



Dave Yost • Auditor of State



PERRY COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

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# Dave Yost • Auditor of State

## Independent Auditor's Report on Applying Agreed-Upon Procedures

Halina Schroeder, Audit Chief  
Division of Fiscal Administration, Audit Office  
Ohio Department of Developmental Disabilities  
30 E. Broad Street, 8<sup>th</sup> Floor  
Columbus, Ohio 43215

Dear Ms. Schroeder:

As permitted by Ohio Rev. Code § 5123.05 and as required by the *Application for a § 1915(c) Home and Community Based Services Waiver*, Appendix I-2(c), the Auditor of State's Office performed the procedures enumerated below, to which the Ohio Department of Developmental Disabilities (DODD) agreed. The purpose is to assist you in evaluating whether the Perry County Board of Developmental Disabilities (County Board) prepared its *Income and Expenditure Report* for the years ended December 31, 2011 and 2012 (Cost Reports) in accordance with DODD's Guide to Preparing Income and Expenditure Reports for 2011 and 2012 (Cost Report Guides) and to assist you in evaluating whether reported receipts and disbursements complied with 2 CFR 225 (OMB Circular A-87 *Cost Principles for State, Local, and Indian Tribal Governments*), and other compliance requirements described in the procedures below. The County Board's management is responsible for preparing these reports. This agreed-upon procedures engagement was conducted in accordance with the American Institute of Certified Public Accountants' attestation standards. The sufficiency of these procedures is solely the responsibility of DODD. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

### **STATISTICS – SQUARE FOOTAGE**

1. DODD requested that we tour the facilities to identify how space was used by County Board programs and to identify new, closed or empty buildings along with rented or idle space. DODD also asked us to perform the additional procedures listed below only on those areas that changed by more than 10 percent from the final 2010 square footage totals.  
We toured the facilities to identify and found no unreported rented or idle floor space.  
We compared 2011 and 2012 square footage totals to final 2010 square footage totals and found that the square footage reported changed by more than 10 percent.
2. DODD requested that we report variances if the County Board's square footage for three rooms varied by more than 10 percent of the square footage reported in the summary which rolls up to *Schedule B-1, Section A, Square Footage*.  
We measured three rooms and compared the square footage to the County Board's square footage summary.  
We identified two rooms with variances that exceeded 10 percent. As a result, we measured two additional rooms and found no variances exceeding 10 percent. We reported variances for those variances exceeding 10 percent in Appendix A (2011) and Appendix B (2012).

**STATISTICS – SQUARE FOOTAGE (Continued)**

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

We compared square footage for each room on the floor plan of the PerCo building to the County Board's summary for each year.

We found no variances exceeding 10 percent.

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

We compared the County Board's square footage summary to the square footage reported in each cell in *Schedule B-1, Section A, Square Footage*. We noted that the County Board did not include the school age square footage on the 2011 or 2012 summary; therefore, we used the floor plans for this comparison.

We reported variances exceeding 10 percent in Appendix A (2011) and Appendix B (2012).

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

We obtained the County Board's methodology and compared it to the Cost Report Guides. We found no inconsistencies as a result of applying this procedure.

**STATISTICS – ATTENDANCE**

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

We determined that there was no unassigned program or general expenses-all program costs.

2. DODD asked us to compare the County Board's final 2010 typical hours of service reported on *Schedule B-1, Section B, Attendance Statistics* to the typical hours of service reported on *Schedule B-1* for 2011 and, if the hours are the same, to do no additional procedures.

We compared the final 2010 typical hours of service to the typical hours of service reported on *Schedule B-1* for 2011.

We found no differences.

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

We compared the County Board's Facility Based Attendance reports for the number of individuals served and days of attendance with similar information reported for Day Habilitation/Adult Day Services/Vocational Habilitation on *Schedule B-1, Section B, Attendance Statistics* and determined if the statistics were reported in accordance with the Cost Report Guides. We also footed the County Board's reports on attendance statistics for accuracy.

We found no differences exceeding two percent.

**STATISTICS – ATTENDANCE (Continued)**

4. DODD requested that we report variances if the County Board's number of individuals served varied by more than 10 percent when comparing to the prior period's final attendance statistics on *Schedule B-1, Section B, Attendance Statistics* for 2011.

We compared the County Board's final 2010 number of individuals served to the final individuals served for Day Habilitation/Adult Day Services/Vocational Habilitation for 2011 on *Schedule B-1*. The change in the number of reported individuals served was less than 10 percent.

5. DODD asks us to report variances if the individuals served on 2011 *Schedule B-1, Section B, Attendance Statistics* were not within three of the individuals documented on the attendance sheets if the variance in procedure 4 was greater than 10 percent.

We did not perform this test since the variance in procedure 4 was less than 10 percent.

6. DODD requested that we report variances in the total attendance days for five individuals for two months in 2012 between the County Board's monthly attendance documentation and the number of days reported on *Schedule B-1, Section B, Attendance Statistics*. DODD also asked us to compare the acuity level on the County Board's 2012 Adult Attendance by Acuity Report to the Acuity Assessment Instrument or other documentation for each individual.

We traced the number of attendance days for five Adult Day Service individuals in the months of January to April, June, and August to December in 2012 from the County Board's Daily Attendance Timesheets for PerCo to *Schedule B-1*.

We found no differences.

We then compared each acuity level on the 2012 Adult Attendance by Acuity Report to the Acuity Assessment Instrument or other documentation for the same five individuals. We also selected an additional three individuals, to ensure that at least two individuals from each acuity level is tested, and performed the same acuity level comparison.

We found no acuity variances.

7. DODD requested that we select 30 units from 2011 and 2012 and determine if the units were calculated in accordance with the Cost Report Guides and met the service documentation requirements of Ohio Admin. Code § 5123:2-9-05 (see Paid Claims testing, procedure 1). DODD asked us to report variances to *Schedule B-1, Section B, Attendance Statistics* if more than three of the 15 minute community employment units tested were not calculated in accordance with the Cost Report Guides or if any unit did not meet the documentation requirements.

