



ASHTABULA COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

AGREED UPON PROCEDURES

**FOR THE COST REPORTING PERIOD
JANUARY 1, 2008 THROUGH DECEMBER 31, 2008
AND
JANUARY 1, 2009 THROUGH DECEMBER 31, 2009**



Dave Yost • Auditor of State

ASHTABULA COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

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Independent Accountant's Report on Applying Agreed-Upon Procedures

Jenny Jones, Assistant Deputy Director,
Office of Audits, Ohio Department of Developmental Disabilities
30 E. Broad Street, 13th Floor
Columbus, Ohio 43215

Dear Ms. Jones:

As permitted by Ohio Rev. Code Section 5123.05 and as required by the *Application for a § 1915(c) HCBS Waiver*, Appendix I-2(c), the Auditor of State's Office performed the procedures enumerated below, to which the Ohio Department of Developmental Disabilities (DODD) agreed. The purpose is to assist you in evaluating whether the Ashtabula County Board of Developmental Disabilities (County Board) prepared its *Income and Expenditure Report* for the years ended December 31, 2008 and 2009 (Cost Reports) in accordance with DODD's Guide to Preparing Income and Expenditure Reports for 2008 and 2009 (Cost Report Guides) and to assist you in evaluating whether reported receipts and disbursements complied with 2 CFR 225 (OMB Circular A-87 *Cost Principles for State, Local, and Indian Tribal Governments*), and other compliance requirements described in the procedures below. The County Board's management is responsible for preparing these reports. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. 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. DODD requested us to tour the facilities to identify how space was used by County Board programs and to identify new, closed or empty buildings along with rented or idle floor space and if previously audited square footage totals are the same and no significant changes in the floor plan have occurred to perform no additional procedures.

We toured the County Board during the prior audit and identified idle floor space. The County Board stated that square footage had not changed from the prior audit, except for one building addition, and that they used those square footage statistics in the 2008 and 2009 cost report.

We compared the County Board's 2007 audited square footage as reported in *Schedule B-1, Section A, Square Footage* to the Schedule B-1 of the 2008 and 2009 Cost Reports and reviewed a revised floor plan which included the building addition.

We found no differences except that the building addition was not included in Schedule B-1 of the 2008 and 2009 Cost reports. We reported this variance in Appendix A (2008) and Appendix B (2009).

Statistics – Attendance

1. We reviewed the Cost Reports to determine 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 result in unassigned program or general expenses-all program costs.

We determined that the number of individuals served for *Worksheet 7B, Professional Services Worksheet-Nursing Services* needed to be obtained as costs were reported in Column X-General Expense all programs for 2008 and 2009, but was not being assigned to Column E-Facility Based Services. The County Board provided support for these omitted statistics.

We also determined that the Children's program, total individuals served by age group-0-2 years on Schedule B-1, Section B Attendance Statistics needed to be obtained as other expenses on Worksheet 5, Direct Services Worksheet were reported on Column D-unassigned children program for 2008 and 2009, but were not being assigned to Column A-Ages (0-2) without these statistics. The County Board provided support for these omitted statistics.

These statistics are reported in Appendix A (2008) and Appendix B (2009).

2. We compared the County Board's supporting documentation for the hours of service to the typical hours of service reported on *Schedule B-1, Section B, Attendance Statistics* of the Cost Reports and determined if the statistics were reported in accordance with the Cost Report Guides.

We found differences as reported in Appendix A (2008) and Appendix B (2009).

3. DODD requested us to report variances if the Board's attendance statistics were not within 10 percent of the attendance statistics reported to DODD.

We compared the County Board's Attendance by Month all Clients (By Age Group) reports for the number of individuals served, days of attendance and 15 minute units with similar information reported for Day Habilitation/Adult Day Services/Vocational Habilitation, Enclave and Community Employment on *Schedule B-1, Section B, Attendance Statistics* of the Cost Reports and determined if the statistics were reported in accordance with the Cost Report Guides. We also footed the County Board's reports on Attendance Statistics for accuracy.

We found variances or computational errors exceeding 10 percent and as reported in Appendix A (2008) and Appendix B (2009).

4. We determined whether individuals served as summarized in *Schedule B-1, Section B, Attendance Statistics* included both Medicaid and non-Medicaid-eligible individuals as documented on the Medicaid Information Technology System (MITS).

We noted the summary of individuals served included both Medicaid and non-Medicaid eligible individuals.

5. DODD requested us to report variances if the individuals served on *Schedule B-1, Section B, Attendance Statistics* of the Cost Reports were not within three of the individuals documented on the attendance sheets.

We haphazardly selected 15 individual names from the County Board's attendance sheets for 2008 and 15 for 2009 and compared the individuals by name to the compiled listing of individuals served by program documentation which rolls up to *Schedule B-1, Section B, Attendance Statistics* of the Cost Reports.

We found no differences.

6. DODD requested us to report variances to *Schedule B-1, Section B, Attendance Statistics* if more than three of the community employment units tested did not meet service documentation requirements.

We haphazardly selected 16 units each in 2008 and 2009 from the County Board's Community Employment units and calculated the number of 15 minute units in accordance with the Cost Report Guide.

We found no units that were not calculated in accordance with the Cost Report Guide.

Statistics – Transportation

1. DODD requested us to report variances if the Board's transportation units were not within one percent of total units reported on each line of *Schedule B-3, Quarterly Summary of Transportation Statistics* to DODD.

