



Dave Yost • Auditor of State

**NORTH EAST OHIO NETWORK
MAHONING COUNTY**

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Independent Auditor's Report on Applying Agreed-Upon Procedures

Halina Schroeder, Audit Chief
Division of Fiscal Administration, Audit Office
Ohio Department of Developmental Disabilities
30 E. Broad Street, 8th Floor
Columbus, Ohio 43215

Dear Ms. Schroeder:

As permitted by Ohio Revised Code § 5123.05 and as required by the *Application for a §1915(c) Home and Community Based Services Waiver*, Appendix I-2(c), the Auditor of State's Office has 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 North East Ohio Network (NEON or the COG) prepared its *Income and Expenditure Report (Cost Report)* and *County Summary Workbooks*¹ for the year ended December 31, 2013 in accordance with DODD's Guide to Preparing Income and Expenditure Reports for COGs and County Boards of Developmental Disabilities (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. NEON's management is responsible for preparing these reports. This agreed-upon procedures engagement was conducted in accordance with the American Institute of Certified Public Accountants' attestation standards. The sufficiency of these procedures is solely the responsibility of DODD. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Revenue Testing

1. DODD requested that we compare the COG's receipts with those reported on Section II, Department of DD of *Schedule C Income Report* on the *County Summary Workbooks* and report any variances.

We compared COG receipts on Section II, of *Schedule C* on each of the *County Summary Workbooks* to receipts on the COG's 2013 Trial Balance report.

We found no differences.

¹ NEON recorded receipts and disbursements on behalf of the county boards of developmental disabilities (County Boards). NEON prepared *County Summary Workbooks* to distribute these receipts and disbursements to each of the following County Boards: Ashland, Ashtabula, Columbiana, Cuyahoga, Geauga, Lake, Lorain, Mahoning, Medina, Portage, Richland, Stark, Summit, Trumbull, and Wayne.

Non-Payroll Expenditures

1. DODD asked us to compare the COG's disbursements on the trial balance and general ledger reports to *Schedule A, Summary of Service Costs-By Program* and worksheets 2 through 5 of the Cost Report and *Schedule A* and worksheets 2 through 10 of the *County Summary Workbooks*, and report variances exceeding \$100 for total service contracts, other expenses and COG expenses on any worksheet.

We compared all service contracts, other expenses and COG expenses on *Schedule A, Summary of Service Costs-By Program* and worksheets 2 through 5 of the Cost Report and *Schedule A* and worksheets 2 through 10 of the *County Summary Workbooks* to disbursements on the COG's Trial Balance and General Ledger reports.

We found differences as reported in Appendix A.

2. DODD asked us to determine whether the COG's disbursements on the Trial Balance and General Ledger reports were properly classified within two percent of total service contracts, other expenses and COG expenses for worksheets 2 through 5 of the Cost Report, and *Schedule A* and worksheets 2 through 10 of the *County Summary Workbooks*, if these worksheets included variances over \$100 which are nonfederal reimbursable under 2 CFR Appendix B.

We scanned the COG's Trial Balance, General Ledger, and County specific Trial Balance and General Ledger reports for service contracts, other expenses and COG expense rows on worksheets 2 through 5 of the Cost Report, and *Schedule A* and worksheets 2 through 10 of the *County Summary Workbooks* and reviewed documentation to identify disbursements not classified according to the Cost Report Guides or costs which are non-federal reimbursable under 2 CFR 225 Appendix B.

We also scanned for any program costs without corresponding statistics that are non-federal reimbursable because they do not demonstrate that the COG or one of the member County Board's programs received a measurable benefit as required under Appendix A, section (C) (3)(a) and the Cost Report Guides.

We found misclassified and non-federal reimbursable costs as reported in Appendix A. We found no program costs without corresponding statistics.

3. We haphazardly selected a sample of 60 non-payroll disbursements from the General Ledger reports that were classified as total service contracts, other expenses or COG expenses on worksheets 2 through 5 of the Cost Report and *Schedule A* and worksheets 2 through 10 of the *County Summary Workbooks*.

We found misclassified and non-federal reimbursable costs as reported in Appendix A.

