



Dave Yost • Auditor of State



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

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

We have performed the procedures enumerated below, which were agreed to by the Ohio Department of Developmental Disabilities (DODD), on the Income and Expenditure Report of the 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

 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)

 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 <sup>1</sup>

#### Recoverable Finding – 2014

Service Code	Units	Review Results	Finding
FTB	1	Billed incorrect procedure code resulting in overpayment	\$4.27 <sup>1</sup>
1	1. 6	and a light to interest collection of a set to Ohio Day Orde 8 54	04.00

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.

 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).

 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.

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April G4, 2017

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#### Appendix A

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

2013	Income and Expenditure Report Adjustments	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Sche	dule A	/ inount		 , inount	
	Room and Board/Cost to Live (L) Community \$ Residential	-	\$ 1,203	\$ 1,203	To match final COG Workbook
Sche	dule B-1, Section A				
1. I	Building Services (C) Child	273	(273)	-	To match 2012 square footage
	Dietary Services (C) Child	1,536	(732)	804	To match 2012 square footage
4. I	Nursing Services (B) Adult	-	205		To match 2012 square footage
			(25)	180	To reclassify Health Services Coordinator square footage
4. I	Nursing Services (C) Child	-	6		To match 2012 square footage
_			25	31	To reclassify Health Services Coordinator square footage
	Speech/Audiology (C) Child	-	1,027	1,027	To match 2012 square footage
	Occupational Therapy (C) Child	-	257	257	To match 2012 square footage
	Physical Therapy (C) Child	-	257	257	To match 2012 square footage
	Early Intervention (C) Child	808 5 242	(146)	662	To match 2012 square footage
	Pre-School (C) Child School Age (C) Child	5,243 4,015	(3,521) (1,615)	1,722	To match 2012 square footage To match 2012 square footage
15. 0	School Age (C) Child	4,013	2,400	4,800	To reclassify Recreation Coordinator square
			0.400		footage
14. 1	Facility Based Services (B) Adult	-	2,400 (2,400)	-	To match 2012 square footage To reclassify Recreation Coordinator square
47 1	Madiabid Administration (A) MAC		10	10	footage
	Medicaid Administration (A) MAC Community Residential (D) General	-	10 149	10 149	To match 2012 square footage To reclassify Residential Services Director
19. 0	Community Residential (D) General	-	149	149	square footage
21 9	Service And Support Admin (D) General	1,097	911		To match 2012 square footage
		1,001	(149)	1,859	To reclassify Residential Services Director square footage
22. I	Program Supervision (C) Child	940	(483)	457	To match 2012 square footage
	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
	Non-Reimbursable (C) Child	-	1,316	1,316	To match 2012 square footage
25. I	Non-Reimbursable (D) General	-	292	292	To match 2012 square footage
	dule B-1, Section B				
	A (A) Facility Based Services	-	1	1	To record contract vendor individuals served
	A (B) Supported Emp Enclave	-	1	1	To record contract vendor individuals served
	A-1 (A) Facility Based Services A-1 (B) Supported Emp Enclave	-	3 1	3 1	To record contract vendor individuals served To record contract vendor individuals served
	B (A) Facility Based Services	-	1	1	To record contract vendor individuals served
	C (A) Facility Based Services	-	3	3	To record contract vendor individuals served
	A (A) Facility Based Services	-	115	115	To record contract vendor days of attendance
	A (B) Supported Emp Enclave	-	170	170	To record contract vendor days of attendance
	A-1 (A) Facility Based Services	-	387	387	To record contract vendor days of attendance
	A-1 (B) Supported Emp Enclave	-	11	11	To record contract vendor days of attendance
	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
	dule B-3				
	School Age (G) One Way Trips- Fourth Quarter	-	1,436	1,436	To match transportation report
	Facility Based Services (C) One Way Trips- Second Quarter	38,359	(10,474)	27,885	To match transportation report
5. I	Facility Based Services (E) One Way Trips- Third Quarter	38,359	(38,359)	-	To match transportation report
5. I	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

2013 Income and Expenditure Report Ad	justments					_	
		Reported				Corrected	
	_	Amount		Correction		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 Qua	rter	1,262		6			To reclassify allowable units
				(19)			To remove units with no supporting
						4.045	documentation
				(4)		1,245	To reclassify unallowable units
5. SSA Unallowable Units (D) 4th Quarter		158		(6)			To reclassify allowable units
				4			To reclassify unallowable units
				(7)		149	To remove units with no supporting
							documentation
Schedule C							
I. County	۴	0 454 404	٠	(405.000)	<b>^</b>	0.045.400	To assess devide the standard state
(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	•	44.000	•	(4.000)			<b>-</b>
(E) Waiver Administration- County Revenue	e \$	14,688	\$	(4,022)	•	40 500	To remove receipt recorded twice
			\$	(70)	\$	10,596	To remove receipt recorded twice
III. Department of Education							
(A) Pre-School And Supervision Units - Co	unty \$	362,916	\$	15,590			To record unrecorded transaction
Revenue			\$	(12,679)			To remove receipt recorded twice
			\$	14,266			To record unrecorded transaction
			\$	(25,636)	\$	354,457	To remove receipt recorded twice
(D) Other (Detail On Separate Sheet) - Cou	inty Reven	ue					
22 STRS Refund	\$	-	\$	884	\$	884	To record unrecorded transactions
IV. Federal Programs							
(C) Title XIX- Medicaid Cluster- CFDA 93.7	78- \$	183,719	\$	(29,183)	\$	154,536	To remove receipt recorded twice
MAC - County Revenue							
(L) School Lunch Program- CFDA 10.555 -	\$	9,734	\$	1,168	\$	10,902	To record unrecorded transactions
County Revenue							
V. Other Revenues							
(A) Food Svcs. (All Except Adult Programs	)- \$	47,158	\$	5,401			To record unrecorded transactions
County Revenue			\$	(1,106)			To remove receipt recorded twice
···· , ····			\$	(397)			To remove receipt recorded twice
			\$	(299)	\$	50,757	To remove receipt recorded twice
(D) Family Support Service Fees - COG Re	evenue \$	-	\$	494	\$	494	To match final COG Workbook
(I) Other (Detail On Separate Sheet)- Cou		le	+		Ŧ		
44 Fuel Tax Refund	\$	1,500	\$	271	\$	1,771	To record unrecorded transactions
45 Transportation	\$	338,358	\$	165	Ŧ	.,	To record unrecorded transactions
	•	,	\$	53,693			To record unrecorded transactions
			\$	(1,600)			To remove receipt recorded twice
			\$	(480)	\$	390,136	To remove receipt recorded twice
46 Preschool Fees	\$	24,080	\$	400	Ψ	000,100	To record unrecorded transactions
	Ψ	24,000	\$	(1,200)			To remove receipt recorded twice
			\$	(1,620)	\$	21,660	To remove receipt recorded twice
47 MCH Worker	¢	46 250		11,250		,	•
	\$	46,250	\$		\$ ¢	57,500	To record unrecorded transactions
48 Rentals	\$ \$	8,039	\$	(590)	\$	7,449	To remove receipt recorded twice
49 Misc.	Ф	160,827	\$	56			To record unrecorded transactions
			\$	(80,479)			To correct over reported refund
			\$	(125)			To remove receipt recorded twice
			\$	(3,485)			To remove receipt recorded twice
			\$	4,202			To record unrecorded transactions
			\$	50			To record unrecorded transactions
			\$	(396)	\$	80,650	To remove receipt recorded twice
Worksheet 1							
<ol> <li>Land Improvements (D) Unasgn Childre</li> </ol>	en \$	-	\$	6,957			To match depreciation schedule
Programs			\$	(120)			To correct depreciation for tiling drainage
			\$	(829)		6,008	To remove depreciation in year of acquisition
2. Land Improvements (E) Facility Based	\$	-	\$	10,570	\$	10,570	To match 2012 depreciation schedule
Services							
2. Land Improvements (V) Admin	\$	340	\$	(340)	\$	-	To match depreciation schedule
2. Land Improvements (X) Gen Expense A	All \$	-	\$	1,911			To match 2012 depreciation schedule
Prgm.			\$	1,238	\$	3,149	To match 2012 depreciation schedule

