Levels report or equivalent document for three individuals for the applicable time period.

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

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 Units Delivered Transportation by Service and Trips by PCS for Enclave and Community Employment reports and Horizons of Tuscarawas and Carroll Counties, Inc. invoices with those statistics as reported in *Schedule B-3, Quarterly Summary of Transportation Services* to identify any variances greater than two percent of reported total children or adult program trips. We also footed the County Board's transportation reports for accuracy.

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

**Statistics – Transportation (Continued)**

2. We traced the number of trips for four adults and one child for January 2013 and December 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 exceeding 10 percent in 2013. We found no variances in 2014.

3. We compared the cost of bus tokens/cabs from the County Board's State Expenses Without Payroll or Benefits (Detailed) reports to the amount reported in *Schedule B-3* to identify any variances greater than two percent of total costs on each row. We also determined if the costs were correctly reported on *Worksheet 8, Transportation Services*.

We found no variances and no incorrectly reported costs on *Worksheet 8*.

**Statistics – Service and Support Administration (SSA)**

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

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

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

We found no variances.

3. We selected 30 SSA Unallowable units for both 2013 and 2014 from the Case Note Listing for TCM Billing - Subtotaled by Consumer 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) and Appendix B (2014).

4. We determined that 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*; however, they did not account for over 10 percent of total SSA units on the final *Schedule B-4* plus any general time units recorded.

**Revenue Cost Reporting and Reconciliation to the County Auditor Report**

1. We compared the receipt totals from the county auditor's 2013 and 2014 Receipt Reports for the Capital Improvements (N10), Board of Developmental Disabilities (S50), Title XX (S52), Preschool Grant (T04), Title VI-B Flow-Thru (T25), SAMRS #1 (U25), SAMRS #2 (U30) and Employee Flexible Spending (Y60) funds to the county auditor's report total reported on the *Reconciliation to County Auditor Worksheet*.

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

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 no differences and the Cost Reports reconciled within acceptable limits.

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

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

3. We reviewed the County Board's Revenue Received 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 to identify any potential revenue offsets/applicable credits.

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

- Miscellaneous refunds, reimbursements and other income in the amount of \$126,451 in 2013 and or \$76,428 in 2014;
- IDEA Part B revenues in the amount of \$7,169 in 2013 and \$34,384 in 2014;
- IDEA Early Childhood Special Education revenues in the amount of \$8,770 in 2013 and \$14,415 in 2014; and
- Title XX revenues in the amount of \$59,880 in 2013.

We also noted Opportunities for Ohioans with Disabilities revenue in the amount of \$336,963 in 2013 and \$190,817 in 2014; however, corresponding expenses were reclassified to *Worksheet 10* and offset on *Schedule a1, Adult Program* as reported in Appendix A (2013) and Appendix B (2014).

### Paid Claims Testing

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

We found instances of non-compliance in Adult Day Service and Vocational Habilitation Combination - 15 minute unit (FXF) service code and calculated recoverable findings as described in the table below. No corresponding unit adjustments were made 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, we obtained documentation to 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:

**Paid Claims Testing (Continued)**

- The driver holds a valid driver's license; has a Bureau of Motor Vehicles (BMV) driving record showing less than six points and has passed a controlled substance test, as applicable for per-trip transportation;
- Proof of liability insurance and verification of policies and procedures on driver requirements, as applicable for per-trip transportation;
- Performance of daily vehicle inspection by the driver and annual inspection, as applicable to per-mile and per-trip transportation;
- Provided transportation in a modified vehicle (any size) or non-modified vehicle with a capacity of nine or more passengers; and drivers had physical examinations ensuring that they are qualified to provide non-medical transportation, as applicable to per-trip transportation;
- Provided transportation in a non-modified vehicle with the capacity of eight or less passengers, as applicable to per-mile transportation; and
- The transport vehicle met the definition of a commercial vehicle.

Additionally, for any other selected services codes that have contracted services, DODD asked that we 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 requested that we obtain documentation and identify all overpayments.

We found contract transportation services rendered by Persons Centered Services, Inc. (PCS). We determined that the selected services met the definition of per trip non-medical transportation (ATB and FTB); however, we noted instances of non-compliance with provider and vehicle qualifications. Three of four drivers tested did not have a valid driver's license or BMV driving record and two drivers did not have a controlled substance test or physical examination. Additionally, none of the six dates of services tested had a daily inspection log. As a result, we identified recoverable findings in the tables below for trips associated with these errors.

We determined the reimbursed rate for PCS trips exceeded the contract rate in 2013. We reviewed January and September PCS invoices and transportation logs and identified a list of individuals transported by PCS and the County Board verified the same individuals were transported by PCS for all of 2013. We compared the list of PCS individuals transported to MBS and calculated a recoverable finding in the tables below for all 2013 ATB/FTB services for the difference between the reimbursed and contract rate. We determined the reimbursed rate did not exceed the contract rate in 2014.

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

**Recoverable Finding – 2013**

<b>Service Code</b>	<b>Units</b>	<b>Review Results</b>	<b>Finding</b>
ATB	965	Non-compliance of driver and vehicle requirements; amount reimbursed in excess of contracted amount	\$1,221.14
FTB	1,433	Non-compliance of driver and vehicle requirements; amount reimbursed in excess of contracted amount	\$1,801.01
		<b>Total</b>	<b>\$3,022.15<sup>1</sup></b>

**Paid Claims Testing (Continued)**

**Recoverable Finding – 2014**

Service Code	Units	Review Results	Finding
ATB	3	Non-compliance of driver and vehicle requirements	\$35.41
FTB	7	Non-compliance of driver and vehicle requirements	\$82.55
FXF	12	Units billed in excess of actual service delivery	\$11.87
		<b>Total</b>	<b>\$129.83<sup>1</sup></b>

<sup>1</sup> Recoverable findings are subject to interest collection pursuant to Ohio Rev. Code § 5164.60

- We compared the number of reimbursed TCM and Community Employment units from the MBS Summary by Service Code report to the final TCM units on *Schedule B-4* and to the final Community Employment units on *Schedule B-1* 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.