We compared the number of one-way trips from the County Board's Transportation by Age Group and Children Transportation One Way Trips reports with those statistics as reported in *Schedule B-3, Quarterly Summary of Transportation Statistics* of the Cost Reports.

We found differences as reported in Appendix A (2008) and Appendix B (2009).

2. We compared the cost of bus tokens/cabs from the County Board's Expense Detail reports to the amount reported in Schedule B-3 of the Cost Reports.

We found differences as reported in Appendix A (2008) and Appendix B (2009).

3. DODD requested us to report variances of more than 10 percent of the total trips taken for two individuals for 2008 and 2009, between the County Board's internal documentation versus the amount reported to DODD in *Schedule B-3, Quarterly Summary of Transportation Services*.

We traced the number of trips for two individuals for 2008 and two for 2009 from the County Board's daily reporting documentation to *Schedule B-3, Quarterly Summary of Transportation Services*.

We found no differences exceeding ten percent.

4. DODD requested us to report variances exceeding two percent in the total trips taken for the 30 individuals tested.

We haphazardly selected 15 individual names from the County Board's attendance sheets for 2008 and for 2009 and compared the individuals by name to the compiled listing of individuals transported to determine whether the compiled listing is complete.

We found no differences exceeding two percent.

5. We determined whether the sample of individuals selected in Step 4 included both Medicaid and non-Medicaid-eligible individuals as documented in MITS.

We noted the sample of individuals selected included both Medicaid and non-Medicaid eligible individuals.

Statistics – Service and Support Administration (SSA)

1. DODD requested us to report variances if the Board's SSA units were not within two percent of total units reported on each line of *Schedule B-4, Quarterly Summary of Units of Service – Service and Support Administration* to DODD.

We compared the number of SSA units (Targeted Case Management (TCM), Other SSA Allowable, and SSA Unallowable) from the County Board's Quarterly TCM Units reports with those statistics reported in *Schedule B-4, Quarterly Summary of Units of Service – Service and Support Administration*. We also footed the County Board's Quarterly TCM Units reports for accuracy.

We found differences as reported in Appendix A (2008) and Appendix B (2009)

2. DODD requested us to report variances if the SSA units tested had an error rate exceeding 10 percent.

We haphazardly selected two samples of 72 units for Other Allowable and Unallowable SSA services across 2008 and 2009 from the Unit Entry by Date Span report and determined if the case note documentation described activities listed in Ohio Admin. Code § 5101:3-48-01(D), and also included the documentation required by Ohio Admin. Code § 5101:3-48-01(F). We also determined if the 72 units for Other Allowable SSA services were provided to individuals that were not Medicaid eligible at the time of service delivery per MITS.

The units found to be in error exceeded ten percent of our sample and we reported the differences in Appendix A (2008) and Appendix B (2009).

3. DODD requested us to perform a review to determine compliance with Ohio Admin. Code § 5101-3-48-01(G)(12) which states "A CBMRDD shall not submit claims in excess of twenty-six units per day per service and support administrator (SSA) unless the service(s) associated with such claims is considered medically necessary . . ." Using Medicaid claims data, we identified the number of individuals and unique dates of service on which 27 or more TCM units were paid through the Medicaid program.

We examined the results looking for trends and patterns indicating potential overbilling practices.

We found no indication of trend or pattern indicating potential overbilling.

4. DODD requested us to report decreases exceeding five percent in total SSA units by line on *Schedule B-4* when compared to the prior audited cost report.

We compared the audited 2007 SSA units to the final adjusted 2008 SSA units and compared the final adjusted 2008 SSA units to the final adjusted 2009 SSA units.

The reported units decreased by more than five percent from the prior year's *Schedule B-4* and we obtained the County Board's explanation that the variances were due to changes in SSA staffing, caseloads, and changes in the number and type of waivers. The County Board also asked its billing company to provide an explanation for the variances. The billing company stated that variances relating to unallowable units were due to classification of general time units that were included in 2007 SSA units that were removed from the SSA units in 2008 and 2009. The billing company also stated that 2008 units included 4,712 Early Intervention SSA units provided by one certified SSA. However, the 2009 cost report only included 486 Early Intervention SSA units and there were unrecorded units for the same Early Intervention SSA worker. We removed these units from *Schedule B-4* since management could not provide supporting documentation of all units provided by the Early Intervention SSA worker and we reclassified the salary to Worksheet 5, Direct Services Worksheet, Ages (0-2).

We reported these differences in Appendix B (2009).

Revenue Reconciliation to the County Auditor Report

1. DODD asked us to determine whether total County Board receipts reported in the *Reconciliation to County Auditor Worksheets* reconciled within 1/4 percent of the county auditor's yearly report of total receipts for the following funds: 17 Community MRDD Residential, 19 Board, 412 MRDD Renovation, 710 Raymond Winger Memorial, 711 Edna Burrington Memorial and 712 MRDD Trustee Donations fund.

Receipts reported on the original 2009 cost report were not within the ¼ percent reconciling limit for funds. Receipts reported in 2009 on the county auditor's reports were less than the total County Board receipts reported by \$350,527. We found differences under Procedure 4 below in regards to the source of this error. Total County Board receipts were within ¼ percent of the county auditor yearly receipt totals reported for these funds in 2008.

2. We compared the receipt totals from the 12/31/2008 and 12/31/2009 County Auditor's RVRSUM reports for these funds to the County Auditor's report totals reported on the *Reconciliation to County Auditor Worksheets*.

We found no differences.

3. We compared the account description and amount for each revenue reconciling item on the *Reconciliation to County Auditor Worksheet* to the Northeast Ohio Network Council of Government (COG) prepared Ashtabula County board Summary Workbook.