We did not perform this procedure because the County Board did not have a community employment program. The County Board does participate in programs funded by Opportunities for Ohioans with Disabilities (formerly known as Ohio Rehabilitation Services Commission). All expenses and revenues for these programs flow through councils of governments in which the County Board is a member. No statistics are reported in the Cost Reports for these programs.

## ACUITY TESTING

1. DODD requested that we report variances if days of attendance on the Days of Attendance by Acuity supplemental worksheet for 2011 did not agree to the County Board's supporting documentation.

We compared the County Board's attendance by acuity reports for Day Habilitation/Adult Day Services/ Vocational Habilitation with the Days of Attendance by Acuity supplemental worksheet for 2011.

We found no variances.

2. We also compared two individuals from each acuity level on the County Board's 2011 attendance by acuity reports to the Acuity Assessment Instrument or other supporting documentation for each individual for each respective year.

We found no acuity variances.

## STATISTICS – TRANSPORTATION

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

We compared the number of one-way trips from the County Board's Transportation Detail report with those statistics as reported in *Schedule B-3*. We also footed the County Board's Transportation Detail report for accuracy.

We found no differences.

2. DODD requested that we report variances of more than 10 percent of the total trips taken for five individuals for both 2010 and 2011, between the County Board's internal documentation versus the amount reported on *Schedule B-3, Quarterly Summary of Transportation Services*. We traced the number of trips for four adults and one child for one week in 2011 and 2012 from the County Board's daily reporting documentation to *Schedule B-3*. We found no differences exceeding 10 percent.

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

We compared the cost of bus tokens/cabs from the County Board's State Expenses Detailed Reports to *Schedule B-3*. We found no differences exceeding two percent.

## STATISTICS – SERVICE AND SUPPORT ADMINISTRATION (SSA)

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

We compared the number of Targeted Case Management (TCM), Other SSA Allowable, and SSA Unallowable from the County Board's Receivable Billing Reimbursable Detail Reports and Collect Billing/Make File Rejection Reports with those statistics reported in *Schedule B-4*. We also footed the County Board's SSA reports for accuracy.

We found no differences exceeding two percent.



**STATISTICS – SERVICE AND SUPPORT ADMINISTRATION (SSA) (Continued)**

2. DODD asked us to report variances if the Other SSA Allowable units tested had an error rate exceeding 10 percent.

We haphazardly selected two samples of 60 Other SSA Allowable units for both 2011 and 2012 from the Collect Billing/Make File Rejection Reports and determined if the case note documentation described activities listed in Ohio Admin. Code § 5101:3-48-01(D) and also included the elements required by Ohio Admin. Code § 5101:3-48-01(F).

The units found to be in error did not exceed 10 percent for 2011 or 2012.

3. DODD asked us to report variances if the SSA Unallowable units tested had an error rate exceeding 10 percent.

We haphazardly selected a sample of 60 Unallowable SSA units for both 2011 and 2012 from the Collect Billing/Make File Rejection Reports and determined if the case note documentation described activities listed in Ohio Admin. Code § 5101:3-48-01(D) and also included the elements required by Ohio Admin. Code § 5101:3-48-01(F).

We found no units to be in error.

4. DODD requested that we report 2011 decreases exceeding five percent in total SSA units by line on *Schedule B-4* when compared to the prior year's final Cost Report. DODD also asked us to report 2012 changes exceeding five percent in total SSA units by line on *Schedule B-4* when compared to the prior year's final Cost Report.

We compared the final 2010 SSA units to the final 2011 SSA units and the final 2011 SSA units to the final 2012 SSA units.

The final 2011 Unallowable SSA units decreased by more than five percent compared to 2010. We obtained the County Board's explanation that three of the individuals served in 2010 passed away or exited Perry County, therefore, the County Board did not provide SSA unit services for these individuals causing a drop in unallowable units. The final 2012 TCM units decreased by more than five percent compared to 2011.

We obtained the County Board's explanation that one SSA resigned in early 2012 and the County Board hired a new SSA causing a transition period which in turn caused the TCM units to decrease.

The final 2012 SSA Other Allowable units increased by more than five percent and we obtained the County Board's explanation that it hired an SSA/Behavior Support Coordinator in early 2012 which provided more Behavior Support Services in the schools to non-Medicaid individuals. The final 2012 Unallowable SSA units also increased by more than five percent and we obtained the County Board's explanation that there were more days of hospitalization for individuals receiving SSA units in 2012 than there were in 2011.

5. DODD requested that we determine if the County Board maintained case note documentation for non-individual specific activities (general time units) as described in *Worksheet 9, Service and Support Administration Costs* of the Cost Report Guides. If the County Board did record general time units and they accounted for over 10 percent of total SSA units on the final *Schedule B-4* plus any general time units recorded, DODD asked us to determine if they were properly classified and report any variances with an error rate exceeding 10 percent and indicating a systemic issue.

## STATISTICS – SERVICE AND SUPPORT ADMINISTRATION (SSA) (Continued)

We haphazardly selected a sample of 60 general time units for both 2011 and 2012 from the Collect Billing/Make File Rejection Report and determined if the case note documentation described activities listed in Ohio Admin. Code § 5101:3-48-01(D) or in *Worksheet 9, Service and Support Administration Costs*, Section 1(b) of the Cost Report Guides.

No units were found to be in error for 2011 or 2012.

## REVENUE COST REPORTING AND RECONCILIATION TO THE COUNTY AUDITOR REPORT

1. DODD asked us to compare the receipt totals from the county auditor's detailed receipt reports for the County Board to the county auditor's report totals reported on the *Reconciliation to County Auditor Worksheets*.

We compared the receipt totals from the 12/31/2011 and 12/31/2012 county auditor's Revenue History Report for the Operating (019), Capital (020), Family & Children First (087), and Help Me Grow (355) funds to the county auditor's report totals reported on the *Reconciliation to County Auditor Worksheets*.

We found differences as reported in Appendix A (2011) and Appendix B (2012).

