



Dave Yost • Auditor of State





# Dave Yost • Auditor of State

## 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 Richland 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 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 found costs for Adult Psychology services with no corresponding square footage and square footage for Child Psychology services with no corresponding costs in both 2013 and 2014. We inquired of the County Board and were provided the square footage used for Adult Psychology services and the corresponding costs for Child Psychology services. In addition, we noted the County Board erroneously reported square footage for a leased building. We reported these differences in Appendix A (2013) and Appendix B (2014).

We also compared the 2013 and 2014 square footage totals to the final 2012 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 the Administration building in 2013 and the Adult Service building in 2014 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 identified any variances greater than 10 percent.

We found no variances.

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

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

We found no variances greater than 10 percent.

**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, Receivable Billing Reimbursable Summary and Detail reports for the number of individuals served, days of attendance and 15 minute units with similar information reported for Day Habilitation/Adult Day Services/Vocational Habilitation, Enclave and Community Employment 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 in Appendix A (2013) and Appendix B (2014).

3. We traced the number of total attendance days for one Enclave and four Adult Day Service individuals for two months in 2013 and 2014 between the County Board's monthly attendance documentation and Billing History 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 Billing History reports to the DODD Acuity Assessment Instrument Ratio Listing report for each individual. We also selected an additional three individuals in 2013 and five individuals in 2014 to ensure at least two individuals from each acuity level were tested, and performed the same acuity level comparison. For differences noted, we compared the Medicaid Billing System (MBS) data to the County Board's Billing History reports to ensure the County Board was reimbursed for the proper number of attendance days and at the correct acuity level.

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

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

### **Statistics – Attendance (Continued)**

We found no variances or instances of non-compliance in 2013. We reported variances in Appendix B (2014). We found no overpayment.

### **Statistics – Transportation**

1. We compared the number of Children, Adult and County Board Operated ICF/IID one-way trips from the County Board's Services Provided Summary and the Billing History - Summary 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 trips reported for each program on *Schedule B-3*. We also footed the County Board's transportation reports for accuracy.

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

2. We traced the number of trips for four adults and one child for October 2013 and March 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 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 costs reported on each row. We determined if the costs were correctly reported on *Worksheet 8, Transportation Services*.

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

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

1. We compared the number of Targeted Case Management (TCM), Other SSA Allowable, Home Choice and SSA Unallowable units from the County Board's Billing History Summary 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 had Home Choice units in 2013 and 2014 which were erroneously reported as TCM and SSA Unallowable units on *Schedule B-4*. The County Board provided the Billing History reports for the Home Choice individuals. We totaled the units and reported the differences in Appendix A (2013) and Appendix B (2014). In addition, we determined a portion of these units in 2014 were reimbursed as TCM services; therefore, we reported recoverable findings in the Paid Claims Testing section.

2. We haphazardly selected two samples of 60 Other SSA Allowable units for both 2013 and 2014 from the Receivable Billing Reimbursable Detail 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 exceeding 10 percent.

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

3. We haphazardly selected two samples of 30 SSA Unallowable units for both 2013 and 2014 from the Detailed Billing History 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 exceeding 10 percent.

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. If the County Board did record general time units, and they accounted for over 10 percent of total SSA units on the final *Schedule B-4* plus any general time units recorded, DODD asked that we perform additional testing.

We found that the County Board did not record general time units.

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

1. We compared the receipt totals from the county auditor's 2012 and 2013 Revenues reports for the Newhope (018), Newhope Capital Spending (217), DD Gift (500) and Newhope Health (709) 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 reported differences in Appendix A (2013). The Cost Report did not reconcile within acceptable limits due to the DD Gift (500) and Newhope Capital funds (217) being omitted from the Cost Report. We reported these differences in Appendix A (2013) and, with these adjustments, the Cost Report reconciled within acceptable limits. We found no differences in 2014 and the Cost Report reconciled within acceptable limits.

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

We found no differences.

3. We reviewed the County Board's revenue worksheets 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 \$38,235 in 2013 and or \$18,658 in 2014;
- School Lunch Program revenues in the amount of \$42,831 in 2013 and \$42,741 in 2014;
- Title XX revenues in the amount of \$110,582 in 2013 and \$95,053 in 2014; and
- Help Me Grow revenues in the amount of \$128,664 in 2013 and \$132,507 in 2014.

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

We also noted Opportunities for Ohioans with Disabilities revenue in the amount of \$210,937 in 2013 and \$225,213 in 2014; however, the County Board offset corresponding expenses on *Schedule a1, Adult Program*.

