



Dave Yost • Auditor of State



Dave Yost • Auditor of State

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 Madison 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 to identify potential square footage errors.

We found costs for Child Nursing, Facility Based Services and Medicaid Administrative Claiming (MAC) services with no corresponding square footage in 2013. The County Board provided the omitted square footage and we reported these variances as part of the procedure below. We found no differences in 2014.

We also compared the 2013 and 2014 square footage to the final 2012 and found variances above 10 percent. The County Board stated that the final 2012 square footage reflects the correct usage by program. We reported these variances in Appendix A (2013) and Appendix B (2014) to carry forward the final 2012 square footage. As a result of these differences, we found unallocated general expenses-all program costs on *Worksheets 7-C, 7-E and 7-F* in 2013. The County Board provided these statistics as reported in Appendix A (2013).

2. DODD asked that we compare the square footage for each room on the floor plan of one 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 for 2013 and 2014 (Cost Report Guides) to identify any variances greater than 10 percent.

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

3. DODD asked that we compare the County Board's square footage summary for each year to the square footage reported in each cell in *Schedule B-1* 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 reported differences in Appendix A (2013) Appendix B (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 2014 MATCO Services invoices and DD Title XX Units of Service Log reports for the number of individuals served and days of attendance with similar information on *Schedule B-1* and determined if the statistics were reported in accordance with the Cost Report Guides. We identified any variances greater than two percent of reported attendance statistics at each acuity level. We also footed the County Board's attendance reports for accuracy.

We did not perform this procedure for 2013 as the County Board did not report individuals served or days of attendance, see also Non-Payroll Expenditures and Reconciliation to the County Auditor Report section for omitted statistics. We reported variances in 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 2014 between the County Board's monthly attendance documentation and MASCO Services invoices and *Schedule B-1*. We then compared the acuity level on the County Board's reports to the DODD Acuity Assessment Instrument Ratio Listing for each individual.

We selected two additional individuals in 2014 and performed the same acuity level comparison. For differences in acuity or attendance days noted, DODD asked that we compare the Medicaid Billing System (MBS) data to ensure the County Board was correctly reimbursed.

We did not perform this procedure for 2013, see procedure 2 above. We reported differences in Appendix B (2014). We found no overpayment. The County Board could not locate the DODD Acuity Assessment Instrument Ratio Listing for three individuals for the applicable time period.

4. DODD asked that we select 30 Supported Employment-Community Employment units from the County Board's 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 as 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 Trips by Age Group reports with those statistics as reported in *Schedule B-3, Quarterly Summary of Transportation Services* to identify any variances greater than two percent of reported total children or adult program trips. We also footed the County Board's transportation reports for accuracy.

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

Statistics – Transportation (Continued)

2. We traced the number of trips for four adults and one child for January 2013 and September 2014 from the County Board's daily reporting documentation to *Schedule B-3* to identify any variances greater than 10 percent of the total trips tested each year.

We found no variances exceeding 10 percent.

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

We found no variances.

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 Receivables Billing History 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 on each row. We also footed the County Board's SSA reports for accuracy.

We found no variances in 2013. We reported no variances exceeding two percent in 2014.

2. We selected 60 Other SSA Allowable units for both 2013 and 2014 from the Billing History 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.

The variances were greater than 25 percent in 2013 and we selected an additional 60 units. The combined error rate did not exceed 25 percent and we reported variances for the errors found in Appendix A (2013). We found no variances in 2014.

3. We selected 30 SSA Unallowable units for both 2013 and 2014 from the Receivables Billing History 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.

The variances were greater than 25 percent in 2013 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 A (2013). We found no variances exceeding 10 percent in 2014.

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

Statistics – Service and Support Administration (Continued)

We selected 60 general time units for both 2013 and 2014 from the Billing History 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 Revenue Audit Trail Reports for the Board of Developmental Disabilities (2035) and Capital (2038) 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) and Appendix B (2014). The Cost Reports did not reconcile within acceptable limits due the County Board not recording all transactions and duplicate reporting some revenue transactions. We reported these differences in Appendix A (2013) and Appendix B (2014) and, with these adjustments, the Cost Reports reconciled within acceptable limits.

2. We compared revenue entries on *Schedule C, Income Report* to the final Fairways Regional Council of Governments (COG) County Board Summary Workbooks for 2013 and 2014.

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

3. We reviewed the County Board's revenue 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 to identify 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 \$158,002 in 2013 and \$49,723 in 2014;
- School Lunch Program revenues in the amount of \$9,734 in 2013 and \$10,248 in 2014;
- Title XX revenues in the amount of \$30,018 in 2013; and
- Help Me Grow revenues in the amount of \$4,326 in 2013.

We also noted Opportunities for Ohioans with Disabilities revenue in the amount of \$99 in 2013; however, corresponding expenses were offset on *Schedule a1, Adult Program* as reported in Appendix A (2013).

Paid Claims Testing

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

We found instances of non-compliance in the following service codes in Targeted Case Management (TCM) and Non-Medical Transportation - Per trip (FTB) and calculated recoverable findings as described in the tables below and made corresponding unit adjustments on *Schedule B-4* as reported in Appendix A (2013) and *Schedule B-3* as reported 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. For any errors found, DODD requested that we obtain documentation and identify all overpayments related to reimbursements exceeding the usual and customary rate. Additionally, DODD asked that we determine if the provision of service met provider and staff qualification requirements as applicable under Ohio Admin. Code §5123:2-9-18.

