



Dave Yost • Auditor of State



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Independent Accountants' Report on Applying Agreed-Upon Procedures

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

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

Statistics – Square Footage

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

We found no differences.

We also compared the 2013 and 2014 square footage program totals to the final 2012 totals to identify variances above 10 percent. We found variances above 10 percent and the County Board stated that the final 2012 square footage reflects the correct usage in 2013 and 2014. We reported variances in Appendix A (2013) and Appendix B (2014) to match 2012 square footage.

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

We did not perform this procedure – see procedure 1 above.

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

We did not perform this procedure – see procedure 1 above.

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

We found no variances in 2013 or 2014.

Statistics – Attendance

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

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

2. We compared the County Board's Attendance reports for the number of individuals served and days of attendance 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 statistics at each acuity level. We also footed the County Board's attendance reports for accuracy.

We reported variances greater than two percent in Appendix A (2013). We found no variances in 2014. We also determined there were omitted statistics; see also Non-Payroll Expenditures and Reconciliation to the County Auditor Report section.

3. DODD asked us to trace the number of total attendance days for five Adult Day Service individuals for two months in 2013 and 2014 between the County Board's monthly attendance documentation and Attendance reports and the number of days reported on *Schedule B-1*.

We did not perform this procedure because the County Board staff enters daily attendance directly into the electronic system used to generate the reports and there are no separate manual records.

We compared the acuity level on the County Board's Attendance reports to the DODD Acuity Assessment Instrument Ratio Listing and Acuity Assessment Instruments for six Adult Day Service individuals in 2013 and seven in 2014 and ensured that at least two individuals from each level were tested.

We found no acuity differences.

4. DODD asked us to select 30 Community Employment units from the detailed 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*.

We did not perform this procedure because the County Board did not provide Community Employment services.

Statistics – Transportation

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

We found no variances greater than two percent.

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

We found no variances.

Statistics – Transportation (Continued)

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

We reported variances in Appendix A (2013). We found no variances exceeding two percent in 2014. We found no variances impacting *Worksheet 8*.

Statistics – Service and Support Administration (SSA)

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

We found no variances.

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

We found no variances exceeding 10 percent in 2013. We found no variances in 2014.

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

We reported variances in Appendix A (2013). The variance was greater than 25 percent in 2014 and we selected an additional 30 units. The combined error rate did not exceed 25 percent and we reported variances for the errors found in Appendix B (2014).

4. We determined the County Board maintained case note documentation for non-individual specific activities (general time units) as described in *Worksheet 9, Service and Support Administration Costs of the Cost Report Guides* and these units accounted for over 10 percent of total SSA units on the final *Schedule B-4* plus any general time units recorded.

We selected 60 general time units for both 2013 and 2014 from the Collect Billing/Make File Rejection reports and determined if the case note documentation described activities listed in Ohio Admin. Code § 5160:48-01(D) or in *Worksheet 9, Service and Support Administration Costs, Section 1(b) of the Cost Report Guides* to identify any variances greater than 10 percent of total units tested in each year.

We found no variances.

Revenue Cost Reporting and Reconciliation to the County Auditor Report

1. We compared the receipt totals from the county auditor's 2013 and 2014 Perry Revenue Account Reports for the Board of Developmental Disabilities (019), Capital Improvements (020), Help Me Grow (355), and Family & Children First (087) 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 Report reconciled within acceptable limits. We reported differences in Appendix B (2014) and, after these adjustments, the Cost Report reconciled within acceptable limits.

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

We found no differences.

3. We reviewed the County Board's Revenue Account 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 \$337,253 in 2013 and or \$320,003 in 2014;
- Title XX revenues in the amount of \$37,116 in 2013; and
- Help Me Grow revenues in the amount of \$216,450 in 2013 and \$240,433 in 2014.

Paid Claims Testing

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

We found instances of non-compliance with Non-Medical Transportation - One-way trip (ATB/FTB), Non-Medical Transportation - One-way trip - Taxi/Livery/Bus (FTT), and Targeted Case Management (TCM) and calculated recoverable findings as described below and reported corresponding unit adjustments on *Schedule B-3* and *B-4* in Appendix A (2013) and on *Schedule B-4* in 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.