### 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: Non-Medical Transportation - Per Trip (ATB, FTB and STB); Non-Medical Transportation - Per Trip - Taxi/Livery/Bus (FTT); Residential Respite - ICF/DD (ALI); Supported Employment - Enclave - 15 Minute Unit (ANF and FNF); Supported Employment - Enclave - Daily (FND); Supported Employment - Community - 15 Minute Unit (ACO), and Targeted Case Management (TCM) as described below. We also found instances where the County Board billed for Home Choice transition coordination services (see the Statistics – Service and Support Administration section). We made corresponding unit adjustments on *Schedule B-1, B-3 and B-4* as reported in Appendix A (2013) and Appendix B (2014).

### Recommendation:

The County Board should implement a process for monitoring service documentation and Medicaid billing to ensure that services are not over reimbursed when already covered by another funding source or another claim already submitted for reimbursement. The County Board should also determine if additional Home Choice or other overpayments exist and contact DODD to remit payment as needed.

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, if the vehicle did not meet the requirements of commercial transportation, DODD asked us to determine if the provision of services met select provider and staff qualification requirements applicable under Ohio Admin. Code § 5123:2-9-18.

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.

**Paid Claims Testing (Continued)**

We found transportation services in our sample rendered by Richland County Transit Board, Checker and C and D Taxi Cabs that were billed as commercial transportation (ATT and FTT). We determined that the selected services met the requirements for commercial transportation. In addition, we compared the amount reimbursed to the County Board's contracted rate. We noted differences between the reimbursed and contracted service rate for one recipient on one day and as a result identified recoverable findings as noted below. In total, we compared the reimbursed and contracted rates for eight recipient dates of service (defined as all transports for one recipient on one day) and found only one error. We found no instances of other contracted services in our sample.

**Recoverable Finding – 2013**

**Finding \$186.14**

Service Code	Units	Review Results	Total Finding
ATB	4	Units billed in excess of service delivery; trip documented in error when no service was actually rendered	\$62.45
ATT	6	Amount billed in excess of invoice amount	\$25.67
FND	1	Units billed in excess of service delivery	\$15.28
FTB	2	Units billed in excess of service delivery	\$24.21
TCM	6	Units billed in excess of service delivery; billed for deceased individual	\$58.53
		<b>Total</b>	<b>\$186.14</b>

**Recoverable Finding – 2014**

**Finding \$3,642.21**

Service Code	Units	Review Results	Total Finding
ATB	3	Units billed in excess of service delivery	\$39.45
ATT	1	Units billed in excess of service delivery	\$100.00
ALI	2	Lack of supporting documentation	\$400.00
ANF	29	Units billed in excess of service delivery	\$32.46
ACO	22	Billed the incorrect rate for staff ratio documented	\$209.05
FTB	2	Units billed in excess of service delivery	\$18.85
FNF	28	Units billed in excess of service delivery	\$24.73
FTT	2	Billed for services that were not rendered	\$125.28
STB	4	Units billed in excess of service delivery	\$37.81
TCM	134	Home Choice units billed; units billed in excess of service delivery	\$2,654.58
		<b>Total</b>	<b>\$3,642.21</b>



### **Paid Claims Testing (Continued)**

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*, 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 and Supported Employment - Community Employment units.

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 reports 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 Expenses reports for the Newhope (018), Newhope Capital Spending (217), DD Gift (500) and Newhope Health (709) 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 reported difference in Appendix A (2013). The Cost Report did not reconcile within acceptable limits due to the County Board omitting the DD Gift (500) and Newhope Capital funds (217). We reported the difference in Appendix A (2013) and, with these adjustments, the Cost Report reconciled within acceptable limits. We reported difference in Appendix B (2014), and after this adjustment, the Cost Report reconciled within acceptable limits.

2. We compared the County Board's Detailed Expenditure 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 reported differences in Appendix A (2013) and Appendix B (2014).

4. We scanned the County Board's 2013 and 2014 Detailed Expenditure 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.

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

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

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 no program costs that lacked corresponding statistics.

We also reviewed the Transit Services Agreement for Demand Response Services between the County Board and Richland County Transit Board and noted the County Board was charged a service charge of \$3.00 per trip or \$30.00 per monthly pass. The County Board explained this service charge referred to in the agreement was for custom services provided to the County Board. These services include pick up and drop offs outside of regularly scheduled times. Also, Richland County Transit Board schedules transports, tracks trips, and provides ridership reports.

The County Board could not provide specific financial records (detail ledgers, financial budgets, etc.) to show how the service charge was developed or how they related to services specific to the County Board. The County Board provided no support to document its efforts to ensure that the expenses were a reasonable cost for the County Board to incur.

#### **Recommendation:**

We recommend the County Board ensure that its costs for contracted commercial transportation services meet all applicable requirements as outlined in the Cost Report Guides, 2 CFR Part 225 and the Provider Reimbursement Manual (CMS Publication 15-1). The County Board should review DODD guidance on this issue in document titled "Guidance Issued By DODD Regarding Non-Medical Transportation Provided by an Operator of Commercial Vehicles" which was distributed in May 2015 and ensure that its practices are consistent with this guidance. The County Board should seek assistance from DODD as needed.

