



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, with which the Ohio Department of Developmental Disabilities (DODD) agreed, solely to assist DODD in evaluating whether the Muskingum County Board of Developmental Disabilities (County Board) prepared its *Income and Expenditure Report* for the years ended December 31, 2013 and 2014 (Cost Reports) in accordance with DODD's Guide to Preparing Income and Expenditure Reports for 2013 and 2014 (Cost Report Guides) and to assist DODD 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 below. The County Board's management is responsible for preparing these reports. This agreed-upon procedures engagement was conducted in accordance with the American Institute of Certified Public Accountants' attestation standards. The sufficiency of these procedures is solely the responsibility of DODD. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Statistics – Square Footage

1. We compared program costs and statistics to square footage reported in the Cost Reports to identify potential square footage errors.

We found no differences.

We also compared the 2013 and 2014 square footage totals to the final 2012 totals and found no variances. The County Board stated that it incorrectly reported Service and Support Administration (SSA) square footage for 2014 and provided the correct square footage. We reported this variance in Appendix B (2014) and performed no additional procedures for 2013 or 2014.

2. DODD asked that we compare the square footage for each room on the floor plan of a 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 the Cost Report Guides and identify any variances greater than 10 percent.

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

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

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

4. DODD asked that we review 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 did not perform this procedure (see procedure 1 above).

Statistics – Attendance

1. We reviewed the Cost Reports and determined if individuals served or units of service were omitted on *Schedule B-1, Section B, Attendance Statistics*, worksheet 4, or worksheets 7A to 7H which resulted in program or general expenses-all program costs not being allocated to the County Board's programs.

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

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

We reported variances in Appendix A (2013) and Appendix B (2014). In addition, we determined the County Board did not provide Community Employment services, but reported individuals served on *Schedule B-1* in 2013. We removed the individuals served as reported in Appendix A (2013). We also found omitted statistics for contracted Adult Day services as reported in Non-Payroll Expenditure and Reconciliation to the County Auditor Report section.

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 Service Attendance Summary by Consumer, Location, Acuity and Month reports for the number of days reported on *Schedule B-1, Section B, Attendance Statistics*. We then compared the acuity level on the County Board's reports to the DODD Acuity Assessment Instrument Ratio Listing for each individual. We also selected an additional eight individuals in 2013 and seven individuals in 2014 to ensure at least two individuals from each acuity level were tested, and performed the same acuity level comparison. For differences in attendance days noted, we compared the paid claims in the Medicaid Billing System (MBS) data to the County Board's monthly attendance documentation to ensure the County Board was reimbursed for the proper number of attendance days.

We reported differences in Appendix A (2013). We identified overpayments due to lack of documentation, see Paid Claims Testing for recoverable findings. We found no differences in 2014.

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

We did not perform this procedure as the County Board did not provide Community Employment services (see procedure 2).

Statistics – Transportation

1. We compared the number of one-way trips from the County Board's Transportation Trips by Age Group reports with those statistics as reported in *Schedule B-3, Quarterly Summary of Transportation Services* and identified any variances greater than two percent of either total children or adult program trips reported. We also footed the County Board's transportation reports for accuracy.

Statistics – Transportation (Continued)

We reported variances in Appendix A (2013) and Appendix B (2014). We also found omitted statistics for contracted transportation services as reported in Non-Payroll Expenditure and Reconciliation to the County Auditor Report section.

2. We traced the number of trips for four adults and one child for one month in 2013 and two weeks in 2014 from the County Board's daily reporting documentation to *Schedule B-3, Quarterly Summary of Transportation Services* and identified any variances greater than 10 percent of the total trips tested each year.

We found no variances.

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, Quarterly Summary of Transportation Services* and identified any variances greater than two percent of total costs reported on each row. We also determined if the costs were correctly reported on *Worksheet 8, Transportation Services*.

We found no variance impacting *Schedule B-3*. We found variances on *Worksheet 8* as reported in Appendix A (2013) and Appendix B (2014).

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 Consumer, Service and Date reports with those statistics reported in *Schedule B-4, Quarterly Summary of Units of Service-Service and Support Administration* and identified any variances greater than two percent of total units reported on each row. We also footed the County Board's SSA reports for accuracy.

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

We also determined the County Board reported Home Choice units in 2013 as TCM units on *Schedule B-4* and were also reimbursed as TCM services in addition to receiving Home Choice revenue; see Recoverable Finding under Paid Claims section. The County Board identified the Home Choice individual and we reclassified all of the Home Choice units for this individual as listed on the Receivable Billing Reimbursable Summary reports as reported in Appendix A (2013).

