



Dave Yost • Auditor of State

TRUMBULL COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

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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, 13th Floor
Columbus, Ohio 43215

Dear Ms. Schroeder:

As permitted by Ohio Rev. Code § 5123.05 and as required by the *Application for a § 1915(c) Home and Community Based Services Waiver*, Appendix I-2(c), the Auditor of State's Office performed the procedures enumerated below, to which the Ohio Department of Developmental Disabilities (DODD) agreed. The purpose is to assist you in evaluating whether the Trumbull County Board of Developmental Disabilities (County Board) prepared its *Income and Expenditure Report* for the years ended December 31, 2011 and 2012 (Cost Reports) in accordance with DODD's Guide to Preparing Income and Expenditure Reports for 2011 and 2012 (Cost Report Guides) and to assist you in evaluating whether reported receipts and disbursements complied with 2 CFR 225 (OMB Circular A-87 *Cost Principles for State, Local, and Indian Tribal Governments*), and other compliance requirements described in the procedures below. The County Board's management is responsible for preparing these reports. This agreed-upon procedures engagement was conducted in accordance with the American Institute of Certified Public Accountants' attestation standards. The sufficiency of these procedures is solely the responsibility of DODD. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Statistics – Square Footage

1. DODD requested that we 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 space. DODD also asked us to perform the additional procedures listed below only on those areas that changed by more than 10 percent from the final 2010 square footage totals.

We toured 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. We found no unreported rented or idle floor space.

We also compared 2011 and 2012 square footage totals to final 2010 square footage totals and found that the square footage reported showed changes greater than 10 percent for Community Residential and Family Support Services. However, the County Board stated that the final 2010 square footage reflects the correct square footage usage by program in 2011 and 2012. The County Board reported these variances were the result of not updating the 2011 Cost Report for the prior year's square footage adjustments. Therefore, we will adjust the 2011 Cost Report to match the final 2010 square footage and perform no further procedures.

2. DODD requested that we report variances if the County Board's square footage for three rooms varied by more than 10 percent of the square footage reported in the summary which rolls up to *Schedule B-1, Section A, Square Footage*.

We did not perform this procedure (see procedure 1 above).

Statistics – Square Footage (Continued)

3. DODD asked us to report variances if the County Board's square footage for one floor plan varied by more than 10 percent of the square footage reported in the summary which rolls up to *Schedule B-1, Section A, Square Footage*.

We did not perform this procedure (see procedure 1 above).

4. DODD requested that we report variances if the County Board's square footage summary varied by more than 10 percent when comparing the County Board's summary to the Cost Report for any cell within *Schedule B-1, Section A, Square Footage*.

We did not perform this procedure We previously noted variances exceeding 10 percent for Community Residential and Family Support Services (see procedure 1 above).

5. DODD requested that we obtain the County Board's methodology for allocating square footage between programs and review the methodology to ensure that square footage for areas shared by more than one type of service is allocated by program based on reported usage of the area in accordance with the Cost Report Guides.

We did not perform this procedure (see procedure 1 above). We did note changes in employee classifications in the Payroll section and identified corresponding adjustments in square footage allocations as reported in Appendix A (2011) and Appendix B (2012).

Statistics – Transportation

1. DODD requested that we report variances if the County Board's transportation units were not within two percent of total units reported on each line of *Schedule B-3, Quarterly Summary of Transportation Services*.

We compared the number of one-way trips from the County Board's transportation reports with those statistics as reported in *Schedule B-3*. We also footed the County Board's transportation reports for accuracy.

We found differences as reported in Appendix A (2011) and Appendix B (2012).

2. DODD requested that we report variances of more than 10 percent of the total trips taken for 11 individuals for both 2011 and 2012, between the County Board's internal documentation versus the amount reported on *Schedule B-3, Quarterly Summary of Transportation Services*.

