



Dave Yost • Auditor of State



**PICKAWAY COUNTY BOARD OF DEVELOPMENTAL DISABILITIES**

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## Independent Accountants' Report on Applying Agreed-Upon Procedures

Halina Schroeder, Audit Chief  
Division of Fiscal Administration, Audit Office  
Ohio Department of Developmental Disabilities  
30 East 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 Pickaway County Board of Developmental Disabilities (County Board) prepared its *Income and Expenditure Report* for the years ended December 31, 2012 and 2013 (Cost Reports) in accordance with DODD's Guide to Preparing Income and Expenditure Reports for 2012 and 2013 (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. We compared program costs and statistics to square footage reported in the Cost Reports to identify potential square footage errors. We inquired with the County Board to obtain explanation of any potential errors.

We found no differences.

We also compared the 2012 and 2013 square footage totals to the final 2011 totals and found variances above 10 percent.

We performed the remaining square footage procedures on those areas that changed by more than 10 percent.

2. We compared the square footage for each room on the floor plan of Brooks-Yates School building for 2012 and Administration building for 2013 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 we identified variances greater than 10 percent.

We found no variances in 2012. We reported variances greater than 10 percent in Appendix B (2013).

**Statistics – Square Footage (Continued)**

3. We compared the County Board's square footage summary for each year to the square footage reported in each cell in *Schedule B-1, Section A, Square Footage* and identified variances greater than 10 percent for any cell in *Schedule B-1*.

We found no variances.

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

We found no variances.

**Statistics – Attendance**

1. We reviewed the Cost Reports and determined if individuals served or units of service were omitted on *Schedule B-1, Section B, Attendance Statistics*, worksheet 4, or worksheets 7A to 7H which resulted in 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 attendance by acuity reports for the number of individuals served and days of attendance with similar information reported for Day Habilitation/Adult Day Services/Vocational Habilitation, Enclave and Community Employment services on *Schedule B-1, Section B, Attendance Statistics* and determined if the statistics were reported in accordance with the Cost Report Guides. We identified any variances greater than two percent of reported attendance statistics at each acuity level. We also footed the County Board's reports on attendance statistics for accuracy.

We reported variances greater than two percent in Appendix A (2012) for Facility Based Services. We found no variances in 2013.

We noted the County Board did not track Community Employment service units, but reported individuals served on *Schedule B-1* and costs on *Worksheet 10, Adult Program*. Therefore, without supporting documentation for Community Employment individuals served and corresponding costs as required under Ohio Admin. Code Section 5123:2-9-15 (E), the Cost Report Guides, and 2 CFR Part 225, Appendix A, Sections (C)(1)(j) and (C)(3)(a) we removed the individuals served. See also procedure 5 in Revenue Cost Reporting and Reconciliation to the County Auditor Report Section and procedure 4 in Non-Payroll Expenditures and Reconciliation to the County Auditor Report section to offset corresponding Community Employment costs reimbursed by the Opportunities for Ohioans with Disabilities (formerly the Ohio Rehabilitation Services Commission).

We reported variances in Appendix A (2012) and Appendix B (2013).

**Statistics – Attendance (Continued)**

3. We traced the number of total attendance days for five individuals for two months in 2012 and 2013 between the County Board's monthly attendance documentation and attendance by acuity reports and the number of days reported on Schedule B-1, Section B, Attendance Statistics. We then compared the acuity level on the County Board's attendance by acuity reports to the Acuity Assessment Instrument or other documentation for each individual. We also selected an additional four individuals in 2012 and three individuals in 2013 to ensure at least two individuals from each acuity level were tested, and performed the same acuity level comparison. If differences were noted in acuity or attendance days were noted we also compared the paid claims in the Medicaid Billing System (MBS) data to the County Board's attendance by acuity reports and/or the Acuity Assessment Instrument to ensure the County Board was reimbursed for the proper number of attendance days and at the correct acuity level.

We reported variances in Appendix A (2012) and Appendix B (2013). We found no overpayment.

We also found two individuals where the acuity assessment instrument or equivalent document could not be located by the County Board.

4. DODD asked us to select 30 supported Community Employment units from the detailed Community Employment units reports and determine if the units were calculated in accordance with the Cost Report Guides and meet 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 track Community Employment units (see procedure 2).