- 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**

- We compared the disbursement totals from the county auditor's report listed on the *Reconciliation to County Auditor Worksheets* to the county auditor's Budget Reports for the Capital Improvements (N10), Board of Developmental Disabilities (S50), Title XX (S52), Preschool Grant (T04), Title VI-B Flow-Thru (T25), SAMRS #1 (U25), SAMRS #2 (U30) and Employee Flexible Spending (Y60) funds.

We found no differences.

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 found the 2013 Cost Report reconciled within allowable limits.

The 2014 Cost Report did not reconcile within allowable limits and we returned the Cost Report to the County Board to perform the reconciliation and notified DODD of the issue. We received a revised 2014 Cost Report and compared the revised total County Board disbursements reported in the *Reconciliation to County Auditor Worksheets* to the county auditor's disbursement totals to determine if the Cost Report reconciled within acceptable limits.

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



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

2. We compared the County Board's Crosswalk and State Expenses Without Payroll or Benefits (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.

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

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

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

4. We scanned the County Board's 2013 and 2014 State Expenses Without Payroll or Benefits (Detailed) 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).

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

We found no program costs that lacked corresponding statistics.

5. We scanned the County Board's State Expenses Without Payroll or Benefits (Detailed) Reports for items purchased during 2013 and 2014 that met the County Board's capitalization criteria and traced them to the County Board's Depreciation Schedule.

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

6. We determined that the County Board had supporting documentation for August 2013 and March 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 Depreciation Schedules to the amounts reported on *Worksheet 1, Capital Costs* to identify 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 Depreciation Schedule and prior year depreciation adjustments to the County Board's 2013 and 2014 Depreciation Schedules for changes in the depreciation amounts for assets purchased prior to the periods under review, depreciation taken on the same asset more than once, assets that have been fully depreciated in prior years, or depreciation taken on assets during the period of acquisition which were not in compliance with the Cost Report Guides to identify any cell variances greater than \$250.

### **Property, Depreciation, and Asset Verification Testing (Continued)**

We found no differences.

3. We determined the County Board's capitalization threshold and selected the lesser of 10 or 10 percent of the County Board's fixed assets which meet the capitalization threshold and were being depreciated in their first year in either 2013 or 2014 and determined if the useful lives agreed to the estimated useful lives prescribed in the 2013 American Hospital Association (AHA) Asset Guide. We also computed the first year's depreciation for the four assets tested, based on the cost, acquisition date and useful life to determine compliance with the Cost Report Guides and AHA Asset Guide to identify any variances.

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

4. DODD asked that we 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 asset was removed from the County Board's fixed asset ledger. DODD also asked that we recalculate depreciation and any gain or loss for the disposed items tested to determine compliance with the Cost Report Guide and CMS Publication 15-1, Chapter 1.

We did not perform this procedure as the County Board stated that no capital assets were disposed in either year.

### **Payroll Testing**

1. We compared total salaries and benefits from worksheets 2 through 10 to yearly totals of payroll disbursements on the county auditor's Budget Reports for the Board of Developmental Disabilities (S50) fund to identify variances greater than two percent.

The variance was less than two percent.

2. We compared the salaries and benefit costs on the County Board Crosswalk and Payroll Totals by Job Description by Date Span and Payroll Allocation reports to the amounts reported on worksheets 2 through 10 to identify variances that resulted in differences to another program or worksheet exceeding \$250.

We found no variances exceeding \$250.

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 40 employees selected, we compared the County Board's organizational chart, Payroll Totals by Job Description by 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, we would perform procedure 4.

We reported differences in Appendix A (2013) and Appendix B (2014) and, because misclassification errors exceeded 10 percent, we performed procedure 4.

4. We scanned the County Board's Payroll Totals by Job Description by Date Span reports for 2013 and 2014 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 reported differences in Appendix A (2013) and Appendix B (2014).

### Medicaid Administrative Claiming

1. We compared the salary and benefits entered on the MAC Cost by Individual reports to the County Board's Payroll Totals by Job Description by Date Span and Payroll Allocation 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.

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

We found no differences.

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

This report is intended solely for the 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 22, 2017