Paid Claims Testing (Continued)

For any errors found, we obtained documentation and identified all overpayments related to reimbursements exceeding the usual and customary rate. Additionally, if the vehicle did not meet the requirements of commercial transportation, we determined if the provision of service met the following requirements as applicable under Ohio Admin. Code §5123:2-9-18:

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

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

From the paid claims selected, we found contract transportation services rendered by Peterman/National Express that were billed as per trip non-medical transportation (ATB/FTB). We determined that the selected services met the requirements for per trip non-medical transportation (ATB/FTB); however, we found that the transit provider did not maintain annual inspection logs for the two vehicles tested in 2013 and the three vehicles tested in 2014. As a result, we identified recoverable findings for those non-compliant services. In addition, we noted the reimbursed rate exceeded the contract service rate; however, we determined that the contracted service was not for the complete provision of the service as the County Board was responsible for purchasing fuel. As a result, no finding was identified for the difference between the contracted and reimbursed rates.

We also found contract transportation services rendered by Perry County Transit agency that were billed using commercial transportation codes (ATT/FTT). We determined the vehicles met the definition of a commercial vehicle. We also compared the reimbursed rate to the contract rate and found no differences.

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

Recoverable Finding -- 2013

Service Code	Units	Review Results	Finding
ATB	8	No documentation of annual vehicle inspection	\$104.82
FTB	8	No documentation of annual vehicle inspection	\$95.86
TCM	31	Services provided were an unallowable activity	\$305.11
FTT	1	Units billed in excess of service delivery	\$3.15
		Total	\$508.94¹

Paid Claims Testing (Continued)

Recoverable Finding – 2014

Service Code	Units	Review Results	Finding
ATB	6	No documentation of annual vehicle inspection	\$85.43
FTB	8	No documentation of annual vehicle inspection	\$95.29
TCM	1	Units billed in excess of service delivery	\$9.76
FTT	1	Units billed in excess of service delivery	\$1.25
		Total	\$191.73¹

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

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

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 Appropriation History reports for the Board of Developmental Disabilities (019), Capital Improvements (020), Help Me Grow (355), and Family and Children First (087) 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 2013 Cost Report reconciled within acceptable limits. We found differences in 2014. The Cost Report did not reconcile within allowable limits and we returned it to the County Board to perform the reconciliation of the Cost Report to the county auditor records and notified DODD of the issue. We received a revised 2014 Cost Report and compared the total disbursements reported in the *Reconciliation to County Auditor Worksheets* to the corrected county auditor's disbursement totals to determine if the Cost Report reconciled within acceptable limits. The revised Cost Report matched the county auditor's total and reconciled within limits.

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

We found no variances exceeding \$250.

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

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

We reported differences on Appendix A (2013) and Appendix B (2014). Subsequent to issuing our May 23, 2017 report, we re-performed the comparison above and identified an additional adjustment in the amount of \$28,704 on *Worksheet 7B* as reported in Appendix A (2013).

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

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

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

We found omitted contract Adult Day Service attendance as reported in Appendix A (2013) and Appendix B (2014). We also found COG Bridges to Transition costs reported as Community Employment costs on *Worksheet 10* without corresponding statistics and we added these costs to *Schedule a1, Adult Program* as reported in Appendix A (2013) and Appendix B (2014).

We also reviewed the contract between the County Board and Perry County Transit and noted the County Board was charged rates between \$2.00 and \$7.50 for each trip provided depending on the originating zone. We found these are the same rates charged to the general public.

5. We scanned the County Board's State Expenses 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 fixed asset listings.

We found no unrecorded capital purchases.

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

Property, Depreciation, and Asset Verification Testing

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

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

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

We found no differences.

Property, Depreciation, and Asset Verification Testing (Continued)

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

We found no differences.

4. DODD asked us to haphazardly select the lesser of 10 percent or 10 disposed assets from 2013 and 2014 from the County Board's list of disposed assets and determine if the asset was removed from the County Board's fixed asset ledger. DODD also asked us to recalculate depreciation and any gain or loss for the disposed items tested to determine compliance with the Cost Report Guide and CMS Publication 15-1, Chapter 1.

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

Payroll Testing

1. We compared total salaries and benefits from worksheets 2 through 10 and the yearly totals to the payroll disbursements on the county auditor's Appropriation History reports for the Board of Developmental Disabilities (019) fund to identify variances greater than two percent.

The variance was less than two percent.