We found differences in 2008 (see Procedure 4 below). No revenue reconciling items were reported in 2009.

4. We compared revenue entries on *Schedule C Income Report* to the Northeast Ohio Network Council of Government (COG) prepared Ashtabula County board Summary Workbook

We found differences as listed in Appendix A (2008) and Appendix B (2009).

Revenue Cost Report Testing

1. We reviewed the County Board's [detailed revenue report] and *Schedule C Income Report* to determine whether revenues are maintained separately to offset corresponding expense via the use of specific expenditure costs centers and identified any potential revenue offsets/applicable credits.

We identified the following sources of potential revenue credits for which the County Board did not offset costs on the Cost Reports in accordance with 2 CFR 225, Appendix A (C)(3)(c) and (4)(a):

- Refunds in the amount of \$116,336 in 2008 and \$99,702 in 2009.
- IDEA Part B revenues in the amount of \$82,272 in 2008 and \$64,618 in 2009.
- IDEA Early Childhood Special Education of \$0 in 2008 and \$17,897 in 2009
- Title V revenues in the amount of \$492 in 2008 and \$0 in 2009.
- Title XX revenues in the amount of \$107,362 in 2008 and \$82,589 in 2009.
- School Lunch Program revenues in the amount of \$21,750 in 2008 and \$25,279 in 2009.

Paid Claims Testing

1. We selected 50 paid claims among all service codes from 2008 and 2009 from the Medicaid Billing System (MBS) data and determined if the claims met the following service documentation requirements of Ohio Admin. Code Sections 5123:2-9-05 and 5101:3-48-01(F):

- Date of service;
- Place of service;
- Name of the recipient;
- Name of the provider;
- Signature of the person delivering the service or initials of the person delivering the service if the signature and corresponding initials are on file with the provider;
- Type of service (for homemaker/personal care, type must include if routine, on-site/on-call, or level one emergency);
- Number of units of the delivered service or continuous amount of interrupted time during which the service was provided; and
- Arrival and departure times of the provider of service's site visit to the recipient's location or of the recipient's visit to the provider of service's location.

We found no instances of non-compliance with these documentation requirements.

2. DODD requested us to report variances if units reimbursed by Medicaid were more than the units reported in the Cost Reports.

We compared the number of reimbursed TCM units and Community Employment units from the MBS Summary by Service Code report, to the reimbursed units on *Schedule B-4, Quarterly Summary of Units of Service – Service and Support Administration, Line (1)(F), TCM Units* and to *Schedule B-1, Section B, Attendance Statistics, Line (4)(C), Supported Employment – Community Employment, 15 minute units*, respectively.

We found no instances where the Medicaid reimbursed units was greater than units reported.

3. DODD requested us to report whether any reimbursements exceeded disbursements on *Schedule A, Summary of Service Costs- By Program* worksheet.

We compared the amounts reported on *Schedule A, Summary of Service Costs – By Program*, Lines (20) to Line (27) for Community Residential to the amount reimbursed for these services in 2008 and 2009 on the MBS Summary by Service Code report.

The County Board reported no amounts on Schedule A, Lines 20 to 27 and was not reimbursed for services relating to these cost report categories. We found no differences.

Expenditure Reconciliation to the County Auditor Report

1. We compared the disbursement totals from the 12/31/2008 and 12/31/2009 County auditor's report listed on the *Reconciliation to County Auditor Worksheets* to the County Auditor's EXRSUM report balances for the following funds: 17 Community MRDD Residential, 19 Board, 412 MRDD Renovation, 710 Raymond Winger Memorial, 711 Edna Burrington Memorial and 712 MRDD Trustee Donations fund.

We found no differences.

2. We also compared the account description and amount for each reconciling item on the *County Auditor Reconciliation Worksheet* to the County Board's Expense Detail reports and other supporting documentation.

We found no differences.

3. DODD asked us to determine whether total County Board disbursements reported in the *Reconciliation to County Auditor Worksheets* reconciled within 1/4 percent of the county auditor's yearly report of total disbursements for these funds.

Total county board disbursements were within 1/4 percent of the county auditor yearly disbursement totals reported for these funds.

4. We compared all expenditure entries on Worksheets 2 through 10 to the County Board's Expense Detail reports and the Northeast Ohio Network COG prepared Ashtabula County Board Summary Workbook.

We found differences as reported in Appendix A (2008) and Appendix B (2009).

5. We scanned the County Board's Expense Detail Reports and reviewed documentation to identify disbursements not classified as prescribed by the Cost Report Guides or costs which are non-federal reimbursable under 2 CFR 225 Appendix B.

We found differences as reported in Appendix A (2008) and Appendix B (2009) for misclassified and non-federal reimbursable costs.

Property, Depreciation, and Asset Verification Testing

1. We compared the County Board's policies regarding capitalization of fixed assets with the following guidelines:

- Cost Report Guides for preparing *Worksheet 1, Capital Costs*
- 2 CFR 225 (OMB Circular A-87, Appendix B, 15(a)(2), and
- CMS Publication 15-1.

We found no inconsistencies between the County Board's capitalization policies and the guidelines listed above.

2. We scanned the County Board's Expense Detail Reports for items purchased during 2008 and 2009 that met the County Board's capitalization criteria and traced them to inclusion on the County Board's Fixed Asset Listing.

We found 2008 and 2009 purchases that were not included on the County Board's Fixed Asset Listing. We reported differences for 2008 purchases to record their first year's depreciation in Appendix B (2009). We did not determine if the 2009 purchases were properly capitalized in 2010.