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
<b>Schedule A</b>				
19. Room and Board/Cost to Live (L) Community Residential	\$ 64,574	\$ 7	\$ 64,581	To match final COG workbook
20. Environmental Accessibility Adaptations And/Or Modifications And Supplies (L) Community Residential	\$ -	\$ 4	\$ 4	To match final COG workbook
21. Adaptive And Assistive Equipment (L) Community Residential	\$ 142	\$ 12	\$ 154	To match final COG workbook
23. Homemaker/Personal Care (L) Community Residential	\$ 3,038	\$ 251	\$ 3,289	To match final COG workbook
<b>Schedule B-1, Section A</b>				
1. Building Services (B) Adult	156	(156)	-	To match square footage summary
4. Nursing Services (B) Adult	-	392	392	To match square footage summary
5. Speech/Audiology (C) Child	402	(242)	160	To match square footage summary
8. Physical Therapy (B) Adult	-	60	60	To reclassify adult PT square footage
8. Physical Therapy (C) Child	-	121	-	To match square footage summary
11. Early Intervention (C) Child	121	248	369	To match square footage summary
14. Facility Based Services (B) Adult	29,306	(9,158)	20,148	To match square footage summary
		164	-	To reclassify Workshop Managers square footage
15. Supported Emp. - Enclave (B) Adult	1,242	(1,078)	164	To reclassify Trainers square footage
		118	282	To match square footage summary
		353	282	To reclassify Trainers square footage
16. Supported Emp. - Comm Emp. (B) Adult	-	13	13	To match square footage summary
17. Medicaid Administration (A) MAC	-	13	13	To match square footage summary
20. Family Support Services (D) General	174	18	192	To match square footage summary
21. Service And Support Admin (D) General	2,945	(736)	2,209	To match square footage summary
22. Program Supervision (B) Adult	883	(439)	444	To match square footage summary
		(164)	280	To reclassify Workshop Managers square footage
22. Program Supervision (C) Child	1,726	(1,726)	-	To match square footage summary
23. Administration (D) General	2,746	476	3,222	To match square footage summary
		(82)	3,140	To reclassify Community Relations square footage
25. Non-Reimbursable (C) Child	720	(720)	-	To match square footage summary
25. Non-Reimbursable (D) General	-	82	82	To reclassify Community Relations square footage
<b>Schedule B-1, Section B</b>				
1. Total Individuals Served By Program (C) Supported Emp. - Community Employment	-	7	7	To match CE report
4. 15 Minute Units (C) Supported Emp. - Community Employment	-	282	282	To match CE report
6. A (A) Facility Based Services	115	(6)	109	To match attendance report
6. A (B) Supported Emp. - Enclave	22	1	23	To match attendance report
7. A-1 (A) Facility Based Services	3	(1)	2	To match attendance report
7. A-1 (B) Supported Emp. - Enclave	2	(1)	1	To match attendance report
11. A-1 (A) Facility Based Services	705	(221)	484	To match attendance report
11. A-1 (B) Supported Emp. - Enclave	164	(31)	133	To match attendance report
12. B (A) Facility Based Services	7,441	1	7,442	To correct days of attendance
13. C (A) Facility Based Services	4,734	107	4,841	To match attendance report
<b>Schedule B-3</b>				
3. School Age (G) One Way Trips- Fourth Quarter	1,227	292	1,519	To match transportation report
<b>Schedule B-4</b>				
2. Other SSA Allowable Units (D) 4th Quarter	1,884	255	2,139	To match SSA report
		1	2,140	To reclassify allowable units
5. SSA Unallowable Units (D) 4th Quarter	351	(6)	345	To remove general time units
		(1)	344	To reclassify allowable units

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

	<b>Reported Amount</b>	<b>Correction</b>	<b>Corrected Amount</b>	<b>Explanation of Correction</b>
<b>Schedule C</b>				
<b>I. County</b>				
(B) Interest- COG Revenue	\$ -	\$ 191	\$ 191	To match final COG workbook
<b>Worksheet 1</b>				
2. Land Improvements (G) Community	\$ -	\$ 7,694	\$ 7,694	To match depreciation schedule
3. Buildings/Improve (G) Community Employment	\$ -	\$ 5,101	\$ 5,101	To match depreciation schedule
5. Movable Equipment (D) Unasgn Children Programs	\$ 13,603	\$ 2,036	\$ 15,639	To match depreciation schedule
8. COG Expenses (E) Facility Based Services	\$ 8	\$ 5	\$ 13	To match final COG workbook
8. COG Expenses (L) Community Residential	\$ 896	\$ 423	\$ 1,319	To match final COG workbook
8. COG Expenses (N) Service & Support Admin	\$ 307	\$ 146	\$ 453	To match final COG workbook
8. COG Expenses (O) Non-Federal Reimbursable	\$ 69	\$ 38	\$ 107	To match final COG workbook
<b>Worksheet 2</b>				
1. Salaries (X) Gen Expense All Prgm.	\$ 229,790	\$ (5,984)		To reclassify Clerk salary
		\$ (19,484)	\$ 204,322	To reclassify Community Relations salary
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 283,023	\$ (3,007)		To reclassify Clerk benefits
		\$ (9,791)	\$ 270,225	To reclassify Community Relations benefits
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 19,484		To reclassify Community Relations salary
		\$ 9,791		To reclassify Community Relations benefits
		\$ 4,290	\$ 33,565	To reclassify unallowable advertising expenses
4. Other Expenses (X) Gen Expense All Prgm.	\$ 320,107	\$ 11,714		To reclassify technology expenses
		\$ 9,086		To reclassify technology expenses
		\$ (4,290)		To reclassify unallowable advertising expenses
		\$ (90)		To reclassify fees paid to COG
		\$ (2,054)	\$ 334,473	To reclassify RSC expenses
5. COG Expense (E) Facility Based Services	\$ 156	\$ 27	\$ 183	To match final COG workbook
5. COG Expense (F) Enclave	\$ 5	\$ 1	\$ 6	To match final COG workbook
5. COG Expenses (L) Community Residential	\$ 17,398	\$ 454	\$ 17,852	To match final COG workbook
5. COG Expense (N) Service & Support Admin	\$ 5,959	\$ 169	\$ 6,128	To match final COG workbook
5. COG Expense (O) Non-Federal Reimbursable	\$ 7,271	\$ 106	\$ 7,377	To match final COG workbook
10. Unallowable Fees (O) Non-Federal Reimbursable	\$ 232,829	\$ (30)	\$ 232,799	To reclassify RSC expenses
<b>Worksheet 2A</b>				
1. Salaries (E) Facility Based Services	\$ 211,671	\$ (44,271)		To reclassify Adult Services Director salary
		\$ (15,348)		To reclassify School Principal salary
		\$ (7,674)		To reclassify School Principal salary
		\$ (2,558)		To reclassify School Principal salary
		\$ (17,303)		To reclassify School Principal salary
		\$ (8,651)		To reclassify School Principal salary
		\$ (2,884)	\$ 112,982	To reclassify School Principal salary
2. Employee Benefits (E) Facility Based Services	\$ 106,364	\$ (22,246)		To reclassify Adult Services Director benefits
		\$ (7,712)		To reclassify School Principal benefits
		\$ (3,856)		To reclassify School Principal benefits
		\$ (1,285)		To reclassify School Principal benefits
		\$ (8,695)		To reclassify School Principal benefits
		\$ (4,347)		To reclassify School Principal benefits
		\$ (1,449)	\$ 56,774	To reclassify School Principal benefits
5. COG Expenses (E) Facility Based Services	\$ 7	\$ (7)	-	To match final COG workbook
5. COG Expenses (L) Community Residential	\$ 792	\$ (792)	-	To match final COG workbook
5. COG Expenses (N) Service & Support Admin	\$ 271	\$ (271)	-	To match final COG workbook
5. COG Expenses (O) Non-Federal Reimbursable	\$ 61	\$ (61)	-	To match final COG workbook
<b>Worksheet 3</b>				
3. Service Contracts (X) Gen Expense All Prgm.	\$ 25,629	\$ (11,714)	\$ 13,915	To reclassify technology expenses
4. Other Expenses (D) Unasgn Children Program	\$ 142,897	\$ (20,114)	\$ 122,783	To reclassify capital asset acquisition