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

We found no variances 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 14 employees selected, we compared the County Board's State Expenses Detailed and Payroll Totals By Job Description By Date Span reports, organizational chart, 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 State Expenses Detailed reports and Payroll Totals by Job Description 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 reported differences in Appendix A (2013) and 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 State Expenses Detailed 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 11 observed moments in 2014 and determined if supporting documentation was maintained and the moments were properly classified in accordance with DODD's Guide to Medicaid Administrative Claiming (MAC) using the Random Moment Time Studies (RMTS) Methodology for 2012.

We found no differences.

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

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



Dave Yost
Auditor of State

May 23, 2017, except for the additional adjustment in Non-Payroll and Expenditure Reconciliation to the County Auditor, Procedure 3 which is as of July 13, 2017.

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Schedule B-1, Section A				
1. Building Services (B) Adult	330	60	390	To carry forward 2012 square footage
1. Building Services (C) Child	-	60	60	To carry forward 2012 square footage
13. School Age (C) Child	820	329	1,149	To carry forward 2012 square footage
14. Facility Based Services (B) Adult	31,442	(11,873)	19,569	To carry forward 2012 square footage
17. Medicaid Administration (A) MAC	36	(4)	32	To carry forward 2012 square footage
21. Service And Support Admin (D) General	151	(8)	143	To carry forward 2012 square footage
23. Administration (D) General	2,114	(79)	2,035	To carry forward 2012 square footage
25. Non-Reimbursable (B) Adult	-	396	396	To carry forward 2012 square footage
Schedule B-1, Section B				
6. A (A) Facility Based Services	94	1	95	To correct individuals served
8. B (A) Facility Based Services	16	1	17	To correct individuals served
9. C (A) Facility Based Services	7	(1)	6	To correct individuals served
10. A (A) Facility Based Services	11,551	91	11,642	To correct days of attendance
Schedule B-3				
5. Facility Based Services (G) One Way Trips- Fourth Quarter	6,317	(2)	6,315	To report correct number of one-way trips for paid claims
5. Facility Based Services (H) Cost of Bus, Tokens, Cabs- Fourth Quarter	\$ 899	\$ (435)	\$ 464	To report correct cost of bus, tokens, cabs
Schedule B-4				
1. TCM Units (D) 4th Quarter	7,579	(31)	7,548	To adjust SSA units for paid claims error
2. Other SSA Allowable Units (D) 4th Quarter	791	(7)	784	To correct SSA units
5. SSA Unallowable Units (D) 4th Quarter	239	7	246	To correctly report SSA units
Worksheet 1				
2. Land Improvements (E) Facility Based Services	\$ 1,380	\$ 473	\$ 1,853	To record depreciation for Activity Center water pipes
3. Buildings/Improve (L) Community Residential	\$ -	\$ 5,684	\$ 5,684	To record depreciation for supported living houses
Worksheet 2				
1. Salaries (X) Gen Expense All Prgm.	\$ 192,275	\$ (9,497)	\$ 182,778	To reclassify Intake/Media Specialist salary
		\$ 16,281	\$ 199,059	To reclassify Intake/Media Specialist salary
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 80,541	\$ (4,430)	\$ 76,111	To reclassify Intake/Media Specialist benefits
		\$ 7,594	\$ 83,705	To reclassify Intake/Media Specialist benefits
3. Service Contracts (X) Gen Expense All Prgm.	\$ 69,672	\$ (25,224)	\$ 44,448	To reclassify fees paid to COG
4. Other Expenses (O) Non-Federal Reimbursable	\$ 343,884	\$ 10,854	\$ 354,738	To reclassify Intake/Media Specialist salary
		\$ 5,062	\$ 359,800	To reclassify Intake/Media Specialist benefits
		\$ (275,336)	\$ 84,464	To reclassify fees paid to COG
4. Other Expenses (X) Gen Expense All Prgm.	\$ 145,921	\$ (50,521)	\$ 95,400	To reclassify Auditor and Treasurer Fees
10. Unallowable Fees (O) Non-Federal Reimbursable	\$ 63,556	\$ 50,521	\$ 114,077	To reclassify Auditor and Treasurer Fees
		\$ 8,267	\$ 122,344	To add Delinquent Real Estate tax
Worksheet 2A				
1. Salaries (E) Facility Based Services	\$ 140,517	\$ (3,255)	\$ 137,262	To reclassify Activity Center Coordinator salary
1. Salaries (N) Service & Support Admin	\$ 18,346	\$ 10,905	\$ 29,251	To reclassify SSA Director salary
		\$ (19,985)	\$ 9,266	To reclassify SSA Secretary salary
2. Employee Benefits (E) Facility Based Services	\$ 81,296	\$ (747)	\$ 80,549	To reclassify Activity Center Coordinator benefits
2. Employee Benefits (N) Service & Support Admin	\$ 6,118	\$ 5,227	\$ 11,345	To reclassify SSA Director benefits
		\$ (8,532)	\$ 2,813	To reclassify SSA Secretary benefits