2. DODD asked us to determine whether total County Board receipts reported in the *Reconciliation to County Auditor Worksheets* reconciled within 1/4 percent of the county auditor's yearly report of total receipts for these funds and, if the Cost Reports do not reconcile within limit, to perform procedure 3.

The Cost Reports did not reconcile within acceptable limits and we determined this was due to the Family and Children First Council and the Help Me Grow funds being omitted in both 2011 and 2012. In addition we found a transfer in was omitted in 2012. We reported these differences in Appendix A (2012) and Appendix B (2013), and with these adjustments, the Cost Reports reconciled within acceptable limits.

3. DODD asked us to compare the account description and amount for each revenue reconciling item on the *Reconciliation to County Auditor Worksheet* to the County Board's State Account Code Detailed Reports for 1/01/2011 - 12/31/2012 and other supporting documentation such as county tax settlement sheets.

We did not perform this procedure as the adjusted Cost Reports reconciled within limits.

4. DODD requested that we compare revenue entries on *Schedule C, Income Report* to the Council of Governments (COG) prepared County Board Summary Workbooks for 2011 and 2012.

We compared revenue entries on *Schedule C, Income Report* to the Mid East Ohio Regional Council and The Employment Connection prepared County Board Summary Workbooks.

We found no differences.

5. We reviewed the County Board's State Account Code Detailed Reports for 01/01/2011 to 12/31/2012 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.

**REVENUE COST REPORTING AND RECONCILIATION TO THE COUNTY AUDITOR REPORT (Continued)**

We identified the following sources of potential revenue credits for which the County Board did not offset costs on the Cost Reports in accordance with 2 CFR 225, Appendix A (C)(3)(c) and (4)(a): Miscellaneous refunds, reimbursements and other income in the amount of \$451,086 in 2011 and \$581,005 in 2012, and Title XX revenues in the amount of \$37,970 in 2011.

**PAID CLAIMS TESTING**

1. We selected 100 paid services among all service codes from 2011 and 2012 from the Medicaid Billing System (MBS) data and determined if the services met the following service documentation requirements of Ohio Admin. Code §§ 5123:2-9-05, 5123-2-9-18(H)(1)-(2), and 5101:3-48-01(F) as applicable to the specific service provided:

- Date of service;
- Place of service;
- Name of the recipient;
- Name of the provider;
- Signature of the person delivering the service or initials of the person delivering the service if the signature and corresponding initials are on file with the provider;
- Type of service;
- Number of units of the delivered service or continuous amount of uninterrupted time during which the service was provided;
- Group size in which the services were delivered; and
- Arrival and departure times of the provider of service's site visit to the recipient's location or of the recipient's visit to the provider of service's location.

For non-medical transportation service codes, we reviewed similar service documentation requirements to ensure compliance with Ohio Admin. Code § 5123:2-9-18(H)(1)-(2) excluding H(1)(d),(f),(j) and H(2)(d),(f). We applied the service documentation rules in effect at the time of service delivery. Also for selected services codes that have contracted services, DODD asked us to compare 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 asked that we obtain documentation and identify all overpayments related to reimbursements exceeding the usual and customary rate.

We found instances of non-compliance with these documentation requirements for 2011 and 2012 with Adult Day Support and Vocational Habilitation - 15 Minute Unit (FXF) service. We found no difference in comparing contracted rate for commercial transportation to the reimbursed rate.

**Recoverable Finding - 2011                      Finding \$1.02**

Service Code	Units	Review Results	Finding
FXF	1	Units billed in excess of actual service delivery	1.02

**Recoverable Finding - 2012                      Finding \$1.02**

Service Code	Units	Review Results	Finding
FXF	1	Units billed in excess of actual service delivery	1.02

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

**PAID CLAIMS TESTING (Continued)**

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

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

We found no instance where the Medicaid reimbursed units were greater than final TCM units. The County Board was not reimbursed for Supported Employment - Community Employment units during 2011 or 2012.

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

We compared the amounts reported on *Schedule A, Summary of Service Costs – By Program*, Lines (20), Environmental Accessibility Adaptations to Line (25), Other Waiver Services to the amount reimbursed for these services in 2011 and 2012 on the MBS Summary by Service Code report.

We found no differences.

**NON-PAYROLL EXPENDITURES AND RECONCILIATION TO THE COUNTY AUDITOR REPORT**

1. DODD asked us to compare the disbursement totals from the county auditor's report listed on the *Reconciliation to County Auditor Worksheets* to the county auditor's disbursements report for County Board's funds.

We compared the disbursement totals from the 12/31/2011 and 12/31/2012 county auditor's report listed on the *Reconciliation to County Auditor Worksheets* to the county auditor's Appropriation History for the Operations (019), Capital (020), Recreation Development Project (057), Family & Children First (087), and Help Me Grow (355) funds.

We found differences as reported in Appendix A (2011) and Appendix B (2012).

2. DODD asked us to determine whether total County Board disbursements reported in the *Reconciliation to County Auditor Worksheets* reconciled within 1/4 percent of the county auditor's yearly report of total disbursements for these funds and, if the Cost Reports did not reconcile within acceptable limits, to perform procedure 3.

Total County Board disbursements were not within 1/4 percent of the county auditor's yearly disbursement totals reported for these funds in 2011 or 2012. We determined that the Family and Children First Council and Help Me Grow funds, along with transfers out (2012 only) were omitted from the Cost Reports. We reported variances in Appendix A (2011) and Appendix B (2012), and with these adjustments, the Cost Reports reconciled within acceptable limits.

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

We did not perform this procedure as the adjusted Cost Reports reconciled within limits.

**NON-PAYROLL EXPENDITURES AND RECONCILIATION TO THE COUNTY AUDITOR REPORT (Continued)**

4. DODD asked us to compare the County Board's detailed disbursements to the amounts reported on worksheets 2 through 10, and report variances exceeding \$100 for service contracts and other expenses on any worksheet.

We compared all service contract and other expenses entries on worksheets 2 through 10 to the County Board's State Expenses Detailed Reports.

We found differences as reported in Appendix A (2011) and Appendix B (2012).