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

201	3 Income and Expenditure Report Adjustment	s Reported				Corrected	
		Amount	_	Correction		Amount	Explanation of Correction
Wo	rksheet 1 (Continued)	00.040	¢	4 475			To motoh depresiation schedule
3.	Buildings/Improve (D) Unasgn Children \$	23,312	\$ \$	4,175 1,377			To match depreciation schedule To match 2012 depreciation schedule
			φ \$	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
	Buildings/Improve (X) Gen Expense All Prgm. \$		\$	675	\$	675	To match 2012 depreciation schedule
	Movable Equipment (B) Pre-School \$		\$	3,437	\$	3,437	To match 2012 depreciation schedule
5.	Movable Equipment (D) Unasgn Children \$	1,019	\$	(1,019)	\$	-	To match depreciation schedule
Б	Programs Movable Equipment (N) Service & Support \$	50	\$	(50)	¢		To match depreciation schedule
5.	Movable Equipment (U) Transportation \$				φ	-	To match depreciation schedule
5.	wovable Equipment (0) Transponation \$	151,690	э \$	(84,833) (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	; -	\$	2,160			To match 2012 depreciation schedule
	Prgm.		\$	875	\$	3,035	To match 2012 depreciation schedule
Wo	rksheet 2						
	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
~		450.000	\$	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
	Figin.		\$	(6,860)			To reclassify Intake and Information Coordinator
			Ŷ	(0,000)			benefits
			\$	(6,783)			To reclassify Recreation Coordinator benefits
			\$	9,651	\$	138,547	To reclassify Receptionist/Secretary benefits
	Service Contracts (X) Gen Expense All Prgm. \$		\$	(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
4	Other Expenses (X) Gen Expense All Prgm. \$	61,437	\$	(1,134)			meeting expenses To reclassify unallowable meals for board
ч.		01,407	Ψ	(1,104)			meeting expenses
			\$	(400)	\$	59,903	To reclassify Bridges banquet expense
5.			\$	82	\$	82	To match final COG workbook
5.			\$	438	\$	438	To match final COG workbook
5.	COG Expense (O) Non-Federal Reimbursable \$	-	\$	56	\$	56	To match final COG workbook
Wo	rksheet 5						
	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
		500.000	\$	2,730	\$	4,530	To reclassify Behavior Support Specialist salary
1.	Salaries (D) Unasgn Children Program \$	503,606	\$ \$	47,788 (50,199)			To reclassify Recreation Coordinator salary To reclassify EI Specialist salary
			գ \$	(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	<b>^</b>		To reclassify Preschool Substitute benefits
2	Employee Depetite (D) Upgggg Children	470.000	\$	836	\$	1,084	To reclassify Behavior Support Specialist benefits
2.	Employee Benefits (D) Unasgn Children \$	170,322		6,783 (11,577)			To reclassify Recreation Coordinator benefits
			\$	(11,577)	¢	165 000	To reclassify EI Specialist benefits
0	Employee Penofite (L) Community		\$	(248)		165,280	To reclassify Preschool Substitute benefits
۷.	Employee Benefits (L) Community \$ Residential		\$	12,620	\$	12,620	To reclassify Residential Services Director benefits
2.	Employee Benefits (O) Non-Federal \$	16,929	\$	(5,083)	\$	11,846	To remove MAC payroll
	Reimbursable	. 5,020	Ŧ	(2,000)	*	,0.10	
3.	Service Contracts (M) Family Support \$	-	\$	1,196	\$	1,196	To reclassify family support expenses
	Services						

#### Appendix A (Page 4) Madison County Board of Developmental Disabilities 2013 Income and Expenditure Report Adjustments

2013 Income and Expenditure Report Adjustments						
	Reported		•		Corrected	
Warderkerst 5 (Oractionerst)	Amount		Correction		Amount	Explanation of Correction
Worksheet 5 (Continued)		¢	7 010	¢	7 010	To real cost where the synaptics
<ul><li>4. Other Expenses (B) Pre-School</li><li>4. Other Expenses (D) Unasgn Children</li><li>\$</li></ul>	- 22,400	\$ \$	7,912 (7,912)		7,912 14,488	To reclassify preschool expenses
4. Other Expenses (D) Onasgri Children \$ Program	22,400	φ	(7,912)	φ	14,400	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 \$	-	\$	3,067	\$	3,067	To match final COG workbook
Reimbursable		•	- ,	•	-,	
Worksheet 7-A						
5. COG Expenses (M) Family Support Services \$	_	\$	562	\$	562	To match final COG workbook
		Ψ	502	Ψ	502	
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
		¢	F 770			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
		Ψ	2,000	Ψ	0,000	To reclassify realition berefits
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
Warkshoot 7 D						
Worksheet 7-D 3. Service Contracts (C) School Age \$	_	\$	450	\$	450	To reclassify psychological evaluation expense
	_					To match final COG workbook
<ol> <li>COG Expenses (L) Community Residential \$</li> <li>COG Expenses (M) Family Support Services \$</li> </ol>	-	\$ \$	2,250 2,700	\$ \$	2,250 2,700	To match final COG workbook
5. COG Expenses (W) ranniy Support Services $\phi$	-	φ	2,700	φ	2,700	
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 (A) Early Intervention 13. No. of Individual Served (C) School Age	-		44		44	To record individuals served
			-		т	
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 \$	151,825	\$	6,860			To reclassify Intake and Information Coordinator
Admin. Costs		<u>م</u>				benefits
		\$ ¢	(9,651)	¢	126 /14	To reclassify Receptionist/Secretary benefits
		\$	(12,620)	Ф	136,414	To reclassify Residential Services Director benefits
3. Service Contracts (N) Service & Support \$	3,250	\$	(1,196)			To reclassify family support expenses
Admin. Costs	0,200	\$	(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
<ol><li>Other Expenses (H) Unasgn Adult Program</li></ol>	\$	-	\$ 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
<b>Revenue:</b> 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

2014 Income and Expenditure Report Adjustments	Reported				Corrected	
	Amount	-	Correction		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
21. Service And Support Admin (D) General	2,008		(173)			square footage 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
<ol> <li>A-1 (D) Supported Emp Enclave (Non-Title XX Only)</li> </ol>	-		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	511		(176)			To match attendance report
Only) 11. A-1 (D) Supported Emp Enclave (Non-Title	-		(1) 145		334 145	To correct days of attendance To match attendance report
XX Only) 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 Rever						
23 STRS Refund \$	iue -	\$	403	\$	403	To record unreported revenue
V. Other Revenues		Ψ	400	Ψ	400	
(I) Other (Detail On Separate Sheet)- County Reven	ue					
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 Rever 55 Capital \$	nue -	\$	100,000	\$	100,000	To record unrecorded deposit
Worksheet 1						
2. Land Improvements (D) Unasgn Children \$	121	\$	7,996			To match depreciation schedule
Programs		\$	(120)	\$	7,997	To correct depreciation for tiling drainage
2. Land Improvements (E) Facility Based \$	11,125	\$	(11,125)	•	,	To match depreciation schedule
Services		\$	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 \$	3,149	\$	(3,149)			To match depreciation schedule
Prgm.		\$	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