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

We found no contracted services.

Recoverable Finding – 2013

Service Code	Units	Review Results	Finding
TCM	1	Units billed in excess of service delivery	\$9.76 ¹

Recoverable Finding – 2014

Service Code	Units	Review Results	Finding
FTB	1	Billed incorrect procedure code resulting in overpayment	\$4.27 ¹

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

3. We compared the number of reimbursed TCM units from the MBS Summary by Service Code report to the final units on *Schedule B-4* to determine whether Medicaid reimbursed units exceeded final units.

We found no instance where the Medicaid reimbursed units were greater than final TCM units.

4. We compared the amounts reported on *Schedule A, Summary of Service Costs – By Program*, Line (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 Expense Transactions Ledger reports for the Board of Developmental Disabilities (2035) and Capital (2038) 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 differences in 2013 and the Cost Report did not reconcile within acceptable limits due to the County Board's duplicate reporting of MAC payroll costs. We reported these differences in Appendix A (2013) and, with these adjustments, the Cost Report reconciled within acceptable limits. We found differences as reported in Appendix B (2014) and, after this adjustment, the Cost Report reconciled within acceptable limits.

2. We compared the County Board's General Fund 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 reported variances in Appendix A (2013). We found no variances 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 General Fund 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, 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 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 reported misclassified costs in Appendix A (2013) and Appendix B (2014).

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

We found contracted Adult Day costs without corresponding statistics reported on *Schedule B-1* in 2013. We added the omitted statistics as reported in Appendix A (2013). We found no program costs that lacked corresponding statistics in 2014.

5. We scanned the County Board's General Fund 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 Asset Record with Straight Line Depreciation report.

We reported differences for purchases that were not properly capitalized in Appendix A (2013) and Appendix B (2014). We reported differences for 2013 purchases to record their first year's depreciation in Appendix B (2014).

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

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 is now required by the county board in accordance with Ohio Admin. Code § 5123:2-1-02 (L)(1) (effective January 1, 2015).

Property, Depreciation, and Asset Verification Testing

1. We compared the depreciation costs reported in the County Board's Asset Record with Straight Line Depreciation report to the amounts reported on *Worksheet 1, Capital Costs* to identify any variances greater than \$250.

We reported differences in Appendix A (2013) and Appendix B (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 Asset Record with Straight Line Depreciation report 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 reported differences in Appendix A (2013) and Appendix B (2014).

3. We determined the County Board's capitalization threshold and haphazardly selected the lesser of 10 or 10 percent of the County Board's fixed assets which meet the capitalization threshold and were being depreciated in their first year in either 2013 or 2014 and determined if the useful lives agreed to the estimated useful lives prescribed in the 2013 American Hospital Association (AHA) Asset Guide. We also recomputed the first year's depreciation for the two asset tested, based on cost, acquisition date and useful life to determine compliance with the Cost Report Guides and AHA Asset Guide to identify 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 did not perform this procedure in 2013 as the County Board stated that no capital assets were disposed in that year. We reported differences in Appendix B (2014).

Payroll Testing

1. We compared total salaries and benefits from worksheets 2 through 10 to yearly totals of payroll disbursements on the county auditor's Expense Transaction Ledger reports for the Board of Developmental Disabilities (2035) and Capital (2038) funds to identify variances greater than two percent.

The variance was greater than two percent in 2013 and 2014. We removed 2013 duplicate MAC payroll costs as identified in Non-Payroll Expenditures and Reconciliation to County Auditor Report section and reported differences due to duplicate MAC payroll costs and an incorrect reconciling item in Appendix B (2014) and after these adjustments, the variance was less than two percent.

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

We found no variances exceeding \$250 in 2013. We reported differences in Appendix B (2014).

3. We calculated the lesser of 40 employees or 25 percent of the average number of total employees over the two year period. For the 22 employees selected, we compared the County Board's organizational chart, Payroll and Benefits 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, 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 Payroll and Benefits 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). We found no differences in 2014.

Medicaid Administrative Claiming

1. We compared the salary and benefits entered on the MAC Cost by Individual reports to the County Board's Payroll and Benefits reports and determined if the MAC salary and benefits were greater.

We found County Board salary and benefits reported were equal to 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 in 2013. We reported differences in Appendix B (2014).

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.

Medicaid Administrative Claiming (Continued)

We selected 11 observed moments in 2013 and eight 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 Accountants' 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, respectively, on the County Board's Cost Reports. 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 DODD, 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, flowing style.

Dave Yost
Auditor of State

April 04, 2017

This page intentionally left blank.