2. We haphazardly selected two samples of 60 Other SSA Allowable units for both 2013 and 2014 from the Receivable Billing Reimbursable Summary by Consumer, Service and Date reports and determined if the case note documentation described activities listed in Ohio Admin. Code § 5101:3-48-01(D) and included the elements required by Ohio Admin. Code § 5101:3-48-01(F) to identify any variances greater than 10 percent of total units tested in each year.

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

3. We haphazardly selected two samples of 30 SSA Unallowable units for both 2013 and 2014 from the Receivable Billing Reimbursable Summary by Consumer, Service and Date reports and determined if the case note documentation described activities listed in Ohio Admin. Code § 5101:3-48-01(D) and included the elements required by Ohio Admin. Code § 5101:3-48-01(F) to identify any variances greater than 10 percent of total units tested in each year.

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

Statistics – Service and Support Administration (Continued)

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, the general time units did not account for more than 10 percent of total SSA units on the final *Schedule B-4* plus any general time units recorded; therefore, we performed no additional procedures.

Revenue Cost Reporting and Reconciliation to the County Auditor Report

1. We compared the receipt totals from the county auditor's 2013 and 2014 Summary Revenue Reports for the Starlight Programs (018), Permanent Improvement (019), MEORC (074), Special Education (083), Early Childhood (086), Special Education (096), Early Childhood Special Education (097) and Starlight Restricted (160) funds to the county auditor's report total reported on the *Reconciliation to County Auditor Worksheet*.

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

We found no differences in 2013 and the Cost Reports reconciled within acceptable limits. We found differences in 2014 and the Cost Report did not reconcile within acceptable limits due to an advance not being included on the Cost Report. We reported these differences in Appendix B (2014) and with these adjustments, the Cost Report matched the county auditor's report total and 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 found no differences.

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

We 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 \$39,639 in 2013 and \$35,788 in 2014;
- IDEA Part B revenues in the amount of \$88,144 in 2013 and \$13,408 in 2014;
- IDEA Early Childhood Special Education revenues in the amount of \$27,131 in 2013 and \$2,080 in 2014;
- School Lunch Program revenues in the amount of \$33,070 in 2013 and \$36,452 in 2014; and
- Title XX revenues in the amount of \$45,862 in 2013.

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.

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

We found instances of non-compliance in the following service codes: Adult Day Support - 15 minute unit (ADF); Adult Day Support - Daily unit (ADS); and Supported Employment - Enclave - 15 minute unit (ANF) as described below.

We also reported findings for Adult Day Support and Vocational Habilitation Combination - Daily unit (AXD) and Adult Day Support and Vocational Habilitation Combination - 15 minute unit (AXF) from the Statistics – Attendance section and Targeted Case Management (TCM) from the Statistics – Service and Support Administration section.

We made corresponding unit adjustments on *Schedule B-1* as reported in Appendix A (2013) and Appendix B (2014).

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 and identified 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 Chapter 5123:2-9-18:
 - 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-mile and per-trip transportation;
 - Proof of liability insurance and verification of policies and procedures on driver requirements, as applicable for per-mile and per-trip transportation;
 - Performance of daily vehicle inspection by the driver and annual inspection by the Ohio state highway patrol, 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 service 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 related to reimbursements exceeding the contract rate.

Paid Claims Testing (Continued)

From the paid claims sample, we found transportation services rendered by South East Area Transit (SEAT). We determined that the selected services met the requirements for per trip non-medical transportation (ATB/FTB); however, we found one of two drivers tested did not have a BMV driving record and both did not have a controlled substance test. In addition, none of the three service dates tested had a daily inspection log and the license plate number and beginning and end time was missing on the service documentation. As a result, we identified recoverable findings for the instances of non-compliance.

We also noted the County Board's contract did not specify a per trip rate; therefore, we obtained the monthly SEAT invoices and determined the amount paid and total trips for each day and calculated a daily per-trip rate for the three service dates tested. We determined the reimbursed rate exceeded the calculated rate and we identified recoverable findings. We found no other contracted services in our sample.