Worksheet 1 (Continued)         Image: Second S	20	14 Income and Expenditure Report Adjustme	nts	Reported Amount		Correction		Corrected Amount	Explanation of Correction
S       7,692       To match 2012 depreciation schedule         3. Buildings/Improve (E) Facility Based Sarvices S       15,565 S       1(5,963) S       To match depreciation schedule         3. Buildings/Improve (U) Transportation S       9,403 S       743 S       743 To match depreciation schedule         3. Buildings/Improve (V) Admin S       9,038 S       9,402 S       17,057 To remove depreciation schedule         3. Buildings/Improve (V) Admin S       9,038 S       17,057 To remove depreciation schedule       To match depreciation schedule         3. Buildings/Improve (X) Gen Expense All Prgm. S       770 S       (770) To match depreciation schedule         5. Movable Equipment (B) Pre-School S       3,437 S       3,437 To match depreciation schedule         6. Movable Equipment (D) Unago Children S       729 S       (1,993) S       19,99 To remove depreciation schedule         6. Movable Equipment (U) Transportation S       62,925 S       20,490 To match depreciation schedule       10 addition schedule         7. Movable Equipment (U) Transportation S       62,925 S       20,490 To match depreciation schedule       12 depreciation schedule         7. Movable Equipment (U) Transportation S       62,925 S       20,490 To match depreciation schedule       13,957 To match depreciation schedule         7. Movable Equipment (U) Transportation S       62,925 S       20,490 To match depreciation schedule <td< td=""><td></td><td></td><td>_ م</td><td>15 400</td><td>¢</td><td>10.004</td><td></td><td></td><td>To moteh depression acheetide</td></td<>			_ م	15 400	¢	10.004			To moteh depression acheetide
<ul> <li>Buildings/Improve (E) Facility Based Services \$         <ol> <li>Buildings/Improve (I) Transportation</li> <li>Buildings/Improve (I) Transportation</li> <li>Buildings/Improve (V) Admin</li> <li>Soutions and the precision schedule</li> <li>Buildings/Improve (V) Admin</li> <li>Soutions and the precision schedule</li> <li>Buildings/Improve (V) Admin</li> <li>Soutions and the precision schedule</li> <li>To match depreciation schedule</li> <li>Movable Equipment (B) Pre-School</li> <li>Soution Schedule</li> <li>Movable Equipment (B) Pre-School</li> <li>Soution Schedule</li> <li>Movable Equipment (B) Service &amp; Support</li> <li>Soution Schedule</li> <li>Movable Equipment (IV) Service &amp; Support</li> <li>Soution Schedule</li> <li>Movable Equipment (IV) Service &amp; Support</li> <li>Soution Schedule</li> <li>Movable Equipment (IV) Service &amp; Support</li> <li>Soution Schedule</li> <li>Soution Schedule<td>3.</td><td>Buildings/Improve (D) Unasgn Children</td><td>\$</td><td>15,196</td><td></td><td></td><td></td><td></td><td></td></li></ol></li></ul>	3.	Buildings/Improve (D) Unasgn Children	\$	15,196					
<ul> <li>Buildings/Improve (E) Facility Based Services \$         <ul> <li>Buildings/Improve (U) Transportation</li> <li>Buildings/Improve (V) Admin</li> <li>Buildings/Improve (V) Admin</li></ul></li></ul>							\$	36.556	
3. Buildings/Improve (U) Transportation       \$ <ul> <li>9,409</li> <li>8, 47,43</li> <li>9,402</li> <li>743</li> <li>9,402</li> <li>743</li> <li>9,402</li> <li>743</li> <li>743</li> <li>743</li> <li>743</li> <li>743</li> <li>743</li> <li>744</li> <li>75</li> <li>743</li> <li>743</li> <li>744</li> <li>75</li> <li>763</li> <li>767</li> <li>7700</li> <li>7700</li> <li>7700</li> <li>7700</li> <li>7707</li> <li>7700</li> <li>7700</li> <li>7701</li> <li>7701<td>3.</td><td>Buildings/Improve (E) Facility Based Services</td><td>\$</td><td>15,985</td><td></td><td>-</td><td></td><td>-</td><td></td></li></ul>	3.	Buildings/Improve (E) Facility Based Services	\$	15,985		-		-	
3. Buildings/Improve (V) Admin       \$       9,38       \$       9,402       To match depreciation schedule         3. Buildings/Improve (X) Gen Expense All Prgm.       \$       770       \$       7770       \$       7770         5. Movable Equipment (B) Pre-School       \$       3,437       \$       3,437       \$       3,437       \$       3,437       \$       3,437       \$       3,437       \$       3,437       \$       3,437       \$       3,437       \$       3,437       \$       3,437       \$       3,437       \$       3,437       \$       3,437       \$       3,437       \$       3,437       \$       \$       1,686       To match depreciation schedule         5. Movable Equipment (D) Unasgo Children       \$       720       \$       \$       1,686       To match depreciation schedule         5. Movable Equipment (U) Transportation       \$       6,292       \$       (1,262)       To match depreciation schedule         5. Movable Equipment (V) Gen Expense All       \$       3,035       \$       (1,365)       To react day equipation schedule       \$         7. Other (X) Gen Expense All       \$       3,035       \$       (1,367)       \$       To match depreciation schedule       \$         7. Other (				-		,			To match depreciation schedule
3. Buildings/Improve (X) Gen Expense All Prgm.       \$ <ul> <li>(1,365)</li> <li>(1,365)&lt;</li></ul>			•				\$	743	
<ul> <li>Buildings/Improve (X) Gen Expense All Prgm. \$ 770 6</li> <li>Buildings/Improve (X) Gen Expense All Prgm. \$ 748 7</li> <li>Movable Equipment (B) Pre-School \$ 3,437 \$ 3,437 5</li> <li>Movable Equipment (D) Unaspn Children \$ 799 \$ 1,199 70 match depreciation schedule 10 match 2012 depreciation sched</li></ul>	3.	Buildings/Improve (V) Admin	\$	9,038			\$	17 075	I. I
<ul> <li>Buildings/Improve (X) Gen Expense All Prgm. \$ 770 \$ 770 \$ 770 \$ 770 \$ 770 \$ 770 To match Appreciation schedule</li> <li>Movable Equipment (B) Pre-School \$ 3,437 \$ 3,437 \$ 70 match 2012 depreciation schedule</li> <li>Movable Equipment (D) Unaspn Children \$ 799 \$ 3,139 To match Appreciation schedule</li> <li>Movable Equipment (D) Transportation \$ 62,925 \$ 20,480 To match depreciation schedule</li> <li>Movable Equipment (D) Transportation \$ 62,925 \$ 20,480 To match depreciation schedule</li> <li>Movable Equipment (U) Transportation \$ 62,925 \$ 20,480 To match depreciation schedule</li> <li>Movable Equipment (U) Transportation \$ 62,925 \$ 20,480 To match depreciation schedule</li> <li>Movable Equipment (U) Transportation \$ 62,925 \$ 20,480 To match depreciation schedule</li> <li>Movable Equipment (U) Transportation \$ 62,925 \$ 20,480 To match depreciation schedule</li> <li>Movable Equipment (U) Transportation \$ 62,925 \$ 20,480 To match depreciation schedule</li> <li>Movable Equipment (X) Gen Expense All \$ 3,035 \$ 10,858 To orecrot loss on depreciation schedule</li> <li>Movable Equipment (X) Gen Expense All \$ 3,035 \$ 10,858 To match 2012 depreciation schedule</li> <li>Movable Equipment (X) Gen Expense All \$ 3,035 \$ (3,035) To match depreciation schedule</li> <li>Morksheet 2</li> <li>Salares (X) Gen Expense All Prgm. \$ 272,033 \$ 13,702 To reclassify Receptionist/Secretary salary</li> <li>Employee Benefits (X) Gen Expense All Prgm. \$ 76,346 \$ 10,000 \$ 86,346 To reclassify Receptionist/Secretary salary</li> <li>Employee Benefits (X) Gen Expense All Prgm. \$ 272,033 \$ 13,702 To reclassify Receptionist/Secretary salary</li> <li>Cord Expense (O) Non-Federal \$ 76,346 \$ 10,000 \$ 76,012 To reclassify Receptionist/Secretary salary</li> <li>Cord Expense (M) Family Support Services \$ - \$ 9,800 \$ 9,800 To reclassify Receptionist/Secretary salary</li> <li>Cord Expense (M) Family Support Services \$ - \$ \$ 9,800 \$ 9,800 To reclassify mathweathefund t</li></ul>					Ψ	(1,000)	Ψ	17,075	