5. DODD asked us to compare disbursement entries on *Schedule A, Summary of Service Costs – By Program* and worksheets 2 through 10 to the COG prepared County Board Summary Workbooks.

We compared disbursement entries on *Schedule A, Summary of Service Costs – By Program* and worksheets 2 through 10 to the Mid East Ohio Regional Council and The Employment Connection prepared County Board Summary Workbooks.

We found differences as reported in Appendix A (2011) and Appendix B (2012).

6. DODD asked us to determine whether the County Board's detailed disbursements were properly classified within two percent of total service contracts and other expenses for all worksheets and if any worksheet included disbursements over \$100 which are non-federal reimbursable under 2 CFR 225 Appendix B.

We scanned the County Board's State Expenses Detailed Reports for service contracts and other expenses in the following columns and worksheets: column (X) General Expense-All Programs on worksheets 2 through 8; column (N) Service and Support Administration Costs on worksheet 9; and columns (E) Facility Based Services, (F) Enclave, (G) Community Employment and (H) Unassigned Adult program on worksheet 10 and reviewed documentation to identify disbursements not classified as prescribed by the Cost Report Guides or costs which are non-federal reimbursable under 2 CFR 225 Appendix B.

We found differences as reported in Appendix A (2011) and Appendix B (2012) for misclassified and non-federal reimbursable costs.

7. DODD asked us to scan the County Board's detailed expense reports for items purchased during 2011 and 2012 that met the County Board's capitalization threshold and trace them to inclusion on the County Board's fixed asset listing.

We scanned the County Board's State Expenses Detailed Reports for items purchased during 2011 and 2012 that met the County Board's capitalization criteria and traced them to inclusion on the County Board's Fixed Asset Listing.

We found no unrecorded purchases meeting the capitalization criteria.

8. DODD asked us to select 20 disbursements from 2011 and 2012 from the County Board's detailed expense reports that were classified as service contract and other expenses on worksheets 2 through 10 and determine if supporting documentation was maintained as required by 2 CFR 225 (OMB Circular A-87, Appendix A, (C)(1)(j)) and the disbursement was properly classified according to the Cost Report Guides.

## NON-PAYROLL EXPENDITURES AND RECONCILIATION TO THE COUNTY AUDITOR REPORT (Continued)

We haphazardly selected 20 disbursements from 2011 and 2012 from the County Board's State Expenses Detailed Reports that were classified as service contract and other expenses on worksheets 2 through 10. We determined if supporting documentation was maintained as required by 2 CFR 225 (OMB Circular A-87, Appendix A, (C)(1)(j)) and the disbursement was properly classified according to the Cost Report Guides.

We reported differences in Appendix A (2011) and Appendix B (2012) for misclassified and non-federal reimbursable costs.

## PROPERTY, DEPRECIATION, AND ASSET VERIFICATION TESTING

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

We found no inconsistencies as a result of applying this procedure.

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

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

We found differences as reported in Appendix A (2011) and Appendix B (2012).

3. We compared the County Board's final 2010 Depreciation Schedule to the County Board's 2011 and 2012 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.

We found differences as reported in Appendix A (2011) and Appendix B (2012).

4. We haphazardly selected one of the County Board's fixed assets which met the County Board's capitalization policy and was being depreciated in its first year in 2011 and determined if the useful life agreed to the estimated useful life prescribed in the 2008 American Hospital Association (AHA) Asset Guide. We also recomputed the first year's depreciation for the asset, based on its cost, acquisition date and useful life to determine compliance with the Cost Report Guides and AHA Asset Guide.

We found no difference.

5. DODD asked us to haphazardly select the lesser of five percent or 20 disposed assets from 2011 and 2012 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 us to recalculate depreciation and any gain or loss applicable to 2011 (and 2012, if applicable) for the disposed items 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 of in 2011 or 2012. We scanned the County Board's State Account Code Detail Revenue Reports and did not find any proceeds from the sale or exchange of fixed assets.

## **PAYROLL TESTING**

1. DODD asked us to determine whether total County Board salaries and benefits in the Cost Reports were within two percent of the county auditor's report totals for the County Board's funds. We totaled salaries and benefits from worksheets 2 through 10 from the Cost Reports and compared the yearly totals to the county auditor's Appropriation Reports for the Operating (019) fund.

The variance was less than two percent.

2. DODD asked us to compare the County Board's detailed payroll disbursements to the amounts reported on worksheets 2 through 10, and to report variances exceeding \$100 for salaries or employee benefit expenses. We compared all salary and employee benefit entries on worksheets 2 through 10 to the County Board's State Account Code Detail Payroll reports.

We found no differences exceeding \$100 on any worksheet; however, we found one instance of a negative amount reported on the Cost Report in 2012 due to Medicaid Administrative Claiming (MAC) salaries and benefits being subtracted from the salary line, therefore, we made an adjustment to remove the negative entry on *Worksheet 2A, Program Supervision*. We reported this in Appendix B (2012).

3. DODD requested that we select a sample of 25 percent of the average number of employees for the two-year period and compare the County Board's organizational chart, staffing/payroll journal and job descriptions, if needed, to the worksheet in which each employee's salary and benefit costs were allocated to ensure allocation is consistent with the Cost Report Guides. If misclassification errors exceed 10 percent, DODD asked us to perform procedure 4.

We selected 14 employees and compared the County Board's organizational chart, staffing/payroll journal and job descriptions to the worksheet in which each employee's salary and benefit costs were allocated to ensure allocation is consistent with the Cost Report Guides.

We found differences as reported in Appendix A (2011) and Appendix B (2012).

4. DODD asked us to scan the County Board's detailed payroll reports for 2011 and 2012 and compare classification of employees to entries on worksheets 2 through 10 to determine if salary and benefit costs were reported in accordance with the Cost Report Guides if the errors in procedure 3 above exceeded 10 percent.

We did not perform this procedure as the errors in procedure 3 did not exceed 10 percent.

## **MEDICAID ADMINISTRATIVE CLAIMING (MAC)**

1. DODD asked us to contact its Random Moment Time Study (RMTS) Coordinator to report differences if the MAC salary and benefits versus the County Board's payroll records exceeded one percent or more.