**Statistics – Transportation**

1. We compared the number of one-way trips from the County Board's transportation reports with those statistics as reported in *Schedule B-3, Quarterly Summary of Transportation Services* and identified any variances greater than two percent of total units reported on each row of *Schedule B-3*. We also footed the County Board's transportation reports for accuracy.

We found no variances.

2. DODD asked us to trace the number of trips for five adults and one child for one month in 2012 and one month in 2013 from the County Board's daily reporting documentation to *Schedule B-3, Quarterly Summary of Transportation Services* and identify any variances greater than 10 percent of the total trips tested each year.

We noted the County Board only had monthly invoices and compiled trips by person for the entire year and did not compile transportation by individual on a monthly basis. Therefore, we traced the number of trips for five months in 2012 and 2013 from the County Board's weekly invoices 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 exceeding 10 percent.

### Statistics – Transportation (Continued)

#### Recommendation:

We recommend the County Board compile transportation trips by individual on a monthly basis as required by the Cost Report Guide in section Schedule B-3, Quarterly Summary of Transportation Services which states in pertinent part, "This worksheet requires statistical information for the children and adult programs. Transportation records indicating trips to and from the county dd board programs must be maintained by each county dd board for each person transported... Transportation units must be maintained by program center and compiled on a monthly basis, then summarized for each quarter for reporting purposes."

3. We compared the cost of bus tokens/cabs from the County Board's detailed expenditure reports to the amount reported in *Schedule B-3, Quarterly Summary of Transportation Services* and identified any variances greater than two percent of total units reported on each row of *Schedule B-3*. We also made any corresponding changes on *Worksheet 8, Transportation Services*.

We found variances greater than two percent and noted differences impacting transportation related costs reported on *Worksheet 8, Transportation Services* as reported in Appendix A (2012) and Appendix B (2013).

### 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 Case Notes Listing for TCM Billing - Subtotaled by Consumer 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 of *Schedule B-4*. We also footed the County Board's SSA reports for accuracy.

We found no variances exceeding two percent.

2. We haphazardly selected two samples of 60 Other SSA Allowable units for both 2012 and 2013 from the Case Notes Listing for TCM Billing - Subtotaled by Consumer 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.

3. We haphazardly selected two samples of 30 SSA Unallowable units for both 2012 and 2013 from the Case Notes Listing for TCM Billing - Subtotaled by Consumer 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.

4. We determined 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*.



### Statistics – Service and Support Administration (Continued)

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. We haphazardly selected two samples of 60 general time units for both 2012 and 2013 from the Case Notes Listing for TCM Billing - Subtotaled by Consumer reports 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 to identify any variances greater than 10 percent of total units tested in each year. If the variance identified was greater than 25 percent, we would select an additional sample of 60 units for that year and perform the same test. If the combined error rate of both samples for the same year was greater than 25 percent, we would project these differences across the population.

We found variances exceeding 25 percent in 2012 and we selected an additional sample of 60 units. The combined variances did not exceed 25 percent and we reported our sample errors in Appendix A (2012). We found no variances exceeding 10 percent in 2013.

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

1. We compared the receipt totals from the county auditor's 2012 and 2013 Detail Revenue Transactions by Fund reports for the Gifts/Donations/Bequests (102), DD Brook Yates (241), Community DD Residential Services (242) and DD Capital Improvements (243) 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 and the Cost Reports reconciled within acceptable limits.

2. We compared revenue entries on *Schedule C, Income Report* to the final Southern Ohio Council of Governments (COG) County Board Summary Workbooks for 2012 and 2013.

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 on the Cost Reports in accordance with 2 CFR 225, Appendix (C)(3)(c) and (4)(a):

- Miscellaneous refunds, reimbursements and other income in the amount of \$16,315 in 2013;
- IDEA Part B revenues in the amount of \$17,397 in 2012 and \$17,297 in 2013;
- School Lunch Program revenues in the amount of \$8,028 in 2012 and \$5,802 in 2013;
- Title XX revenues in the amount of \$34,606 in 2012 and \$34,367 in 2013;
- Special Education revenues in the amount of \$246,615 in 2012 and \$261,383 in 2013; and
- Rental income in the amount of \$23,241 in 2012 and \$24,203 in 2013.

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

We also noted Opportunities for Ohioans with Disabilities (formerly the Ohio Rehabilitation Services Commission) revenue in the amount of \$18,013 in 2013. The County Board offset corresponding community employment expenses on *Schedule a1, Adult Program*; however, community employment expenses reported by the COG were not included. We reported these differences in Appendix B (2013).