<ul> <li>Movable Equipment (B) Pre-School</li> <li>Movable Equipment (D) Unasgn Children</li> <li>Movable Equipment (D) Unasgn Children</li> <li>Movable Equipment (E) Facility Based</li> <li>Movable Equipment (E) Facility Based</li> <li>Movable Equipment (N) Service &amp; Support</li> <li>G2,925</li> <li>Movable Equipment (N) Transportation</li> <li>G2,925</li> <li>G2,925</li> <li>Movable Equipment (N) Transportation</li> <li>G2,925</li> <li>G2,925</li> <li>G2,925</li> <li>G400</li> <li>To match depreciation schedule</li> <li>To match depreciation schedule</li> <li>To match depreciation schedule</li> <li>Movable Equipment (N) Transportation</li> <li>G2,925</li> <li>G2,940</li> <li>To match depreciation schedule</li> <li>To match depreciation schedule</li></ul>	3.	Buildings/Improve (X) Gen Expense All Prgm.	\$	770		(770)			
<ul> <li>Movable Equipment (D) Unago Children S 798 3,147 5 1,24 To match 2012 depreciation schedule To match depreciation schedule To match depreciation schedule To match depreciation schedule Sorvices Guident (D) Unago Children S 200 5 (GD) S 1,660 To match depreciation schedule Common depreciation</li></ul>	_		•	0.407			\$	675	
<ul> <li>Movable Equipment (D) Unasgn Children S 799 \$ (1,969) \$ 1,969 To remove depreciation schedule</li> <li>Movable Equipment (E) Facility Based \$ 32 \$ (1,22) \$ To match depreciation schedule</li> <li>Movable Equipment (N) Service &amp; Support \$ 50 \$ (200) \$ To match depreciation schedule</li> <li>Movable Equipment (U) Transportation \$ 62,925 \$ 20,480 To match depreciation schedule</li> <li>Movable Equipment (U) Transportation \$ 62,925 \$ (12,627) To match depreciation schedule</li> <li>Movable Equipment (U) Transportation \$ 62,925 \$ (12,627) To match depreciation schedule</li> <li>14,079 To match depreciation schedule</li> <li>14,079 To match depreciation schedule</li> <li>0 acquisition</li> <li>S 14,079 To match 2012 depreciation schedule</li> <li>14,079 To match 2012 depreciation schedule</li> <li>100,356 To record depreciation schedule</li> <li>7,488 To match 2012 depreciation schedule</li> <li>7,488 To match 2012 depreciation schedule</li> <li>7,675 \$ 875 To match 2012 depreciation schedule</li> <li>7,6346 \$ 10,000 \$ 86,346 To match 2012 depreciation schedule</li> <li>Salaries (X) Gen Expense All Prgm.</li> <li>S 272,033 \$ 13,702 To reclassity Director of Organization Services payrol</li> <li>S etroice Contracts (X) Gen Expense All Prgm.</li> <li>S 272,033 \$ 13,702 To reclassity Receptionist/Secretary banefits</li> <li>S stories Contracts (X) Gen Expense All Prgm.</li> <li>S 272,033 \$ 13,702 To reclassity Receptionist/Secretary banefits</li> <li>S stories Contracts (X) Gen Expense All Prgm.</li> <li>S 272,033 \$ 13,702 To reclassity Receptionist/Secretary banefits</li> <li>S stories Contracts (X) Gen Expense All Prgm.</li> <li>S 272,033 \$ 13,702 To reclassity Calses the deprecines stores contracts (X) Gen Expense All Prgm.</li> <li>S 21</li></ul>	5.	Movable Equipment (B) Pre-School	\$	3,437			¢	2 / 27	
Programs       \$       (1.969)       5       1.969       To remove depreciation for duplicate asset         5. Movable Equipment (I) Service & Support \$       5.0       \$       (32)       \$       -       To match depreciation schedule         5. Movable Equipment (U) Transportation       \$       62,925       \$       20,480       -       To match depreciation schedule         5. Movable Equipment (U) Transportation       \$       62,925       \$       20,480       -       To match depreciation schedule         5. Movable Equipment (U) Transportation       \$       62,925       \$       20,480       -       To match depreciation schedule         5. Movable Equipment (X) Gen Expense All       \$       9,822       To reacrd lass on disposal of car       To match depreciation schedule         7. Other (X) Gen Expense All Prgm.       \$       1,8269       \$       -       To match depreciation schedule         7. Other (X) Gen Expense All Prgm.       \$       18,269       \$       -       To match depreciation schedule         7. Other (X) Gen Expense All Prgm.       \$       27,213       \$       113,702       To reclassify Director of Organization Services payroll         2. Employee Benefits (X) Gen Expense All Prgm.       \$       76,346       \$       10,000       \$       86,346	5.	Movable Equipment (D) Unason Children	\$	799			φ	5,457	•
Services       Services       Services       Services       To match depreciation schedule         5. Movable Equipment (U) Transportation       \$ <ul> <li>62,925</li> <li>20,480</li> <li>To match depreciation schedule</li> <li>To match depreciation schedule</li> <li>To match depreciation schedule</li> <li>To match depreciation schedule</li> <li>To match 2012 depreciation schedule</li> <li>To match 2012 depreciation schedule</li> <li>To match 2012 depreciation schedule</li> <li>To record bepreciation for 2013 capital</li> <li>Services</li> <li>4,373</li> <li>108,355</li> <li>To record bepreciation for 2013 capital</li> <li>Services</li> <li>18,269</li> <li>(13,269)</li> <li>To match 2012 depreciation schedule</li> </ul> <li>Statisfies (K) Gen Expense All Prgm.</li> <li>18,269</li> <li>(18,269)</li> <li>To reclassify Director of Organization Services payroll</li> <li>Service Contracts (X) Gen Expense All</li> <li>76,346</li> <li>(19,000)</li> <li>86,346</li> <li>To reclassify Receptionist/Secretary salary</li> <li>To reclassify Coreclassify Receptionist/Secretary salary</li> <li>Service Contracts (X) Gen Expense All</li> <li>97,836</li> <li>(9,800)</li> <li>To reclassify cost report settimement fees</li> <li>(10,000)</li> <li>76,012</li> <li>To reclassify cost report settimement fee</li>	-		•				\$	1,969	•
<ul> <li>Movable Equipment (N) Service &amp; Support</li> <li>Movable Equipment (U) Transportation</li> <li>62,925</li> <li>20,480</li> <li>Constch depreciation schedule</li> <li>Constch depreciation in the year of acquisition</li> <li>14,079</li> <li>To match depreciation is schedule</li> <li>To accord loss on disposal of car</li> <li>To match depreciation schedule</li> <li>Solaries (X) Gen Expense All Prgm.</li> <li>Solaries (X) Gen Expense All Prgm.&lt;</li></ul>	5.		\$	32	\$	(32)	\$	-	To match depreciation schedule
5. Movable Equipment (U) Transportation       \$       62,925       \$       20,480       To match depreciation schedule         5. Movable Equipment (U) Transportation       \$       62,925       \$       (12,627)       To match depreciation schedule         5. Movable Equipment (X) Gen Expense All       \$       14,079       To correct depreciation schedule         5. Movable Equipment (X) Gen Expense All       \$       3,035       \$       To match depreciation schedule         7. Other (X) Gen Expense All Prgm.       \$       18,269       \$       (18,269)       \$       To match depreciation schedule         7. Other (X) Gen Expense All Prgm.       \$       18,269       \$       (18,269)       \$       To match depreciation schedule         7. Other (X) Gen Expense All Prgm.       \$       18,269       \$       10,838       To match depreciation schedule         8. Strikes (X) Gen Expense All Prgm.       \$       272,033       \$       13,702       To match depreciation schedule         9. Strikes (X) Gen Expense All Prgm.       \$       272,033       \$       13,702       To reclassify Director of Organization Scretzers years         1. Salaries (X) Gen Expense All Prgm.       \$       97,836       \$       321,600       To reclassify Receptionist/Secretary seary         2. Employee Benefits (X) Gen Expense	5		¢	50	¢	(50)	¢		To match doprociation schodulo
<ul> <li>Solution</li> <li>Solution&lt;</li></ul>							φ	-	
<ul> <li>A loop of the second of the sec</li></ul>	5.		φ	02,925					•
<ul> <li>\$ 9,822</li> <li>To match 2012 depreciation schedule</li> <li>\$ 1,355</li> <li>To cread depreciation for Chevy Express</li> <li>\$ 7,488</li> <li>To match 2012 depreciation schedule</li> <li>\$ 875</li> <li>\$ 75</li> <li>To match 2012 depreciation schedule</li> <li>\$ 18,269</li> <li>\$ 18,269</li> <li>\$ 13,702</li> <li>To reclassify Director of Organization Services</li> <li>\$ 321,600</li> <li>To reclassify Director of Organization Services</li> <li>\$ 324,600</li> <li>To reclassify Receptionist/Secretary salary</li> <li>Fuployee Benefits (X) Gen Expense All Prgm.</li> <li>\$ 272,033</li> <li>\$ 35,865</li> <li>\$ 321,600</li> <li>To reclassify Receptionist/Secretary salary</li> <li>Fuployee Benefits (X) Gen Expense All</li> <li>\$ 76,346</li> <li>\$ 10,000</li> <li>\$ 86,346</li> <li>To reclassify Receptionist/Secretary salary</li> <li>Fuployee Benefits (X) Gen Expense All Prgm.</li> <li>\$ 97,836</li> <li>\$ (10,000)</li> <li>\$ 76,121</li> <li>To reclassify Acceptionist/Secretary senses</li> <li>\$ (1,000)</li> <li>\$ 76,121</li> <li>To reclassify Acceptionist/Secretary sense</li> <li>\$ (10,000)</li> <li>\$ 76,121</li> <li>To reclassify Preclassify Acceptionist/Secretary sense<td></td><td></td><td></td><td></td><td>*</td><td>(,)</td><td></td><td></td><td></td></li></ul>					*	(,)			