We traced the number of trips for one entire month for 10 adults and one child using trip reports for nine different months of 2011 and 10 different months of 2012 from the County Board's daily reporting documentation to *Schedule B-3*.

We found no differences exceeding 10 percent.

3. DODD asked us to report variances if the County Board's cost of bus tokens/cabs was not within two percent of the total amount reported on *Schedule B-3, Quarterly Summary of Transportation Services*.

Statistics – Transportation (Continued)

The County Board did not report the cost of bus tokens, cabs on *Schedule B-3* for 2011 or 2012. We reviewed the County Board's detailed expenditure report for any of these costs not identified by the County Board. We found unreported costs for parent reimbursements and unreported costs for contracted Community Employment transportation in both years. We reported adjustments for these costs in Appendix A (2011) and Appendix B (2012).

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 meals served for *Worksheet 4, Dietary Services* and individuals served for *Worksheet 7C, Speech/Audiology; Worksheet 7E, Occupational Therapy; and Worksheet 7F, Physical Therapy* needed to be obtained as costs were reported in column (D) Unassigned Children program and were not being assigned to column (A) Early Intervention 2012. In adding this statistic, we identified adjustments to statistics in the pre-school and school age programs so that costs would be correctly allocated to all of these programs.

The County Board provided the statistics as reported in Appendix A (2011) and Appendix B (2012).

2. DODD asked us to compare the County Board's final 2010 typical hours of service reported on *Schedule B-1, Section B, Attendance Statistics* to the typical hours of service reported on *Schedule B-1* for 2011 and, if the hours are the same, to do no additional procedures.

We compared the final 2010 typical hours of service to the typical hours of service reported on *Schedule B-1* for 2011.

We found the reported typical hours of service changed in 2011 and we compared the County Board's supporting documentation for typical hours of service to the typical hours of service reported on *Schedule B-1*.

We found differences as reported in Appendix A (2011).

3. DODD requested that we report variances if the County Board's attendance statistics were not within two percent of the attendance statistics reported.

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

We found differences exceeding two percent as reported in Appendix A (2011) and Appendix B (2012).

4. DODD asked us to report variances if the County Board's Number of individuals served varied by more than 10 percent when comparing to the prior period's attendance statistics on *Schedule B-1, Section B, Attendance Statistics* for 2011.

Statistics – Attendance (Continued)

We compared the County Board's final 2010 number of individuals served to the final individuals served for Day Habilitation/Adult Day Services/Vocational Habilitation, and Enclave for 2011 on *Schedule B-1, Section B* and determined if the variances were over 10 percent.

The number of reported Adult Days Services individuals served did not change by more than 10 percent from the prior year's *Schedule B-1*. The number of reported individuals served for Enclave did change by more than 10 percent from the prior year's *Schedule B-1* to 2011, and we verified that this was the result of adding a third enclave in 2011.

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

We did not perform this procedure as we had no unanticipated variances exceeding 10 percent, see procedure four above.

6. DODD asked us to report variances in the total attendance days for five individuals for two months in 2012 between the County Board's monthly attendance documentation and the number of days reported on *Schedule B-1, Section B, Attendance Statistics*. DODD also asked us to compare the acuity level on the County Board's 2012 attendance by acuity report to the Acuity Assessment Instrument for each individual.

We traced the number of attendance days for one enclave and four adult day individuals from January through May, July, and September through December of 2012 from the County Board's monthly attendance reports to *Schedule B-1*.

We found no differences greater than 10 percent.

We compared each acuity level on the 2012 attendance by acuity reports to the Acuity Assessment Instrument for the same five individuals. We also selected an additional seven individuals, to ensure that at least two individuals from each acuity level was tested, and performed the same acuity level comparison.

We found no acuity variances.

7. DODD requested that we report variances to *Schedule B-1, Section B, Attendance Statistics* if more than three of the 15 minute community employment units tested were not calculated in accordance with the Cost Report Guides or if any units did not meet the service documentation requirements of Ohio Admin. Code § 5123:2-9-05 (as described in Paid Claims testing, procedure 1).