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

	<b>Reported Amount</b>	<b>Correction</b>	<b>Corrected Amount</b>	<b>Explanation of Correction</b>
<b>Worksheet 3 (Continued)</b>				
4. Other Expenses (E) Facility Based Services	\$ -	\$ 177,376		To match expenditure report
		\$ (5,072)	\$ 172,304	To reclassify capital asset acquisition
4. Other Expenses (H) Unasgn Adult Program	\$ 177,376	\$ (177,376)	\$ -	To match expenditure report
4. Other Expenses (X) Gen Expense All Prgm.	\$ 23,995	\$ (9,086)	\$ 14,909	To reclassify technology expenses
5. COG Expenses (E) Facility Based Services	\$ -	\$ 8	\$ 8	To match final COG workbook
5. COG Expenses (L) Community Residential	\$ -	\$ 797	\$ 797	To match final COG workbook
5. COG Expenses (N) Service & Support Admin	\$ -	\$ 274	\$ 274	To match final COG workbook
5. COG Expenses (O) Non-Federal Reimbursable	\$ -	\$ 65	\$ 65	To match final COG workbook
<b>Worksheet 5</b>				
1. Salaries (A) Early Intervention	\$ 75,402	\$ 2,558		To reclassify School Principal salary
		\$ 2,884	\$ 80,844	To reclassify School Principal salary
1. Salaries (B) Pre-School	\$ 196,637	\$ 7,674		To reclassify School Principal salary
		\$ 8,651	\$ 212,962	To reclassify School Principal salary
1. Salaries (C) School Age	\$ 148,694	\$ 15,348		To reclassify School Principal salary
		\$ 17,303	\$ 181,345	To reclassify School Principal salary
1. Salaries (D) Unasgn Children Program	\$ 99,455	\$ (407)		To reclassify Special Olympics transportation
		\$ (367)	\$ 98,681	To reclassify Special Olympics transportation
1. Salaries (L) Community Residential	\$ -	\$ 407		To reclassify Special Olympics transportation
		\$ 1,875		To reclassify Competitive Athletics salary
		\$ 367	\$ 2,649	To reclassify Special Olympics transportation
2. Employee Benefits (A) Early Intervention	\$ 37,889	\$ 1,285		To reclassify School Principal benefits
		\$ 1,449	\$ 40,623	To reclassify School Principal benefits
2. Employee Benefits (B) Pre-School	\$ 98,809	\$ 3,856		To reclassify School Principal benefits
		\$ 4,347	\$ 107,012	To reclassify School Principal benefits
2. Employee Benefits (C) School Age	\$ 74,718	\$ 7,712		To reclassify School Principal benefits
		\$ 8,695	\$ 91,125	To reclassify School Principal benefits
2. Employee Benefits (D) Unasgn Children Program	\$ 49,976	\$ (204)		To reclassify Special Olympics transportation
		\$ (184)	\$ 49,588	To reclassify Special Olympics transportation
2. Employee Benefits (L) Community Residential	\$ -	\$ 204		To reclassify Special Olympics transportation
		\$ 942		To reclassify Competitive Athletics benefits
		\$ 184	\$ 1,330	To reclassify Special Olympics transportation
3. Service Contracts (D) Unasgn Children Program	\$ 27,321	\$ (21,633)	\$ 5,688	To reclassify fees paid to COG
4. Other Expenses (D) Unasgn Children Program	\$ 42,763	\$ (12,875)	\$ 29,888	To reclassify capital asset acquisition
5. COG Expenses (L) Community Residential	\$ 193,239	\$ (10,323)	\$ 182,916	To match final COG workbook
<b>Worksheet 7-B</b>				
1. Salaries (D) Unasgn Children Program	\$ -	\$ 30,104	\$ 30,104	To reclassify Nurse salary
1. Salaries (E) Facility Based Services	\$ 3,616	\$ 45,335	\$ 48,951	To reclassify Nurse salary
1. Salaries (X) Gen Expense All Prgm.	\$ 78,095	\$ (45,335)		To reclassify Nurse salary
		\$ (30,104)	\$ 2,656	To reclassify Nurse salary
2. Employee Benefits (D) Unasgn Children Program	\$ -	\$ 15,127	\$ 15,127	To reclassify Nurse benefits
2. Employee Benefits (E) Facility Based Services	\$ 1,817	\$ 22,781	\$ 24,598	To reclassify Nurse benefits
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 39,242	\$ (22,781)		To reclassify Nurse benefits
		\$ (15,127)	\$ 1,334	To reclassify Nurse benefits
4. Other Expenses (E) Facility Based Services	\$ 955	\$ (720)	\$ 235	To reclassify fees paid to COG
<b>Worksheet 7-D</b>				
5. COG Expenses (L) Community Residential	\$ -	\$ 800	\$ 800	To match final COG workbook
<b>Worksheet 8</b>				
3. Service Contracts (E) Facility Based Services	\$ 635	\$ (72)	\$ 563	To reclassify RSC expenses
3. Service Contracts (G) Community Employment	\$ 80,758	\$ 6,987	\$ 87,745	To reclassify transportation expenses
5. COG Costs (E) Facility Based Services	\$ 720	\$ 60	\$ 780	To match final COG workbook