<ul> <li>Service Contracts (X) Gen Expense All Prgm.</li> <li>Salaries (N) Service &amp; Support Admin</li> <li>Other Expenses (O) Non-Federal Reimbursable</li> <li>Cod Expense (M) Family Support Services</li> <li>Service S (D) Non-Federal Reimbursable</li> <li>Service S (D) Non-Federal Reimbursable</li> <li>Salaries (M) Service &amp; Support Admin</li> <li>Salaries (M) Service &amp; Support Admin</li> <li>Salaries (A) Service &amp; Support Admin</li> <li>Salaries (A)</li></ul>					\$				
\$       43       To record loss on disposal of car         \$       7,48       To match 2012 depreciation schedule         \$       4,793       \$       108,358       To record depreciation schedule         \$       4,793       \$       108,358       To record depreciation schedule         \$       8,75       \$       875       To match depreciation schedule         \$       18,269       \$       (18,269)       \$       To match depreciation schedule <b>Worksheet 2</b> -       To reclassify Director of Organization Services payroll       To reclassify Receptionist/Secretary salay         2.       Employee Benefits (X) Gen Expense All Prgm.       \$       272,033       \$       13,702       To reclassify Receptionist/Secretary salay         3.       Service Contracts (X) Gen Expense All       \$       76,346       \$       321,600       To reclassify Receptionist/Secretary senefits         9.       97,836       \$       (9,800)       To reclassify unallowable fundraising expenses       To reclassify Eacylones testlement fees         9.       (14,600)       \$       76,012       To reclassify cost report settlement fees         9.       (10,000)       \$       76,012       To reclassify endles banque expenses         5.       COG Expense (O) N					\$				•
<ul> <li>Service Contracts (X) Gen Expense All Prgm.</li> <li>Movable Equipment (X) Gen Expense All Prgm.</li> <li>18,269</li> <li>18,269</li> <li>(18,269)</li> <li>(18,269)</li> <li>(18,269)</li> <li>To match 21/2 depreciation schedule</li> <li>(18,269)</li> <li>(18,269)</li> <li>(18,269)</li> <li>To match 21/2 depreciation schedule</li> <li>To match 21/2 depreciation schedule</li> <li>Worksheet 2</li> <li>Salaries (X) Gen Expense All Prgm.</li> <li>272,033</li> <li>13,702</li> <li>To reclassify Director of Organization Services payroll</li> <li>35,865</li> <li>321,600</li> <li>To reclassify Receptionist/Secretary salary</li> <li>Employee Benefits (X) Gen Expense All</li> <li>76,346</li> <li>19,000</li> <li>86,346</li> <li>To reclassify Cost report settlement fees</li> <li>(15,74)</li> <li>To reclassify cost report settlement fees</li> <li>(16,000)</li> <li>76,012</li> <li>To reclassify Unallowable fundraising expenses</li> <li>COG Expense (O) Non-Federal</li> <li>S cord Expenses (O) Non-Federal</li> <li>S cord Expense (O) Non-Federal</li> <li>S cord Expense (O) Non-Federal Reimbursable</li> <li>S cord Expense (O) Non-Federal Reimbursable</li> <li>S cord Expense (N) Family Support Services</li> <li>S (14,744)</li> <li>To reclassify unallowable fundraising expenses</li> <li>(10,000)</li> <li>(10,000)</li> <li>(10,000</li> <li>(10,000)</li> <li>(10,0</li></ul>					\$				
<ul> <li>\$ 4,793 \$ 108,358 To record depreciation for 2013 capital acquisitions for 2013 capital acquisitions for 2013 capital acquisitions.</li> <li>5. Movable Equipment (X) Gen Expense All Prgm.</li> <li>\$ 18,269 \$ (18,269) \$ - To match depreciation schedule</li> <li>Worksheet 2</li> <li>1. Salaries (X) Gen Expense All Prgm.</li> <li>\$ 272,033 \$ 13,702</li> <li>To reclassify Director of Organization Services payroll</li> <li>Cherr (X) Gen Expense All Prgm.</li> <li>\$ 272,033 \$ 13,702</li> <li>To reclassify Receptionist/Secretary salary</li> <li>Cherr (X) Gen Expense All Prgm.</li> <li>\$ 272,033 \$ 13,702</li> <li>To reclassify Receptionist/Secretary salary</li> <li>Employee Benefits (X) Gen Expense All \$ 76,346 \$ 10,000 \$ 86,346</li> <li>To reclassify Receptionist/Secretary salary</li> <li>Service Contracts (X) Gen Expense All Prgm.</li> <li>\$ 97,836 \$ (9,800)</li> <li>To reclassify receptionist/Secretary selary</li> <li>Gtoro To reclassify receptionist/Secretary selary</li> <li>(15,74)</li> <li>To reclassify receptionist/Secretary benefits</li> <li>(15,74)</li> <li>To reclassify receptionist/Secretary benefits</li> <li>(10,000) \$ 76,012</li> <li>To reclassify selage banquet expense</li> <li>(14,000) \$ 76,012</li> <li>To reclassify Parily and Children First contribution expense</li> <li>COG Expense (O) Non-Federal Reimbursable \$ - \$ 1,590</li> <li>COG Expense (M) Family support Services \$ - \$ 1,590</li> <li>S alaries (N) Service &amp; Support Admin</li> <li>140,832 \$ (68,088)</li> <li>To remove MAC payroll</li> <li>Cod Expense (D) Non-Federal Reimbursable \$ - \$ 1,590</li> <li>To reclassify Residential Services Director benefits</li> <li>(13,496)</li> <li>To reclassify Residential Services Director benefits</li> <li>(13,702)</li> <li>To reclassify Director of Organization Services payroll</li> <li>\$ (13,702)</li> <li>To reclassify Director of Organization Se</li></ul>					¢ ¢				
5. Movable Equipment (X) Gen Expense All       \$ <ul> <li>3,035</li> <li>\$                  (3,035)</li> <li>\$                  (18,269)</li> <li>\$                  (10,000)</li> <li>\$                  (35,365)</li> <li>\$                            (19,700)</li></ul>							\$	108 358	
<ul> <li>Movable Equipment (X) Gen Expense All \$ 3,035 \$ (3,035)</li> <li>Prgm.</li> <li>Other (X) Gen Expense All Prgm.</li> <li>18,269 \$ (18,269 \$ - To match depreciation schedule</li> <li>To reclassify Director of Organization Services</li> <li>(15,74)</li> <li>To reclassify nallowable fundraising expenses</li> <li>(10,000) \$ 76,012</li> <li>To reclassify prailowable fundraising expenses</li> <li>(10,000) \$ 76,012</li> <li>To match final COG workbook</li> <li>COG Expense (O) Non-Federal Reimbursable</li> <li>\$ 231 \$ 231 \$ 231</li> <li>To match final COG workbook</li> <li>COG Expense (O) Non-Federal Reimbursable</li> <li>\$ 35,862 \$ (32,614)</li> <li>To remove MAC payroll</li> <li>\$ (13,496)</li> <li>To reclassify Director of Organization Services payroll</li> <li>\$ (13,496)</li> <li>To reclassify Director</li></ul>					Ψ	1,100	Ψ	100,000	
7. Other (X) Gen Expense All Prgm.       \$ <ul> <li>18,269</li> <li>\$             (18,269)</li> <li>\$             <ul> <li>To match depreciation schedule</li> <li>Salaries (X) Gen Expense All Prgm.</li> <li>\$                 <ul> <li>\$</li></ul></li></ul></li></ul>	5.	Movable Equipment (X) Gen Expense All	\$	3,035	\$	(3,035)			To match depreciation schedule