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 5				
1. Salaries (C) School Age	\$ 72,875	\$ (20,631)		To reclassify Activity Center Coordinator salary
		\$ 24,382	\$ 76,626	To reclassify Activity Center Coordinator salary
2. Employee Benefits (C) School Age	\$ 26,364	\$ (3,700)		To reclassify Activity Center Coordinator benefits
		\$ 4,373	\$ 27,037	To reclassify Activity Center Coordinator benefits
Worksheet 7-B				
3. Service Contracts (X) Gen Expense All Prgm.	\$ 43,339	\$ (43,339)	\$ -	To reclassify COG expenses
5. COG Expenses (D) Unasgn Children Program	\$ 28,704	\$ (28,704)	\$ -	To match final COG workbook
5. COG Expenses (E) Facility Based Services	\$	\$ 28,704	\$ 28,704	To match final COG workbook
Worksheet 9				
1. Salaries (N) Service & Support Admin. Costs	\$ 269,255	\$ 19,985		To reclassify SSA Secretary salary
		\$ (10,905)		To reclassify SSA Director salary
		\$ (17,637)	\$ 260,698	To reclassify Intake/Media Specialist salary
2. Employee Benefits (N) Service & Support Admin. Costs	\$ 142,252	\$ 8,532		To reclassify SSA Secretary benefits
		\$ (5,227)		To reclassify SSA Director benefits
		\$ (8,226)	\$ 137,331	To reclassify Intake/Media Specialist benefits
3. Service Contracts (N) Service & Support Admin. Costs	\$ 21,945	\$ (15,095)	\$ 6,850	To reclassify COG Expenses
4. Other Expenses (N) Service & Support Admin. Costs	\$ 27,232	\$ (300)	\$ 26,932	To reclassify food for meeting
Worksheet 10				
1. Salaries (E) Facility Based Services	\$ 537,436	\$ (13,625)		To reclassify Activity Center Coordinator salary
		\$ 13,129	\$ 536,940	To reclassify Activity Center Coordinator salary
2. Employee Benefits (E) Facility Based Services	\$ 270,636	\$ (2,280)		To reclassify Activity Center Coordinator benefits
		\$ 2,355	\$ 270,711	To reclassify Activity Center Coordinator benefits
4. Other Expenses (O) Non-Federal Reimbursable	\$ 195,848	\$ (195,848)		To reclassify COG Expenses
		\$ 300	\$ 300	To reclassify food for meeting
a1 Adult				
10. Community Employment (B) Less Revenue	\$ -	\$ 222,630	\$ 222,630	To record offset for Bridges to Transition COG expenses
Reconciliation to County Auditor Worksheet				
Expense:				
Plus: Fees Paid To COG, Or Payments And Transfers made To COG	\$ 118,453	\$ 25,224		To reconcile fees paid to COG
		\$ 275,336		To reconcile fees paid to COG
		\$ 43,339		To reconcile fees paid to COG
		\$ 15,095		To reconcile fees paid to COG
		\$ 195,848	\$ 673,295	To reconcile fees paid to COG
Less: Capital Costs	\$ (140,128)	\$ (473)		To reconcile depreciation for Activity Center pipes
		(5,684)	\$ (146,285)	To reconcile depreciation for housing
Less: Other	\$ (87,109)	\$ (8,267)	\$ (95,376)	To reconcile Delinquent Real Estate Tax