5. We scanned the County Board's Detailed Expenditure 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 Ledger by Location For Cost Report All reports.

We found no unrecorded capital purchases in 2013. We reported differences for purchases that were not properly capitalized in Appendix B (2014).

6. We determined that the County Board did not have supporting documentation for March 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 will be required by the county board in accordance with Ohio Admin. Code § 5123:2-1-02(L)(1) (effective 01-01-15).

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

1. We compared the depreciation costs reported in the County Board's Depreciation Ledger by Location For Cost Report All reports to the amounts reported on *Worksheet 1, Capital Costs* and identified any variances greater than \$500.

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

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

2. We compared the County Board's final 2012 Depreciation Ledger by Location For Cost Report All report and prior year depreciation adjustments to the County Board's 2013 and 2014 Depreciation Ledger by Location For Cost Report All reports 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 three 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 reported differences in Appendix A (2013) and Appendix B (2014).

4. We haphazardly selected the lesser of 10 percent or 10 disposed assets from 2014 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 one 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 differences in Appendix B (2014). We did not perform this procedure for 2013 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 and the yearly totals to the payroll disbursements on the county auditor's Journal Detail reports for the Newhope (018) fund 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 General Ledgers and supplemental Posting Worksheets to the amounts reported on worksheets 2 through 10 to identify variances resulting in differences to another program or worksheet exceeding \$500.

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

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

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 40 selected, we compared the County Board's organizational chart, staff roster 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).

4. We scanned the County Board's staff roster reports for 2013 and 2014 and compared the classification of employees to entries on worksheets 2 through 10 to determine if salary and benefit costs were reported in accordance with the Cost Report Guides.

We found differences as reported 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 Payroll and Benefits by Individual 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 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 16 observed moments in 2013 and 15 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.

In 2013, we found one observed moment for activity code 18-General Administration that lacked supporting documentation. In 2014, we found one observed moment for activity code 8-Referral, Coordination, and Monitoring of Non-Medicaid Services that lacked supporting documentation and one observed moment for activity code 12-Program Planning, Development and Interagency Coordination of Non-Medicaid Services in which the accompanying supporting documentation was unclear or vague to support the response to the sampled moment as required by the RMTS Guide, section on examples of unacceptable documentation.

We reported these instances 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.

Richland 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, 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.

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

**Dave Yost**  
Auditor of State

November 14, 2016

**Appendix A**  
**Richland 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	1,254	282 (123)	1,413	To match square footage summary To remove leased square footage
1. Building Services (C) Child	1,133	283	1,416	To match square footage summary
6. Psychology (B) Adult	82	(12)	70	To reclassify child psychology square footage
6. Psychology (C) Child	-	12	12	To reclassify child psychology square footage
7. Occupational Therapy (C) Child	1,648	879	2,527	To match square footage summary
8. Physical Therapy (C) Child	1,648	879	2,527	To match square footage summary
14. Facility Based Services (B) Adult	53,181	(2,487)	50,694	To remove leased square footage
16. Supported Emp. - Comm Emp. (B) Adult	165	(165)	-	To remove leased square footage
17. Medicaid Administration (A) MAC	296	(286)	10	To match square footage summary
20. Family Support Services (D) General	2,046	(1,758)	288	To match square footage summary
21. Service And Support Admin (D) General	2,341	1,832	4,173	To match square footage summary
22. Program Supervision (B) Adult	1,323	2,365 (332) (426)	2,930	To match square footage summary To remove leased square footage To remove leased square footage
23. Administration (D) General	3,202	3,085	6,287	To match square footage summary
25. Non-Reimbursable (D) General	-	63	63	To match square footage summary
<b>Schedule B-1, Section B</b>				
1. Total Individuals Served By Program (C) Supported Emp. - Community	199	11	210	To match Community Employment report
4. 15 Minute Units (C) Supported Emp. - Community Employment	29,270	862	30,132	To match Community Employment report
<b>Schedule B-3</b>				
5. Facility Based Services (G) One Way Trips- Fourth Quarter	22,932	(4) (2)	22,926	To remove trips due to paid claim error To remove trips due to paid claim error
5. Facility Based Services (H) Cost of Bus, Tokens, Cabs- Fourth Quarter	\$ (10,429)	\$ 119,000	\$ 108,571	To match expenditure report
7. Supported Emp. - Comm. Emp. (H) Cost of Bus, Tokens, Cabs- Fourth Quarter	\$ (5,137)	\$ 73,330	\$ 68,193	To match expenditure report
9. ICF-IID (G) One Way Trips- Fourth	2,623	386	3,009	To match transportation report
<b>Schedule B-4</b>				
1. TCM Units (D) 4th Quarter	17,855	(6)	17,849	To remove units due to paid claim error
2. Other SSA Allowable Units (D) 4th	1,418	(295)	1,123	To match SSA report
3. Home Choice Units (D) 4th Quarter	-	369	369	To reclassify Home Choice units
5. SSA Unallowable Units (D) 4th Quarter	722	(369)	353	To reclassify Home Choice units
<b>Schedule C</b>				
<b>V. Other Revenues</b>				
(C) Donations - County Revenue	\$ -	\$ 10,440	\$ 10,440	To record donations
<b>Worksheet 1</b>				
2. Land Improvements (K) Co. Board Operated ICF/MR	\$ 383	\$ 1,040	\$ 1,423	To match 2012 depreciation
3. Buildings/Improve (D) Unasgn Children Programs	\$ 28,364	\$ 8,595	\$ 36,959	To match 2012 depreciation
3. Buildings/Improve (H) Unasgn Adult Programs	\$ 58,393	\$ (855)		To match 2012 depreciation
3. Buildings/Improve (K) Co. Board Operated ICF/MR	\$ 30,493	\$ (2,005)	\$ 59,050	To match 2012 depreciation To match 2012 depreciation
		\$ 1,071		To match 2012 depreciation
		\$ 1,207	\$ 30,766	To correct depreciation
3. Buildings/Improve (N) Service & Support Admin	\$ 35,611	\$ 1,883		To match 2012 depreciation
		\$ (338)	\$ 37,156	To match 2012 depreciation
4. Fixtures (H) Unasgn Adult Programs	\$ 19,382	\$ 881	\$ 20,263	To match 2012 depreciation
4. Fixtures (K) Co. Board Operated ICF/MR	\$ 13,129	\$ (1,565)		To match 2012 depreciation
		\$ (133)	\$ 11,431	To match 2012 depreciation