Recoverable Finding – 2013

Finding \$2,827.21

Service Code	Units	Review Results	Finding
ADF	36	Lack of supporting documentation	\$74.26
AXD	32	Lack of supporting documentation	\$1,447.04
AXF	90	Lack of supporting documentation	\$162.78
ANF	38	Billed incorrect procedure code resulting in overpayment	\$12.39
ATB	2	Non-compliance of provider qualifications and service documentation and reimbursed rate exceeded actual cost	\$23.86
TCM	113	Home Choice units incorrectly billed as TCM	\$1,106.88
		Total	\$2,827.21

Recoverable Finding – 2014

Finding \$190.01

Service Code	Units	Review Results	Finding
ADF	18	Lack of supporting documentation	\$53.90
ADS	1	Lack of supporting documentation	\$74.85
ANF	27	Units billed in excess of actual service delivery	\$23.68
ATB	2	Non-compliance of provider qualifications and service documentation and reimbursed rate exceeded actual cost	\$18.79
FTB	2	Non-compliance of provider qualifications and service documentation and reimbursed rate exceeded actual cost	\$18.79
		Total	\$190.01

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

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

Paid Claims Testing (Continued)

4. 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 on the MBS Summary by Service Code report to determine whether any reimbursements exceeded disbursements on *Schedule A* by two percent.

We found no differences.

Non-Payroll Expenditures and Reconciliation to the County Auditor Report

1. We compared the disbursement totals from the county auditor's report listed on the *Reconciliation to County Auditor Worksheets* to the county auditor's Summary Expense Reports for the Starlight Programs (018), Permanent Improvement (019), MEORC (074), Special Education (083), Early Childhood (086), Special Education (096), Early Childhood Special Education (097) and Starlight Restricted (160) funds.

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

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

2. We compared the County Board's 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 \$500.

We reported variances in Appendix A (2013). We found no variances exceeding \$500 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 found no differences.

Subsequent to issuing our November 16, 2016 report, we re-performed the comparison above and identified additional adjustments on *Worksheet 7-B* in 2013 and *Schedule A* in 2014 as reported 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 judgmentally selected 40 disbursements from the service contracts and other expenses reported on worksheets 2 through 10. We determined if supporting documentation was maintained, the costs were allowable and properly classified according to the Cost Report Guides and 2 CFR 225, and identified any variances greater than two percent of total service contracts and other expenses on any worksheet or costs which are non-federal reimbursable under 2 CFR 225 Appendix B and greater than \$500.

We reported misclassified and non-federal reimbursable costs in Appendix A (2013) and Appendix B (2014).

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

We also scanned for contracted services or COG expenses on *Worksheet 8, Transportation Services; Worksheet 9, Service and Support Administration Costs; and Worksheet 10, Adult Program* without corresponding statistics.

We found contracted Adult Day and Transportation costs without corresponding statistics reported on *Schedule B-1 and B-3*. We added the omitted statistics as reported in Appendix A (2013) and Appendix B (2014).

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 inclusion on the County Board's Depreciation Schedule.

We reported differences for purchases that were not properly capitalized in Appendix A (2013) and Appendix B (2014).

6. We determined that the County Board did not have supporting documentation for February 2013 and October 2014 showing that it reconciled its income and expenditures with the county auditor.

Recommendation:

Reconciliation of income and expenditures on a monthly basis is considered to be a best practice. Additionally, monthly reconciliations of income and expenditures is now required in accordance with Ohio Admin. Code § 5123:2-1-02(L)(1) (effective January 1, 2015).

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* and identified any variances greater than \$500.

We found no differences.

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 \$500.

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

3. We determined the County Board's capitalization threshold and haphazardly selected the lesser of 10 or 10 percent of the County Board's fixed assets which meet the capitalization threshold and were being depreciated in their first year in either 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 recomputed the first year's depreciation for the two assets tested, based on their cost, acquisition date and useful life to determine compliance with the Cost Report Guides and AHA Asset Guide and identified any variances.

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

Property, Depreciation, and Asset Verification Testing (Continued)

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

We reported variances in Appendix A (2013). We did not perform this procedure for 2014 as the County Board stated that no capital assets were disposed in that year.

Payroll Testing

1. We compared total salaries and benefits from worksheets 2 through 10 from the Cost Reports and the yearly totals to the payroll disbursements on the county auditor's Summary Expense Reports for the Starlight Programs (018), Special Education (083), Early Childhood (086), Special Education Part B (096) and Early Childhood Special Education (097) funds to identify variances greater than two percent of the county auditor's report totals.

The variance was less than two percent.

2. We compared the salaries and benefit costs on the County Board's 2013 Payroll and Benefits Totals by Date Span by Post Date (Summary) and 2014 Payroll Totals by Job Description by Date Span reports to the amounts reported on worksheets 2 through 10 to identify variances that resulted in differences to another program or worksheet exceeding \$500.

We found no variances exceeding \$500 in 2013. We reported variances in Appendix B (2014).

3. We calculated a sample size of the lesser of 40 employees or 25 percent of the average number of total employees over the two year period. For the sample of 37 selected, we compared the County Board's organizational chart, 2013 Payroll and Benefits Totals by Date Span by Post Date (Summary), 2014 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 of the sample tested, we would perform procedure 4.