We noted that the Board initiated a Community Employment program in late 2011 and one individual had three units of service for the year. However, the County Board did not track and report expenses on *Worksheet 10, Adult Program*. We haphazardly selected 15 units for 2012 from the County Board's detailed Community Employment units report and determined if the units were calculated in accordance with the Cost Report Guide and met the service documentation requirements.

We found fewer than three units that were not calculated in accordance with the Cost Report Guide and no instances of non-compliance with these documentation requirements.

Acuity Testing

1. DODD requested that we report variances if days of attendance on the Days of Attendance by Acuity supplemental worksheet for 2008, 2009, 2010, and 2011 did not agree to the County Board's supporting documentation.

We compared the County Board's attendance by acuity reports for the days of attendance for Day Habilitation/Adult Day Services/ Vocational Habilitation and Enclave with the Days of Attendance by Acuity supplemental worksheet for 2008, 2009, 2010, and 2011.

For 2008, we found no variances.

For 2009, we found the following acuity variances:

- 1 facility based day of attendance should be removed from acuity level C;
- 181 enclave days of attendance should be added to acuity level A and
- 181 enclave days of attendance should be removed from acuity level A-1.

For 2010, we found the following acuity variances:

- 528 enclave days of attendance should be added to acuity level A; and
- 1,569 enclave days of attendance should be added to acuity level A-1.

For 2011, we found the following acuity variances:

- 751 facility based days of attendance should be removed from acuity level A;
- 564 facility based days of attendance should be added to acuity level A-1;
- 110 facility based days of attendance should be added to acuity level B;
- 331 enclave days of attendance should be added to acuity level A; and
- 1730 enclave days of attendance should be added to acuity level A-1.

2. We also compared two individuals from each acuity level on the County Board's 2008 through 2011 attendance by acuity reports to the Acuity Assessment Instrument for each individual for each respective year.

We found no variances in 2008, 2009, and 2010. For 2011, we also found four enclave days of attendance should be reclassified from acuity level A-1 to acuity A.

For the four years tested, we found three individuals where the acuity assessment instrument or equivalent document could not be located by the County Board and two individuals where the County Board could only provide a document with a future date of the one requested.

We reported the differences from the Acuity testing for 2009, 2010, and 2011 on a revised Days of Attendance by Acuity supplemental spreadsheet and submitted this to DODD.

Statistics – Service and Support Administration (SSA)

1. DODD requested us to report variances if the County 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*.

We compared the number of SSA units (Targeted Case Management (TCM), Other SSA Allowable, and SSA Unallowable) from the County Board's Trumbull TCM units report and Trumbull County of MR/DD Case Notes Listing Subtotaled by Consumer for TCM Billing reports with those statistics reported in *Schedule B-4*. We also footed the County Board's SSA reports for accuracy.

We found differences as reported in Appendix A (2011) and Appendix B (2012).

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

We haphazardly selected two samples of 60 Other SSA Allowable units for both 2011 and 2012 from the Trumbull County Case Notes Listing for TCM Billing Other Allowable unit reports and determined if the case note documentation described activities listed in Ohio Admin. Code § 5101:3-48-01(D), and also included the documentation elements required by Ohio Admin. Code § 5101:3-48-01(F).

The units found to be in error exceeded 10 percent of our SSA Unallowable services sample; however, our review of supporting documentation did not indicate a systemic issue and we reported our sample errors in Appendix A (2011).

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

We haphazardly selected a sample of 60 Unallowable SSA service units for both 2011 and 2012 from the Trumbull County Case Notes Listing for TCM Billing Other Allowable unit reports and determined if the case note documentation described activities listed in Ohio Admin. Code § 5101:3-48-01(D), and also included the documentation elements required by Ohio Admin. Code § 5101:3-48-01(F).