Worksheet 2       1. Salaries (X) Gen Expense All Prgm.       \$ 272,033       \$ 13,702       To reclassify Director of Organization Services payroll         2. Employee Benefits (X) Gen Expense All \$ 76,346       \$ 35,865       \$ 321,600       To reclassify Receptionist/Secretary salary         7. Salaries (X) Gen Expense All \$ 76,346       \$ 10,000       \$ 86,346       To reclassify Receptionist/Secretary benefits         97,836       \$ (9,800)       To reclassify Receptionist/Secretary benefits       To reclassify Receptionist/Secretary benefits         8. Service Contracts (X) Gen Expense All Prgm.       \$ 97,836       \$ (9,800)       To reclassify Bridges banquet expenses         9. Other Expenses (O) Non-Federal Reimbursable       \$ (450)       To reclassify analy and Children First contribution expense         5. COG Expense (M) Family Support Services \$ - \$ 9,800       \$ 9,800       To reclassify unallowable fundraising expenses         6. Other Expenses (O) Non-Federal Reimbursable \$ - \$ 1,590       \$ 1,590       To match final COG workbook         70 reclassify Dervice & Support Admin \$ 140,832       \$ (86,088)       To remove MAC payroll         1. Salaries (N) Service & Support Admin \$ 140,832       \$ (32,614)       To reclassify Director of Organization Services payroll         2. Employee Benefits (N) Service & Support \$ 53,862       \$ (32,614)       To reclassify Director of Organization Services payroll         3. Salaries (A) Early Inter		Prgm.						875	To match 2012 depreciation schedule
1. Salaries (X) Gen Expense All Prgm.       \$ 272,033       \$ 13,702       To reclassify Director of Organization Services payroll         2. Employee Benefits (X) Gen Expense All Prgm.       \$ 76,346       \$ 10,000       \$ 86,346       To reclassify Receptionist/Secretary salary         3. Service Contracts (X) Gen Expense All Prgm.       \$ 97,836       \$ (9,800)       To reclassify Receptionist/Secretary benefits         3. Service Contracts (X) Gen Expense All Prgm.       \$ 97,836       \$ (9,800)       To reclassify Bridges banquet expenses         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 (M) Family Support Services \$ - \$ 1,590       \$ 140,832       \$ (86,088)       To remove MAC payroll         2. Employee Benefits (N) Service & Support       \$ 140,832       \$ (86,088)       To reclassify Residential Services Director benefits         2. Employee Benefits (N) Service & Support       \$ 140,832       \$ (86,088)       To reclassify Residential Services Director benefits         2. Employee Benefits (N) Service & Support       \$ 140,832       \$ (86,088)       To reclassify Residential Services Director benefits         3. Salaries (A) Early Intervention       \$ 140,832       \$ (87,744)       To reclassify Director of	7.	Other (X) Gen Expense All Prgm.	\$	18,269	\$	(18,269)	\$	-	To match depreciation schedule
1. Salaries (X) Gen Expense All Prgm.       \$ 272,033       \$ 13,702       To reclassify Director of Organization Services payroll         2. Employee Benefits (X) Gen Expense All Prgm.       \$ 76,346       \$ 10,000       \$ 86,346       To reclassify Receptionist/Secretary salary         3. Service Contracts (X) Gen Expense All Prgm.       \$ 97,836       \$ (9,800)       To reclassify Receptionist/Secretary benefits         3. Service Contracts (X) Gen Expense All Prgm.       \$ 97,836       \$ (9,800)       To reclassify Bridges banquet expenses         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 (M) Family Support Services \$ - \$ 1,590       \$ 140,832       \$ (86,088)       To remove MAC payroll         2. Employee Benefits (N) Service & Support       \$ 140,832       \$ (86,088)       To reclassify Residential Services Director benefits         2. Employee Benefits (N) Service & Support       \$ 140,832       \$ (86,088)       To reclassify Residential Services Director benefits         2. Employee Benefits (N) Service & Support       \$ 140,832       \$ (86,088)       To reclassify Residential Services Director benefits         3. Salaries (A) Early Intervention       \$ 140,832       \$ (87,744)       To reclassify Director of	Wa	orksheet 2							
2. Employee Benefits (X) Gen Expense All       \$ <ul> <li>76,346</li> <li>76,346</li> <li>10,000</li> <li>86,346</li> <li>70 reclassify Receptionist/Secretary salary</li> <li>70 reclassify Receptionist/Secretary benefits</li> </ul> 3. Service Contracts (X) Gen Expense All Prgm.       97,836       (9,800)       To reclassify unallowable fundraising expenses         3. Service Contracts (X) Gen Expense All Prgm.       97,836       (9,800)       To reclassify unallowable fundraising expenses         4. Other Expenses (O) Non-Federal       \$ <li>9,800</li> <li>9,800</li> <li>9,800</li> <li>76,012</li> <li>To reclassify reality and Children First contribution expense</li> <li>COG Expense (M) Family Support Services</li> <li>\$             <li>\$             <li>231</li> <li>231</li> <li>231</li> <li>231</li> <li>231</li> <li>70 reclassify unallowable fundraising expenses</li> <li>COG Expense (O) Non-Federal Reimbursable</li> <li>\$             <li>\$                  <li>COG Expense (O) Non-Federal Reimbursable</li> <li>\$                  <li>\$                  <li>140,832</li> <li>\$                        (86,088)</li> <li>To remove MAC payroll</li> <li>To remove MAC payroll</li> <li>\$</li></li></li></li></li></li></li>			\$	272,033	\$	13,702			To reclassify Director of Organization Services
<ul> <li>2. Employee Benefits (X) Gen Expense All \$ 76,346 \$ 10,000 \$ 86,346 To reclassify Receptionist/Secretary benefits Prgm.</li> <li>3. Service Contracts (X) Gen Expense All Prgm. \$ 97,836 \$ (9,800)</li> <li>5. Service Contracts (X) Gen Expense All Prgm. \$ 97,836 \$ (9,800)</li> <li>6. Other Expenses (O) Non-Federal \$ (450)</li> <li>76,012 To reclassify Family and Children First contribution expense</li> <li>76,000 \$ 9,800 \$ 9,800</li> <li>76,012 To reclassify ramily and Children First contribution expense</li> <li>76,012 To reclassify Family and Children First contribution expense</li> <li>76,012 To reclassify ramily and Children First contribution expense</li> <li>76,012 To reclassify ramily and Children First contribution expense</li> <li>76,012 To reclassify ramily and Children First contribution expense</li> <li>76,012 To reclassify unallowable fundraising expenses</li> <li>76,012 To reclassify unallowable fundraising expenses</li> <li>76,012 To reclassify anallowable fundraising expenses</li> <li>76,012 To reclassify unallowable fundraising expenses</li> <li>76,012 To reclassify unallowable fundraising expenses</li> <li>76,012 To reclassify unallowable fundraising expenses</li> <li>76,012 To match final COG workbook</li> <li>76,012 To remove MAC payroll</li> <li>76,124 To remove MAC payroll</li> <li>76,124 To remove MAC payroll</li> <li>76,124 To reclassify Residential Services Director benefits</li> <li>8 (13,702)</li> <li>70 reclassify Director of Organization Services payroll</li> <li>8 (13,702)</li> <li>70 reclassify Director of Organization Services payroll</li> <li>8 (13,702)</li> <li>70 reclassify Director of Organization Services payroll</li> <li>8 (13,702)</li> <li>70 reclassify Director of Organization Services payroll</li> <li>8 (13,702)</li> <li>70 reclassify El Specialist salary</li> </ul>									
Prgm.       3. Service Contracts (X) Gen Expense All Prgm. \$       97,836       \$       (9,800)       To reclassify unallowable fundraising expenses         3. Service Contracts (X) Gen Expense All Prgm. \$       97,836       \$       (9,800)       To reclassify unallowable fundraising expenses         3. Service Contracts (X) Gen Expense All Prgm. \$       97,836       \$       (9,800)       To reclassify unallowable fundraising expenses         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 \$       -       \$       231       \$       To match final COG workbook         6. COG Expense (N) Service & Support Admin \$       140,832       \$       (86,088)       To remove MAC payroll         7. Salaries (N) Service & Support Admin \$       140,832       \$       (32,614)       To reclassify Director of Organization Services payroll         8       (13,702)       To reclassify Director of Organization Services payroll       \$       (13,702)       To reclassify Director of Organization Services payroll         9       \$       5,950       \$       To match b	~		•	70.040				-	