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

4. We scanned the County Board's 2013 Payroll and Benefits Totals by Date Span by Post Date (Summary) and 2014 Payroll Totals by Job Description by Date Span reports and compared the classification of employees to entries on worksheets 2 through 10 to determine if salary and benefit costs were reported in accordance with the Cost Report Guides.

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

Medicaid Administrative Claiming (MAC)

1. We compared the salary and benefits entered on the MAC Cost by Individual reports to the County Board's Payroll and Benefits Totals by Date Span by Post Date (Summary) 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 all nine observed moments in 2013 and 12 observed moments in 2014 and determined if supporting documentation was maintained and the moments were properly classified in accordance with DODD's Guide to Medicaid Administrative Claiming (MAC) using the Random Moment Time Studies (RMTS) Methodology for 2012.

We found no differences in 2013. We found one observed moment in 2014 for activity code 11-Program Planning, Development and Interagency Coordination of Medicaid Services in which there was no supporting documentation describing the activity as required by the RMTS guide, sections on examples of unacceptable and acceptable documentation.

We reported this instance of non-compliance to DODD.

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



Dave Yost
Auditor of State

November 16, 2016 except for the additional adjustments in Non-Payroll and Expenditure Reconciliation to the County Auditor, Procedure 3, which is as of September 5, 2017

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Schedule B-1, Section B				
1. Total Individuals Served By Program (C) Supported Emp. - Community Employment	36	(36)	-	To remove individuals served
6. A (A) Facility Based Services	106	5	112	To match attendance report To record contracted individual served
6. A (B) Supported Emp. - Enclave	62	(23)	39	To match attendance report
8. B (A) Facility Based Services	23	(1)	22	To match attendance report
8. B (B) Supported Emp. - Enclave	2	9	11	To match attendance report
9. C (A) Facility Based Services	22	(4)	18	To match attendance report
9. C (B) Supported Emp. - Enclave	-	11	11	To match attendance report
10. A (A) Facility Based Services	13,062	2,890		To match attendance report
		(1)		To remove day of attendance from paid claim error
		(10)		To correct days of attendance
		48	15,989	To record contracted days of attendance
10. A (B) Supported Emp. - Enclave	1,893	(1,688)		To match attendance report
		5	210	To correct days of attendance
12. B (A) Facility Based Services	4,351	(108)		To match attendance report
		(43)	4,200	To correct days of attendance
12. B (B) Supported Emp. - Enclave	2	95	97	To match attendance report
13. C (A) Facility Based Services	3,359	(854)		To match attendance report
		(1)	2,504	To remove day of attendance from paid claim error
13. C (B) Supported Emp. - Enclave	-	115	115	To match attendance report
Schedule B-3				
3. School Age (G) One Way Trips- Fourth Quarter	2,819	(1,815)	1,004	To match transportation report
5. Facility Based Services (G) One Way Trips- Third Quarter	7,103	1,815		To match transportation report
		73	8,991	To record contracted trips
Schedule B-4				
1. TCM Units (D) 4th Quarter	11,033	113	11,146	To reclassify Home Choice units
2. Other SSA Allowable Units (C) 3rd Quarter	1,450	(616)	834	To match SSA report
2. Other SSA Allowable Units (D) 4th Quarter	978	(978)	-	To match SSA report
3. Home Choice Units (D) 4th Quarter	-	113	113	To reclassify Home Choice units
5. SSA Unallowable Units (A) 1st Quarter	1,139	(1,060)	79	To match SSA report
5. SSA Unallowable Units (B) 2nd Quarter	1,331	(1,331)	-	To match SSA report
5. SSA Unallowable Units (C) 3rd Quarter	1,683	(1,683)	-	To match SSA report
5. SSA Unallowable Units (D) 4th Quarter	1,520	(1,520)	-	To match SSA report
Worksheet 1				
3. Buildings/Improve (D) Unasgn Children Programs	\$ 41,506	\$ (25,530)	\$ 15,976	To match 2012 depreciation schedule
3. Buildings/Improve (X) Gen Expense All Prgm.	\$ 48,069	\$ (2,488)		To match 2012 depreciation schedule
		\$ 542		To match 2012 depreciation schedule
		\$ (2,390)	\$ 43,733	To remove depreciation on assets in acquisition period
4. Fixtures (X) Gen Expense All Prgm.	\$ -	\$ 542	\$ 542	To match 2012 depreciation schedule
5. Movable Equipment (U) Transportation	\$ 116,691	\$ (3,733)		To match 2012 depreciation schedule
		\$ 170		To record loss on disposal
		\$ (11,675)	\$ 101,453	To remove depreciation on assets in acquisition period
5. Movable Equipment (X) Gen Expense All Prgm.	\$ 11,491	\$ (680)		To match 2012 depreciation schedule
		\$ (694)		To match 2012 depreciation schedule
		\$ (4,392)	\$ 5,725	To remove depreciation taken in period of acquisition
Worksheet 2				
3. Service Contracts (X) Gen Expense All Prgm.	\$ 33,792	\$ 3,223	\$ 37,015	To reclassify annual software license expense
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 1,037	\$ 1,037	To reclassify unallowable public relations and meeting expenses
4. Other Expenses (X) Gen Expense All Prgm.	\$ 78,049	\$ (2,128)		To reclassify unallowable MAC fees
		\$ (1,037)	\$ 74,884	To reclassify unallowable public relations and meeting expenses