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Schedule B-1, Section A				
1. Building Services (B) Adult	330	60	390	To carry forward 2012 square footage
1. Building Services (C) Child	-	60	60	To carry forward 2012 square footage
13. School Age (C) Child	820	329	1,149	To carry forward 2012 square footage
14. Facility Based Services (B) Adult	32,502	(12,933)	19,569	To carry forward 2012 square footage
17. Medicaid Administration (A) MAC	36	(4)	32	To carry forward 2012 square footage
21. Service And Support Admin (D) General	187	(44)	143	To carry forward 2012 square footage
23. Administration (D) General	2,168	(133)	2,035	To carry forward 2012 square footage
25. Non-Reimbursable (B) Adult	-	396	396	To carry forward 2012 square footage
Schedule B-1, Section B				
6. A (C) Facility Based Services (Non-Title XX Only)	96	1	97	To correct individuals served
10. A (C) Facility Based Services (Non-Title XX Only)	11,086	114	11,200	To correct days of attendance
Schedule B-4				
1. TCM Units (D) 4th Quarter	7,522	(1)	7,521	To correctly report SSA units
2. Other SSA Allowable Units (D) 4th Quarter	294	(14)	280	To correctly report SSA units
5. SSA Unallowable Units (D) 4th Quarter	217	14	231	To correctly report SSA units
Worksheet 1				
8. COG Expenses (E) Facility Based Services	\$ 360	\$ (95)	\$ 265	To match final COG workbook
8. COG Expenses (L) Community Residential	\$ 819	\$ 13	\$ 832	To match final COG workbook
8. COG Expenses (N) Service & Support Admin	\$ 249	\$ (5)	\$ 244	To match final COG workbook
8. COG Expenses (O) Non-Federal Reimbursable	\$ 296	\$ 5	\$ 301	To match final COG workbook
Worksheet 2				
1. Salaries (X) Gen Expense All Prgm.	\$ 110,640	\$ (9,330)	\$ 101,310	To reclassify Intake/Media Specialist salary
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 141,876	\$ (4,486)	\$ 137,390	To reclassify Intake/Media Specialist salary
		\$ 7,689	\$ 145,079	To reclassify Intake/Media Specialist benefits
3. Service Contracts (X) Gen Expense All Prgm.	\$ 126,567	\$ (42,448)	\$ 84,119	To reclassify COG Expenses
4. Other Expenses (O) Non-Federal Reimbursable	\$ 397,242	\$ 2,000	\$ 399,242	To reclassify Event Dinner
		\$ 2,000	\$ 397,242	To reclassify donated pool lift chair
		\$ 10,663	\$ 306,579	To reclassify Intake/Media Specialist Salary
		\$ 5,126	\$ 251,453	To reclassify Intake/Media Specialist Benefits
4. Other Expenses (X) Gen Expense All Prgm.	\$ 136,245	\$ (371,526)	\$ (235,281)	To reclassify COG Expenses
		\$ (3,022)	\$ (238,303)	To reclassify Auditor and Treasurer Fees
		\$ (2,000)	\$ (240,303)	To reclassify event dinner
		\$ (2,000)	\$ (242,303)	To reclassify donated pool lift chair
5. COG Expense (E) Facility Based Services	\$ 5,136	\$ (2,205)	\$ 2,931	To match final COG workbook
5. COG Expense (G) Community Employment	\$ 77,460	\$ (14,015)	\$ 63,445	To match final COG workbook
5. COG Expenses (L) Community Residential	\$ 11,695	\$ (2,488)	\$ 9,207	To match final COG workbook
5. COG Expense (N) Service & Support Admin	\$ 3,556	\$ (857)	\$ 2,699	To match final COG workbook
5. COG Expense (O) Non-Federal Reimbursable	\$ 7,237	\$ (899)	\$ 6,338	To match final COG workbook
10. Unallowable Fees (O) Non-Federal	\$ 20,933	\$ 3,022	\$ 23,955	To reclassify Auditor and Treasurer Fees
		\$ 613	\$ 24,568	To record Delinquent Real Estate tax
Worksheet 2A				
1. Salaries (N) Service & Support Admin	\$ 92,164	\$ (62,459)	\$ 29,705	To reclassify MAC amounts removed from wrong cell
		\$ (29,705)	\$ -	To reclassify SSA Secretary Salary
2. Employee Benefits (N) Service & Support	\$ 36,428	\$ (13,304)	\$ 23,124	To reclassify SSA Secretary Benefits
		\$ (11,538)	\$ 11,586	To reclassify MAC amounts removed from
3. Service Contracts (E) Facility Based Services	\$ 27,900	\$ (27,000)	\$ 900	To reclassify Bio Star management fees for BioDigester