Appendix A
Madison 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>
Schedule A				
19. Room and Board/Cost to Live (L) Community Residential	\$ -	\$ 1,203	\$ 1,203	To match final COG Workbook
Schedule B-1, Section A				
1. Building Services (C) Child	273	(273)	-	To match 2012 square footage
2. Dietary Services (C) Child	1,536	(732)	804	To match 2012 square footage
4. Nursing Services (B) Adult	-	205	-	To match 2012 square footage
		(25)	180	To reclassify Health Services Coordinator square footage
4. Nursing Services (C) Child	-	6	-	To match 2012 square footage
		25	31	To reclassify Health Services Coordinator square footage
5. Speech/Audiology (C) Child	-	1,027	1,027	To match 2012 square footage
7. Occupational Therapy (C) Child	-	257	257	To match 2012 square footage
8. Physical Therapy (C) Child	-	257	257	To match 2012 square footage
11. Early Intervention (C) Child	808	(146)	662	To match 2012 square footage
12. Pre-School (C) Child	5,243	(3,521)	1,722	To match 2012 square footage
13. School Age (C) Child	4,015	(1,615)	-	To match 2012 square footage
		2,400	4,800	To reclassify Recreation Coordinator square footage
14. Facility Based Services (B) Adult	-	2,400	-	To match 2012 square footage
		(2,400)	-	To reclassify Recreation Coordinator square footage
17. Medicaid Administration (A) MAC	-	10	10	To match 2012 square footage
19. Community Residential (D) General	-	149	149	To reclassify Residential Services Director square footage
21. Service And Support Admin (D) General	1,097	911	-	To match 2012 square footage
		(149)	1,859	To reclassify Residential Services Director square footage
22. Program Supervision (C) Child	940	(483)	457	To match 2012 square footage
23. Administration (D) General	1,726	(466)	1,260	To match 2012 square footage
24. Transportation (D) General	2,109	106	2,215	To match 2012 square footage
25. Non-Reimbursable (C) Child	-	1,316	1,316	To match 2012 square footage
25. Non-Reimbursable (D) General	-	292	292	To match 2012 square footage
Schedule B-1, Section B				
6. A (A) Facility Based Services	-	1	1	To record contract vendor individuals served
6. A (B) Supported Emp. - Enclave	-	1	1	To record contract vendor individuals served
7. A-1 (A) Facility Based Services	-	3	3	To record contract vendor individuals served
7. A-1 (B) Supported Emp. - Enclave	-	1	1	To record contract vendor individuals served
8. B (A) Facility Based Services	-	1	1	To record contract vendor individuals served
9. C (A) Facility Based Services	-	3	3	To record contract vendor individuals served
10. A (A) Facility Based Services	-	115	115	To record contract vendor days of attendance
10. A (B) Supported Emp. - Enclave	-	170	170	To record contract vendor days of attendance
11. A-1 (A) Facility Based Services	-	387	387	To record contract vendor days of attendance
11. A-1 (B) Supported Emp. - Enclave	-	11	11	To record contract vendor days of attendance
12. B (A) Facility Based Services	-	46	46	To record contract vendor days of attendance
13. C (A) Facility Based Services	-	55	-	To record contract vendor days of attendance
		2	57	To record contract vendor days of attendance
Schedule B-3				
3. School Age (G) One Way Trips- Fourth Quarter	-	1,436	1,436	To match transportation report
5. Facility Based Services (C) One Way Trips- Second Quarter	38,359	(10,474)	27,885	To match transportation report
5. Facility Based Services (E) One Way Trips- Third Quarter	38,359	(38,359)	-	To match transportation report
5. Facility Based Services (G) One Way Trips- Fourth Quarter	38,359	(38,359)	-	To match transportation report