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 2 (Continued)				
10. Unallowable Fees (O) Non-Federal Reimbursable	\$ 396,801	\$ (135,179)		To match expenditure report
		\$ 2,128	\$ 263,750	To reclassify unallowable MAC fees
Worksheet 2A				
1. Salaries (D) Unasgn Children Program	\$ 109,123	\$ (76,162)		To reclassify Director of Educational Services salary
		\$ (32,961)	\$ -	To reclassify Program Coordinator salary
1. Salaries (E) Facility Based Services	\$ 75,867	\$ (37,934)	\$ 37,933	To reclassify Workshop Director salary
1. Salaries (O) Non-Federal Reimbursable	\$ -	\$ 37,934	\$ 37,934	To reclassify Workshop Director salary
2. Employee Benefits (D) Unasgn Children Program	\$ 43,909	\$ (30,646)		To reclassify Director of Educational Services benefits
		\$ (13,263)	\$ -	To reclassify Program Coordinator benefits
2. Employee Benefits (E) Facility Based Services	\$ 30,527	\$ (15,264)	\$ 15,263	To reclassify Workshop Director benefits
2. Employee Benefits (O) Non-Federal Reimbursable	\$ -	\$ 15,264	\$ 15,264	To reclassify Workshop Director benefits
4. Other Expenses (D) Unasgn Children Program	\$ 615	\$ (150)	\$ 465	To reclassify expense for a convention attended by a direct care employee
Worksheet 4				
4. Other Expenses (D) Unasgn Children Program	\$ 63,134	\$ (15,350)	\$ 47,784	To reclassify capital asset acquisition
Worksheet 5				
1. Salaries (D) Unasgn Children Program	\$ 127,350	\$ 76,162		To reclassify Director of Educational Services salary
		\$ 32,961	\$ 236,473	To reclassify Program Coordinator salary
2. Employee Benefits (D) Unasgn Children Program	\$ 51,243	\$ 30,646		To reclassify Director of Educational Services benefits
		\$ 13,263	\$ 95,152	To reclassify Program Coordinator benefits
3. Service Contracts (M) Family Support Services	\$ 50,000	\$ 2,951	\$ 52,951	To reclassify payeeship service expenses
4. Other Expenses (B) Pre-School	\$ 1,811	\$ (80)	\$ 1,731	To reclassify fees paid to COG
4. Other Expenses (C) School Age	\$ 3,644	\$ (445)	\$ 3,199	To reclassify fees paid to COG
4. Other Expenses (D) Unasgn Children Program	\$ 15,601	\$ 150	\$ 15,751	To reclassify expense for a convention attended by a direct care employee
Worksheet 7-B				
3. Service Contracts (D) Unasgn Children Program	\$ 95,539	\$ (47,180)	\$ 48,359	To reclassify fees paid to COG
5. COG Expenses (C) School Age	\$ 39,038	\$ (39,038)	\$ -	To match final COG workbook
5. COG Expenses (E) Facility Based Services	\$ -	\$ 39,038	\$ 39,038	To match final COG workbook
Worksheet 7-D				
4. Other Expenses (E) Facility Based Services	\$ -	\$ 1,290	\$ 1,290	To reclassify psych expense
Worksheet 7-E				
4. Other Expenses (B) Pre-School	\$ 89	\$ 122	\$ 211	To reclassify occupational therapy expenses
Worksheet 7-F				
4. Other Expenses (B) Pre-School	\$ 149	\$ (122)	\$ 27	To reclassify occupational therapy expenses
Worksheet 8				
1. Salaries (X) Gen Expense All Prgm.	\$ 268,011	\$ 6,785	\$ 274,796	To reclassify Secretary salary
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 130,715	\$ 2,730	\$ 133,445	To reclassify Secretary benefits
3. Service Contracts (E) Facility Based Services	\$ -	\$ 62,408	\$ 62,408	To reclassify adult transportation costs
3. Service Contracts (X) Gen Expense All Prgm.	\$ 69,741	\$ (62,408)	\$ 7,333	To reclassify adult transportation costs
Worksheet 9				
1. Salaries (N) Service & Support Admin. Costs	\$ 586,507	\$ 30,924	\$ 617,431	To reclassify Fiscal Specialist salary
2. Employee Benefits (N) Service & Support Admin. Costs	\$ 270,822	\$ 12,443	\$ 283,265	To reclassify Fiscal Specialist benefits