The units found to be in error exceeded 10 percent for 2011 and 2012 due to general time activities being included. Due to these errors, we selected an additional sample of 60 Unallowable service units for both 2011 and 2012 for testing.

From the population of 17,926 Unallowable SSA units for 2011, we tested 120 units and found 36.7 percent of those units were in error. We removed the projected 6,573 units from Unallowable SSA units. We reported the differences in Appendix A (2011).

From the population of 9,745 Unallowable SSA units for 2012, we tested 120 units and found 45.8 percent of those units were in error. We removed the projected 4,466 units from Unallowable SSA units. We reported the differences in Appendix B (2012).

4. DODD asked us to report decreases exceeding five percent in total SSA units by line on *Schedule B-4* when compared to the prior year's final Cost Report for 2011. DODD also requested us to report changes exceeding five percent in total SSA units by line on *Schedule B-4* when compared to the prior year's final Cost Report for 2012.

We compared the final 2010 SSA units to the final 2011 SSA units and the final 2011 SSA units to the final 2012 SSA units.

Statistics – Service and Support Administration (Continued)

The final 2011 TCM units decreased by five percent or more from the 2010 *Schedule B-4*. The County Board's explained that it had implemented changes in the classifications of Allowable and Unallowable SSA units. The final 2012 Other SSA Allowable and Unallowable SSA units decreased by five percent or more from the 2011 *Schedule B-4*. We obtained the County Board's explanation that the County Board implemented changes in classification of units and trained staff on the billing and coding of units. We reported no variances.

5. DODD requested that we determine if the County Board maintained case note documentation for non-individual specific activities (general time units) as described in Worksheet 9, Service and Support Administration Costs of the Cost Report Guides. If the County Board did record general time units, and they accounted for over 10 percent of total SSA units on the final *Schedule B-4* plus any general time units recorded, DODD asked us to determine if they were properly classified and report any variances with an error rate exceeding 10 percent and indicating a systemic issue.

We haphazardly selected a sample of 60 General Time Units for both 2011 and 2012 from the Trumbull County Case Notes Listing for TCM Billing Non-Billable General Time unit detail reports and determined if the case note documentation described activities listed in Ohio Admin. Code § 5101:3-48-01(D) or in Worksheet 9, Service and Support Administration Costs, Section 1(b) of the Cost Report Guides.

We found no differences. We did note that the County Board misclassified general time units as Unallowable SSA services, see procedure 3 above.

Revenue Cost Reporting and Reconciliation to the County Auditor Report

1. DODD asked us to compare the receipt totals from the county auditor's detailed receipt reports for the County Board to the county auditor's report totals reported on the *Reconciliation to County Auditor Worksheets*.

We compared the receipt totals from the 12/31/2011 and 12/31/2012 county auditor's Detailed Receipt Report for the General/Main Operating (004), Community/Residential Services (011), Tax Equity (129), Federal Programs (235), and Capital Improvement (451) funds to the county auditor's report totals reported on the *Reconciliation to County Auditor Worksheets*.

We found no differences.

2. 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 these funds and if the Cost Reports do not reconcile within limits to perform procedure 3.

Total County Board receipts were within 1/4 percent of the county auditor's yearly receipt totals reported for these funds.

3. DODD asked us to compare the account description and amount for each revenue reconciling item on the *Reconciliation to County Auditor Worksheet* to the County Board's Detailed Revenue Reports and other supporting documentation such as county tax settlement sheets.

We did not perform this procedure since the total County Board receipts were within 1/4 percent of the county auditor's yearly receipt totals in procedure 2 above.

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

4. DODD requested that we compare revenue entries on *Schedule C, Income Report* to the Council of Governments prepared County Board Summary Workbooks for 2011 and 2012.

We compared revenue entries on *Schedule C, Income Report* to the Northeast Ohio Network council of governments (COG) prepared County Board Summary Workbooks.