## Paid Claims Testing

1. We selected 100 paid claims among all service codes from 2012 and 2013 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.

For selected commercial transportation services codes that have contracted 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, for any other selected services codes that have contracted services, we compared 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, we obtained documentation and identified all overpayments related to reimbursements exceeding the contract rate.

If there is no documentation to support paid claims or the units paid are not supported by service documentation per the Ohio Admin. Code, DODD asked us to calculate a recoverable finding. Recoverable findings are subject to interest collection pursuant to Ohio Rev. Code § 5164.60.

We found no instances of contracted services for commercial transportation or other contracted services in our sample and no instances of non-compliance.

2. 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 TCM and Supported Employment-Community Employment 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 units.

3. 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 2012 and 2013 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 as the County Board did not report costs on *Schedule A, Summary of Service Costs – By Program*, for Lines (20) to Line (25) and was not reimbursed for these services in 2011 and 2012 per the MBS Summary by Service Code report.

## 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 Detail Expense Transactions by Fund reports for the Gifts/Donations/Bequests (102), DD Brook Yates (241), DD Community Residential Services (242) and DD Capital Improvements (243) 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 Report reconciled within acceptable limits.

2. We compared 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 differences.

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

We found differences as reported in Appendix A (2012) and Appendix B (2013).

4. We scanned the County Board's 2012 and 2013 State Expenses Detailed Reports and judgmentally selected 20 disbursements from the service contracts and other expenses reported on worksheets 2 through 10. We determined if supporting documentation was maintained, the costs were allowable and properly classified according to the Cost Report Guides and 2 CFR 225 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 \$250.

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 that are non-federal reimbursable because they do not demonstrate that the County Board's programs received a measurable benefit as required under Appendix A, section (C)(3)(a) and the Cost Report Guides.

We reported misclassified and non-federal reimbursable costs in Appendix A (2012) and Appendix B (2013). We found no additional program costs that lacked corresponding statistics except for the Community Employment program as identified in procedure 2 and 4 of Statistics – Attendance.

5. We scanned the County Board's State Expenses Detailed Reports for items purchased during 2012 and 2013 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.

6. We determined if the County Board reconciled its income and expenditures on a monthly basis by verifying that the County Board maintained documentation of the reconciliation for at least one month in each calendar year.

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

The County Board had supporting documentation for the months of February 2012 and May 2013 showing that it reconciled its income and expenditures with the county auditor.

### **Property, Depreciation, and Asset Verification Testing**

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

We found no variances.

2. We compared the County Board's final 2011 Depreciation Schedule and prior year depreciation adjustments to the County Board's 2012 and 2013 Depreciation Schedules for changes in the depreciation amounts for assets purchased prior to the periods under review, depreciation taken on the same asset more than once, assets that have been fully depreciated in prior years, or depreciation taken on assets during the period of acquisition which were not in compliance with the Cost Report Guides to identify any cell variances greater than \$250.

We found no variances exceeding \$250.

3. We verified 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 2012 or 2013 and determined if the useful lives agreed to the estimated useful lives prescribed in the 2008 or 2013 American Hospital Association (AHA) Asset Guide. We also recomputed the first year's depreciation for these 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 variances in 2012. We reported variances in Appendix B (2013).

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 two disposed items tested, based on its undepreciated basis and any proceeds received from the disposal or sale of the asset to determine compliance with the Cost Report Guide and CMS Publication 15-1, Chapter 1.

We reported differences in Appendix B (2013). The County Board stated that no capital assets were disposed of in 2012. We scanned the County Board's State Account Code Detailed Report and did not find any proceeds from the sale or exchange of fixed assets.

### **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 Detail Expense Transactions by Fund reports for the DD Brook Yates (241fund) to identify variances greater than two percent of the county auditor's report totals for these funds.

The variance was less than two percent in 2012. We found no variance in 2013.

### **Payroll Testing (Continued)**

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.

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 11 selected, we compared the County Board's organizational chart, State Expenses Detailed 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 found no differences in 2012. We reported differences in Appendix B (2013).