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 9 (Continued)				
3. Service Contracts (N) Service & Support Admin. Costs	\$ 6,287	\$ (3,223)		To reclassify annual software license expense
		\$ (2,951)	\$ 113	To reclassify payeeship service expenses
Worksheet 10				
1. Salaries (E) Facility Based Services	\$ 906,625	\$ (30,924)		To reclassify Fiscal Specialist salary
		\$ (6,785)		To reclassify Secretary salary
		\$ (21,404)	\$ 847,512	To reclassify Assistant Workshop Director salary
1. Salaries (G) Community Employment	\$ 32,615	\$ (32,615)	-	To reclassify Employment Services Manager salary with no corresponding statistics
2. Employee Benefits (E) Facility Based Services	\$ 364,809	\$ (12,443)		To reclassify Fiscal Specialist benefits
		\$ (2,730)		To reclassify Secretary benefits
		\$ (8,613)	\$ 341,023	To reclassify Assistant Workshop Director benefits
2. Employee Benefits (G) Community Employment	\$ 13,124	\$ (13,124)	-	To reclassify Employment Services Manager benefits with no corresponding statistics
4. Other Expenses (E) Facility Based Services	\$ 16,767	\$ (1,290)		To reclassify psych expense
		\$ (160)	\$ 15,317	To reclassify fees paid to COG
4. Other Expenses (O) Non-Federal Reimbursable	\$ 23,380	\$ 32,615		To reclassify Employment Services Manager salary with no corresponding statistics
		\$ 13,124		To reclassify Employment Services Manager benefits with no corresponding statistics
		\$ 21,404		To reclassify Assistant Workshop Director salary
		\$ 8,613	\$ 99,136	To reclassify Assistant Workshop Director benefits
Reconciliation to County Auditor Worksheet				
Expense:				
Plus: Real Estate Fees	\$ 135,179	\$ (135,179)	\$ -	To match expenditure report
Plus: Purchases Greater Than \$5,000	\$ 203,962	\$ 15,350	\$ 219,312	To reclassify capital asset acquisition
Plus: Fees Paid To COG, Or Payments And Transfers made To COG	\$ 539,097	\$ 445		To reclassify fees paid to COG
		\$ 160		To reclassify fees paid to COG
		\$ 80		To reclassify fees paid to COG
		\$ 47,180	\$ 586,962	To reclassify fees paid to COG