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
<b>Worksheet 8 (Continued)</b>				
5. COG Costs (F) Enclave	\$ 22	\$ 2	\$ 24	To match final COG workbook
<b>Worksheet 9</b>				
3. Service Contracts (N) Service & Support Admin. Costs	\$ 42,039	\$ (28,736)	\$ 13,303	To reclassify fees paid to COG
4. Other Expenses (N) Service & Support Admin. Costs	\$ 57,718	\$ (38,985)	\$ 18,733	To reclassify TCM match expense
5. COG Expenses (N) Service & Support Admin. Costs	\$ 66,186	\$ (3,124)	\$ 63,062	To match final COG workbook
<b>Worksheet 10</b>				
1. Salaries (E) Facility Based Services	\$ 708,618	\$ 44,271		To reclassify Adult Services Director salary
		\$ 5,984		To reclassify Clerk salary
		\$ 17,951		To reclassify Clerk salary
		\$ (7,573)		To reclassify Comm Contract Manager salary
		\$ 10,739		To reclassify Payroll Clerk salary
		\$ (1,875)		To reclassify Competitive Athletics salary
		\$ (19,206)		To reclassify Trainer salary
		\$ (33,516)		To reclassify Trainer salary
		\$ (5,250)		To reclassify salary reimbursed by the non-profit
		\$ (5,250)	\$ 714,893	To reclassify salary reimbursed by the non-profit
1. Salaries (F) Enclave	\$ 50,418	\$ (17,951)		To reclassify Clerk salary
		\$ (10,739)		To reclassify Payroll Clerk salary
		\$ 19,206		To reclassify Trainer salary
		\$ 33,516	\$ 74,450	To reclassify Trainer salary
1. Salaries (G) Community Employment	\$ 24,188	\$ 7,573		To reclassify Comm Contract Manager salary
		\$ (1,985)	\$ 29,776	To reclassify expenses without corresponding statistics
2. Employee Benefits (E) Facility Based Services	\$ 368,017	\$ 22,246		To reclassify Adult Services Director benefits
		\$ 3,007		To reclassify Clerk benefits
		\$ 4,376		To reclassify Clerk benefits
		\$ (951)		To reclassify Comm Contract Manager benefits
		\$ (942)		To reclassify Competitive Athletics benefits
		\$ (9,651)		To reclassify Trainer benefits
		\$ (16,841)		To reclassify Trainer benefits
		\$ 9,620	\$ 378,881	To reclassify Payroll Clerk benefits
2. Employee Benefits (F) Enclave	\$ 4,376	\$ (4,376)		To reclassify Clerk benefits
		\$ 9,651		To reclassify Trainer benefits
		\$ 16,841		To reclassify Trainer benefits
		\$ (9,620)	\$ 16,872	To reclassify Payroll Clerk benefits
2. Employee Benefits (G) Community Employment	\$ 12,154	\$ 951		To reclassify Comm Contract Manager benefits
		\$ (819)	\$ 12,286	To reclassify expenses without corresponding statistics
3. Service Contracts (E) Facility Based Services	\$ 31,111	\$ (4,479)		To reclassify fees paid to COG
		\$ (6,987)		To reclassify transportation expenses
		\$ (860)	\$ 18,785	To reclassify RSC expenses
3. Service Contracts (G) Community Employment	\$ 93,727	\$ (5,858)	\$ 87,869	To reclassify expenses without corresponding statistics
4. Other Expenses (G) Community Employment	\$ 12,257	\$ 2,054		To reclassify RSC expenses
		\$ 30		To reclassify RSC expenses
		\$ 72		To reclassify RSC expenses
		\$ 860		To reclassify RSC expenses
		\$ (983)	\$ 14,290	To reclassify expenses without corresponding statistics
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 5,250		To reclassify salary reimbursed by the non-profit
		\$ 5,250		To reclassify salary reimbursed by the non-profit
		\$ 1,985		To reclassify expenses without corresponding statistics
		\$ 819		To reclassify expenses without corresponding statistics
		\$ 5,858		To reclassify expenses without corresponding statistics
		\$ 983	\$ 20,145	To reclassify expenses without corresponding statistics

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
<b>Worksheet 10 (Continued)</b>				
5. COG Expenses (E) Facility Based Services	\$ 1,016	\$ 84	\$ 1,100	To match final COG workbook
5. COG Expenses (F) Enclave	\$ 31	\$ 3	\$ 34	To match final COG workbook
<b>a1 Adult</b>				
10. Community Employment (B) Less Revenue	\$ -	\$ 2,054		To record RSC offset
		\$ 30		To record RSC offset
		\$ 72		To record RSC offset
		\$ 860		To record RSC offset
		\$ 132,010	135,026	To record RSC offset
<b>Reconciliation to County Auditor Worksheet</b>				
<b>Expense:</b>				
Plus: Purchases Greater Than \$5,000	\$ 121,017	\$ 20,114		To reclassify capital asset acquisition
		\$ 5,072		To reclassify capital asset acquisition
		\$ 12,875	\$ 159,078	To reclassify capital asset acquisition
Plus: Fees Paid To COG, Or Payments And Transfers made To COG	\$ 550,535	\$ 21,633		To reclassify fees paid to COG
		\$ 28,736		To reclassify fees paid to COG
		\$ 4,479		To reclassify fees paid to COG
		\$ 90		To reclassify fees paid to COG
		\$ 720	\$ 606,193	To reclassify fees paid to COG
Plus: Match Paid to DODD for TCM	\$ 118,120	\$ 38,985	\$ 157,105	To reclassify TCM match expense