We found no differences.

5. We reviewed the County Board's Detailed Revenue Reports and *Schedule C, Income Report* to determine whether revenues are maintained separately to offset corresponding expenses 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):

- Miscellaneous refunds, reimbursements and other income in the amount of \$653,448 in 2011 and \$823,605 in 2012;
- IDEA Early Childhood Special Education revenues in the amount of \$32,989 in 2011 and \$14,755 in 2012;
- Title VI-B revenues in the amount of \$102,174 in 2011 and \$45,398 in 2012;
- School Lunch Program revenues in the amount of \$36,708 in 2011 and \$39,320 in 2012; and
- Title XX revenues in the amount of \$166,639 in 2011 and \$136,145 in 2012.

We also noted Opportunities for Ohioans with Disabilities (formerly the Ohio Rehabilitation Services Commission) revenue in the amount of \$16,768 in 2011 and \$54,270 in 2012; however, corresponding expenses were offset on *Schedule a1, Adult Program* as reported in Appendix A (2011) and Appendix B (2012).

Paid Claims Testing

1. We selected 100 paid services among all service codes from 2011 and 2012 from the Medicaid Billing System (MBS) data and determined if the services met the following service documentation requirements of Ohio Admin. Code §§ 5123:2-9-05, 5123-2-9-18(H)(1)-(2), and 5101:3-48-01(F) as applicable to the specific service provided:

- 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;
- Number of units of the delivered service or continuous amount of uninterrupted time during which the service was provided;
- Group size in which the services were delivered; 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.

Non-Payroll Expenditures and Reconciliation to the County Auditor Report

1. DODD asked us to compare the disbursement totals from the county auditor's report listed on the *Reconciliation to County Auditor Worksheets* to the county auditor's disbursements report for County Board's funds.

We compared the disbursement totals from the 12/31/2011 and 12/31/2012 county auditor's report listed on the *Reconciliation to County Auditor Worksheets* to the county auditor's Ten Year Disbursements Report for the General/Main Operating (004), Community/Residential Services (011), Tax Equity (129), Federal Programs (235), and the Capital Improvement (451) funds.

We found no differences.

2. 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 and, if Cost Reports did not reconcile within acceptable limits, to perform procedure 3.

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

3. DODD asked us to compare the account description and amount for each reconciling item on the *County Auditor Reconciliation Worksheets* to the County Board's Detailed Expenditure reports and other supporting documentation such as county tax settlement sheets.

We did not perform this procedure since total County Board disbursements were within 1/4 percent of the county auditor's yearly disbursement totals in procedure 2 above.

4. DODD asked us to compare the County Board's detailed disbursements to the amounts reported on worksheets 2 through 10, and report variances exceeding \$100 for service contracts and other expenses on any worksheet.

We compared all service contracts and other expense entries on worksheets 2 through 10 to the County Board's Detailed Expenditure Reports.

We found no differences exceeding \$100 on any worksheet.

5. DODD asked us to compare disbursement entries on *Schedule A, Summary of Service Costs – By Program* and worksheets 2 through 10 to the COG prepared County Board Summary Workbooks.

We compared disbursement entries on *Schedule A* and worksheets 2 through 10 to the COG prepared County Board Summary Workbooks.

We found differences as reported in Appendix A (2011) and Appendix B (2012).

6. DODD asked us to determine whether the County Board's detailed disbursements were properly classified within two percent of total service contracts and other expenses for all worksheets and if any worksheet included disbursements over \$100 which are non-federal reimbursable under 2 CFR 225 Appendix B.

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

We scanned the County Board's Detailed Expenditure Reports for service contracts and other expenses in the following columns and worksheets: column (X) General Expense-All Programs on worksheets 2 through 8; column (N) Service and Support Administration Costs on worksheet 9; and columns (E) Facility Based Services, (F) Enclave, and (G) Community Employment on worksheet 10 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 (2011) and Appendix B (2012) for misclassified and non-federal reimbursable costs.