4. DODD asked us to scan the County Board's State Expenses Detailed Reports for 2012 and 2013 and compare 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 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 compare the salary and benefits entered on the MAC Cost by Individual reports to the County Board's payroll reports and determined if the MAC salary and benefits were greater. If the variance was greater than one percent, we would contact DODD's Random Moment Time Study (RMTS) Coordinator to correct the misstatements identified.

We did not perform this procedure as the County Board did not participate in MAC.

2. DODD asked us to compare the MAC Cost by Individual reports to *Worksheet 6, Medicaid Administration Worksheet* for both years.

We did not perform this procedure as the County Board did not participate in MAC.

3. DODD asked us to select 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 2nd quarter of 2012 and the 1st quarter of 2013 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 did not perform this procedure as the County Board did not participate in MAC.

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.

Pickaway County Board of Developmental Disabilities  
Independent Accountants' Report on  
Applying Agreed-Upon Procedures

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.

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping initial "D".

**Dave Yost**  
Auditor of State

September 24, 2015

**Appendix A**  
**Pickaway 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 B-1, Section B</b>				
1. Total Individuals Served By Program (C) Supported Emp. - Community Employment	12	(12)	-	To correct individuals served
6. A (A) Facility Based Services	21	(1)	19	To correct individuals served
		(1)	28	To reclassify individual served
7. A-1 (A) Facility Based Services	27	1	28	To reclassify individual served
10. A (A) Facility Based Services	1,869	(242)	1,627	To reclassify days of attendance
11. A-1 (A) Facility Based Services	2,492	242	2,734	To reclassify days of attendance
<b>Schedule B-3</b>				
5. Facility Based Services (H) Cost of Bus, Tokens, Cabs- Fourth Quarter	\$ -	\$ 4,292	\$ 4,292	To report per mile transportation costs
<b>Schedule B-4</b>				
5. SSA Unallowable Units (D) 4th Quarter	929	29	958	To record SSA Unallowable units found in testing
<b>Worksheet 1</b>				
8. COG Expenses (O) Non-Federal Reimbursable	\$ -	\$ 7	\$ 7	To match final COG workbook
<b>Worksheet 2</b>				
5. COG Expense (O) Non-Federal Reimbursable	\$ -	\$ 258	\$ 258	To match final COG workbook
<b>Worksheet 5</b>				
3. Service Contracts (L) Community Residential	\$ 204,111	\$ 9,672	\$ 213,783	To reclassify community residential expenses
5. COG Expenses (O) Non-Federal Reimbursable	\$ 18,092	\$ (14,975)	\$ 3,117	To match final COG workbook
<b>Worksheet 8</b>				
3. Service Contracts (E) Facility Based Services	\$ 155,973	\$ 4,292	\$ 131,590	To reclassify non-medical transportation expenses
		\$ (28,675)	\$ 28,675	To reclassify enclave transportation
3. Service Contracts (F) Enclave	\$ -	\$ 28,675	\$ 28,675	To reclassify enclave transportation
<b>Worksheet 10</b>				
3. Service Contracts (G) Community Employment	\$ 21,204	\$ (4,292)	\$ (9,672)	To reclassify non-medical transportation expenses
		\$ (7,240)	\$ -	To reclassify community residential expenses
		\$ -	\$ -	To reclassify expenses with no corresponding statistics
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 7,240	\$ 7,240	To reclassify expenses with no corresponding statistics

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**Appendix B**  
**Pickaway County Board of Developmental Disabilities**  
**2013 Income and Expenditure Report Adjustments**