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Schedule A				
22. Respite (L) Community Residential	\$ -	\$ 27	\$ 27	To match final COG workbook
23. Homemaker/Personal Care (L) Community Residential	\$ 27	\$ 2,999	\$ 3,026	To match final COG workbook
24. Supported Emp. Enclave/Community Equipment Pur And/Or Modification (L) Community Residential	\$ 3,026	\$ (3,026)	\$ -	To match final COG workbook
Schedule B-1, Section A				
21. Service And Support Admin (D) General	1,789	1,690	3,479	To record SSA square footage
Schedule B-1, Section B				
6. A (D) Supported Emp. - Enclave (Non-Title XX Only)	174	(117)	57	To match attendance report
8. B (D) Supported Emp. - Enclave (Non-Title XX Only)	10	(7)	3	To match attendance report
10. A (C) Facility Based Services (Non-Title XX Only)	12,854	74	12,928	To record contracted days of attendance
10. A (D) Supported Emp. - Enclave (Non-Title XX Only)	2,363	(109)	2,254	To match attendance report
13. C (C) Facility Based Services (Non-Title XX Only)	3,400	(2)	3,398	To remove day of attendance from paid claim error
Schedule B-3				
2. Pre-School (E) One Way Trips- Third Quarter	726	(726)	-	To match transportation report
2. Pre-School (G) One Way Trips- Fourth Quarter	1,073	(1,073)	-	To match transportation report
3. School Age (C) One Way Trips- Second Quarter	1,610	(672)	938	To match transportation report
3. School Age (E) One Way Trips- Third Quarter	1,723	(1,723)	-	To match transportation report
3. School Age (G) One Way Trips- Fourth Quarter	2,534	(2,534)	-	To match transportation report
5. Facility Based Services (G) One Way Trips- Fourth Quarter	8,728	5,656	14,495	To match transportation report To record contracted trips
		111		
Schedule B-4				
2. Other SSA Allowable Units (D) 4th Quarter	443	(9)	434	To reclassify SSA Unallowable units
5. SSA Unallowable Units (D) 4th Quarter	377	(93)		To match SSA report
		9		To reclassify SSA Unallowable units
		(5)	288	To remove general time units
Worksheet 1				
3. Buildings/Improve (D) Unasgn Children Programs	\$ 33,573	\$ (17,596)	\$ 19,221	To match 2012 depreciation To record depreciation for boiler
3. Buildings/Improve (X) Gen Expense All Prgm.	\$ 27,213	\$ (2,488)	\$ 25,267	To match 2012 depreciation schedule To match 2012 depreciation schedule
		\$ 542	\$ 5,983	To record depreciation for dishwasher
4. Fixtures (D) Unasgn Children Programs	\$ 4,602	\$ 1,381	\$ 542	To match 2012 depreciation schedule
4. Fixtures (X) Gen Expense All Prgm.	\$ -	\$ 542	\$ -	To correct depreciation for van
5. Movable Equipment (U) Transportation	\$ 113,032	\$ 930	\$ -	To match 2012 depreciation schedule
		\$ (7,005)	\$ 103,224	To match 2012 depreciation schedule
		\$ (3,733)	\$ -	To match 2012 depreciation schedule
5. Movable Equipment (X) Gen Expense All Prgm.	\$ 11,491	\$ (680)	\$ 10,117	To match 2012 depreciation schedule
		\$ (694)	\$ -	To match 2012 depreciation schedule
Worksheet 2				
1. Salaries (X) Gen Expense All Prgm.	\$ 106,060	\$ (22,005)	\$ 54,564	To reclassify Fiscal Specialist salary To reclassify Secretary salary
		\$ (29,491)	\$ -	To reclassify Fiscal Specialist benefits
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 127,637	\$ (8,420)	\$ 107,932	To reclassify Secretary benefits
4. Other Expenses (X) Gen Expense All Prgm.	\$ 184,746	\$ (11,285)	\$ -	To reclassify administrative and oversight fee
		\$ (13,914)	\$ -	To reclassify community residential expense
		\$ (2,940)	\$ 165,066	To reclassify SSA expense
		\$ (2,826)	\$ 225,802	To reclassify administrative and oversight fee
10. Unallowable Fees (O) Non-Federal Reimbursable	\$ 211,888	\$ 13,914	\$ 225,802	