7. DODD asked us to scan the County Board's detailed expense reports for items purchased during 2011 and 2012 that met the County Board's capitalization criteria and trace them to inclusion on the County Board's fixed asset listing.

We scanned the County Board's Detailed Expense Report for items purchased during 2011 and 2012 that met the County Board's capitalization criteria and traced them to inclusion on the County Board's Fixed Asset Listing.

We found no unrecorded purchases meeting the capitalization criteria.

8. DODD asked us to select disbursements from 2011 and 2012 from the County Board's detailed expense reports that were classified as service contract and other expenses on worksheets 2 through 10 and determine 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 haphazardly selected 60 disbursements from 2011 and 2012 from the County Board's Detailed Expense Reports that were classified as service contract and other expenses on worksheets 2 through 10. We 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 in Appendix A (2011) and Appendix B (2012).

Property, Depreciation, and Asset Verification Testing

1. We compared the County Board'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.

2. DODD asked us to compare the depreciation costs reported in the County Board's depreciation schedules to the amounts reported on *Worksheet 1, Capital Costs*, and to report variances exceeding \$100.

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

We found no differences exceeding \$100.

Property, Depreciation, and Asset Verification Testing (Continued)

3. We compared the County Board's final 2010 Depreciation Schedule to the County Board's 2011 and 2012 Depreciation Schedules 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.

We found differences in depreciation as reported in Appendix A (2011). We found no differences in 2012.

4. We haphazardly selected two of the County Board's fixed assets which meet the County Board's capitalization policy and purchased in either 2011 or 2012 to determine if the useful lives agreed to the estimated useful lives prescribed in the 2008 American Hospital Association (AHA) Asset Guide. We also recomputed 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 and AHA Asset Guide.

We found no differences.

5. DODD asked us to haphazardly select the lesser of five percent or 20 disposed assets from 2011 and 2012 from the County Board's list of disposed assets and determined if the asset was removed from the County Board's fixed asset ledger. DODD also asked us to recalculate depreciation and any gain or loss applicable to 2011 (and 2012, if applicable) for the disposed items 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 haphazardly selected one disposed asset from the County Board's 2011 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 2011 for the disposed items based on its undepreciated basis and any proceeds received from the disposal of the asset to determine compliance with the Cost Report Guides and CMS Publication 15-1, Chapter 1. We noted the County Board did not calculate gain or loss on the disposed asset tested and, as a result, we selected five additional disposed assets from 2011 and 2012, which represented 100 percent of the disposed assets for both years.

We found differences as reported in Appendix A (2011) and Appendix B (2012).

Payroll

1. DODD asked us to determine whether total County Board salaries and benefits in the 2011 and 2012 Cost Reports were within two percent of the county auditor's report totals for the County Board's funds.

We totaled salaries and benefits from worksheets 2 through 10 from the 2011 and 2012 Cost Reports and compared the yearly totals to the county auditor's financial reports for the General (004) Fund.

The variance was less than two percent

Payroll (Continued)

2. DODD asked us to compare the County Board's detailed payroll disbursements to the amounts reported on worksheets 2 through 10, and to report variances exceeding \$100 for salaries or employee benefit expenses.

We compared all salary and employee benefit entries on worksheets 2 through 10 to the County Board's Detailed Payroll Reports.

We found no differences exceeding \$100 on any worksheet.

3. DODD requested that we select a sample of 25 percent of the average number of County Board employees for the two-year period and compare the County Board's organizational chart, staffing/payroll journal and job descriptions, if needed, to the worksheet in which each employee's salary and benefit costs were allocated to ensure allocation is consistent with the Cost Report Guides. If misclassification errors exceed 10 percent, DODD asked us to perform procedure 4.

We selected 40 employees and compared the County Board's organizational chart, staffing/payroll journal and 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.