4. We scanned the COG's General Ledger report for items purchased during 2013 that met the COG's capitalization criteria and traced them to inclusion on the COG's Depreciation listing.

We found no unrecorded purchases meeting the capitalization criteria.

Payroll Testing

1. DODD asked us to determine if employee salaries on the COG's payroll reports were within two percent of payroll costs reported on the Cost Report and the *County Summary Workbooks*.

We compared the total payroll costs per the COG's payroll register and trial balance with payroll costs reported in the Cost Report and the *County Summary Workbooks*.

We found differences exceeding two percent. The COG's payroll reports exceeded the cost reported in the Cost Report by \$125,242. We allocated the missing payroll costs as part of the work performed in procedure 2 below. After all adjustments were made, the variance was less than two percent.

2. DODD asked us to scan the COG's 2013 Annual Payroll Summary report and compare classification of employees to entries on the Cost Report and *County Summary Workbooks* to determine if salary and benefit costs were reported in accordance with the Cost Report Guides.

We found differences as reported in Appendix A.

Property, Depreciation, and Asset Verification Testing

1. DODD asked us to compare the COG's procedures regarding capitalization of fixed assets with the Cost Report Guides for preparing *Worksheet 1, Capital Costs* and 2 CFR 225 (OMB Circular A-87, Appendix B, 15(a)(2)).

We found no inconsistencies as a result of applying this procedure.

2. DODD asked us to compare the COG's depreciation schedule to *Worksheet 1, Capital Costs* of the Cost Report and report any variances exceeding \$100.

We compared all depreciation entries on *Worksheet 1, Capital Costs* to the COG's Depreciation Schedule.

We found no differences exceeding \$100.

3. We scanned the COG's Depreciation Schedule for 2013 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 as result of applying this procedure; however, we did find differences for reported depreciation in which the asset did not meet the capitalization threshold. We reported these differences in Appendix A.

4. We compared the COG's final 2012 Depreciation Schedule to the COG's 2013 Depreciation Schedules for changes in the depreciation amounts for assets purchased prior to the period under review which were not in compliance with the Cost Report Guides.

We found differences in depreciation as reported in Appendix A.

Property, Depreciation, and Asset Verification Testing (Continued)

5. DODD asked that we haphazardly select the lesser of five of the COG's fixed assets or five percent of items which meet the COG's capitalization policy and are being depreciated in their first year in 2013 to determine if their useful lives agreed to the estimated useful lives prescribed in the 2008 AHA Asset Guides. DODD also requested that we re-compute the first year's depreciation for these assets, based on their cost, acquisition date, and useful life to determine compliance with the Cost Report Guides.

We selected one fixed asset and determined if its useful life agreed to the 2008 AHA Asset Guides. We also recomputed the first year's depreciation and determined compliance with the Cost Report Guides.

We found no differences which required an adjustment; however, we noted that two servers were reported as a single item and depreciated as a single item.

Recommendation:

The COG should consider recording servers as two separate items on its Depreciation Schedule as this will aid in any gain/loss calculations in future periods.

6. DODD asked us to haphazardly select the lesser of five percent of five disposed assets in 2013 from the COG's list of disposed assets and determine if the asset was removed from the COG's fixed asset ledger. DODD also requested that we recalculate depreciation and any gain or loss applicable to 2013 for the disposed items based on the 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 selected two disposed assets and determined if the assets were removed from the COG's fixed asset ledger. We recalculated depreciation and the loss associated with the disposal of the assets.

We found that the disposed assets had not been removed from the COG's fixed asset ledger but the depreciation reported was in compliance with the Cost Report Guide and CMS Publication. We reported no differences on Appendix A.

Medicaid Administrative Claiming Testing

1. DODD asked us to contact its Random Moment Time Study (RMTS) Coordinator to report differences between the MAC salary and benefits versus the County Board's payroll records exceeding one percent.

We compared salaries and benefits entered on the MAC RMTS report to the COG's annual payroll summary spreadsheet.

We found no differences exceeding one percent.

2. DODD asked us to compare the MAC Cost by Individual report to Lines 1-2 of *Worksheet 4, Medicaid Administrative Claiming*.

We found differences as reported in Appendix A.