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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
<b>Schedule B-1, Section A</b>				
1. Building Services (B) Adult	156	(156)	-	To match square footage summary
4. Nursing Services (B) Adult	-	392	392	To match square footage summary
5. Speech/Audiology (C) Child	402	(242)	160	To match square footage summary
8. Physical Therapy (C) Child	-	121	121	To match square footage summary
11. Early Intervention (C) Child	121	248	369	To match square footage summary
14. Facility Based Services (B) Adult	30,548	(10,410)		To match square footage summary
		86		To reclassify CE Manager square footage
		(66)		To reclassify Clerk square footage
		(140)		To reclassify Trainers square footage
		(70)	19,948	To reclassify Trainers square footage
15. Supported Emp. - Enclave (B) Adult	-	164		To match square footage summary
		66		To reclassify Clerk square footage
		140	370	To reclassify Trainers square footage
16. Supported Emp. - Comm Emp. (B) Adult	-	353		To match square footage summary
		(86)		To reclassify CE Manager square footage
		70	337	To reclassify Trainers square footage
17. Medicaid Administration (A) MAC	-	13	13	To match square footage summary
20. Family Support Services (D) General	174	18	192	To match square footage summary
21. Service And Support Admin (D) General	2,945	(736)	2,209	To match square footage summary
22. Program Supervision (B) Adult	883	(439)	444	To match square footage summary
22. Program Supervision (C) Child	1,726	(1,726)	-	To match square footage summary
23. Administration (D) General	2,746	476		To match square footage summary
		(82)	3,140	To reclassify Community Relations square footage
25. Non-Reimbursable (C) Child	720	(720)	-	To match square footage summary
25. Non-Reimbursable (D) General	-	82	82	To reclassify Community Relations square footage
<b>Schedule B-1, Section B</b>				
1. Total Individuals Served By Program (D) Supported Emp. - Community Employment	-	4	4	To match CE report
4. 15 Minute Units (D) Supported Emp. - Community Employment	-	73	73	To match CE report
6. A (C) Facility Based Services (Non-Title XX Only)	87	5	92	To match attendance report
6. A (D) Supported Emp. - Enclave (Non-Title XX Only)	13	15		To match attendance report
		(1)	27	To correct individuals served
6. A (E) Facility Based Services (Title XX Only)	11	(11)	-	To match attendance report
6. A (F) Supported Emp. - Enclave (Title XX Only)	7	(7)	-	To match attendance report
7. A-1 (D) Supported Emp. - Enclave (Non-Title XX Only)	-	1	1	To correct individuals served
7. A-1 (E) Facility Based Services (Title XX Only)	2	(2)	-	To match attendance report
7. A-1 (F) Supported Emp. - Enclave (Title XX Only)	1	(1)	-	To match attendance report
8. B (C) Facility Based Services (Non-Title XX Only)	38	4	42	To match attendance report
8. B (D) Supported Emp. - Enclave (Non-Title XX Only)	1	1	2	To match attendance report
8. B (E) Facility Based Services (Title XX Only)	2	(2)	-	To match attendance report
9. C (D) Supported Emp. - Enclave (Non-Title XX Only)	1	(1)	-	To match attendance report
10. A (D) Supported Emp. - Enclave (Non-Title XX Only)	2,152	181		To match attendance report
		(84)	2,249	To correct days of attendance
10. A (E) Facility Based Services (Title XX Only)	416	16	432	To match attendance report
11. A-1 (C) Facility Based Services (Non-Title XX Only)	901	(432)	469	To match attendance report
11. A-1 (D) Supported Emp. - Enclave (Non-Title XX Only)	12	(12)		To match attendance report
		84	84	To correct days of attendance
11. A-1 (E) Facility Based Services (Title XX Only)	83	(49)	34	To match attendance report