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 3				
3. Service Contracts (E) Facility Based Services	\$ 14,576	\$ 27,000	\$ 41,576	To reclassify Bio Star management fees for BioDigester
5. COG Expenses (E) Facility Based Services	\$ 234	\$ (59)	\$ 175	To match final COG workbook
5. COG Expenses (G) Community Employment	\$ -	\$ 4,867	\$ 4,867	To match final COG workbook
5. COG Expenses (L) Community Residential	\$ 534	\$ 15	\$ 549	To match final COG workbook
5. COG Expenses (N) Service & Support Admin	\$ 162	\$ -	\$ 162	To match final COG workbook
5. COG Expenses (O) Non-Federal Reimbursable	\$ 193	\$ 5	\$ 198	To match final COG workbook
Worksheet 5				
3. Service Contracts (L) Community Residential	\$ 2,270	\$ (1,768)	\$ 502	To remove unsupported expense
Worksheet 7-B				
3. Service Contracts (E) Facility Based Services	\$ 48,457	\$ (48,457)	\$ -	To reclassify COG Expenses
5. COG Expenses (E) Facility Based Services	\$ 46,774	\$ (13,224)	\$ 33,550	To match final COG workbook
Worksheet 8				
5. COG Costs (G) Community Employment	\$ 996	\$ 262	\$ 1,258	To match final COG workbook
Worksheet 9				
1. Salaries (N) Service & Support Admin. Costs	\$ 131,971	\$ 62,459		To add MAC amount taken from wrong cell
		\$ 11,538		To add MAC amount taken from wrong cell
		\$ (17,327)		To reclassify Intake/Media Specialist Salary
		\$ 29,705	\$ 218,346	To reclassify SSA Secretary Salary
2. Employee Benefits (N) Service & Support Admin. Costs	\$ 166,374	\$ (8,330)		To reclassify Intake/Media Specialist Benefits
		\$ 13,304	\$ 171,348	To reclassify SSA Secretary Benefits
3. Service Contracts (N) Service & Support Admin. Costs	\$ 31,984	\$ (24,535)	\$ 7,449	To reclassify COG Expenses
5. COG Expenses (N) Service & Support Admin. Costs	\$ -	\$ 32,082	\$ 32,082	To match final COG workbook
Worksheet 10				
3. Service Contracts (E) Facility Based Services	\$ 64,348	\$ (483)	\$ 63,865	To reclassify COG Expenses
4. Other Expenses (O) Non-Federal Reimbursable	\$ 233,752	\$ (233,752)	\$ -	To reclassify COG Expenses
5. COG Expenses (E) Facility Based Services	\$ -	\$ 802	\$ 802	To match final COG workbook
5. COG Expenses (G) Community Employment	\$ 234,886	\$ (34,362)	\$ 200,524	To match final COG workbook
a1 Adult				
10. Community Employment (B) Less Revenue	\$ -	\$ 200,524	\$ 200,524	To record offset for Bridges to Transition COG expenses
Reconciliation to County Auditor Worksheet				
Expense:				
Plus: Transfers Out-General	\$ -	\$ 20,000		To record transfer out
		\$ 50,000	\$ 70,000	To record transfer out
Plus: Advance Out-General	\$ -	\$ 15,775	\$ 15,775	To reconcile advance out from fund 087
Plus: Fees Paid To COG, Or Payments And Transfers made To COG	\$ 169,498	\$ 42,448		To reclassify COG Expenses
		\$ 371,526		To reclassify COG Expenses
		\$ 48,457		To reclassify COG Expenses
		\$ 24,535		To reclassify COG Expenses
		\$ 233,752		To reclassify COG Expenses
		\$ 483	\$ 890,699	To reclassify COG Expenses
Less: Auditor and Treasurer Fees and County Allocated Costs (Maximus)	\$ (36,576)	\$ (613)	\$ (37,189)	To reconcile Delinquent Real estate tax
Less: COG Expenses Posted on Schedule A	\$ (10,929)	\$ 1,768	\$ (9,161)	To remove unsupported expense
Total from 12/31 County Auditor's Report	\$ 5,985,483	\$ 85,775	\$ 6,071,258	To correct County Auditor Total
Revenue:				
Plus: Transfers	\$ -	\$ 15,774	\$ 15,774	To reconcile transfer
Total from 12/31 County Auditor's Report	\$ 5,105,296	\$ 15,774	\$ 5,121,070	To reconcile to the County Auditor



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
JULY 25, 2017**