3. We scanned the County Board's Depreciation Schedule for 2008 and 2009 for depreciation taken on the same asset more than once, assets that have been fully depreciated, or depreciation taken on assets during the period of acquisition which were not in compliance with the Cost Report Guides.

We found no differences.

4. We compared all depreciation entries reported on *Worksheet 1, Capital Costs* to the County Board's Depreciation Schedule.

We found no differences.

5. We compared the County Board's audited 2007 Depreciation Schedule to the County Board's 2008 and 2009 Depreciation Schedules for changes in the depreciation amounts for assets which were not in compliance with the Cost Report Guides.

We found no differences.

6. We haphazardly selected five assets from the County Board's Fixed Asset Schedule and traced these assets to their physical location.

We were able to trace all five assets to their physical location.

7. We haphazardly selected the lesser of 10 of the County Board's fixed assets or 10 percent of items which meet the County Board's capitalization policy and are being depreciated in their first year in either 2008 or 2009 to determine if their useful life agreed to the estimated useful lives prescribed in the 2008 American Hospital Association (AHA) Asset Guides. We also recomputed the first year's depreciation for these assets, based on their cost, acquisition date and period of useful life to determine compliance with the Cost Report Guides and AHA Asset Guides.

We found differences as reported in Appendix A (2008).

8. We haphazardly selected the lesser of five percent or 20 disposed assets from 2008 and 2009 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 applicable to 2008 (and 2009, if applicable) for the disposed items based on its un-depreciated basis and any proceeds received from the trade-in of the asset to determine compliance with the Cost Report Guide and CMS Publication 15-1, Chapter 1.

We found differences as reported in Appendix A (2008).

Payroll Testing

1. DODD asked us to determine whether total County Board salaries and benefits in the 2008 and 2009 cost reports were within two percent of the county auditor's report totals for the 19 Board fund.

We totaled salaries and benefits from Worksheets 2-10 from the 2008 and 2009 cost reports and compared the yearly totals to the county auditor's EXRSUM reports. The variance was less than two percent.

2. We selected 40 employees and compared their job descriptions to the worksheet in which each employee's salary and benefit costs were allocated to ensure allocation is consistent with the Cost Report Guides. DODD asked us to report differences greater than three percent of the total wage and benefit of each worksheet affected.

We reported differences in Appendix A (2008) and Appendix B (2009).

3. We scanned the County Board's Expense Detail for 2008 and 2009 and compared classification of employees to entries on worksheets 2 through 10 to determine if salary and benefit costs were reported in accordance with the Cost Report Guides.

We reported differences in Appendix A (2008) and Appendix B (2009).

4. DODD asked us to determine an expectation for changes in salary and benefit costs between 2008 and 2009 and to determine whether audited salary and benefit costs were within two percent of this established expectation on worksheets 2 through 10.

Variances in salary and benefit costs exceeded the two percent expectation on worksheets 2, 2A, 3, 4, 5, 7B, 7C, 7F, 8, 9 and 10. We obtained the County Board's explanation of hiring additional transportation employees and other staff, changes between part and full-time employment and fringe benefits.

Non-Payroll Disbursement Testing

1. We haphazardly selected 50 disbursements from 2008 and 2009 from the County Board's Expense Detail Report and determined if supporting documentation was maintained as required by 2 CFR 225 (OMB Circular A-87, Appendix A, (C)(1)(j)) and the disbursement was properly classified according to the Cost Report Guides.

We reported differences as listed from these procedures as listed in Appendix A (2008).

We did not receive a response from officials to the exceptions noted above.

We were not engaged to and did not conduct an audit, the objective of which would be the expression of an opinion on the County Board's Cost Reports. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of the managements of the County Board, DODD, the Ohio Department of Job and Family Services, the Centers for Medicare and Medicaid Services and is not intended to be, and should not be used by anyone other than these specified parties.

Sincerely,

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

Dave Yost
Auditor of State

February 29, 2012

cc: Anne Zeitler, Superintendent, Ashtabula County Board of Developmental Disabilities
Lori Burdick, Business Manager, Ashtabula County Board of Developmental Disabilities
Janet Neville, Board President, Ashtabula County Board of Developmental Disabilities