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Schedule B-4				
1. TCM Units (D) 4th Quarter	6,868	(1)	6,867	To remove units due to paid claim error
2. Other SSA Allowable Units (D) 4th Quarter	1,262	6 (19)		To reclassify allowable units To remove units with no supporting documentation
5. SSA Unallowable Units (D) 4th Quarter	158	(4) (6) 4 (7)	1,245 149	To reclassify unallowable units To reclassify allowable units To reclassify unallowable units To remove units with no supporting documentation
Schedule C				
I. County				
(A) Tax Levy	\$ 2,451,194	\$ (135,698)	\$ 2,315,496	To remove double booked receipt
(B) Interest- COG Revenue	\$ -	\$ 8	\$ 8	To match final COG workbook
II. Department of MR/DD				
(E) Waiver Administration- County Revenue	\$ 14,688	\$ (4,022)		To remove receipt recorded twice
		\$ (70)	\$ 10,596	To remove receipt recorded twice
III. Department of Education				
(A) Pre-School And Supervision Units - County Revenue	\$ 362,916	\$ 15,590 \$ (12,679) \$ 14,266 \$ (25,636)	\$ 354,457	To record unrecorded transaction To remove receipt recorded twice To record unrecorded transaction To remove receipt recorded twice
(D) Other (Detail On Separate Sheet) - County Revenue				
22 STRS Refund	\$ -	\$ 884	\$ 884	To record unrecorded transactions
IV. Federal Programs				
(C) Title XIX- Medicaid Cluster- CFDA 93.778- MAC - County Revenue	\$ 183,719	\$ (29,183)	\$ 154,536	To remove receipt recorded twice
(L) School Lunch Program- CFDA 10.555 - County Revenue	\$ 9,734	\$ 1,168	\$ 10,902	To record unrecorded transactions
V. Other Revenues				
(A) Food Svcs. (All Except Adult Programs) - County Revenue	\$ 47,158	\$ 5,401 \$ (1,106) \$ (397) \$ (299)	\$ 50,757	To record unrecorded transactions To remove receipt recorded twice To remove receipt recorded twice To remove receipt recorded twice
(D) Family Support Service Fees - COG Revenue	\$ -	\$ 494	\$ 494	To match final COG Workbook
(I) Other (Detail On Separate Sheet)- County Revenue				
44 Fuel Tax Refund	\$ 1,500	\$ 271	\$ 1,771	To record unrecorded transactions
45 Transportation	\$ 338,358	\$ 165 \$ 53,693 \$ (1,600) \$ (480)	\$ 390,136	To record unrecorded transactions To record unrecorded transactions To remove receipt recorded twice To remove receipt recorded twice
46 Preschool Fees	\$ 24,080	\$ 400 \$ (1,200) \$ (1,620)	\$ 21,660	To record unrecorded transactions To remove receipt recorded twice To remove receipt recorded twice
47 MCH Worker	\$ 46,250	\$ 11,250	\$ 57,500	To record unrecorded transactions
48 Rentals	\$ 8,039	\$ (590)	\$ 7,449	To remove receipt recorded twice
49 Misc.	\$ 160,827	\$ 56 \$ (80,479) \$ (125) \$ (3,485) \$ 4,202 \$ 50 \$ (396)	\$ 80,650	To record unrecorded transactions To correct over reported refund To remove receipt recorded twice To remove receipt recorded twice To record unrecorded transactions To record unrecorded transactions To remove receipt recorded twice
Worksheet 1				
2. Land Improvements (D) Unasgn Children Programs	\$ -	\$ 6,957 \$ (120)		To match depreciation schedule To correct depreciation for tiling drainage
2. Land Improvements (E) Facility Based Services	\$ -	\$ (829)	\$ 6,008	To remove depreciation in year of acquisition
2. Land Improvements (V) Admin	\$ 340	\$ (340)	\$ -	To match depreciation schedule
2. Land Improvements (X) Gen Expense All Prgm.	\$ -	\$ 1,911 \$ 1,238	\$ 3,149	To match 2012 depreciation schedule To match 2012 depreciation schedule

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 1 (Continued)				
3. Buildings/Improve (D) Unasgn Children	\$ 23,312	\$ 4,175		To match depreciation schedule
		\$ 1,377		To match 2012 depreciation schedule
		\$ 7,692	\$ 36,556	To match 2012 depreciation schedule
3. Buildings/Improve (U) Transportation	\$ -	\$ 743	\$ 743	To match 2012 depreciation schedule
3. Buildings/Improve (V) Admin	\$ 7,653	\$ 9,422	\$ 17,075	To match depreciation schedule
3. Buildings/Improve (X) Gen Expense All Prgm.	\$ -	\$ 675	\$ 675	To match 2012 depreciation schedule
5. Movable Equipment (B) Pre-School	\$ -	\$ 3,437	\$ 3,437	To match 2012 depreciation schedule
5. Movable Equipment (D) Unasgn Children Programs	\$ 1,019	\$ (1,019)	\$ -	To match depreciation schedule
5. Movable Equipment (N) Service & Support	\$ 50	\$ (50)	\$ -	To match depreciation schedule
5. Movable Equipment (U) Transportation	\$ 151,890	\$ (84,833)		To match depreciation schedule
		\$ (3,014)		To remove depreciation in year of acquisition
		\$ 14,079		To match 2012 depreciation schedule
		\$ 9,822		To match 2012 depreciation schedule
		\$ 7,488	\$ 95,432	To match 2012 depreciation schedule
5. Movable Equipment (X) Gen Expense All Prgm.	\$ -	\$ 2,160		To match 2012 depreciation schedule
		\$ 875	\$ 3,035	To match 2012 depreciation schedule
Worksheet 2				
1. Salaries (X) Gen Expense All Prgm.	\$ 508,695	\$ (34,129)		To reclassify Behavior Support Specialist salary
		\$ (50,093)		To reclassify Intake and Information Coordinator salary
		\$ (47,788)		To reclassify Recreation Coordinator salary
		\$ 35,054	\$ 411,739	To reclassify Receptionist/Secretary salary
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 152,992	\$ (10,453)		To reclassify Behavior Support Specialist benefits
		\$ (6,860)		To reclassify Intake and Information Coordinator benefits
		\$ (6,783)		To reclassify Recreation Coordinator benefits
		\$ 9,651	\$ 138,547	To reclassify Receptionist/Secretary benefits
3. Service Contracts (X) Gen Expense All Prgm.	\$ 43,055	\$ (6,386)	\$ 36,669	To reclassify match payment
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 1,134	\$ 1,134	To reclassify unallowable meals for board meeting expenses
4. Other Expenses (X) Gen Expense All Prgm.	\$ 61,437	\$ (1,134)		To reclassify unallowable meals for board meeting expenses
		\$ (400)	\$ 59,903	To reclassify Bridges banquet expense
5. COG Expenses (L) Community Residential	\$ -	\$ 82	\$ 82	To match final COG workbook
5. COG Expense (M) Family Support Services	\$ -	\$ 438	\$ 438	To match final COG workbook
5. COG Expense (O) Non-Federal Reimbursable	\$ -	\$ 56	\$ 56	To match final COG workbook
Worksheet 5				
1. Salaries (A) Early Intervention	\$ -	\$ 50,199	\$ -	To reclassify EI Specialist salary
		\$ 683	\$ 50,882	To reclassify Behavior Support Specialist salary
1. Salaries (B) Pre-School	\$ -	\$ 1,800		To reclassify Preschool Substitute salary
		\$ 2,730	\$ 4,530	To reclassify Behavior Support Specialist salary
1. Salaries (D) Unasgn Children Program	\$ 503,606	\$ 47,788		To reclassify Recreation Coordinator salary
		\$ (50,199)		To reclassify EI Specialist salary
		\$ (1,800)	\$ 499,395	To reclassify Preschool Substitute salary
1. Salaries (O) Non-Federal Reimbursable	\$ 51,729	\$ (51,729)	\$ -	To remove MAC payroll
2. Employee Benefits (A) Early Intervention	\$ -	\$ 11,577		To reclassify EI Specialist benefits
		\$ 209	\$ 11,786	To reclassify Behavior Support Specialist benefits
2. Employee Benefits (B) Pre-School	\$ -	\$ 248		To reclassify Preschool Substitute benefits
		\$ 836	\$ 1,084	To reclassify Behavior Support Specialist benefits
2. Employee Benefits (D) Unasgn Children	\$ 170,322	\$ 6,783		To reclassify Recreation Coordinator benefits
		\$ (11,577)		To reclassify EI Specialist benefits
		\$ (248)	\$ 165,280	To reclassify Preschool Substitute benefits
2. Employee Benefits (L) Community Residential	\$ -	\$ 12,620	\$ 12,620	To reclassify Residential Services Director benefits
2. Employee Benefits (O) Non-Federal Reimbursable	\$ 16,929	\$ (5,083)	\$ 11,846	To remove MAC payroll
3. Service Contracts (M) Family Support Services	\$ -	\$ 1,196	\$ 1,196	To reclassify family support expenses