We compared the salary and benefits entered on the MAC Cost by Individual reports to the County Board's payroll records.

We found no variance exceeding one percent.

2. We compared the MAC Cost by Individual reports to Worksheet 6 for both years. We found no differences.

**MEDICAID ADMINISTRATIVE CLAIMING (Continued)**

3. We compared Ancillary Costs on the Roll Up Report for the Ohio Department of Medicaid (ODM) report to Lines 6-10 of the *MAC Reconciliation Worksheet*.

We reported differences in Appendix A (2011) and Appendix B (2012).

4. We selected 11 RMTS observed moments completed by employees of the County Board from the DODD RMTS Participant Moments Question and Answer report for the third quarter of 2011 and 11 RMTS observed moments from the second quarter of 2012 in which they documented their time spent on administering Medicaid-funded programs. We determined if supporting documentation of the County Board employees' activity for each observed moment was maintained and the observed moment was properly classified in accordance with DODD's Guide to Medicaid Administrative Claiming (MAC) using the Random Moment Time Studies (RMTS) Methodology for 2010 and 2012.

We found no differences.

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

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



**Dave Yost**  
Auditor of State

July 2, 2015



**Appendix A**  
**Perry County Board of Developmental Disabilities**  
**2011 Income and Expenditure Report Adjustments**

	<u>Reported Amount</u>	<u>Correction</u>	<u>Corrected Amount</u>	<u>Explanation of Correction</u>
<b>Schedule A</b>				
19. Room and Board/Cost to Live (L) Community Residential	\$ 10,994	\$ 518	\$ 11,512	To match COG report
20. Environmental Accessibility Adaptations And/Or Modifications And Supplies (L) Community Residential	\$ 15,678	\$ 4,751	\$ 20,429	To match COG report
21. Adaptive And Assistive Equipment (L) Community Residential	\$ -	\$ 14	\$ 14	To match COG report
23. Homemaker/Personal Care (L) Community Residential	\$ 95,531	\$ 15,023	\$ 110,554	To match COG report
<b>Schedule B-1, Section A</b>				
1. Building Services (B) Adult	330	98		To record Adult Building Services square footage
		(6)	422	To adjust for room measured greater than 10%
1. Building Services (C) Child	-	98		To record Child Building Services square footage
		(6)	92	To adjust for room measured greater than 10%
14. Facility Based Services (B) Adult	24,621	(396)		To reclassify COG square footage
		(4,820)	19,405	To correctly record square footage
17. Medicaid Administration (A) MAC	209	(173)		To correctly record MAC square
		(4)	32	To adjust for room measured greater than 10%
21. Service And Support Admin (D) General	61	18		To correctly record Intake position square footage
23. Administration (D) General	2,129	(18)		To adjust for room measured greater than 10%
25. Non-Reimbursable (B) Adult	-	396		To reclassify COG square footage
<b>Worksheet 1</b>				
2. Land Improvements (E) Facility Based Services	\$ 213	\$ 473	\$ 686	To record depreciation for replacement of water pipes in 2010
3. Buildings/Improve. (X) Gen Expense All Prgm.	\$ 5,684	\$ 33,615	\$ 39,299	To record depreciation for 2009 Energy Project
8. COG Expenses (E) Facility Based Services	\$ -	\$ 5	\$ 5	To match COG report
8. COG Expenses (L) Community Residential	\$ 122	\$ (117)	\$ 5	To match COG report
8. COG Expenses (N) Service & Support Admin	\$ 459	\$ (338)	\$ 121	To match COG report
8. COG Expenses (O) Non-Federal Reimbursable	\$ 93	\$ (70)	\$ 23	To match COG report
<b>Worksheet 2</b>				
1. Salaries (X) Gen Expense All Prgm.	\$ 151,541	\$ (9,664)		To reclassify Intake/Media Coordinator salary
		\$ 25,464	\$ 167,341	To reclassify Intake/Media Coordinator salary
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 73,593	\$ (3,857)		To reclassify Intake/Media Coordinator benefits
		\$ 5,683	\$ 75,419	To reclassify Intake/Media Coordinator benefits
3. Service Contracts (X) Gen Expense All Prgm.	\$ 64,996	\$ (26,572)	\$ 38,424	To reclassify Fees Paid to COG
4. Other Expenses (O) Non-Federal Reimbursable	\$ 117,030	\$ 2,439		To reclassify NFR expenses
		\$ 310		To reclassify NFR expenses
		\$ 16,976		To reclassify Intake/Media Coordinator salary
		\$ 3,789	\$ 140,544	To reclassify Intake/Media Coordinator benefits
4. Other Expenses (X) Gen Expense All Prgm.	\$ 47,191	\$ (2,439)	\$ 44,752	To reclassify NFR expenses
5. COG Expense (E) Facility Based Services	\$ -	\$ 188	\$ 188	To match COG report
5. COG Expense (G) Community Employment	\$ -	\$ 33,703	\$ 33,703	To match COG report
5. COG Expenses (L) Community Residential	\$ 1,427	\$ (1,214)	\$ 213	To match COG report
5. COG Expense (N) Service & Support Admin	\$ 5,370	\$ (595)	\$ 4,775	To match COG report
5. COG Expense (O) Non-Federal Reimbursable	\$ 7,316	\$ (5)	\$ 7,311	To match COG report

**Appendix A (Page 2)**  
**Perry County Board of Developmental Disabilities**  
**2011 Income and Expenditure Report Adjustments**