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Schedule B-1, Section A				
14. Facility Based Services (B) Adult	31,044	2,976	34,020	To correct square footage totals
Schedule B-1, Section B				
1. Total Individuals Served By Program (B) Supported Emp. -Enclave	0	14	14	To correct Individual Served totals
1. Total Individuals Served By Program (C) Supported Emp. -Community Employment	0	38	38	To correct Individual Served totals
2. Days Of Attendance (A) Facility Based Services	44,574	(6,586)	37,988	To correct days of attendance totals
2. Days Of Attendance (B) Supported Emp. -Enclave	0	1,348	1,348	To correct days of attendance totals
3. Typical Hours Of Service (B) Supported Emp. -Enclave	6	(2.5)	3.5	To correct hours of operation
4. 15 Minute Units (C) Supported Emp. -Community Employment	3,679	(366)	3,313	To correct 15 minute unit totals
5. Total Individuals Served by Age Group (A) 0-2 Years	0	138	138	To correct Individual Served totals
Schedule B-3				
1. Children 0-2 (G) One Way Trips- Fourth Quarter	0	798	798	To correct one way trip totals
1. Children 0-2 (H) Cost of Bus, Token, Cabs- Fourth Quarter	\$ -	\$ 607	\$ 607	To correct one way trip totals
2. Children 3-5 (G) One Way Trips- Fourth Quarter	0	3,815	3,815	To correct one way trip totals
3. Children 6-21 (G) One Way Trips- Fourth Quarter	0	9,730	9,730	To correct one way trip totals
6. Supported Emp. - Enclave (G) One Way Trips- Fourth Quarter	0	1,348	1,348	To correct one way trip totals
7. Supported Emp. -Comm Emp. (H) Cost of Bus, Tokens, Cabs- Fourth Quarter	\$ -	\$ 6,732	\$ 6,732	To correct transportation costs
Schedule B-4				
1. TCM Units (D) 4th Quarter	3,808	(983)		To correct SSA units
		15	2,840	To reclassify SSA units since individual was Medicaid eligible
2. Other SSA Allowable Units (D) 4th Quarter	1,320	947		To correct SSA units
		(15)	2,252	To reclassify SSA units since individual was Medicaid eligible
5. SSA Unallowable Units (A) 1st Quarter	2,123	(2,062)	61	To correct SSA units to remove general time units
5. SSA Unallowable Units (B) 2nd Quarter	2,228	(2,062)	166	To correct SSA units to remove general time units
5. SSA Unallowable Units (C) 3rd Quarter	2,350	(2,061)	289	To correct SSA units to remove general time units
5. SSA Unallowable Units (D) 4th Quarter	1,708	(1,708)	0	To correct SSA units to remove general time units
Schedule C				
I. County				
(B) Interest- COG Revenue	\$ 51,616	\$ 2,052	\$ 53,668	To correct COG revenues
II. Department of MR/DD				
(E) Residential Facility- Non Waiver Services- COG Revenue	\$ 373	\$ 75,714	\$ 76,087	To correct COG revenues
(G) Waiver Administration- Subsidy- COG Revenue	\$ -	\$ 9,522	\$ 9,522	To correct COG revenues
V. Other Revenues				
(I) Other (Detail On Separate Sheet)- County Revenue				
24. FSS-Shared Service Agreement Rev.	\$ -	\$ 37,071	\$ 37,071	To correct COG revenues
Worksheet 1				
5. Movable Equipment (U) Transportation	\$ 79,389	\$ 2,904	\$ 82,293	To record a loss on trade in of asset
8. COG Expenses (L) Community Residential	\$ 6,217	\$ (5,835)	\$ 382	To correct COG expenses
8. COG Expenses (M) Family Support Services	\$ 1,813	\$ (1,701)	\$ 112	To correct COG expenses
Worksheet 2				
3. Service Contracts (X) Gen Expense All Prgm.	\$ 95,757	\$ (13,968)	\$ 81,789	To reclassify Medicaid billing fees
4. Other Expenses (X) Gen Expense All Prgm.	\$ 82,141	\$ (1,595)	\$ 80,546	To reclassify non federal reimbursable promotional costs
		\$ (3,000)	\$ 77,546	To reclassify non-federal reimbursable promotional costs
5. COG Expenses (L) Community Residential	\$ 4,349	\$ 71,624	\$ 75,973	To correct COG expenses
5. COG Expense (M) Family Support Services	\$ 1,268	\$ 20,883	\$ 22,151	To correct COG expenses
10. Unallowable Fees (O) Non-Federal Reimbursable	\$ -	\$ 13,968	\$ 13,968	To reclassify Medicaid billing fees
		\$ 8,218	\$ 22,186	To reclassify DODD 1.5% Fee
		\$ 142,088	\$ 164,274	To reclassify County Auditor Fee
		\$ 1,595	\$ 165,869	To reclassify promotional costs
		\$ 3,000	\$ 168,869	To reclassify promotional costs
Worksheet 2A				
1. Salaries (E) Facility Based Services	\$ 297,907	\$ (78,932)	\$ 218,975	To reclassify payroll of Production manager
2. Employee Benefits (E) Facility Based Services	\$ 105,718	\$ (22,092)	\$ 83,626	To reclassify payroll of Production manager
5. COG Expenses (L) Community Residential	\$ 10,008	\$ 6,151	\$ 16,159	To correct COG expenses
5. COG Expenses (M) Family Support Services	\$ 2,918	\$ 1,793	\$ 4,711	To correct COG expenses
Worksheet 3				
3. Service Contracts (D) Unasgn Children Program	\$ 75,840	\$ (34,347)	\$ 41,493	To reclassify Capital Asset purchase
3. Service Contracts (X) Gen Expense All Prgm.	\$ -	\$ 14,660	\$ 14,660	To reclassify building expenses
4. Other Expenses (D) Unasgn Children Program	\$ 125,284	\$ (5,228)	\$ 120,056	To reclassify Capital Asset purchase
4. Other Expenses (X) Gen Expense All Prgm.	\$ -	\$ 14,851	\$ 14,851	To reclassify building expenses
5. COG Expenses (L) Community Residential	\$ 131,291	\$ (131,259)	\$ 32	To correct COG expenses
5. COG Expenses (M) Family Support Services	\$ 38,281	\$ (38,272)	\$ 9	To correct COG expenses
Worksheet 5				
4. Other Expenses (D) Unasgn Children Program	\$ 12,345	\$ (1,084)	\$ 11,261	To reclassify retirement recognition and promotional costs
4. Other Expenses (O) Non-Federal Reimbursable	\$ 3,312	\$ 1,084	\$ 4,396	To reclassify retirement recognition and promotional costs
Worksheet 7B				
13. No. of Individual Served (E) Facility Based Services	\$ -	\$ 231	\$ 231	To correct the number of served adults
Worksheet 7D				
13. No. of Individual Served (E) Facility Based Services	\$ -	\$ 231	\$ 231	To correct the number of served adults
Worksheet 8				
3. Service Contracts (A) Ages 0-2	\$ -	\$ 607	\$ 607	To reclassify transportation expenses
3. Service Contracts (G) Community Employment	\$ -	\$ 6,732	\$ 6,732	To reclassify transportation expenses
4. Other Expenses (X) Gen Expense All Prgm.	\$ 562,735	\$ (327,043)	\$ 235,692	To reclassify Capital Asset purchase
		\$ (607)	\$ 229,625	To reclassify transportation expenses
		\$ (6,732)	\$ 222,893	To reclassify transportation expenses
Worksheet 9				
3. Service Contracts (N) Service & Support Admin. Costs	\$ 18,155	\$ (14,660)	\$ 3,495	To reclassify building expenses
4. Other Expenses (N) Service & Support Admin. Costs	\$ 50,579	\$ (14,851)	\$ 35,728	To reclassify building expenses
Worksheet 10				
1. Salaries (E) Facility Based Services	\$ 933,192	\$ (36,001)	\$ 897,191	To reclassify payroll of B Krause to unassigned adult
		\$ 78,932	\$ 976,123	To reclassify payroll of Production manager
1. Salaries (F) Enclave	\$ -	\$ 30,354	\$ 30,354	To reclassify payroll of B Braun to Enclave
1. Salaries (G) Community Employment	\$ 239,187	\$ (30,354)	\$ 208,833	To reclassify payroll of B Braun to Enclave
1. Salaries (H) Unasgn Adult Program	\$ -	\$ 36,001	\$ 36,001	To reclassify payroll of B Krause to unassigned adult
2. Employee Benefits (E) Facility Based Services	\$ 528,507	\$ (28,025)	\$ 500,482	To reclassify payroll of B Krause to unassigned adult
		\$ 22,092	\$ 522,574	To reclassify payroll of Production manager
2. Employee Benefits (F) Enclave	\$ -	\$ 14,214	\$ 14,214	To reclassify payroll of B Braun to Enclave
2. Employee Benefits (G) Community Employment	\$ 96,582	\$ (14,214)	\$ 82,368	To reclassify payroll of B Braun to Enclave
2. Employee Benefits (H) Unasgn Adult Program	\$ -	\$ 28,025	\$ 28,025	To reclassify payroll of B Krause to unassigned adult