Appendix A (Page 4)

**Madison County Board of Developmental Disabilities
2013 Income and Expenditure Report Adjustments**

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 5 (Continued)				
4. Other Expenses (B) Pre-School	\$ -	\$ 7,912	\$ 7,912	To reclassify preschool expenses
4. Other Expenses (D) Unasgn Children Program	\$ 22,400	\$ (7,912)	\$ 14,488	To reclassify preschool expenses
5. COG Expenses (L) Community Residential	\$ -	\$ 2,177	\$ 2,177	To match final COG workbook
5. COG Expenses (M) Family Support Services	\$ -	\$ 20,484	\$ 20,484	To match final COG workbook
5. COG Expenses (O) Non-Federal Reimbursable	\$ -	\$ 3,067	\$ 3,067	To match final COG workbook
Worksheet 7-A				
5. COG Expenses (M) Family Support Services	\$ -	\$ 562	\$ 562	To match final COG workbook
Worksheet 7-B				
1. Salaries (D) Unasgn Children Program	\$ 52,840	\$ (50,646)		To remove MAC payroll
		\$ (2,194)	\$ -	To reclassify Health Services Coordinator salary
1. Salaries (X) General Expense All Prgms.	\$ -	\$ 2,194	\$ 2,194	To reclassify Health Services Coordinator salary
2. Benefits (D) Unasgn Children Program	\$ 8,633	\$ (5,770)		To reclassify Health Services Coordinator benefits
		\$ (2,863)	\$ -	To reclassify Health Services Coordinator benefits
2. Benefits (X) General Expense All Prgms.	\$ -	\$ 5,770		To reclassify Health Services Coordinator benefits
		\$ 2,863	\$ 8,633	To reclassify Health Services Coordinator benefits
Worksheet 7-C				
13. No. of Individual Served (A) Early Intervention	-	27	27	To record individuals served
13. No. of Individual Served (B) Pre-School	-	41	41	To record individuals served
13. No. of Individual Served (C) School Age	-	15	15	To record individuals served
Worksheet 7-D				
3. Service Contracts (C) School Age	\$ -	\$ 450	\$ 450	To reclassify psychological evaluation expense
5. COG Expenses (L) Community Residential	\$ -	\$ 2,250	\$ 2,250	To match final COG workbook
5. COG Expenses (M) Family Support Services	\$ -	\$ 2,700	\$ 2,700	To match final COG workbook
Worksheet 7-E				
13. No. of Individual Served (A) Early Intervention	-	18	18	To record individuals served
13. No. of Individual Served (B) Pre-School	-	10	10	To record individuals served
13. No. of Individual Served (C) School Age	-	7	7	To record individuals served
Worksheet 7-F				
13. No. of Individual Served (A) Early Intervention	-	44	44	To record individuals served
13. No. of Individual Served (C) School Age	-	4	4	To record individuals served
Worksheet 8				
4. Other Expenses (X) Gen Expense All Prgm.	\$ 103,190	\$ (8,000)		To reclassify capital asset acquisition
		\$ (13,300)		To reclassify capital asset acquisition
		\$ (29,940)	\$ 51,950	To reclassify capital asset acquisition
Worksheet 9				
1. Salaries (N) Service & Support Admin. Costs	\$ 447,134	\$ (83,424)		To remove MAC payroll
		\$ (57,119)		To remove MAC payroll
		\$ (80,349)		To remove MAC payroll
		\$ 50,093		To reclassify Intake and Information Coordinator Salary
		\$ (35,054)	\$ 241,281	To reclassify Receptionist/Secretary salary
2. Employee Benefits (N) Service & Support Admin. Costs	\$ 151,825	\$ 6,860		To reclassify Intake and Information Coordinator benefits
		\$ (9,651)		To reclassify Receptionist/Secretary benefits
		\$ (12,620)	\$ 136,414	To reclassify Residential Services Director benefits
3. Service Contracts (N) Service & Support Admin. Costs	\$ 3,250	\$ (1,196)		To reclassify family support expenses
		\$ (450)	\$ 1,604	To reclassify psychological evaluation expense