Medicaid Administrative Claiming Testing (Continued)

3. DODD asked us to compare the Ancillary Costs on the Roll up Report for Ohio Department of Medicaid (ODM) to Lines 6-10 of the *MAC Reconciliation Worksheet*.

We found differences as reported in Appendix A.

4. DODD asked us to select 14 RMTS observed moments completed by employees of the COG from the DODD RMTS Participant Moments Question and Answer report for the first quarter of 2013 in which they documented their time spent on administering Medicaid-funded programs. We determined if supporting documentation of the COG employees' activity for each observed moment was maintained and the observed moment was properly classified in accordance with DODD's Guide to Medicaid Administrative Claiming (MAC) using the Random Moment Time Studies (RMTS) Methodology for 2013.

We found that for the COG did not maintain any supporting documentation for one of the 14 selected moments. For the remaining 13 moments selected, the only documentation maintained by the COG was the original response to the time study. The COG did not maintain documentation that met the requirements in accordance with DODD's Guide to Medicaid Administrative Claiming (MAC) using the Random Moment Time Studies (RMTS) Methodology for 2013. We reported this to DODD. In response, DODD communicated to us that it is working with ODM to calculate findings for recovery, if needed.

Recommendation:

We recommended the County Board maintain documentation for RMTS observed moments in accordance with DODD's Guide to Medicaid Administrative Claiming (MAC) using the Random Moment Time Studies (RMTS) Methodology in the section Response and Documentation of Random Moment says in pertinent part, "Appropriate documentation should provide the detail needed to support the activity selected for the sample moment and clearly identify the date and time corresponding to the sampled moment."

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 COG's Cost Report. 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 COG, DODD, the Ohio Department of Medicaid, 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.



Dave Yost
Auditor of State

April 15, 2015

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Appendix A
North East Ohio Network
2013 Income and Expenditure Report and County Summary Workbook

Cost Report Location	Reported Amount	Correction	Corrected Amount	Explanation of Correction
North East Ohio Network				
Schedule A				
16. Match Paid to DODD on Behalf of All County Boards	\$ 18,062,800	\$ (64,571)		To remove payment to developmental centers
		\$ (19,210)		To remove payment to developmental centers
		\$ (32,100)		To remove payment to developmental centers
		\$ (32,638)		To remove payment to developmental centers
		\$ (113,019)	\$ 17,801,262	To agree to compiled report
Worksheet 1				
5. Moveable Equipment	\$ 2,010	\$ 20,057	\$ 22,067	To correct depreciation
Worksheet 2				
1. Salaries	\$ 306,265	\$ (104,196)	\$ 202,069	To agree to compiled reports
3. Service Contracts	\$ 157,186	\$ 972	\$ 158,158	To agree to compiled reports
4. Other Expenses	\$ 256,428	\$ 10,076		To agree to compiled reports
		\$ (9,773)		To reclassify investigative agent
		\$ (30)		To reclassify cake expense
		\$ (3,185)		To reclassify investigative agent
		\$ (1,198)	\$ 252,318	To reclassify food expense
Worksheet 2A				
1. Salaries	\$ 5,315	\$ (5,315)	\$ -	To agree to compiled reports
Worksheet 4				
1. Salaries (A) MAC Costs	\$ 613,617	\$ (992)	\$ 612,625	To agree to compiled reports
1. Salaries (B) Non-Federal Reimbursable	\$ 249,870	\$ 8	\$ 249,878	To agree to compiled reports
4. Other Expenses (B) Non-Federal Reimbursable	\$ 24,170	\$ 6,490		To agree to compiled reports
		\$ 30		To reclassify cake expense
		\$ (800)		To remove transfer from cost report
		\$ 1,198	\$ 31,088	To reclassify food expense
MAC Reconciliation Worksheet				
Lines (6-10) Other Cost				
Column A-Reimbursement Requested Through	\$ -	\$ 30,631	\$ 30,631	To record ancillary costs
Ashland County				
Worksheet 5				
15. Direct Services (L) Community Residential	\$ -	\$ 1,317	\$ 1,317	To reclassify QARN salaries
Worksheet 9				
26. Service & Support Adm (N) Service & Support Admin	\$ 934	\$ (934)	\$ -	To reclassify SSA salaries
Ashtabula County				
Worksheet 2				
10. Indirect Costs (O) Non-Federal Reimbursable	\$ -	\$ 8,167	\$ 8,167	To reclassify administrative fee
Worksheet 5				
15. Direct Services (L) Community Residential	\$ 121,142	\$ (28,036)		To remove payments to developmental centers
		\$ (2,527)		To remove payments to developmental centers
		\$ 137		To reclassify waiver salaries
		\$ 2,728	\$ 93,444	To reclassify QARN salaries
15. Direct Services (M) Family Support Services	\$ 37,170	\$ 267	\$ 37,437	To reclassify FSS salaries
Worksheet 9				
26. Service & Support Adm (N) Service & Support Admin	\$ 1,934	\$ (1,934)	\$ -	To reclassify SSA salaries