We found misclassified salary and benefit expenses as reported in Appendix A (2011) and Appendix B (2012).

4. DODD asked us to scan the County Board's detailed payroll reports for 2011 and 2012 and compare 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 if the errors in procedure 3 above exceeded 10 percent.

We did not perform this procedure as the misclassification errors in procedure 3 did not exceed 10 percent.

Medicaid Administrative Claiming (MAC)

1. DODD asked us to contact its Random Moment Time Study (RMTS) Coordinator to report differences if the MAC salary and benefits versus the County Board's payroll records exceeded one percent or more. We compared the salary and benefits entered on the MAC Cost by Individual reports to the County Board's payroll records.

We did not perform this procedure as the County Board did not participate in the MAC program in 2011 or 2012.

2. DODD asked us to compare the original or adjusted MAC Cost by Individual report(s) to Worksheet 6, columns (I) and (O) for both years.

We did not perform this procedure as the County Board did not participate in the MAC program in 2011 or 2012.

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

We did not perform this procedure as the County Board did not participate in the MAC program in 2011 or 2012.

Medicaid Administrative Claiming (MAC) (Continued)

4. DODD asked us to select RMTS observed moments completed by employees of the County Board from the DODD RMTS Participant Moments Question and Answer report for the third quarter of 2011 and RMTS observed moments from the second quarter of 2012 in which they documented their time spent on administering Medicaid-funded programs. We determined if supporting documentation of the County Board 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 2010 and 2012.

We did not perform this procedure as the County Board did not participate in the MAC program in 2011 or 2012.

We did not receive a response from the 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 Medicaid, and the Centers for Medicare and Medicaid Services, and is not intended to be, and should not be used by anyone other than these specified parties.



Dave Yost
Auditor of State

January 26, 2015

Appendix A
Trumbull County Board of Developmental Disabilities
2011 Income and Expenditure Report Adjustments

	<u>Reported Amount</u>	<u>Correction</u>	<u>Corrected Amount</u>	<u>Explanation of Correction</u>
Schedule B-1, Section A				
11. Early Intervention (C) Child	4,523	57	4,580	To reclassify Administrative Assistant square footage
12. Pre-School (C) Child	8,846	57	8,903	To reclassify Administrative Assistant square footage
13. School Age (C) Child	12,476	57	12,533	To reclassify Administrative Assistant square footage
19. Community Residential (D) General	-	301	301	To adjust to prior square footage
20. Family Support Services (D) General	301	(301)	-	To adjust to prior square footage
22. Program Supervision (C) Child	4,457	(206)	4,080	To adjust to prior square footage
		(171)		To reclassify Administrative Assistant square footage
Schedule B-1, Section B				
1. Total Individuals Served By Program (A) Facility Based Services	548	(70)	478	To correct individuals served
1. Total Individuals Served By Program (B) Supported Emp. - Enclave	-	35	35	To correct individuals served
2. Days Of Attendance (B) Supported Emp. - Enclave	-	2,061	2,061	To correct individuals served
3. Typical Hours Of Service (A) Facility Based Services	6	2	8	To adjust typical hours of service
3. Typical Hours Of Service (B) Supported Emp. - Enclave	-	4.5	4.5	To report typical hours of service
Schedule B-3				
1. Early Intervention (G) One Way Trips- Fourth Quarter	68	(57)	11	To report correct number of one-way trips
2. Pre-School (G) One Way Trips- Fourth Quarter	323	47	370	To report correct number of one-way trips
2. Pre-School (H) Cost Of Bus, Tokens, Cabs- Fourth Quarter	\$ -	\$ 1,000	\$ 1,000	To report correct cost of bus, tokens, cabs
3. School Age (E) One Way Trips- Third Quarter	2,782	(773)	2,009	To report correct number of one-way trips
3. School Age (G) One Way Trips- Fourth Quarter	1,221	(1,221)	-	To report correct number of one-way trips
3. School Age (H) Cost of Bus, Tokens, Cabs- Fourth Quarter	\$ -	\$ 1,681	\$ 1,681	To report correct cost of bus, tokens, cabs
5. Facility Based Services (H) Cost of Bus, Tokens, Cabs- Fourth Quarter	\$ -	\$ 3,143	\$ 3,143	To report correct cost of bus, tokens, cabs
7. Supported Emp. -Comm Emp. (G) One Way Trips- Fourth Quarter	4	(1)	3	To report correct number of one-way trips
7. Supported Emp. -Comm Emp. (H) Cost of Bus, Tokens, Cabs- Fourth Quarter	\$ -	\$ 14,210	\$ 14,210	To report correct cost of bus, tokens, cabs
Schedule B-4				
2. Other SSA Allowable Units (D) 4th Quarter	2,216	(7)		To correctly report SSA Unallowable units
		2	2,211	To correctly report SSA Other Allowable units
5. SSA Unallowable Units (D) 4th Quarter	2,452	4,915		To adjust to detailed SSA units report
		7		To correctly report SSA Unallowable units
		(2)		To correctly report SSA Other Allowable units
		(6,573)	799	To remove general time units