Appendix A (Page 5)

Madison County Board of Developmental Disabilities
2013 Income and Expenditure Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 10				
1 Salaries (H) Unasgn Adult Program	\$ -	\$ 30,716	\$ 30,716	To reclassify Behavior Support Specialist salary
2 Benefits (H) Unasgn Adult Program	\$ -	\$ 9,408	\$ 9,408	To reclassify Behavior Support Specialist benefits
4. Other Expenses (H) Unasgn Adult Program	\$ -	\$ 22,877	\$ 22,877	To match expenditure report
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 400	\$ 400	To reclassify Bridges banquet expense
a1 Adult				
19. Transportation (B) Less Revenue	\$ -	\$ 99	\$ 99	To record OOD offset
Reconciliation to County Auditor Worksheet				
Expense:				
Plus: Purchases Greater Than \$5,000	\$ 125,458	\$ 8,000		To reclassify capital asset acquisition
		\$ 13,300		To reclassify capital asset acquisition
		\$ 29,940	\$ 176,698	To reclassify capital asset acquisition
Plus: Other	\$ 22,877	\$ 6,386		To reclassify match payment
		(22,877)	\$ 6,386	To match expenditure report
Less: Schedule A COG Expenses	\$ -	\$ (1,203)	\$ (1,203)	To reconcile COG expense
Total from 12/31 County Auditor's Report	\$ 5,127,944	\$ (327,872)	\$ 4,800,072	To match county auditor total
Revenue:				
Total from 12/31 County Auditor's Report	\$ 4,720,795	\$ (202,917)	\$ 4,517,878	To match county auditor total

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

	Reported Amount		Correction		Corrected Amount	Explanation of Correction
Schedule A						
19. Room and Board/Cost to Live (L) Community Residential	\$ -	\$	2,274	\$	2,274	To match final COG Workbook
Schedule B-1, Section A						
5. Speech/Audiology (C) Child	1,151		(124)		1,027	To match 2012 square footage
7. Occupational Therapy (C) Child	389		(132)		257	To match 2012 square footage
8. Physical Therapy (C) Child	-		257		257	To match 2012 square footage
19. Community Residential (D) General	-		149		149	To reclassify Residential Services Director square footage
21. Service And Support Admin (D) General	2,008		(173)			To reclassify Director of Organization Services square footage
			(149)		1,686	To reclassify Residential Services Director square footage
23. Administration (D) General	1,260		173		1,433	To reclassify Director of Organization Services square footage
Schedule B-1, Section B						
7. A-1 (C) Facility Based Services (Non-Title XX Only)	4		(2)		2	To match attendance report
7. A-1 (D) Supported Emp. - Enclave (Non-Title XX Only)	-		1		1	To match attendance report
10. A (C) Facility Based Services (Non-Title XX Only)	5		9		14	To match attendance report
11. A-1 (C) Facility Based Services (Non-Title XX Only)	511		(176)			To match attendance report
			(1)		334	To correct days of attendance
11. A-1 (D) Supported Emp. - Enclave (Non-Title XX Only)	-		145		145	To match attendance report
11. A-1 (E) Facility Based Services (Title XX Only)	468		132		600	To match attendance report
12. B (C) Facility Based Services (Non-Title XX Only)	101		(3)		98	To match attendance report
Schedule B-3						
5. Facility Based Services (G) One Way Trips- Fourth Quarter	34,779		(1)		34,778	To remove trip due to paid claim error
5. Facility Based Services (H) Cost of Bus, Tokens, Cabs- Fourth Quarter	\$ -	\$	13	\$	13	To add per mile cost due to paid claim error
Schedule C						
III. Department of Education						
(D) Other (Detail On Separate Sheet) - County Revenue						
23 STRS Refund	\$ -	\$	403	\$	403	To record unreported revenue
V. Other Revenues						
(I) Other (Detail On Separate Sheet)- County Revenue						
47 School District Reimb	\$ 23,810	\$	27,722	\$	51,532	To report unrecorded revenue
48 Misc. Income	\$ -	\$	240	\$	240	To report unrecorded revenue
VI. Capital Revenue						
(E) Other (Detail On Separate Sheet) - County Revenue						
55 Capital	\$ -	\$	100,000	\$	100,000	To record unrecorded deposit
Worksheet 1						
2. Land Improvements (D) Unasgn Children Programs	\$ 121	\$	7,996			To match depreciation schedule
			(120)	\$	7,997	To correct depreciation for tiling drainage
2. Land Improvements (E) Facility Based Services	\$ 11,125	\$	(11,125)			To match depreciation schedule
			10,570	\$	10,570	To match 2012 depreciation schedule
2. Land Improvements (V) Admin	\$ 340	\$	319			To match depreciation schedule
			(659)	\$	-	To remove depreciation in the year of acquisition
2. Land Improvements (X) Gen Expense All Prgm.	\$ 3,149	\$	(3,149)			To match depreciation schedule
			1,911			To match 2012 depreciation schedule
			1,238	\$	3,149	To match 2012 depreciation schedule