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

	<u>Reported</u> <u>Amount</u>	<u>Correction</u>	<u>Corrected</u> <u>Amount</u>	<u>Explanation of Correction</u>
<b>Worksheet 1 (Continued)</b>				
5. Movable Equipment (K) Co. Board Operated ICF/MR	\$ 8,140	\$ 3,318		To match 2012 depreciation
		\$ 2,018		To match 2012 depreciation
		\$ (374)	\$ 13,102	To match 2012 depreciation
5. Movable Equipment (U) Transportation	\$ 114,871	\$ 2,259	\$ 117,130	To match 2012 depreciation
5. Movable Equipment (V) Admin	\$ 140,027	\$ (701)		To match 2012 depreciation
		\$ 3,698	\$ 143,024	To match 2012 depreciation
8. COG Expenses (L) Community Residential	\$ 49	\$ 587	\$ 636	To match final COG workbook
8. COG Expenses (M) Family Support Services	\$ 41	\$ 379	\$ 420	To match final COG workbook
8. COG Expenses (N) Service & Support Admin	\$ 11	\$ (11)	-	To match final COG workbook
<b>Worksheet 2</b>				
3. Service Contracts (X) Gen Expense All Prgm.	\$ 332,350	\$ (2,024)	\$ 330,326	To match expenditure report
4. Other Expenses (O) Non-Federal Reimbursable	\$ 20,741	\$ 3,721		To match expenditure report
		\$ 650		To reclassify unallowable employee morale expenses
		\$ 3,355		To reclassify unallowable employee morale, marketing and meetings expenses
		\$ 1,250	\$ 29,717	To reclassify unallowable employee morale expenses
4. Other Expenses (X) Gen Expense All Prgr	\$ 537,005	\$ 2,556		To match expenditure report
		\$ (3,355)	\$ 536,206	To reclassify unallowable employee morale, marketing and meetings expenses
5. COG Expenses (L) Community Residential	\$ 40,853	\$ (23,196)	\$ 17,657	To match final COG workbook
5. COG Expense (M) Family Support Services	\$ 33,931	\$ (22,263)	\$ 11,668	To match final COG workbook
5. COG Expense (N) Service & Support Admin	\$ 8,777	\$ (8,777)	-	To match final COG workbook
5. COG Expense (O) Non-Federal Reimbursable	\$ -	\$ 43,646	\$ 43,646	To match final COG workbook
10. Unallowable Fees (O) Non-Federal Reimbursable	\$ -	\$ 38,136	\$ 38,136	To match expenditure report
<b>Worksheet 2A</b>				
1. Salaries (A) Early Intervention	\$ 149,458	\$ (1,026)	\$ 148,432	To reclassify Secretary Substitute salary
1. Salaries (B) Pre-School	\$ 86,484	\$ (1,025)	\$ 85,459	To reclassify Secretary Substitute salary
1. Salaries (E) Facility Based Services	\$ 146,681	\$ (23,292)	-	To reclassify Administrative Support Associate salary
		\$ (33,430)	\$ 89,959	To reclassify Administrative Support Associate salary
1. Salaries (K) Co. Operated ICF/MR	\$ 221,429	\$ 47,419	\$ 268,848	To reclassify Coordinator of Group Homes salary
2. Employee Benefits (A) Early Intervention	\$ 62,454	\$ (97)	\$ 62,357	To reclassify Secretary Substitute benefits
2. Employee Benefits (B) Pre-School	\$ 36,767	\$ (97)	\$ 36,670	To reclassify Secretary Substitute benefits
2. Employee Benefits (E) Facility Based Services	\$ 55,978	\$ (3,608)	-	To reclassify Administrative Support Associate benefits
		\$ (5,099)	\$ 47,271	To reclassify Administrative Support Associate benefits
2. Employee Benefits (K) Co. Operated ICF/MR	\$ 68,313	\$ 8,144	\$ 76,457	To reclassify Coordinator of Group Homes benefits
3. Service Contracts (K) Co. Operated ICF/MR	\$ 50,863	\$ (38,340)	\$ 12,523	To reclassify ICF expenses
4. Other Expenses (K) Co. Operated ICF/MR	\$ 23,709	\$ (1,250)	\$ 22,459	To reclassify unallowable employee morale expenses
5. COG Expenses (L) Community Residential	\$ 130	\$ (130)	-	To match final COG workbook
5. COG Expenses (M) Family Support Services	\$ 108	\$ (108)	-	To match final COG workbook
5. COG Expenses (N) Service & Support Admin	\$ 28	\$ (28)	-	To match final COG workbook