	<u>Reported Amount</u>	<u>Correction</u>	<u>Corrected Amount</u>	<u>Explanation of Correction</u>
<b>Schedule B-1, Section A</b>				
1. Building Services (B) Adult	1,544	(747)	797	To correct square footage
21. Service And Support Admin (D) General	3,361	(597)	2,764	To correct square footage
<b>Schedule B-1, Section B</b>				
1. Total Individuals Served By Program (C) Supported Emp. - Community Employment	49	(49)	-	To correct individuals served
13. C (A) Facility Based Services	475	1	476	To correct days of attendance
<b>Schedule B-3</b>				
5. Facility Based Services (H) Cost of Bus, Tokens, Cabs- Fourth Quarter	\$ -	\$ 4,551	\$ 4,551	To report per mile transportation costs
<b>Worksheet 1</b>				
3. Buildings/Improve (D) Unasgn Children Programs	\$ 60,670	\$ 493	\$ 61,163	To correct depreciation on asset tested
4. Fixtures (D) Unasgn Children Programs	\$ 6,476	\$ 77	\$ 6,553	To record loss on disposal of asset
8. COG Expenses (G) Community Employment	\$ -	\$ 303	\$ 303	To match final COG workbook
8. COG Expenses (L) Community Residential	\$ -	\$ 5	\$ 5	To match final COG workbook
8. COG Expenses (O) Non-Federal Reimbursable	\$ -	\$ 58	\$ 58	To match final COG workbook
<b>Worksheet 2</b>				
5. COG Expense (G) Community Employment	\$ -	\$ 11,226	\$ 11,226	To match final COG workbook
5. COG Expenses (L) Community Residential	\$ -	\$ 169	\$ 169	To match final COG workbook
5. COG Expense (O) Non-Federal	\$ -	\$ 2,152	\$ 2,152	To match final COG workbook
<b>Worksheet 3</b>				
5. COG Expenses (X) Gen Expense All Prgm.	\$ 10,460	\$ (10,460)	\$ -	To match final COG workbook
<b>Worksheet 5</b>				
4. Other Expenses (L) Community Residential	\$ 208,860	\$ 9,234	\$ 218,094	To reclassify community residential expenses
5. COG Expenses (O) Non-Federal Reimbursable	\$ 49,243	\$ (44,153)	\$ 5,090	To match final COG workbook
<b>Worksheet 7-B</b>				
5. COG Expenses (L) Community Residential	\$ -	\$ 399	\$ 399	To match final COG workbook
<b>Worksheet 8</b>				
1. Salaries (C) School Age	\$ 471	\$ (471)	\$ -	To reclassify Substitute Bus Aide salary
1. Salaries (O) Non-Federal Reimbursable	\$ -	\$ 471	\$ 471	To reclassify Substitute Bus Aide salary
2. Employee Benefits (C) School Age	\$ 73	\$ (73)	\$ -	To reclassify Substitute Bus Aide benefits
2. Employee Benefits (O) Non-Federal Reimbursable	\$ -	\$ 73	\$ 73	To reclassify Substitute Bus Aide benefits
3. Service Contracts (E) Facility Based Services	\$ 108,418	\$ 4,551	\$ 112,969	To reclassify non-medical transportation expenses
<b>Worksheet 10</b>				
1. Salaries (G) Community Employment	\$ 40,402	\$ (18,417)	\$ 21,985	To reclassify expenses with no corresponding statistics
2. Employee Benefits (G) Community Employment	\$ 20,701	\$ (20,701)	\$ -	To reclassify expenses with no corresponding statistics
3. Service Contracts (G) Community Employment	\$ 17,649	\$ (4,551)	\$ 13,098	To reclassify non-medical transportation expenses
		\$ (9,234)	\$ 3,864	To reclassify community residential expenses
		\$ (3,864)	\$ -	To reclassify expenses with no corresponding statistics
4. Other Expenses (G) Community Employment	\$ 5,255	\$ (5,255)	\$ -	To reclassify expenses with no corresponding statistics

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

	<u>Reported Amount</u>		<u>Correction</u>		<u>Corrected Amount</u>	<u>Explanation of Correction</u>
<b>Worksheet 10 (Continued)</b>						
4. Other Expenses (O) Non-Federal Reimbursable	\$ -		\$ 18,417			To reclassify expenses with no corresponding statistics
			\$ 3,864			To reclassify expenses with no corresponding statistics
			\$ 5,255			To reclassify expenses with no corresponding statistics
			\$ 20,701	\$ 48,237		To reclassify expenses with no corresponding statistics
5. COG Expenses (G) Community Employment	\$ -		\$ 26,553	\$ 26,553		To match final COG workbook
<b>a1 adult</b>						
10. Community Employment (B) Less Revenue	\$ 21,985		\$ 26,553	\$ 48,538		To record COG RSC expenses
<b>Reconciliation to County Auditor Worksheet</b>						
<b>Expense:</b>						
Less: Capital Costs	\$ (113,698)		\$ (493)			To reconcile off depreciation adjustment
			\$ (77)	\$ (114,268)		To reconcile loss on disposal of asset



# Dave Yost • Auditor of State

**PICKAWAY COUNTY BOARD OF DEVELOPMENTAL DISABILITIES**

**PICKAWAY 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  
NOVEMBER 19, 2015**