	<u>Reported Amount</u>	<u>Correction</u>	<u>Corrected Amount</u>	<u>Explanation of Correction</u>
<b>Worksheet 2A</b>				
4. Other Expenses (N) Service & Support Admin	\$ 526	\$ (25)	\$ 501	To reclassify Joahna Nash's expense
5. COG Expenses (G) Community Employment	\$ -	\$ 3,059	\$ 3,059	To match COG report
<b>Worksheet 3</b>				
3. Service Contracts (X) Gen Expense All Prgm.	\$ 46,552	\$ (46,017)	\$ 535	To reclassify Energy Project
5. COG Expenses (E) Facility Based Services	\$ -	\$ 4	\$ 4	To match COG report
5. COG Expenses (L) Community Residential	\$ 33	\$ (28)	\$ 5	To match COG report
5. COG Expenses (N) Service & Support Admin	\$ 125	\$ (20)	\$ 105	To match COG report
5. COG Expenses (O) Non-Federal Reimbursable	\$ 25	\$ (5)	\$ 20	To match COG report
<b>Worksheet 5</b>				
3. Service Contracts (L) Community Residential	\$ 5,380	\$ (5,380)	\$ -	To remove COG expenses incorrectly posted
4. Other Expenses (C) School Age	\$ 8,384	\$ (80)	\$ 8,304	To reclassify Fees Paid to COG
5. COG Expenses (L) Community Residential	\$ -	\$ 963	\$ 963	To match COG report
<b>Worksheet 7-B</b>				
3. Service Contracts (E) Facility Based Services	\$ 1,200	\$ (1,200)	\$ -	To reclassify Fees Paid to COG
3. Service Contracts (X) Gen Expense All Prgm.	\$ 60,327	\$ (720)	\$ 59,607	To reclassify Fees Paid to COG
4. Other Expenses (E) Facility Based Services	\$ 387	\$ (80)	\$ 307	To reclassify Fees Paid to COG
4. Other Expenses (X) Gen Expense All Prgm.	\$ 1,625	\$ (120)	\$ 1,505	To reclassify Fees Paid to COG
<b>Worksheet 8</b>				
4. Other Expenses (X) Gen Expense All Prgm.	\$ 348,215	\$ (288,411)	\$ 59,804	To reclassify Cost of Fuel sold
5. COG Costs (E) Facility Based Services	\$ -	\$ 346	\$ 346	To match COG report
5. COG Costs (G) Community Employment	\$ -	\$ 993	\$ 993	To match COG report
<b>Worksheet 9</b>				
1. Salaries (N) Service & Support Admin. Costs	\$ 223,732	\$ (32,776)	\$ 190,956	To reclassify Intake/Media Coordinator Salary
2. Employee Benefits (N) Service & Support Admin. Costs	\$ 101,368	\$ (5,615)	\$ 95,753	To reclassify Intake/Media Coordinator benefits
3. Service Contracts (N) Service & Support Admin. Costs	\$ 20,185	\$ (12,841)	\$ 7,344	To reclassify Fees Paid to COG
4. Other Expenses (N) Service & Support Admin. Costs	\$ 20,422	\$ (80)		To reclassify Fees Paid to COG
		\$ 25		To reclassify Joahna Nash's expense
		\$ (310)	\$ 20,057	To reclassify NFR expenses
5. COG Expenses (N) Service & Support Admin. Costs	\$ 20,250	\$ 1,310	\$ 21,560	To match COG report
<b>Worksheet 10</b>				
4. Other Expenses (O) Non-Federal Reimbursable	\$ 164,447	\$ (67,728)	\$ 96,719	To reclassify Fees Paid to COG
		\$ (96,719)	\$ -	To reclassify IO Waiver Match
5. COG Expenses (E) Facility Based Services	\$ -	\$ 501	\$ 501	To match COG report
5. COG Expenses (G) Community Employment	\$ -	\$ 116,864	\$ 116,864	To match COG report

Appendix A (Page 3)  
Perry County Board of Developmental Disabilities  
2011 Income and Expenditure Report Adjustments

	<u>Reported Amount</u>	<u>Correction</u>	<u>Corrected Amount</u>	<u>Explanation of Correction</u>
<b>Reconciliation to County Auditor Worksheet</b>				
<b>Expense:</b>				
Plus: Fees Paid To COG, Or Payments And Transfers made To COG	\$ 35,214	\$ 26,572		To reconcile Fees Paid to COG
		\$ 80		To reconcile Fees Paid to COG
		\$ 1,200		To reconcile Fees Paid to COG
		\$ 720		To reconcile Fees Paid to COG
		\$ 80		To reconcile Fees Paid to COG
		\$ 120		To reconcile Fees Paid to COG
		\$ 12,841		To reconcile Fees Paid to COG
		\$ 80		To reconcile Fees Paid to COG
		\$ 67,728	\$ 144,635	To reconcile Fees Paid to COG
Plus: Match Paid To ODMRDD For IO & LVI	\$ -	\$ 96,719	\$ 96,719	To reconcile IO Waiver Match
Plus: Family and Children First Fund	\$ -	\$ 69,585	\$ 69,585	To reconcile County Auditor Expense Report
Plus: Help Me Grow Fund	\$ -	\$ 363,942	\$ 363,942	To reconcile County Auditor Expense Report
Plus: Energy Project	\$ -	\$ 46,017	\$ 46,017	To reclassify Energy Project
Plus: Cost of Fuel Sold	\$ -	\$ 288,411	\$ 288,411	To reconcile Cost of Fuel Sold
Less: Capital Costs	\$ (115,273)	\$ (33,615)		To reconcile Capital Costs
		\$ (473)	\$ (149,361)	To reconcile Capital Costs
Less: COG Expenses Not Included Above	\$ (127,583)	\$ 5,380	\$ (122,203)	To remove COG expenses incorrectly reported
Less: COG Expenses Posted on Schedule A	\$ -	\$ (20,306)	\$ (20,306)	To reconcile COG expenses
Total from 12/31 County Auditor's Report	\$ 4,546,481	\$ 433,527	\$ 4,980,008	To reconcile County Auditor Expense Report
<b>Revenue:</b>				
Family & Children First Fund (087)	\$ -	\$ 67,731	\$ 67,731	To reconcile to County Auditor's Revenue Report
Help Me Grow Fund	\$ -	\$ 327,655	\$ 327,655	To reconcile to County Auditor's Revenue Report
Total from 12/31 County Auditor's Report	\$ 4,971,528	\$ 395,387	\$ 5,366,915	To reconcile to County Auditor's Revenue Report
<b>Medicaid Administration Worksheet</b>				
6- Ancillary Costs (A) Reimbursement Requested 10. Through Calendar Year	\$ -	\$ 15,213	\$ 15,213	To record ancillary costs