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

	<u>Reported</u> <u>Amount</u>	<u>Correction</u>	<u>Corrected</u> <u>Amount</u>	<u>Explanation of Correction</u>
<b>Worksheet 3</b>				
3. Service Contracts (D) Unasgn Children Program	\$ 55,477	\$ 4,378	\$ 59,855	To match expenditure report
3. Service Contracts (E) Facility Based Services	\$ 175,121	\$ 16,260	\$ 191,381	To match expenditure report
3. Service Contracts (K) Co. Board Operated ICF/MR	\$ 116,382	\$ 16,673	\$ 133,055	To match expenditure report
3. Service Contracts (N) Service & Support Admin	\$ 22,291	\$ 1,954	\$ 24,245	To match expenditure report
3. Service Contracts (X) Gen Expense All Prgm.	\$ 41,254	\$ 13,490	\$ 54,744	To match expenditure report
4. Other Expenses (A) Early Intervention	\$ 996	\$ (996)	-	To match expenditure report
4. Other Expenses (D) Unasgn Children Program	\$ 21,223	\$ 3,415	\$ 24,638	To match expenditure report
4. Other Expenses (E) Facility Based Services	\$ 36,018	\$ 586	\$ 36,604	To match expenditure report
4. Other Expenses (K) Co. Board Operated ICF/MR	\$ 12,510	\$ 2,881	\$ 15,391	To match expenditure report
5. COG Expenses (L) Community Residential	\$ 1,273	\$ 232	\$ 1,505	To match final COG workbook
5. COG Expenses (M) Family Support Services	\$ 1,057	\$ (63)	\$ 994	To match final COG workbook
5. COG Expenses (N) Service & Support Admin	\$ 274	\$ (274)	-	To match final COG workbook
<b>Worksheet 4</b>				
4. Other Expenses (B) Pre-School	\$ 304	\$ 3,347	\$ 3,651	To match expenditure report
<b>Worksheet 5</b>				
1. Salaries (A) Early Intervention	\$ 322,696	\$ (44,448)		To reclassify Service Coordinator salary
		\$ (3,490)		To reclassify Service Coordinator salary
		\$ 1,026	\$ 275,784	To reclassify Secretary Substitute salary
1. Salaries (B) Pre-School	\$ 489,669	\$ 1,025	\$ 490,694	To reclassify Secretary Substitute salary
1. Salaries (K) Co. Board Operated ICF/MR	\$ 2,170,953	\$ (47,419)	\$ 2,123,534	To reclassify Coordinator of Group Homes salary
2. Employee Benefits (A) Early Intervention	\$ 95,802	\$ (11,884)		To reclassify Service Coordinator benefits
		\$ (1,708)		To reclassify Service Coordinator benefits
		\$ 97	\$ 82,307	To reclassify Secretary Substitute benefits
2. Employee Benefits (B) Pre-School	\$ 177,481	\$ 97	\$ 177,578	To reclassify Secretary Substitute benefits
2. Employee Benefits (K) Co. Board Operated ICF/MR	\$ 703,636	\$ (8,144)	\$ 695,492	To reclassify Coordinator of Group Homes benefits
3. Service Contracts (K) Co. Board Operated ICF/MR	\$ 577,394	\$ 38,340	\$ 615,734	To reclassify ICF expenses
4. Other Expenses (A) Early Intervention	\$ 17,182	\$ (3,185)	\$ 13,997	To match expenditure report
4. Other Expenses (K) Co. Board Operated ICF/MR	\$ 645,293	\$ (105,719)	\$ 539,574	To match expenditure report
5. COG Expenses (L) Community Residential	\$ 169,619	\$ 43,567	\$ 213,186	To match final COG workbook
<b>Worksheet 7-D</b>				
3. Service Contracts (D) Unasgn Children Program	\$ 17,513	\$ (13,880)	\$ 3,633	To reclassify adult psychology expenses
3. Service Contracts (E) Facility Based Services	\$ -	\$ 13,880	\$ 13,880	To reclassify adult psychology expenses
<b>Worksheet 7-E</b>				
4. Other Expenses (C) School Age	\$ 6,106	\$ (980)	\$ 5,126	To match expendiure report
<b>Worksheet 9</b>				
1. Salaries (N) Service & Support Admin. Cos	\$ 766,391	\$ 44,448		To reclassify Service Coordinator salary
		\$ 3,490	\$ 814,329	To reclassify Service Coordinator salary