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 1 (Continued)				
3. Buildings/Improve (D) Unasgn Children	\$ 15,196	\$ 12,291		To match depreciation schedule
		\$ 7,692		To match 2012 depreciation schedule
		\$ 1,377	\$ 36,556	To match 2012 depreciation schedule
3. Buildings/Improve (E) Facility Based Services	\$ 15,985	\$ (15,985)	\$ -	To match depreciation schedule
3. Buildings/Improve (U) Transportation	\$ 9,409	\$ (9,409)		To match depreciation schedule
		\$ 743	\$ 743	To match 2012 depreciation schedule
3. Buildings/Improve (V) Admin	\$ 9,038	\$ 9,402		To match depreciation schedule
		\$ (1,365)	\$ 17,075	To remove depreciation in the year of acquisition
3. Buildings/Improve (X) Gen Expense All Prgm.	\$ 770	\$ (770)		To match depreciation schedule
		\$ 675	\$ 675	To match 2012 depreciation schedule
5. Movable Equipment (B) Pre-School	\$ 3,437	\$ (3,437)		To match depreciation schedule
		\$ 3,437	\$ 3,437	To match 2012 depreciation schedule
5. Movable Equipment (D) Unasgn Children Programs	\$ 799	\$ 3,139		To match depreciation schedule
		\$ (1,969)	\$ 1,969	To remove depreciation for duplicate asset
5. Movable Equipment (E) Facility Based Services	\$ 32	\$ (32)	\$ -	To match depreciation schedule
5. Movable Equipment (N) Service & Support	\$ 50	\$ (50)	\$ -	To match depreciation schedule
5. Movable Equipment (U) Transportation	\$ 62,925	\$ 20,480		To match depreciation schedule
		\$ (12,627)		To remove depreciation in the year of acquisition
		\$ 14,079		To match 2012 depreciation schedule
		\$ 9,822		To match 2012 depreciation schedule
		\$ 1,355		To correct depreciation for Chevy Express
		\$ 43		To record loss on disposal of car
		\$ 7,488		To match 2012 depreciation schedule
		\$ 4,793	\$ 108,358	To record depreciation for 2013 capital acquisitions
5. Movable Equipment (X) Gen Expense All Prgm.	\$ 3,035	\$ (3,035)		To match depreciation schedule
		\$ 875	\$ 875	To match 2012 depreciation schedule
7. Other (X) Gen Expense All Prgm.	\$ 18,269	\$ (18,269)	\$ -	To match depreciation schedule
Worksheet 2				
1. Salaries (X) Gen Expense All Prgm.	\$ 272,033	\$ 13,702		To reclassify Director of Organization Services payroll
		\$ 35,865	\$ 321,600	To reclassify Receptionist/Secretary salary
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 76,346	\$ 10,000	\$ 86,346	To reclassify Receptionist/Secretary benefits
3. Service Contracts (X) Gen Expense All Prgm.	\$ 97,836	\$ (9,800)		To reclassify unallowable fundraising expenses
		\$ (1,574)		To reclassify cost report settlement fees
		\$ (450)		To reclassify Bridges banquet expense
		\$ (10,000)	\$ 76,012	To reclassify Family and Children First contribution expense
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 9,800	\$ 9,800	To reclassify unallowable fundraising expenses
5. COG Expense (M) Family Support Services	\$ -	\$ 231	\$ 231	To match final COG workbook
5. COG Expense (O) Non-Federal Reimbursable	\$ -	\$ 1,590	\$ 1,590	To match final COG workbook
Worksheet 2A				
1. Salaries (N) Service & Support Admin	\$ 140,832	\$ (86,088)		To remove MAC payroll
		\$ (54,744)	-	To remove MAC payroll
2. Employee Benefits (N) Service & Support	\$ 53,862	\$ (32,614)		To remove MAC payroll
		\$ (13,496)		To reclassify Residential Services Director benefits
		\$ (13,702)		To reclassify Director of Organization Services payroll
		\$ 5,950	-	To match benefits report
Worksheet 5				
1. Salaries (A) Early Intervention	\$ -	\$ 52,988		To reclassify EI Specialist salary
		\$ 728	\$ 53,716	To reclassify Behavior Support Specialist salary