Appendix A (Page 2)
North East Ohio Network
2013 Income and Expenditure Report and County Summary Workbook

Cost Report Location	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Columbiana County				
Schedule A				
1. Room and Board/Costs to Live	\$ 5,352	\$ 900		To reclassify room and board costs
		\$ 2,700	\$ 8,952	To reclassify room and board costs
Worksheet 5				
15. Direct Services (L) Community Residential	\$ 49,367	\$ (714)		To agree with compiled report
		\$ (900)		To reclassify room and board costs
		\$ (2,700)		To reclassify room and board costs
		\$ 14,696	\$ 59,749	To reclassify QARN salaries
15. Direct Services (M) Family Support Services	\$ 65,878	\$ 160	\$ 66,038	To reclassify FSS salaries
15. Direct Services (O) Non-Federal Reimbursable	\$ 4,432	\$ 1,212		To reclassify investigative agent
		\$ 550	\$ 6,194	To reclassify MUI salaries
Worksheet 9				
26. Services & Support Adm (N) Service and Support Admin	\$ 10,420	\$ (10,108)	\$ 312	To reclassify SSA salaries
Cuyahoga County				
Worksheet 5				
15. Direct Services(L) Community Residential	\$ 4,832	\$ (4,832)	\$ -	To agree with compiled report
15. Direct Services (M) Family Support Services	\$ 1,916,863	\$ (76,199)		To agree with compiled report
		\$ (125)		To remove transfers
		\$ (1,343)		To remove transfers
		\$ 155,504		To reclassify FSS salaries
		\$ (5,176)		To reclassify physical therapy costs
		\$ (3,941)		To reclassify occupational therapy costs
		\$ (7,348)	\$ 1,978,235	To reclassify speech costs
15. Direct Services (O) Non-Federal Reimbursable	\$ 1,393	\$ 200		To reclassify MUI salaries
		\$ 2,460	\$ 4,053	To reclassify investigative agent
Worksheet 7-C				
19. Speech Therapy (M) Family Support Services	\$ -	\$ 7,348	\$ 7,348	To reclassify speech costs
Worksheet 7-E				
19. Occupational Therapy (M) Family Support Services	\$ -	\$ 3,941	\$ 3,941	To reclassify occupational therapy costs
Worksheet 7-F				
19. Physical Therapy (M) Family Support Services	\$ -	\$ 5,176	\$ 5,176	To reclassify physical therapy costs
Worksheet 9				
26. Services & Support Adm (N) Service and Support Admin	\$ -	\$ 12,808	\$ 12,808	To reclassify SSA salaries
Geauga County				
Worksheet 5				
15. Direct Services(L) Community Residential	\$ 9	\$ 9,907	\$ 9,916	To reclassify QARN salaries
15. Direct Costs (O) Non-Federal Reimbursable	\$ -	\$ 295	\$ 295	To reclassify investigative agent
Worksheet 9				
26. Services & Support Adm (N) Service and Support Admin	\$ 7,024	\$ (7,024)	\$ -	To reclassify SSA salaries
Lake County				
Schedule A				
1. Room and Board/Costs to Live	\$ 48,752	\$ 1,950		To reclassify room and board costs
		\$ 19,600	\$ 70,302	To reclassify room and board costs
Worksheet 2				
10. Indirect Costs (O) Non-Federal Reimbursable	\$ 22	\$ 14,422		To reclassify investment expense
		\$ 10,092		To reclassify investment expense
		\$ 4,279	\$ 28,815	To reclassify investment expense
Worksheet 5				
15. Direct Services (L) Community Residential	\$ 166,774	\$ (2,350)		To agree with compiled report
		\$ (1,950)		To reclassify room and board costs
		\$ (19,600)		To reclassify room and board costs
		\$ 26,066	\$ 168,940	To reclassify QARN salaries
15. Direct Services (M) Family Support Services	\$ 260,713	\$ (13,183)		To remove transfers and VRP grant
		\$ 24,258	\$ 271,788	To reclassify FSS salaries
15. Direct Services (N) Service & Support Admin	\$ 156,940	\$ (156,940)	\$ -	To agree with compiled report
15. Direct Services (O) Non-Federal Reimbursable	\$ 734	\$ (472)	\$ 262	To reclassify MUI salaries