**Appendix A (Page 4)**  
**Richland 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 9 (Continued)</b>						
2. Employee Benefits (N) Service & Support Admin. Costs	\$ 429,953	\$	11,884			To reclassify Service Coordinator benefits
			\$ 1,708	\$	443,545	To reclassify Service Coordinator benefits
4. Other Expenses (N) Service & Support Admin. Costs	\$ 52,520	\$	(650)	\$	51,870	To reclassify unallowable employee morale expenses
5. COG Expenses (N) Service & Support Admin. Costs	\$ 36,443	\$	(36,443)	\$	-	To match final COG workbook
<b>Worksheet 10</b>						
1. Salaries (E) Facility Based Services	\$ 1,785,224	\$	23,292			To reclassify Administrative Support Associate salary
			\$ 33,430	\$	1,841,946	To reclassify Administrative Support Associate salary
2. Employee Benefits (E) Facility Based Services	\$ 715,815	\$	3,608			To reclassify Administrative Support Associate benefits
			\$ 5,099	\$	724,522	To reclassify Administrative Support Associate benefits
3. Service Contracts (G) Community Employment	\$ 314,990	\$	(106,257)	\$	208,733	To reclassify Pathways match payment
<b>Reconciliation to County Auditor Worksheet</b>						
<b>Expense:</b>						
Plus: Transfers Out-General	\$ -	\$	600,000	\$	600,000	To record transfer
Plus: Other	\$ 264,674	\$	106,257	\$	370,931	To reclassify Pathways match payment
Total from 12/31 County Auditor's Report	\$ 21,441,287	\$	621,611	\$	22,062,898	To match county auditor's report
<b>Revenue:</b>						
Transfer In	\$ -	\$	600,000	\$	600,000	To record transfer
Total from 12/31 County Auditor's Report	\$ 22,702,836	\$	610,440	\$	23,313,276	To match county auditor report