Reconciliation to County Auditor Worksheet

	Reported Amount		Correction		Corrected Amount	Explanation of Correction
Expense:						
Plus: Purchases Greater Than \$5,000	\$ -	\$	366,618	\$	366,618	To reclassify Capital Asset purchases
	\$ 53,313	\$	(53,313)	\$	-	To reclassify TCM match total
Plus: Match Paid to ODMRDD for TCM	\$ -	\$	53,313	\$	53,313	To reclassify TCM match total
Memo: 1 1/2% ODMRDD "Administrative & Oversight Fee" (Not In Total)	\$ -	\$	(8,218)	\$	(8,218)	To reclassify the 1.5% fee not reported.
Less: Capital Costs	\$ (134,166)	\$	(2,904)	\$	(137,070)	To record loss on sale of asset
Less: County Auditor Fees	\$ -	\$	(142,088)	\$	(142,088)	To reclassify County Auditor Fees
Revenue:						
Less: COG	\$ (465,704)	\$	(124,359)	\$	(590,063)	To correct COG Revenue

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Schedule B-1, Section A				
14. Facility Based Services (B) Adult	31,044	2,976	34,020	To correct square footage totals
Schedule B-1, Section B				
1. Total Individuals Served By Program (B) Supported Emp. -Enclave	0	11	11	To correct Individual Served totals
1. Total Individuals Served By Program (C) Supported Emp. -Community Employment	0	28	28	To correct Individual Served totals
2. Days Of Attendance (B) Supported Emp. -Enclave	1,077	539	1,616	To correct days of attendance totals
3. Typical Hours Of Service (B) Supported Emp. -Enclave	0	3.5	3.5	To correct hours of operation
5. Total Individuals Served by Age Group (A) 0-2 Years	0	153	153	To correct Individual Served totals
Schedule B-3				
1. Children 0-2 (G) One Way Trips- Fourth Quarter	0	785	785	To correct one way trip totals
2. Children 3-5 (G) One Way Trips- Fourth Quarter	0	4,989	4,989	To correct one way trip totals
3. Children 6-21 (G) One Way Trips- Fourth Quarter	0	10,847	10,847	To correct one way trip totals
5. Facility Based Services (G) One Way Trips- Fourth Quarter	14,764	1,002	15,766	To correct one way trip totals
6. Supported Emp. - Enclave (E) One Way Trips- Third Quarter	572	(269)	303	To correct one way trip totals
6. Supported Emp. - Enclave (G) One Way Trips- Fourth Quarter	518	(269)	249	To correct one way trip totals
7. Supported Emp. -Comm Exp. (H) Cost of Bus, Tokens, Cabs- Fourth Quarter	\$ -	\$ 6,648	\$ 6,648	To correct transportation costs
Schedule B-4				
1. TCM Units (D) 4th Quarter	3,853	1	3,854	To correct SSA units
2. Other SSA Allowable Units (D) 4th Quarter	751	(1)		To correct SSA units
		(385)	365	To remove EI SSA units from Schedule B-4 since not all units were documented by CBDD
5. SSA Unallowable Units (D) 4th Quarter	259	29		To correct SSA units
		(101)	187	To remove EI SSA units from Schedule B-4 since not all units were documented by CBDD
Schedule C				
V. Other Revenues				
(I) Other (Detail On Separate Sheet)- County Revenue				
24. FSS-Shared Service Agreement Rev.	\$ -	\$ 57,884	\$ 57,884	To correct COG revenue
Worksheet 1				
5. Movable Equipment (U) Transportation	\$ -	\$ 10,336		To correct depreciation totals
		\$ 34,055	\$ 44,391	To correct depreciation totals
5. Movable Equipment (X) Gen Expenses All Prgm.	\$ -	\$ 941	\$ 941	To correct depreciation totals
8. COG Expenses (L) Community Residential	\$ 4,802	\$ (4,337)	\$ 465	To correct COG depreciation
8. COG Expenses (M) Family Support Services	\$ 1,072	\$ (968)	\$ 104	To correct COG depreciation
Worksheet 2				
3. Service Contracts (X) Gen Expense All Prgm.	\$ 141,112	\$ (27,163)	\$ 113,949	To reclassify medicaid billing fees
5. COG Expenses (L) Community Residential	\$ 68,843	\$ (144)	\$ 68,699	To correct COG expenses
5. COG Expense (M) Family Support Services	\$ 15,371	\$ (32)	\$ 15,339	To correct COG expenses
10. Unallowable Fees (O) Non-Federal Reimbursable	\$ -	\$ 27,163		To reclassify medicaid billing fees
		\$ 133,207	\$ 160,370	To reclassify county auditor fees
Worksheet 2A				
1. Salaries (E) Facility Based Services	\$ 294,321	\$ (18,793)		To reclassify payroll of Production manager