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 2A				
1. Salaries (E) Facility Based Services	\$ -	\$ 43,585	\$ 43,585	To reclassify Workshop Director salary
1. Salaries (O) Non-Federal Reimbursable	\$ -	\$ 43,585	\$ 43,585	To reclassify Workshop Director salary
2. Employee Benefits (E) Facility Based Services	\$ -	\$ 16,678	\$ 16,678	To reclassify Workshop Director benefits
2. Employee Benefits (O) Non-Federal Reimbursable	\$ -	\$ 16,678	\$ 16,678	To reclassify Workshop Director benefits
Worksheet 5				
1. Salaries (B) Pre-School	\$ 224,466	\$ 622	\$ 225,088	To match payroll report
2. Employee Benefits (A) Early Intervention	\$ 34,294	\$ 630	\$ 34,924	To match payroll report
3. Service Contracts (M) Family Support Services	\$ -	\$ 3,071	\$ 3,071	To reclassify payeeship service expenses
4. Other Expenses (B) Pre-School	\$ 3,090	\$ (90)	\$ 3,000	To reclassify fees paid to COG
4. Other Expenses (C) School Age	\$ 11,449	\$ (450)	\$ 10,999	To reclassify fees paid to COG
4. Other Expenses (L) Community Residential	\$ 77,684	\$ (8,606)	\$ 69,078	To reclassify community employment transportation
		\$ 2,940	\$ 72,018	To reclassify community residential expense
Worksheet 7-B				
3. Service Contracts (D) Unasgn Children Program	\$ 146,397	\$ (65,797)	\$ 80,600	To reclassify fees paid to COG
Worksheet 8				
1. Salaries (X) Gen Expense All Prgm.	\$ 282,248	\$ 6,955	\$ 289,203	To reclassify Secretary salary
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 108,004	\$ 2,661	\$ 110,665	To reclassify Secretary benefits
3. Service Contracts (E) Facility Based Services	\$ -	\$ 69,647	\$ 69,647	To reclassify adult transportation costs
		\$ 8,606	\$ 78,253	To reclassify community employment transportation
3. Service Contracts (X) Gen Expense All Prgm.	\$ 89,051	\$ (69,647)	\$ 19,404	To reclassify adult transportation costs
4. Other Expenses (X) Gen Expense All Prgm.	\$ 232,043	\$ (17,680)	\$ 214,363	To reclassify capital asset acquisition
Worksheet 9				
1. Salaries (N) Service & Support Admin. Costs	\$ 550,367	\$ 22,005	\$ 572,372	To reclassify Fiscal Specialist salary
		\$ 29,491	\$ 601,863	To reclassify Secretary salary
2. Employee Benefits (N) Service & Support Admin. Costs	\$ 278,605	\$ 8,420	\$ 287,025	To reclassify Fiscal Specialist benefits
		\$ 11,285	\$ 298,310	To reclassify Secretary benefits
3. Service Contracts (N) Service & Support Admin. Costs	\$ 3,071	\$ (3,071)	\$ -	To reclassify payeeship service expenses
4. Other Expenses (N) Service & Support Admin. Costs	\$ 8,291	\$ 2,826	\$ 11,117	To reclassify SSA expense
Worksheet 10				
1. Salaries (E) Facility Based Services	\$ 776,039	\$ (22,102)	\$ 753,937	To reclassify Assistant Workshop Director salary
		\$ (43,585)	\$ 710,352	To reclassify Workshop Director salary
		\$ (43,585)	\$ 666,767	To reclassify Workshop Director salary
		\$ (6,955)	\$ 659,812	To reclassify Secretary salary
1. Salaries (G) Community Employment	\$ 106,211	\$ (33,424)	\$ 72,787	To reclassify Employment Services Manager salary with no corresponding statistics
		\$ (37,425)	\$ 35,362	To reclassify Employment Services Specialist salary with no corresponding statistics
		\$ (35,362)	\$ -	To reclassify Employment Services Specialist salary with no corresponding statistics
2. Employee Benefits (E) Facility Based Services	\$ 296,956	\$ (2,661)	\$ 294,295	To reclassify Secretary benefits
		\$ (8,457)	\$ 285,838	To reclassify Assistant Workshop Director benefits
		\$ (16,678)	\$ 269,160	To reclassify Workshop Director benefits
		\$ (16,678)	\$ 252,482	To reclassify Workshop Director benefits

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 10 (Continued)				
2. Employee Benefits (G) Community Employment	\$ 40,642	\$ (12,790)		To reclassify Employment Services Manager benefits with no corresponding statistics
		\$ (14,321)		To reclassify Employment Services Specialist benefits with no corresponding statistics
		\$ (13,531)	\$ -	To reclassify Employment Services Specialist benefits with no corresponding statistics
4. Other Expenses (E) Facility Based Services	\$ 14,237	\$ (180)	\$ 14,057	To reclassify fees paid to COG
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 33,424		To reclassify Employment Services Manager salary with no corresponding statistics
		\$ 37,425		To reclassify Employment Services Specialist salary with no corresponding statistics
		\$ 35,362		To reclassify Employment Services Specialist salary with no corresponding statistics
		\$ 12,790		To reclassify Employment Services Manager benefits with no corresponding statistics
		\$ 14,321		To reclassify Employment Services Specialist benefits with no corresponding statistics
		\$ 13,531		To reclassify Employment Services Specialist benefits with no corresponding statistics
		\$ 22,102		To reclassify Assistant Workshop Director salary
		\$ 8,457	\$ 177,412	To reclassify Assistant Workshop Director benefits
Reconciliation to County Auditor Worksheet				
Expense:				
Plus: Purchases Greater Than \$5,000	\$ 41,172	\$ 17,680	\$ 58,852	To reclassify capital asset acquisition
Plus: Fees Paid To COG, Or Payments And Transfers made To COG	\$ 427,182	\$ 90		To reclassify fees paid to COG
		\$ 180		To reclassify fees paid to COG
		\$ 450		To reclassify fees paid to COG
		\$ 65,797	\$ 493,699	To reclassify fees paid to COG
Revenue:				
Plus: Advance In	\$ -	\$ 130,893	\$ 130,893	To record advances out
Total from 12/31 County Auditor's Report	\$ 10,212,630	\$ 131,074	\$ 10,343,704	To match county auditor report



Dave Yost • Auditor of State

MUSKINGUM COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

MUSKINGUM COUNTY

CLERK'S CERTIFICATION

This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
OCTOBER 3, 2017**