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

	<u>Reported Amount</u>	<u>Correction</u>	<u>Corrected Amount</u>	<u>Explanation of Correction</u>
<b>Schedule A</b>				
19. Room and Board/Cost to Live (L) Community Residential	\$ 20,569	\$ (240)	\$ 20,329	To match final COG workbook
<b>Schedule B-1, Section A</b>				
1. Building Services (B) Adult	1,147	282		To match square footage summary
		1,106	2,535	To match square footage summary
1. Building Services (C) Child	550	283		To match square footage summary
		1,105	1,938	To match square footage summary
6. Psychology (B) Adult	82	(13)	69	To reclassify child psychology square footage
6. Psychology (C) Child	-	13	13	To reclassify child psychology square footage
7. Occupational Therapy (C) Child	971	879	1,850	To match square footage summary
8. Physical Therapy (C) Child	975	879	1,854	To match square footage summary
20. Family Support Services (D) General	2,046	(1,758)	288	To match square footage summary
21. Service And Support Admin (D) General	3,998	1,832		To match square footage summary
		(1,485)	4,345	To match square footage summary
<b>Schedule B-1, Section B</b>				
1. Total Individuals Served By Program (D) Supported Emp. - Community Employment	282	(89)	193	To match Community Employment report
4. 15 Minute Units (D) Supported Emp. - Community Employment	39,738	(3)		To remove units
		(22)		To remove units due to paid claim error
		24,119	63,832	To match Community Employment report
10. A (B) Supported Emp. - Enclave	1,620	(1)	1,619	To remove day of attendance
<b>Schedule B-3</b>				
2. Pre-School (G) One Way Trips- Fourth	2,390	(350)	2,040	To match transportation report
5. Facility Based Services (G) One Way Trips- Fourth Quarter	20,015	(3)		To remove trips due to paid claim error
		(2)		To remove trips due to paid claim error
		(4)	20,006	To remove trips due to paid claim error
<b>Schedule B-4</b>				
1. TCM Units (D) 4th Quarter	18,829	(2)		To remove units due to paid claim error
		(159)	18,668	To remove Home Choice units
3. Home Choice Units (D) 4th Quarter	144	(10)	134	To match SSA report
5. SSA Unallowable Units (D) 4th Quarter	907	(242)	665	To remove Home Choice units
<b>Worksheet 1</b>				
2. Land Improvements (K) Co. Board Operated ICF/MR	\$ 383	\$ 1,040	\$ 1,423	To match 2012 depreciation
3. Buildings/Improve (D) Unasgn Children Programs	\$ 28,364	\$ 8,595	\$ 36,959	To match 2012 depreciation
3. Buildings/Improve (E) Facility Based Services	\$ 61,791	\$ 1,512	\$ 63,303	To match 2012 depreciation
3. Buildings/Improve (K) Co. Board Operated ICF/MR	\$ 31,694	\$ (3,206)		To match depreciation schedule
		\$ 1,207		To correct depreciation
		\$ 1,071	\$ 30,766	To match 2012 depreciation
3. Buildings/Improve (N) Service & Support Admin	\$ 35,611	\$ 1,883		To match 2012 depreciation
		\$ (338)	\$ 37,156	To match 2012 depreciation
4. Fixtures (E) Facility Based Services	\$ 19,382	\$ 881	\$ 20,263	To match 2012 depreciation
4. Fixtures (V) Admin	\$ 32,473	\$ 3,544		To match depreciation schedule
		\$ 730	\$ 36,747	To correct depreciation
5. Movable Equipment (K) Co. Board Operated ICF/MR	\$ 7,766	\$ 2,018		To match 2012 depreciation
		\$ 3,318	\$ 13,102	To match 2012 depreciation
5. Movable Equipment (U) Transportation	\$ 135,500	\$ 2,259		To match 2012 depreciation
		\$ (1,966)	\$ 135,793	To record gain on sale of asset
5. Movable Equipment (V) Admin	\$ 178,998	\$ 3,698	\$ 182,696	To match 2012 depreciation
8. COG Expenses (L) Community Residential	\$ 416	\$ (223)	\$ 193	To match final COG workbook