		\$ (57,623)	\$ 217,905	To reclassify payroll of James Hornbeck
2. Employee Benefits (E) Facility Based Services	\$ 103,958	\$ (1,546)		To reclassify payroll of Production manager
		\$ (13,511)	\$ 88,901	To reclassify payroll of James Hornbeck
5. COG Expenses (L) Community Residential	\$ 10,681	\$ (379)	\$ 10,302	To correct COG expenses
5. COG Expenses (M) Family Support Services	\$ 2,385	\$ (85)	\$ 2,300	To correct COG expenses
Worksheet 3				
3. Service Contracts (X) Gen Expense All Prgm.	\$ -	\$ 14,461	\$ 14,461	To reclassify building expenses
4. Other Expenses (E) Facility Based Services	\$ 215,843	\$ (10,399)	\$ 205,444	To reclassify Capital Asset purchase
4. Other Expenses (X) Gen Expense All Prgm.	\$ -	\$ 1,204	\$ 1,204	To reclassify building expenses
Worksheet 5				
1. Salaries (A) Ages 0-2	\$ 361,995	\$ 74,455	\$ 436,450	To reclassify salary of Robert Peadon
2. Employee Benefits (A) Ages (0-2)	\$ 181,255	\$ 20,128	\$ 201,383	To reclassify salary of Robert Peadon
4. Other Expenses (D) Unasn Children Program	\$ 8,943	\$ (437)	\$ 8,506	To reclassify retirement recognition costs
4. Other Expenses (O) Non-Federal Reimbursable	\$ 2,216	\$ 437	\$ 2,653	To reclassify retirement recognition costs
Worksheet 7-B				
13. No. of Individual Served (E) Facility Based Services	\$ -	\$ 216	\$ 216	To correct the number of served adults
Worksheet 7-D				
13. No. of Individual Served (E) Facility Based Services	\$ -	\$ 216	\$ 216	To correct the number of served adults
Worksheet 7-E				
1. Salaries (D) Unasn Children Program	\$ 114,132	\$ (114,132)	\$ -	To reclassify physical therapy expenses
2. Employee Benefits (D) Unasn Children Program	\$ 1,110	\$ (1,110)	\$ -	To reclassify physical therapy expenses
Worksheet 7-F				
1. Salaries (D) Unasn Children Program	\$ -	\$ 114,132	\$ 114,132	To reclassify physical therapy expenses
2. Employee Benefits (D) Unasn Children Program	\$ 67,020	\$ 1,110	\$ 68,130	To reclassify physical therapy expenses
Worksheet 8				
1. Salaries (A) Ages 0-2	\$ 31,992	\$ (31,992)	\$ -	To reclassify transportation expenses
1. Salaries (B) Ages 3-5	\$ 63,983	\$ (63,983)	\$ -	To reclassify transportation expenses
1. Salaries (C) Ages 6-21	\$ 123,643	\$ (123,643)	\$ -	To reclassify transportation expenses
1. Salaries (E) Facility Based Services	\$ 645,018	\$ (645,018)	\$ -	To reclassify transportation expenses
1. Salaries (X) Gen Expense All Prgm.	\$ -	\$ 31,992		To reclassify transportation expenses
		\$ 63,983		To reclassify transportation expenses
		\$ 123,643		To reclassify transportation expenses
		\$ 645,018	\$ 864,636	To reclassify transportation expenses
2. Employee Benefits (A) Ages 0-2	\$ 23,675	\$ (23,675)	\$ -	To reclassify transportation expenses
2. Employee Benefits (B) Ages 3-5	\$ 47,349	\$ (47,349)	\$ -	To reclassify transportation expenses
2. Employee Benefits (C) Ages 6-21	\$ 91,499	\$ (91,499)	\$ -	To reclassify transportation expenses
2. Employee Benefits (E) Facility Based Services	\$ 477,333	\$ (477,333)	\$ -	To reclassify transportation expenses
2. Employee Benefits (X) Gen Expense All Prgm.	\$ -	\$ 23,675		To reclassify transportation expenses
		\$ 47,349		To reclassify transportation expenses
		\$ 91,499		To reclassify transportation expenses
		\$ 477,333	\$ 639,856	To reclassify transportation expenses
3. Service Contracts (A) Ages 0-2	\$ 1,115	\$ (1,115)	\$ -	To reclassify transportation expenses
3. Service Contracts (B) Ages 3-5	\$ 2,230	\$ (2,230)	\$ -	To reclassify transportation expenses
3. Service Contracts (C) Ages 6-21	\$ 4,309	\$ (4,309)	\$ -	To reclassify transportation expenses
3. Service Contracts (E) Facility Based Services	\$ 22,477	\$ (22,477)	\$ -	To reclassify transportation expenses
3. Service Contracts (X) Gen Expense All Prgm.	\$ -	\$ 1,115		To reclassify transportation expenses
		\$ 2,230		To reclassify transportation expenses
		\$ 4,309		To reclassify transportation expenses
		\$ 22,477	\$ 30,131	To reclassify transportation expenses