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**Appendix B**  
**Perry County Board of Developmental Disabilities**  
**2012 Income and Expenditure Report Adjustments**

	<u>Reported Amount</u>	<u>Correction</u>	<u>Corrected Amount</u>	<u>Explanation of Correction</u>
<b>Schedule A</b>				
19. Room and Board/Cost to Live (L) Community Residential	\$ 9,115	\$ 185	\$ 9,300	To match COG Report
20. Environmental Accessibility Adaptations And/Or Modifications And Supplies (L) Community Residential	\$ 30,906	\$ 95	\$ 31,001	To match COG Report
21. Adaptive And Assistive Equipment (L) Community Residential	\$ -	\$ 14	\$ 14	To match COG Report
23. Homemaker/Personal Care (L) Community Residential	\$ 206,977	\$ (203,932)	\$ 3,045	To match COG Report
<b>Schedule B-1, Section A</b>				
1. Building Services (B) Adult	-	62		To record Adult Building Services square footage
		330		To record Adult Building Services square footage
		(2)	390	To adjust for room measured greater than 10% variance
1. Building Services (C) Child	-	62		To record Child Building Services square footage
		(2)	60	To adjust for room measured greater than 10% variance
4. Nursing Services (B) Adult	-	161	161	To record Adult Nursing square footage
14. Facility Based Services (B) Adult	-	19,569	19,569	To record Facility Based square footage
17. Medicaid Administration (A) MAC	36	(4)	32	To adjust for room measured greater than 10% variance
21. Service And Support Admin (D) General	151	(8)	143	To adjust for room measured greater than 10% variance
22. Program Supervision (B) Adult	-	981	981	To record Adult Program Supervision square footage
23. Administration (C) General	2,053	(18)	2,035	To adjust for room measured greater than 10% variance
25. Non-Reimbursable (B) Adult	-	396	396	To record Adult Non-Federal Reimbursable square footage
<b>Worksheet 1</b>				
2. Land Improvements (E) Facility Based Services	\$ 758	\$ 473	\$ 1,231	To record depreciation for water pipe replacement in 2010
3. Buildings/Improve (X) Gen Expense All Prgm.	\$ 33,615	\$ 5,684	\$ 39,299	To record depreciation for supported living
8. COG Expenses (E) Facility Based Services	\$ 207	\$ (88)	\$ 119	To match COG report
8. COG Expenses (G) Community Employment	\$ 3,564	\$ (3,564)	\$ -	To match COG report
8. COG Expenses (L) Community Residential	\$ 27	\$ 1,079	\$ 1,106	To match COG report
8. COG Expenses (N) Service & Support Admin	\$ 290	\$ (122)	\$ 168	To match COG report
8. COG Expenses (O) Non-Federal Reimbursable	\$ 60	\$ (12)	\$ 48	To match COG report
<b>Worksheet 2</b>				
1. Salaries (X) Gen Expense All Prgm.	\$ 159,534	\$ (9,709)		To reclassify Intake/Media Coordinator salary
		\$ 16,644	\$ 166,469	To reclassify Intake/Media Coordinator salary
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 146,285	\$ (4,088)		To reclassify Intake/Media Coordinator benefits
		\$ 7,007	\$ 149,204	To reclassify Intake/Media Coordinator benefits
3. Service Contracts (X) Gen Expense All Prgm.	\$ 80,582	\$ (22,464)		To reclassify Fees Paid to COG
		\$ (11,896)	\$ 46,222	To reclassify DD Admin Fees

**Appendix B (Page 2)**  
**Perry County Board of Developmental Disabilities**  
**2012 Income and Expenditure Report Adjustments**