Appendix A (Page 3)
North East Ohio Network
2013 Income and Expenditure Report and County Summary Workbook

Cost Report Location	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 9				
26. Services & Support Adm (N) Service and Support Admin	\$ 18,145	\$ (17,225)	\$ 920	To reclassify SSA salaries
Lorain County				
Worksheet 5				
14. Direct Services (K) Co. Board Operated ICF/MR	\$ 30,548	\$ (30,548)	\$ -	To report expenses in line 15
14. Direct Services (L) Community Residential	\$ 131,537	\$ (131,537)	\$ -	To report expenses in line 15
14. Direct Services (N) Service & Support Admin	\$ 47,548	\$ (47,548)	\$ -	To report expenses in line 15
15. Direct Services (K) Co. Board Operated ICF/MR	\$ 52,901	\$ 30,548	\$ 83,449	To report expenses in line 15
15. Direct Services (L) Community Residential	\$ 128,958	\$ (888)		To agree with compiled report
		\$ 131,537		To report expenses in line 15
		\$ 622	\$ 260,229	To reclassify QARN salaries
15. Direct Services (N) Service & Support Admin	\$ 15,009	\$ 47,548		To report expenses in line 15
		\$ (16,317)		To remove costs for developmental placement center
		\$ (28,489)	\$ 17,751	To remove costs for developmental placement center
Mahoning County				
Worksheet 2				
10. Indirect Costs (O) Non-Federal Reimbursable	\$ 1,628	\$ 311	\$ 1,939	To reclassify investigative agent
Worksheet 5				
15. Direct Services (L) Community Residential	\$ -	\$ 28,328	\$ 28,328	To reclassify QARN salaries
15. Direct Services (M) Family Support Services	\$ 77,076	\$ 19,380	\$ 96,456	To reclassify FSS salaries
15. Direct Services (O) Non-Federal Reimbursable	\$ 9,907	\$ 955		To reclassify MUI salaries
		\$ 1,397		To reclassify investigative agent
		\$ 3,185		To reclassify investigative agent
		\$ 4,217	\$ 19,661	To reclassify investigative agent
Worksheet 9				
26. Services & Support Adm (N) Service and Support Admin	\$ 19,899	\$ (19,899)	\$ -	To reclassify SSA salaries
Medina County				
Worksheet 2				
10. Indirect Costs (O) Non-Federal Reimbursable	\$ 912	\$ 145,594	\$ 146,506	To record administrative fee
Worksheet 5				
15. Direct Services (L) Community Residential	\$ 341,415	\$ (186)		To agree with compiled report
		\$ 14,223	\$ 355,452	To reclassify QARN salaries
15. Direct Services (M) Family Support Services	\$ 63,318	\$ 320	\$ 63,638	To reclassify FSS salaries
15. Direct Services (O) Non-Federal Reimbursable	\$ 9,813	\$ 1,200	\$ 11,013	To reclassify MUI salaries
Worksheet 9				
26. Services & Support Adm (N) Service and Support Admin	\$ 9,925	\$ (9,452)	\$ 473	To reclassify SSA salaries
Portage County				
Worksheet 5				
15. Direct Services (L) Community Residential	\$ 235,838	\$ 9,753	\$ 245,591	To reclassify QARN salaries
15. Direct Services (M) Family Support Services	\$ 148,188	\$ 23,352	\$ 171,540	To reclassify FSS salaries
15. Direct Services (O) Non-Federal Reimbursable	\$ 867	\$ (837)	\$ 30	To reclassify MUI salaries
Worksheet 9				
26. Services & Support Adm (N) Service and Support Admin	\$ 6,813	\$ (6,023)	\$ 790	To reclassify SSA salaries