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 8				
4. Other Expenses (A) Ages 0-2	\$ 6,065	\$ (6,065)	\$ -	To reclassify transportation expenses
4. Other Expenses (B) Ages 3-5	\$ 12,130	\$ (12,130)	\$ -	To reclassify transportation expenses
4. Other Expenses (C) Ages 6-21	\$ 23,440	\$ (23,440)	\$ -	To reclassify transportation expenses
4. Other Expenses (E) Facility Based Services	\$ 122,281	\$ (122,281)	\$ -	To reclassify transportation expenses
4. Other Expenses (G) Supported Employment-Community Employment	\$ -	\$ 6,647	\$ 6,647	To reclassify transportation expenses
4. Other Expenses (X) Gen Expense All Prgm.	\$ -	\$ 6,065	\$ 6,065	To reclassify transportation expenses
		\$ 12,130	\$ 12,130	To reclassify transportation expenses
		\$ 23,440	\$ 23,440	To reclassify transportation expenses
		\$ 122,281	\$ 122,281	To reclassify transportation expenses
		\$ (6,647)	\$ 157,269	To reclassify transportation expenses
Worksheet 9				
1. Salaries (N) Service & Support Admin. Costs	\$ 800,543	\$ (74,455)	\$ 726,088	To reclassify salary of Robert Peadon
2. Employee Benefits (N) Service & Support Admin. Costs	\$ 349,090	\$ (20,128)	\$ 328,962	To reclassify salary of Robert Peadon
3. Service Contracts (N) Service & Support Admin. Costs	\$ 37,886	\$ (14,461)	\$ 23,425	To reclassify building expenses
4. Other Expenses (N) Service & Support Admin. Costs	\$ 48,494	\$ (1,204)	\$ 47,290	To reclassify building expenses
Worksheet 10				
1. Salaries (E) Facility Based Services	\$ 921,489	\$ (36,959)	\$ 884,530	To reclassify payroll of B Krause to unassigned adult
	\$ 18,793	\$ 18,793	\$ 18,793	To reclassify payroll of Production manager
	\$ 57,623	\$ 57,623	\$ 960,946	To reclassify payroll of James Hornbeck
1. Salaries (F) Enclave	\$ -	\$ 30,960	\$ 30,960	To reclassify payroll of B Braun to Enclave
1. Salaries (G) Community Employment	\$ 249,752	\$ (30,960)	\$ 218,792	To reclassify payroll of B Braun to Enclave
1. Salaries (H) Unasn Adult Program	\$ -	\$ 36,959	\$ 36,959	To reclassify payroll of B Krause to unassigned adult
2. Employee Benefits (E) Facility Based Services	\$ 561,654	\$ (29,506)	\$ 532,148	To reclassify payroll of B Krause to unassigned adult
	\$ 1,546	\$ 1,546	\$ 533,694	To reclassify payroll of Production manager
	\$ 13,511	\$ 13,511	\$ 547,205	To reclassify payroll of James Hornbeck
2. Employee Benefits (F) Enclave	\$ -	\$ 14,693	\$ 14,693	To reclassify payroll of B Braun to Enclave
2. Employee Benefits (G) Community Employment	\$ 91,889	\$ (14,693)	\$ 77,196	To reclassify payroll of B Braun to Enclave
2. Employee Benefits (H) Unasn Adult Program	\$ -	\$ 29,506	\$ 29,506	To reclassify payroll of B Krause to unassigned adult
Reconciliation to County Auditor Worksheet Expense:				
Plus: Purchases Greater Than \$5,000	\$ 1,784,047	\$ 12,761	\$ 1,796,808	To reclassify capital asset purchases
	\$ 10,399	\$ 10,399	\$ 1,807,207	To reclassify capital asset purchases
Less: Capital Costs	\$ (104,860)	\$ (45,332)	\$ (150,192)	To correct capital costs
Less: County Auditor Fees	\$ -	\$ (133,207)	\$ (133,207)	To correct County Auditor Fees
Revenue:				
Less: COG Revenue	\$ -	\$ (408,452)	\$ (408,452)	To correct COG revenue

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Dave Yost • Auditor of State

ASHTABULA COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

ASHTABULA COUNTY

CLERK'S CERTIFICATION

This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
MARCH 20, 2012**