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

	<b>Reported Amount</b>	<b>Correction</b>	<b>Corrected Amount</b>	<b>Explanation of Correction</b>
<b>Schedule B-1, Section B (Continued)</b>				
11. A-1 (F) Supported Emp. - Enclave (Title XX Only)	11	(11)	-	To match attendance report
12. B (C) Facility Based Services (Non-Title XX Only)	6,572	169	6,741	To match attendance report
12. B (E) Facility Based Services (Title XX Only)	91	22	113	To match attendance report
13. C (C) Facility Based Services (Non-Title XX Only)	4,251	102	4,353	To match attendance report
13. C (D) Supported Emp. - Enclave (Non-Title XX Only)	159	(159)	-	To match attendance report
<b>Schedule B-3</b>				
3. School Age (E) One Way Trips- Third Quarter	951	(848)	103	To match transportation report
3. School Age (G) One Way Trips- Fourth Quarter	1,261	(1,261)	-	To match transportation report
5. Facility Based Services (G) One Way Trips- Fourth Quarter	8,248	2,129	10,377	To match transportation report
<b>Schedule B-4</b>				
1. TCM Units (D) 4th Quarter	3,616	2,615	6,231	To match SSA report
2. Other SSA Allowable Units (D) 4th Quarter	1,488	1,166	2,654	To match SSA report
5. SSA Unallowable Units (D) 4th Quarter	209	78		To match SSA report
		(7)	280	To remove general time units
<b>Worksheet 1</b>				
2. Land Improvements (E) Facility Based Services	\$ -	\$ 15,133	\$ 15,133	To match depreciation schedule
2. Land Improvements (G) Community Employment	\$ -	\$ 7,694	\$ 7,694	To match depreciation schedule
3. Buildings/Improve (D) Unasgn Children Programs	\$ 36,592	\$ 1,035	\$ 37,627	To record depreciation for 2013 acquisition
3. Buildings/Improve (G) Community Employment	\$ -	\$ 5,101	\$ 5,101	To match depreciation schedule
5. Movable Equipment (D) Unasgn Children Programs	\$ 17,497	\$ (1,719)	\$ 15,778	To match depreciation schedule
5. Movable Equipment (U) Transportation	\$ 58,809	\$ (3,022)		To remove depreciation for items under threshold
		\$ (346)	\$ 55,441	To match depreciation schedule
<b>Worksheet 2</b>				
1. Salaries (X) Gen Expense All Prgm.	\$ 309,147	\$ (25,938)		To reclassify Clerk salary
		\$ (20,649)		To reclassify Community Relations salary
		\$ (26,859)		To reclassify Payroll Clerk salary
		\$ (6,715)	\$ 228,986	To reclassify Payroll Clerk salary
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 310,545	\$ (14,214)		To reclassify Clerk benefits
		\$ (11,315)		To reclassify Community Relations benefits
		\$ (14,719)		To reclassify Payroll Clerk benefits
		\$ (3,680)	\$ 266,617	To reclassify Payroll Clerk benefits
4. Other Expenses (O) Non-Federal Reimbursable	\$ 5,473	\$ 20,649		To reclassify Community Relations salary
		\$ 11,315		To reclassify Community Relations benefits
		\$ 1,596	\$ 39,033	To reclassify unallowable advertising and employee morale expenses
4. Other Expenses (X) Gen Expense All Prgm.	\$ 280,766	\$ (5,228)		To reclassify Special Olympics expenses
		\$ (1,596)		To reclassify unallowable advertising and employee morale expenses
		\$ (7,500)		To reclassify FCFC expense
		\$ 57,337	\$ 323,779	To reclassify technology expenses
<b>Worksheet 3</b>				
4. Other Expenses (D) Unasgn Children Program	\$ 122,848	\$ (6,602)	\$ 116,246	To reclassify capital asset acquisition
4. Other Expenses (E) Facility Based Services	\$ 141,306	\$ (2,127)	\$ 139,179	To reclassify RSC expenses
4. Other Expenses (G) Community Employment	\$ 12,254	\$ (6,076)	\$ 6,178	To reclassify RSC expenses

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
<b>Worksheet 3 (Continued)</b>				
4. Other Expenses (U) Transportation	\$ 17,950	\$ (54)	\$ 17,896	To reclassify RSC expenses
4. Other Expenses (X) Gen Expense All Prgm.	\$ 119,362	\$ (57,337)		To reclassify technology expenses
		\$ (4,858)	\$ 57,167	To reclassify capital asset acquisition
<b>Worksheet 5</b>				
1. Salaries (A) Early Intervention	\$ 79,624	\$ 5,843	\$ 85,467	To reclassify School Principal salary
1. Salaries (B) Pre-School	\$ 65,174	\$ 17,528	\$ 82,702	To reclassify School Principal salary
1. Salaries (C) School Age	\$ 218,173	\$ 35,055	\$ 253,228	To reclassify School Principal salary
1. Salaries (D) Unasgn Children Program	\$ 121,539	\$ (35,055)		To reclassify School Principal salary
		\$ (17,528)		To reclassify School Principal salary
		\$ (5,843)	\$ 63,113	To reclassify School Principal salary
1. Salaries (L) Community Residential	\$ -	\$ 253	\$ 253	To reclassify Special Olympics transportation
2. Employee Benefits (A) Early Intervention	\$ 43,634	\$ 3,202	\$ 46,836	To reclassify School Principal benefits
2. Employee Benefits (B) Pre-School	\$ 35,716	\$ 9,605	\$ 45,321	To reclassify School Principal benefits
2. Employee Benefits (C) School Age	\$ 119,559	\$ 19,210	\$ 138,769	To reclassify School Principal benefits
2. Employee Benefits (D) Unasgn Children Program	\$ 66,604	\$ (19,210)		To reclassify School Principal benefits
		\$ (9,605)		To reclassify School Principal benefits
		\$ (3,202)	\$ 34,587	To reclassify School Principal benefits
2. Employee Benefits (L) Community Residential	\$ -	\$ 139	\$ 139	To reclassify Special Olympics transportation
3. Service Contracts (D) Unasgn Children Program	\$ 13,784	\$ (3,691)	\$ 10,093	To reclassify fees paid to COG
4. Other Expenses (A) Early Intervention	\$ 10,678	\$ 7,500	\$ 18,178	To reclassify FCFC expense
4. Other Expenses (L) Community Residential	\$ -	\$ 5,228		To reclassify Special Olympics expenses
		\$ 4,299	\$ 9,527	To reclassify Special Olympics expenses
5. COG Expenses (L) Community Residential	\$ 201,307	\$ (4,497)	\$ 196,810	To match final COG workbook
<b>Worksheet 8</b>				
1. Salaries (X) Gen Expense All Prgm.	\$ 552,555	\$ (253)	\$ 552,302	To reclassify Special Olympics transportation
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 302,802	\$ (139)	\$ 302,663	To reclassify Special Olympics transportation
4. Other Expenses (G) Community Employment	\$ -	\$ 104,452	\$ 104,452	To reclassify transportation expenses
<b>Worksheet 10</b>				
1. Salaries (E) Facility Based Services	\$ 725,068	\$ 25,938		To reclassify Clerk salary
		\$ (25,520)		To reclassify Comm Contract Manager salary
		\$ 26,859		To reclassify Payroll Clerk salary
		\$ 6,549		To reclassify Trainer salary
		\$ 5,863		To reclassify Trainer salary
		\$ 5,415		To reclassify Trainer salary
		\$ 663		To reclassify Trainer salary
		\$ 5,680		To reclassify Trainer salary
		\$ (2,500)		To reclassify salary reimbursed by the non-profit
		\$ (2,500)	\$ 771,515	To reclassify salary reimbursed by the non-profit
1. Salaries (F) Enclave	\$ 96,682	\$ 6,715		To reclassify Payroll Clerk salary
		\$ (6,549)		To reclassify Trainer salary
		\$ (6,549)		To reclassify Trainer salary
		\$ (5,863)		To reclassify Trainer salary
		\$ (5,863)		To reclassify Trainer salary
		\$ (5,415)		To reclassify Trainer salary
		\$ (5,415)		To reclassify Trainer salary
		\$ (663)		To reclassify Trainer salary
		\$ (663)		To reclassify Trainer salary
		\$ (5,680)		To reclassify Trainer salary
		\$ (5,680)	\$ 55,057	To reclassify Trainer salary
1. Salaries (G) Community Employment	\$ 34,026	\$ 25,520		To reclassify Comm Contract Manager salary
		\$ 6,549		To reclassify Trainer salary
		\$ 5,863		To reclassify Trainer salary
		\$ 5,415		To reclassify Trainer salary
		\$ 663		To reclassify Trainer salary
		\$ 5,680		To reclassify Trainer salary
		\$ (27,538)	\$ 56,178	To reclassify expenses without corresponding statistics