<ul> <li>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 cost report settlement fees \$ (450) \$ To reclassify Family and Children First contribution expense</li> <li>4. Other Expenses (O) Non-Federal \$ - \$ 9,800 \$ 9,800 \$ 0,601 \$ To reclassify unallowable fundraising expenses \$ COG Expense (M) Family Support Services \$ - \$ 231 \$ 231 \$ To match final COG workbook</li> <li>5. COG Expense (O) Non-Federal Reimbursable \$ - \$ 1,590 \$ 1,590 \$ To reclassify unallowable fundraising expenses \$ 1,590 \$ 1,590 \$ To match final COG workbook</li> <li>Worksheet 2A</li> <li>1. Salaries (N) Service &amp; Support Admin \$ 140,832 \$ (86,088) \$ To remove MAC payroll \$ (54,744) \$ To remove MAC payroll \$ (32,614) \$ To reclassify Residential Services Director benefits</li> <li>2. Employee Benefits (N) Service &amp; Support \$ 53,862 \$ (32,614) \$ To reclassify Director of Organization Services \$ 5,950 \$ To reclassify Director of Organization Services payroll</li> <li>3. Salaries (A) Early Intervention \$ \$ - \$ 52,988 \$ To reclassify El Specialist salary</li> </ul>	2.		\$	76,346	\$	10,000	\$	86,346	To reclassify Receptionist/Secretary benefits
<ul> <li>\$ (1,574)</li> <li>To reclassify cost report settlement fees</li> <li>\$ (450)</li> <li>To reclassify framily support services</li> <li>\$ (1,000)</li> <li>\$ 76,012</li> <li>To reclassify Family and Children First contribution expense</li> <li>COG Expense (M) Family Support Services</li> <li>\$ - \$ 9,800</li> <li>\$ 9,800</li> <li>To match final COG workbook</li> <li>COG Expense (O) Non-Federal Reimbursable</li> <li>\$ 231 \$ 231</li> <li>To match final COG workbook</li> <li>COG Expense (O) Non-Federal Reimbursable</li> <li>\$ 140,832</li> <li>\$ (86,088)</li> <li>To remove MAC payroll</li> <li>\$ (54,744)</li> <li>To remove MAC payroll</li> <li>\$ (54,744)</li> <li>To remove MAC payroll</li> <li>\$ (13,496)</li> <li>To reclassify Director of Organization Services payroll</li> <li>\$ (13,702)</li> <li>To reclassify Director of Organization Services payroll</li> <li>\$ 5,950 \$</li> <li>To match benefits report</li> </ul>	3.		\$	97.836	\$	(9.800)			To reclassify unallowable fundraising expenses
<ul> <li>4. Other Expenses (O) Non-Federal</li> <li>5. COG Expense (M) Family Support Services</li> <li>5. COG Expense (O) Non-Federal Reimbursable</li> <li>5. COG Expense (O) Non-Federal Reimbursable</li> <li>6. COG Expense (O) Non-Federal Reimbursable</li> <li>7. Salaries (N) Service &amp; Support Admin</li> <li>8 140,832</li> <li>8 (86,088)</li> <li>9.800</li> <li>70 reclassify unallowable fundraising expenses</li> <li>70 match final COG workbook</li> <li>8 (13,496)</li> <li>70 reclassify Residential Services Director benefits</li> <li>70 reclassify Director of Organization Services payroll</li> <li>70 match benefits report</li> </ul>	0.		Ŷ	01,000		,			
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         6. COG Expense (O) Non-Federal Reimbursable       - \$ 1,590       1,590       To match final COG workbook         7. Salaries (N) Service & Support Admin       140,832       \$ (86,088)       To remove MAC payroll         2. Employee Benefits (N) Service & Support       \$ 53,862       \$ (32,614)       To remove MAC payroll         2. Employee Benefits (N) Service & Support       \$ 53,862       \$ (13,496)       To reclassify Residential Services Director benefits         8 (13,702)       For eclassify Director of Organization Services payroll       \$ 5,950       \$ - To match benefits report         Worksheet 5         1. Salaries (A) Early Intervention       \$ - \$ 52,988       To reclassify El Specialist salary									
4. Other Expenses (O) Non-Federal Reimbursable       \$ <ul> <li>-</li> <li>\$                 9,800</li> <li>\$                 9,800</li> <li>To reclassify unallowable fundraising expenses</li> <li>COG Expense (M) Family Support Services</li> <li>\$                       231</li>                       \$</ul>					\$	(10,000)	\$	76,012	
Reimbursable         5. COG Expense (M) Family Support Services \$       - \$       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         2. Employee Benefits (N) Service & Support       \$       53,862 \$       (32,614)       To reclassify Residential Services Director benefits         8       (13,496)       To reclassify Director of Organization Services payroll       \$       5,950 \$       To match benefits report         Worksheet 5         1. Salaries (A) Early Intervention       \$       - \$       \$ 52,988       To reclassify El Specialist salary	4	Other Expenses (O) Nep Eddered	¢		¢	0 800	¢	0 000	•
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         2. Employee Benefits (N) Service & Support       \$       53,862       \$       (32,614)       To reclassify Residential Services Director benefits         8       (13,496)       To reclassify Director of Organization Services payroll       \$       5,950 \$       To match benefits report         Worksheet 5         1. Salaries (A) Early Intervention       \$       - \$       \$       52,988       To reclassify El Specialist salary	4.		Φ	-	φ	9,000	φ	9,000	To reclassify unanowable fundraising expenses
<ul> <li>5. COG Expense (O) Non-Federal Reimbursable \$ - \$ 1,590 \$ 1,590 To match final COG workbook</li> <li>Worksheet 2A <ol> <li>Salaries (N) Service &amp; Support Admin</li> <li>140,832 \$ (86,088)</li> <li>(54,744)</li> <li>To remove MAC payroll</li> <li>(54,744)</li> <li>To remove MAC payroll</li> <li>(32,614)</li> <li>To reclassify Residential Services Director benefits</li> <li>(13,496)</li> <li>To reclassify Director of Organization Services payroll</li> <li>\$ 5,950 \$ - To match benefits report</li> </ol> </li> <li>Worksheet 5 <ol> <li>Salaries (A) Early Intervention</li> <li>- \$ 52,988</li> </ol> </li> </ul>	5.		\$	-	\$	231	\$	231	To match final COG workbook
1. Salaries (N) Service & Support Admin       \$ 140,832       \$ (86,088)       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)       \$ 5,950       \$ - \$ 52,988         Worksheet 5       1. Salaries (A) Early Intervention       \$ - \$ 52,988       To reclassify El Specialist salary				-		1,590	\$	1,590	To match final COG workbook
1. Salaries (N) Service & Support Admin       \$ 140,832       \$ (86,088)       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)       \$ 5,950       \$ - \$ 52,988         Worksheet 5       1. Salaries (A) Early Intervention       \$ - \$ 52,988       To reclassify El Specialist salary	14/2	whet a							
<ul> <li>2. Employee Benefits (N) Service &amp; Support</li> <li>2. Employee Benefits (N) Service &amp; Support</li> <li>53,862</li> <li>(32,614)</li> <li>(13,496)</li> <li>(13,496)</li> <li>(13,702)</li> <li>(13,702)&lt;</li></ul>			\$	140 832	\$	(86 088)			To remove MAC payroll
<ul> <li>2. Employee Benefits (N) Service &amp; Support \$ 53,862 \$ (32,614)</li> <li>2. Employee Benefits (N) Service &amp; Support \$ 53,862 \$ (32,614)</li> <li>3. (13,496)</li> <li>4. (13,496)</li> <li>5.950 \$ - To reclassify Director of Organization Services payroll</li> <li>5.950 \$ - To match benefits report</li> </ul> Worksheet 5 <ol> <li>1. Salaries (A) Early Intervention</li> <li>- \$ 52,988</li> </ol>			Ψ	110,002		. ,		-	
Worksheet 5         1. Salaries (A) Early Intervention             \$       - \$       52,988       To reclassify EI Specialist salary	2.	Employee Benefits (N) Service & Support	\$	53,862		,			1,2
Worksheet 5         1. Salaries (A) Early Intervention									
Worksheet 5         1. Salaries (A) Early Intervention    Sector 1 - State of the sector of									
\$ 5,950 \$ - To match benefits report         Worksheet 5         1. Salaries (A) Early Intervention       \$ - \$ 52,988         To reclassify EI Specialist salary					\$	(13,702)			· ·
Worksheet 5         1. Salaries (A) Early Intervention       \$ - \$ 52,988       To reclassify EI Specialist salary					¢	5 050	¢		
1. Salaries (A) Early Intervention \$ - \$ 52,988 To reclassify EI Specialist salary					φ	5,950	φ	-	ro matori benento report
1. Salaries (A) Early Intervention \$ - \$ 52,988 To reclassify EI Specialist salary	Wo	orksheet 5							
\$ 728 \$ 53,716 To reclassify Behavior Support Specialist salary	1.	Salaries (A) Early Intervention	\$	-		-			
					\$	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