Appendix A (Page 4)
North East Ohio Network
2013 Income and Expenditure Report and County Summary Workbook

Cost Report Location	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Richland County				
Worksheet 2				
10. Indirect Costs (O) Non-Federal Reimbursable	\$ -	\$ 22,951		To reclassify investment expense
		\$ 16,030		To reclassify investment expense
		\$ 4,665	\$ 43,646	To reclassify investment expense
Worksheet 5				
15. Direct Services (L) Community Residential	\$ 169,619	\$ (8,057)		To agree with compiled report
		\$ 51,624	\$ 213,186	To reclassify QARN salaries
Worksheet 9				
26. Services & Support Adm (N) Service and Support Admin	\$ 36,443	\$ (36,443)	\$ -	To reclassify SSA salaries
Stark County				
Worksheet 2				
10. Indirect Costs (O) Non-Federal Reimbursable	\$ 1,283	\$ 8,359		To reclassify investment expense
		\$ 5,626		To reclassify investment expense
		\$ 1,265	\$ 16,533	To reclassify investment expense
Worksheet 5				
15. Direct Services (L) Community Residential	\$ 208,882	\$ 558,901		To agree with compiled report
		\$ (50,000)		To remove transfers
		\$ 63,509	\$ 781,292	To reclassify QARN salaries
15. Direct Services (M) Family Support Services	\$ 135,653	\$ 6,896		To agree with compiled report
		\$ 906	\$ 143,455	To reclassify FSS salaries
15. Direct Services (O) Non-Federal Reimbursable	\$ 3,515	\$ 5,933		To reclassify investigative agent
		\$ 426		To reclassify MUI salaries
		\$ 5,621	\$ 15,495	To reclassify investigative agent
Worksheet 9				
26. Services & Support Adm (N) Service and Support Admin	\$ 44,097	\$ (42,952)	\$ 1,145	To reclassify SSA salaries
Summit County				
Worksheet 5				
15. Direct Services (L) Community Residential	\$ 73	\$ 131,283	\$ 131,356	To reclassify QARN salaries
15. Direct Services (O) Non-Federal Reimbursable	\$ -	\$ 58	\$ 58	To reclassify MUI salaries
Worksheet 9				
26. Services & Support Adm (N) Service and Support Admin	\$ 92,233	\$ (91,717)	\$ 516	To reclassify SSA salaries
Trumbull County				
Worksheet 5				
15. Direct Services (L) Community Residential	\$ -	\$ 9,212	\$ 9,212	To reclassify QARN salaries
15. Direct Services (O) Non-Federal Reimbursable	\$ 118,000	\$ (90,754)	\$ 27,246	To reclassify MUI salaries
Worksheet 9				
26. Services & Support Adm (N) Service and Support Admin	\$ 6,531	\$ (6,531)	\$ -	To reclassify SSA salaries
Wayne County				
Schedule A				
1. Room and Board/Costs to Live	\$ 17,084	\$ 942	\$ 18,026	To reclassify room and board costs
Worksheet 5				
15. Direct Services (L) Community Residential	\$ 942	\$ (942)	\$ -	To reclassify room and board costs
15. Direct Services (M) Family Support Services	\$ -	\$ 53	\$ 53	To reclassify FSS salaries
Worksheet 9				
26. Services & Support Adm (N) Service and Support Admin	\$ -	\$ 343	\$ 343	To reclassify SSA salaries

* Original Cost Report balances have been adjusted to reflect allocations as a result of the above adjustments to Worksheet 2 of the COG Cost Report. Other county summary workbooks have been affected by this same allocation; however, those adjustments are not shown here due to this being a function of how costs flow down from Schedule B of the COG Cost Report.



Dave Yost • Auditor of State

NORTH EAST OHIO NETWORK

MAHONING 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
JUNE 23, 2015**