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**Tuscarawas County Board of Developmental Disabilities**  
**2014 Income and Expenditure Report Adjustments**

	<b>Reported Amount</b>	<b>Correction</b>	<b>Corrected Amount</b>	<b>Explanation of Correction</b>
<b>Worksheet 10 (Continued)</b>				
2. Employee Benefits (E) Facility Based Services	\$ 397,339	\$ 14,214 \$ (13,985) \$ 14,719 \$ 3,589 \$ 3,213 \$ 2,968 \$ 363 \$ 3,113	\$ 425,533	To reclassify Clerk benefits To reclassify Comm Contract Manager benefits To reclassify Payroll Clerk benefits To reclassify Trainer benefits To reclassify Trainer benefits To reclassify Trainer benefits To reclassify Trainer benefits To reclassify Trainer benefits
2. Employee Benefits (F) Enclave	\$ 52,982	\$ 3,680 \$ (3,589) \$ (3,589) \$ (3,213) \$ (3,213) \$ (2,968) \$ (2,968) \$ (363) \$ (363) \$ (3,113) \$ (3,113)	\$ 30,170	To reclassify Payroll Clerk benefits To reclassify Trainer benefits To reclassify Trainer benefits To reclassify Trainer benefits To reclassify Trainer benefits To reclassify Trainer benefits To reclassify Trainer benefits To reclassify Trainer benefits To reclassify Trainer benefits To reclassify Trainer benefits To reclassify Trainer benefits
2. Employee Benefits (G) Community Employment	\$ 18,646	\$ 13,985 \$ 3,589 \$ 3,213 \$ 2,968 \$ 363 \$ 3,113 \$ (15,091)	\$ 30,786	To reclassify Comm Contract Manager benefits To reclassify Trainer benefits To reclassify Trainer benefits To reclassify Trainer benefits To reclassify Trainer benefits To reclassify Trainer benefits To reclassify expenses without corresponding statistics
4. Other Expenses (E) Facility Based Services	\$ 65,139	\$ (10,453) \$ (4,299)	\$ 50,387	To reclassify fees paid to COG To reclassify Special Olympics expenses
4. Other Expenses (G) Community Employment	\$ 321,301	\$ (104,452) \$ (110,528) \$ 2,127 \$ 6,076 \$ 54 \$ (37,689)	\$ 76,889	To reclassify transportation expenses To reclassify VRP3 match To reclassify RSC expenses To reclassify RSC expenses To reclassify RSC expenses To reclassify expenses without corresponding statistics
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 2,500 \$ 2,500 \$ 27,538  \$ 15,091 \$ 37,689	\$ 85,318	To reclassify salary reimbursed by the non-profit To reclassify salary reimbursed by the non-profit To reclassify expenses without corresponding statistics To reclassify expenses without corresponding statistics To reclassify expenses without corresponding statistics
<b>a1 Adult</b>				
10. Community Employment (B) Less Revenue	\$ -	\$ 128,824 \$ 54 \$ 6,076 \$ 2,127	\$ 137,081	To record RSC offset To record RSC offset To record RSC offset To record RSC offset
<b>Reconciliation to County Auditor Worksheet</b>				
<b>Expense:</b>				
Plus: Purchases Greater Than \$5,000	\$ 15,757	\$ 6,602 \$ 4,858	\$ 27,217	To reclassify capital asset acquisition To reclassify capital asset acquisition
Plus: Fees Paid To COG, Or Payments And Transfers made To COG	\$ 2,982,054	\$ 10,453 \$ 3,691	\$ 2,996,198	To reclassify fees paid to COG To reclassify fees paid to COG
Plus: Other	\$ 86,820	\$ 110,528	\$ 197,348	To reclassify VRP3 match



# Dave Yost • Auditor of State

**TUSCARAWAS COUNTY BOARD OF DEVELOPMENTAL DISABILITIES**

**TUSCARAWAS 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 20, 2017**