201	4 income and Expenditure Report Adjustmer	nts	Reported				Corrected	
			Amount		Correction		Amount	Explanation of Correction
Wo	rksheet 5 (Continued)	¢		¢	0.000			To real and it. Dreach and Cubatitute colory
1.	Salaries (B) Pre-School	\$	-	\$ \$	2,000 2,549	\$	4,549	To reclassify Preschool Substitute salary To reclassify Behavior Support Specialist salary
1	Salaries (D) Unasgn Children Program	\$	563,796	э \$	2,549	φ	4,049	To reclassify Recreation Coordinator salary
	Calance (D) Chaogh Children i Togram	Ψ	000,700	\$	(52,988)			To reclassify El 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	\$	-	\$ \$	762 674	\$	1,436	To reclassify Preschool Substitute benefits To reclassify Behavior Support Specialist benefits
2.	Employee Benefits (D) Unasgn Children	\$	283,463	\$	8,168			To reclassify Recreation Coordinator benefits
		¥	200,.00	\$	(12,485)			To reclassify EI Specialist benefits
				\$	(762)	\$	278,384	To reclassify Preschool Substitute benefits
2	Employee Benefits (L) Community	\$	_	Ψ \$	13,496	Ψ \$	13,496	To reclassify Residential Services Director
	Residential	↓ \$	18,010	↓ \$	(7,167)	Ψ	13,430	benefits To remove MAC payroll
Ζ.	Employee Benefits (O) Non-Federal Reimbursable	φ	10,010	э \$	(1,053)	\$	9,790	To match benefits report
3.		\$	-	\$	838	\$	838	To reclassify family support expenses
0.	Services	Ŷ		Ŷ	000	Ŷ	000	
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
	rksheet 6	•		•	(22 - 24 ()	•		
		\$	262,971	\$	(92,501)		170,470	To match MAC report
		\$ \$	-	\$ \$	44,446	\$ ¢	44,446 59,553	To match MAC report To match MAC report
		э \$	88,801	э \$	(29,248) 15,527	э \$	15,527	To match MAC report
2.	Reimbursable	Ψ		Ψ	10,021	Ψ	10,021	
Wa								
	r <b>ksheet 7-B</b> Salaries (X) Gen Expense All Prgm.	\$	53,856	\$	(53,856)	¢	_	To remove MAC payroll
		գ \$	9,467	ֆ \$	(33,830) (297)	φ	-	To remove MAC payroll
2.	Prgm.	Ψ	0,407	\$	(676)	\$	8,494	To match benefits report
	5			+	()	•	-, -	
Wo	rksheet 8							
4.	Other Expenses (X) Gen Expense All Prgm.	\$	83,266	\$	(13,550)	\$	69,716	To reclassify capital asset acquisition
	rksheet 9 Salariaa (N) Sanijaa & Support Admin, Costa	¢	577 500	¢	(26 /12)			To reclassify Behavior Support Specialist salary
1.	Salaries (N) Service & Support Admin. Costs	φ	577,523	\$ \$	(36,413) (35,865)	\$	505,245	To reclassify Receptionist/Secretary salary
2	Employee Benefits (N) Service & Support	\$	170,338	\$	(9,627)	Ψ	505,245	To reclassify Behavior Support Specialist
	Admin. Costs	Ψ	110,000	Ψ	(0,021)			benefits
				\$	(10,000)			To reclassify Receptionist/Secretary benefits
				\$	(4,263)	\$	146,448	To match benefits report
3.	Service Contracts (N) Service & Support	\$	4,060	\$	(838)	\$	3,222	To reclassify family support expenses
	Admin. Costs							
	rksheet 10 Salarias (H) Upasan Adult Program	¢	51,189	ድ				To replace if Proposition Coordinator solar
١.	Salaries (H) Unasgn Adult Program	\$	51,169	\$ \$	(25,595) 33,135	¢	58,729	To reclassify Recreation Coordinator salary To reclassify Behavior Support Specialist salary
2.	Employee Benefits (H) Unasgn Adult Program	\$	16,336	φ \$	(8,168)	Ψ	55,129	To reclassify Recreation Coordinator benefits
۷.		Ψ	10,000	\$	8,760	\$	16,928	To reclassify Behavior Support Specialist
				Ŧ	-,		-,0	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

		Reported		Corrected	
		Amount	Correction	Amount	Explanation of Correction
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

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# 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 Babbett

**CLERK OF THE BUREAU** 

CERTIFIED MAY 11, 2017

> 88 East Broad Street, Fourth Floor, Columbus, Ohio 43215-3506 Phone: 614-466-4514 or 800-282-0370 Fax: 614-466-4490 www.ohioauditor.gov