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 5 (Continued)				
1. Salaries (B) Pre-School	\$ -	\$ 2,000		To reclassify Preschool Substitute salary
		\$ 2,549	\$ 4,549	To reclassify Behavior Support Specialist salary
1. Salaries (D) Unasgn Children Program	\$ 563,796	\$ 25,595		To reclassify Recreation Coordinator salary
		\$ (52,988)		To reclassify EI Specialist salary
		\$ (2,000)	\$ 534,403	To reclassify Preschool Substitute salary
1. Salaries (O) Non-Federal Reimbursable	\$ 55,231	\$ (55,231)	\$ -	To remove MAC payroll
2. Employee Benefits (A) Early Intervention	\$ -	\$ 12,485		To reclassify EI Specialist benefits
		\$ 193	\$ 12,678	To reclassify Behavior Support Specialist benefits
2. Employee Benefits (B) Pre-School	\$ -	\$ 762		To reclassify Preschool Substitute benefits
		\$ 674	\$ 1,436	To reclassify Behavior Support Specialist benefits
2. Employee Benefits (D) Unasgn Children	\$ 283,463	\$ 8,168		To reclassify Recreation Coordinator benefits
		\$ (12,485)		To reclassify EI Specialist benefits
		\$ (762)	\$ 278,384	To reclassify Preschool Substitute benefits
2. Employee Benefits (L) Community Residential	\$ -	\$ 13,496	\$ 13,496	To reclassify Residential Services Director benefits
2. Employee Benefits (O) Non-Federal Reimbursable	\$ 18,010	\$ (7,167)		To remove MAC payroll
		\$ (1,053)	\$ 9,790	To match benefits report
3. Service Contracts (M) Family Support Services	\$ -	\$ 838	\$ 838	To reclassify family support expenses
4. Other Expenses (D) Unasgn Children Program	\$ 15,817	\$ 10,000	\$ 25,817	To reclassify Family and Children First contribution expense
5. COG Expenses (M) Family Support Services	\$ -	\$ 5,359	\$ 5,359	To match final COG workbook
Worksheet 6				
1. Salaries (I) Medicaid Admin	\$ 262,971	\$ (92,501)	\$ 170,470	To match MAC report
1. Salaries (O) Non-Federal Reimbursable	\$ -	\$ 44,446	\$ 44,446	To match MAC report
2. Employee Benefits (I) Medicaid Admin	\$ 88,801	\$ (29,248)	\$ 59,553	To match MAC report
2. Employee Benefits (O) Non-Federal Reimbursable	\$ -	\$ 15,527	\$ 15,527	To match MAC report
Worksheet 7-B				
1. Salaries (X) Gen Expense All Prgm.	\$ 53,856	\$ (53,856)	\$ -	To remove MAC payroll
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 9,467	\$ (297)		To remove MAC payroll
		\$ (676)	\$ 8,494	To match benefits report
Worksheet 8				
4. Other Expenses (X) Gen Expense All Prgm.	\$ 83,266	\$ (13,550)	\$ 69,716	To reclassify capital asset acquisition
Worksheet 9				
1. Salaries (N) Service & Support Admin. Costs	\$ 577,523	\$ (36,413)		To reclassify Behavior Support Specialist salary
		\$ (35,865)	\$ 505,245	To reclassify Receptionist/Secretary salary
2. Employee Benefits (N) Service & Support Admin. Costs	\$ 170,338	\$ (9,627)		To reclassify Behavior Support Specialist benefits
		\$ (10,000)		To reclassify Receptionist/Secretary benefits
		\$ (4,263)	\$ 146,448	To match benefits report
3. Service Contracts (N) Service & Support Admin. Costs	\$ 4,060	\$ (838)	\$ 3,222	To reclassify family support expenses
Worksheet 10				
1. Salaries (H) Unasgn Adult Program	\$ 51,189	\$ (25,595)		To reclassify Recreation Coordinator salary
		\$ 33,135	\$ 58,729	To reclassify Behavior Support Specialist salary
2. Employee Benefits (H) Unasgn Adult Program	\$ 16,336	\$ (8,168)		To reclassify Recreation Coordinator benefits
		\$ 8,760	\$ 16,928	To reclassify Behavior Support Specialist benefits
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 450	\$ 450	To reclassify Bridges banquet expense

Appendix B (Page 4)
 Madison 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>
Reconciliation to County Auditor Worksheet				
Expense:				
Plus: Purchases Greater Than \$5,000	\$ 198,120	\$ 13,550	\$ 211,670	To reclassify capital asset acquisition
Plus: MAC	\$ (351,771)	\$ 351,771	\$ -	To remove incorrect reconciling item
Plus: Other	\$ -	\$ 1,574	\$ 1,574	To reclassify cost report settlement fees
Less: Schedule A COG Expenses	\$ -	\$ (2,274)	\$ (2,274)	To reconcile COG expense
Total from 12/31 County Auditor's Report	\$ 5,354,660	\$ 276	\$ 5,354,936	To match county auditor total
Revenue:				
Total from 12/31 County Auditor's Report	\$ 5,129,748	\$ 128,366	\$ 5,258,114	To match county auditor total

This page intentionally left blank.



Dave Yost • Auditor of State

MADISON COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

MADISON 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
MAY 11, 2017**