	<u>Reported Amount</u>	<u>Correction</u>	<u>Corrected Amount</u>	<u>Explanation of Correction</u>
<b>Worksheet 2 (Continued)</b>				
4. Other Expenses (O) Non-Federal Reimbursable	\$ 104,077	\$ (11,030)		To reclassify Fees Paid to COG
		\$ 35		To reclassify Gift Card expense
		\$ 11,096		To reclassify Intake/Media Coordinator salary
		\$ 4,671		To reclassify Intake/Media Coordinator benefits
		\$ 410		To reclassify NFR expense for drinking water
		\$ 1,110	\$ 110,369	To reclassify board meeting reimbursements
4. Other Expenses (X) Gen Expense All Prgm.	\$ 68,412	\$ (30)		To reclassify Fees Paid to COG
		\$ 81		To reclassify Admin supplies expense
		\$ 2,978		To reclassify Admin furniture expense
		\$ (1,110)	\$ 70,331	To reclassify r board meeting reimbursements
5. COG Expense (E) Facility Based Services	\$ 4,612	\$ (952)	\$ 3,660	To match COG report
5. COG Expense (G) Community Employment	\$ 25,471	\$ 73,715	\$ 99,186	To match COG report
5. COG Expenses (L) Community Residential	\$ 605	\$ 33,435	\$ 34,040	To match COG report
5. COG Expense (N) Service & Support Admin	\$ 6,464	\$ (1,297)	\$ 5,167	To match COG report
5. COG Expense (O) Non-Federal Reimbursable	\$ 4,937	\$ 124	\$ 5,061	To match COG report
10. Unallowable Fees (O) Non-Federal Reimbursable	\$ 58,457	\$ 11,896	\$ 70,353	To reclassify DD Admin Fees
<b>Worksheet 2A</b>				
1. Salaries (N) Service & Support Admin	\$ (15,299)	\$ 15,299	\$ -	To remove negative entry
2. Employee Benefits (N) Service & Support Admin	\$ 34,879	\$ (15,299)	\$ 19,580	To remove negative entry
4. Other Expenses (E) Facility Based Services	\$ 12,108	\$ (60)		To reclassify Fees Paid to COG
		\$ (35)	\$ 12,013	To reclassify Gift Card expense
5. COG Expenses (G) Community Employment	\$ 12,261	\$ (12,261)	\$ -	To match COG report
<b>Worksheet 3</b>				
5. COG Expenses (E) Facility Based Services	\$ 127	\$ (31)	\$ 96	To match COG report
5. COG Expenses (L) Community Residential	\$ 17	\$ 872	\$ 889	To match COG report
5. COG Expenses (N) Service & Support Admin	\$ 178	\$ (43)	\$ 135	To match COG report
5. COG Expenses (O) Non-Federal Reimbursable	\$ 37	\$ 1	\$ 38	To match COG report
<b>Worksheet 5</b>				
5. COG Expenses (L) Community Residential	\$ 2,502	\$ 206,515	\$ 209,017	To match COG report
5. COG Expenses (O) Non-Federal Reimbursable	\$ 5,552	\$ 3,449	\$ 9,001	To match COG report
<b>Worksheet 7-B</b>				
3. Service Contracts (E) Facility Based Services	\$ 14,364	\$ (14,364)	\$ -	To reclassify Fees Paid to COG
4. Other Expenses (X) Gen Expense All Prgm.	\$ 37,586	\$ (81)	\$ 37,505	To reclassify Admin supplies expense
5. COG Expenses (E) Facility Based Services	\$ -	\$ 21,376	\$ 21,376	To match COG report
<b>Worksheet 8</b>				
4. Other Expenses (X) Gen Expense All Prgm.	\$ 85,197	\$ (5,882)	\$ 79,315	To reclassify Cost of Fuel Sold expenses
5. COG Costs (E) Facility Based Services	\$ -	\$ 439	\$ 439	To match COG report
5. COG Costs (G) Community Employment	\$ -	\$ 8,251	\$ 8,251	To match COG report
<b>Worksheet 9</b>				
1. Salaries (N) Service & Support Admin. Costs	\$ 249,549	\$ (18,031)	\$ 231,518	To reclassify Intake/Media Coordinator salary
2. Employee Benefits (N) Service & Support Admin. Costs	\$ 139,858	\$ (7,591)	\$ 132,267	To reclassify Intake/Media Coordinator benefits
3. Service Contracts (N) Service & Support Admin. Costs	\$ 20,160	\$ (10,906)	\$ 9,254	To reclassify Fees Paid to COG
4. Other Expenses (N) Service & Support Admin. Costs	\$ 24,073	\$ (2,978)		To reclassify Admin furniture expense
		\$ (410)	\$ 20,685	To reclassify NFR expense for drinking water
5. COG Expenses (N) Service & Support Admin. Costs	\$ 26,747	\$ 4,983	\$ 31,730	To match COG report

**Appendix B (Page 3)**  
**Perry County Board of Developmental Disabilities**  
**2012 Income and Expenditure Report Adjustments**

	<u>Reported Amount</u>	<u>Correction</u>	<u>Corrected Amount</u>	<u>Explanation of Correction</u>
<b>Worksheet 10</b>				
4. Other Expenses (E) Facility Based Services	\$ 48,464	\$ (60)	\$ 48,404	To reclassify Fees Paid to COG
4. Other Expenses (O) Non-Federal Reimbursable	\$ 216,074	\$ (216,074)	\$ -	To reclassify Fees Paid to COG
5. COG Expenses (E) Facility Based Services	\$ -	\$ 661	\$ 661	To match COG report
5. COG Expenses (G) Community Employment	\$ 197,293	\$ 61,774	\$ 259,067	To match COG report
<b>Reconciliation to County Auditor Worksheet</b>				
<b>Expense:</b>				
Plus: Transfers Out-General	\$ -	\$ 200,000	\$ 200,000	To add transfer out amount from Fund 020
Plus: Fees Paid To COG, Or Payments And Transfers made To COG	\$ 68,642	\$ 60		To reconcile Fees Paid to COG
		\$ 14,364		To reconcile Fees Paid to COG
		\$ 10,906		To reconcile Fees Paid to COG
		\$ 60		To reconcile Fees Paid to COG
		\$ 216,074		To reconcile Fees Paid to COG
		\$ 22,464		To reconcile Fees Paid to COG
		\$ 30		To reconcile Fees Paid to COG
		\$ 11,030	\$ 343,630	To reconcile Fees Paid to COG
Plus: Family & Children First Fund	\$ -	\$ 84,766	\$ 84,766	To add Family and Children First Fund
Plus: Help Me Grow Fund	\$ -	\$ 268,884	\$ 268,884	To add Help Me Grow Fund
Plus: Other	\$ 321,565	\$ 5,882	\$ 327,447	To reconcile Cost of Fuel Sold
Less: Capital Costs	\$ (132,578)	\$ (5,684)		To reconcile depreciation expense
		\$ (473)	\$ (138,735)	To reconcile depreciation expense
Less: Corrected County Auditor Error from 2011	\$ -	\$ (300)	\$ (300)	To correct County Auditor Error Rec Item
Total from 12/31 County Auditor's Report	\$ 4,648,417	\$ 553,351	\$ 5,201,768	To reconcile the County Auditor's Report
<b>Revenue:</b>				
Plus: Transfer In	\$ -	\$ 200,000	\$ 200,000	To add Transfer In from Fund 020
Plus: Family & Children First Fund	\$ -	\$ 73,328	\$ 73,328	To add Family and Children First Fund
Plus: Help Me Grow Fund	\$ -	\$ 250,836	\$ 250,836	To add Help Me Grow Fund
Total from 12/31 County Auditor's Report	\$ 4,309,228	\$ 524,164	\$ 4,833,392	To reconcile the County Auditor's Report
<b>Medicaid Administration Worksheet</b>				
6- Ancillary Costs (A) Reimbursement Requested	\$ -	\$ 16,021	\$ 16,021	To record ancillary costs
10. Through Calendar Year				

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# Dave Yost • Auditor of State

**PERRY COUNTY BOARD OF DEVELOPMENTAL DISABILITIES**

**PERRY 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  
AUGUST 20, 2015**