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

	<b>Reported Amount</b>	<b>Correction</b>	<b>Corrected Amount</b>	<b>Explanation of Correction</b>
<b>Worksheet 1 (Continued)</b>				
8. COG Expenses (M) Family Support Services	\$ 492	\$ (255)	\$ 237	To match final COG workbook
8. COG Expenses (N) Service & Support Admin	\$ 75	\$ (75)	\$ -	To match final COG workbook
<b>Worksheet 2</b>				
4. Other Expenses (X) Gen Expense All Prgm.	\$ 536,424	\$ (1,400)	\$ 535,024	To reclassify pass-through expenses
5. COG Expenses (L) Community Residential	\$ 22,395	\$ (9,222)	\$ 13,173	To match final COG workbook
5. COG Expense (M) Family Support Services	\$ 26,458	\$ (10,289)	\$ 16,169	To match final COG workbook
5. COG Expense (N) Service & Support Admin	\$ 4,015	\$ (4,015)	\$ -	To match final COG workbook
5. COG Expense (O) Non-Federal Reimbursable	\$ -	\$ 194,960	\$ 194,960	To match final COG workbook
<b>Worksheet 2A</b>				
1. Salaries (A) Early Intervention	\$ 104,010	\$ (684)	\$ 103,326	To reclassify Secretary Substitute salary
1. Salaries (B) Pre-School	\$ 39,348	\$ (684)	\$ 38,664	To reclassify Secretary Substitute salary
1. Salaries (E) Facility Based Services	\$ 165,092	\$ (16,865)		To reclassify Administrative Support Associate salary
		\$ (19,915)	\$ 128,312	To reclassify Administrative Support Associate salary
1. Salaries (K) Co. Operated ICF/MR	\$ 177,651	\$ 55,494	\$ 233,145	To reclassify Coordinator of Group Homes salary
2. Employee Benefits (A) Early Intervention	\$ 44,686	\$ (106)	\$ 44,580	To reclassify Secretary Substitute benefits
2. Employee Benefits (B) Pre-School	\$ 16,826	\$ (105)	\$ 16,721	To reclassify Secretary Substitute benefits
2. Employee Benefits (E) Facility Based Services	\$ 57,499	\$ (841)		To reclassify Administrative Support Associate benefits
		\$ (3,022)	\$ 53,636	To reclassify Administrative Support Associate benefits
2. Employee Benefits (K) Co. Operated ICF/MR	\$ 89,875	\$ 8,202	\$ 98,077	To reclassify Coordinator of Group Homes benefits
<b>Worksheet 3</b>				
5. COG Expenses (L) Community Residential	\$ 1,664	\$ (153)	\$ 1,511	To match final COG workbook
5. COG Expenses (M) Family Support Services	\$ 1,966	\$ (112)	\$ 1,854	To match final COG workbook
5. COG Expenses (N) Service & Support Admin	\$ 298	\$ (298)	\$ -	To match final COG workbook
<b>Worksheet 5</b>				
1. Salaries (A) Early Intervention	\$ 379,279	\$ (46,055)		To reclassify Service Coordinator salary
		\$ (46,160)		To reclassify Service Coordinator salary
		\$ 684	\$ 287,748	To reclassify Secretary Substitute salary
1. Salaries (B) Pre-School	\$ 495,268	\$ 684	\$ 495,952	To reclassify Secretary Substitute salary
1. Salaries (K) Co. Board Operated ICF/MR	\$ 2,181,985	\$ (55,494)	\$ 2,126,491	To reclassify Coordinator of Group Homes salary
2. Employee Benefits (A) Early Intervention	\$ 126,544	\$ (12,059)		To reclassify Service Coordinator benefits
		\$ (20,931)		To reclassify Service Coordinator benefits
		\$ 106	\$ 93,660	To reclassify Secretary Substitute benefits
2. Employee Benefits (B) Pre-School	\$ 198,650	\$ 105	\$ 198,755	To reclassify Secretary Substitute benefits
2. Employee Benefits (K) Co. Board Operated ICF/MR	\$ 703,004	\$ (8,202)	\$ 694,802	To reclassify Coordinator of Group Homes benefits
4. Other Expenses (K) Co. Board Operated ICF/MR	\$ 494,452	\$ (12,236)	\$ 482,216	To reclassify capital asset acquisition
5. COG Expenses (L) Community Residential	\$ 151,416	\$ (8,524)	\$ 142,892	To match final COG workbook
5. COG Expenses (M) Family Support Services	\$ 178,887	\$ (3,492)	\$ 175,395	To match final COG workbook
<b>Worksheet 7-D</b>				
3. Service Contracts (D) Unasgn Children Program	\$ 31,636	\$ (25,045)	\$ 6,591	To reclassify adult psychology expenses
3. Service Contracts (E) Facility Based Services	\$ -	\$ 25,045	\$ 25,045	To reclassify adult psychology expenses
<b>Worksheet 7-E</b>				
2. Employee Benefits (C) School Age	\$ 59,487	\$ (816)	\$ 58,671	To match payroll report
<b>Worksheet 7-F</b>				
2. Employee Benefits (C) School Age	\$ 61,071	\$ 616	\$ 61,687	To match payroll report

Appendix B (Page 3)

Richland County Board of Developmental Disabilities  
2014 Income and Expenditure Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
<b>Worksheet 8</b>				
4. Other Expenses (X) Gen Expense All Prgm.	\$ 145,270	\$ (8,468)	\$ 136,802	To remove a capital asset acquisition
<b>Worksheet 9</b>				
1. Salaries (N) Service & Support Admin. Costs	\$ 803,757	\$ 46,055	\$ 895,972	To reclassify Service Coordinator salary
2. Employee Benefits (N) Service & Support Admin. Costs	\$ 492,878	\$ 12,059		To reclassify Service Coordinator benefits
5. COG Expenses (N) Service & Support Admin. Costs	\$ 27,146	\$ (27,146)	\$ -	To reclassify Service Coordinator benefits To match final COG workbook
<b>Worksheet 10</b>				
1. Salaries (E) Facility Based Services	\$ 1,716,331	\$ 16,865		To reclassify Administrative Support Associate salary
		\$ 19,915	\$ 1,753,111	To reclassify Administrative Support Associate salary
2. Employee Benefits (E) Facility Based Services	\$ 807,620	\$ 841		To reclassify Administrative Support Associate benefits
		\$ 3,022	\$ 811,483	To reclassify Administrative Support Associate benefits
3. Service Contracts (G) Community Employment	\$ 551,290	\$ (325,902)	\$ 225,388	To reclassify Bridges match payments
<b>Reconciliation to County Auditor Worksheet Expense:</b>				
Plus: Purchases Greater Than \$5,000	\$ 422,540	\$ 12,236	\$ 434,776	To reclassify capital asset acquisition
Plus: Other	\$ 428,073	\$ 1,400		To reclassify pass-through expenses
		\$ 325,902	\$ 755,375	To reclassify Bridges match payments
Total from 12/31 County Auditor's Report	\$ 23,866,125	\$ 20,000	\$ 23,886,125	To match county auditor report



# Dave Yost • Auditor of State

**RICHLAND COUNTY BOARD OF DEVELOPMENTAL DISABILITIES**

**RICHLAND 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 29, 2016**