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	<u>Reported Amount</u>	<u>Correction</u>	<u>Corrected Amount</u>	<u>Explanation of Correction</u>
Worksheet 1				
5. Movable Equipment (D) Unasgn Children Programs	\$ 112,158	\$ 880	\$ 113,038	To correct a typo and MS Excel formula error
5. Movable Equipment (U) Transportation	\$ 285,845	\$ (9,537)		To correspond to timing of receipt of asset
		\$ (9,537)		To correspond to timing of receipt of asset
		\$ (9,537)		To correspond to timing of receipt of asset
		\$ (9,537)		To correspond to timing of receipt of asset
		\$ (9,537)		To correspond to timing of receipt of asset
		\$ 5,338		To adjust for disposal
		\$ 6,243		To adjust for disposal
		\$ 4,971	\$ 254,712	To adjust for disposal
8. COG Expenses (N) Service & Support Admin	\$ -	\$ 15	\$ 15	To match COG report
8. COG Expenses (O) Non-Federal Reimbursable	\$ -	\$ 97	\$ 97	To match COG report
Worksheet 2				
1. Salaries (X) Gen Expense All Prgm.	\$ 882,735	\$ 46,925	\$ 929,660	To reclassify the Intake Coordinator's salary
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 460,691	\$ 31,740	\$ 492,431	To reclassify the Intake Coordinator's benefits
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 116,815		To reclassify TBC payments as NFR
		\$ 5,641		To reclassify HBS Payment to NFR
		\$ 170	\$ 122,626	To adjust a retainer payment to NFR
4. Other Expenses (X) Gen Expense All Prgm.	\$ 1,336,823	\$ (116,815)		To reclassify TBC payments as NFR
		\$ (47,233)		To reclassify fees paid to COG
		\$ (47,233)		To reclassify fees paid to COG
		\$ (5,641)		To reclassify HBS Payment to NFR
		\$ (112,567)		To reclassify all Family Support Services expenses
		\$ (160,898)		To reclassify leasing expenses
		\$ (47,233)		To reclassify fees paid to COG
		\$ (47,233)		To reclassify fees paid to COG
		\$ (170)		To adjust a retainer payment to NFR
		\$ (3,678)		To reclassify utility expenses
		\$ (18,556)		To reclassify utility expenses
		\$ (11,688)		To reclassify utility expenses
		\$ (9,718)		To reclassify utility expenses
		\$ (11,267)		To reclassify utility expenses
		\$ (6,898)	\$ 689,995	To reclassify utility expenses
5. COG Expense (N) Service & Support Admin	\$ -	\$ 1,421	\$ 1,421	To match COG report
5. COG Expense (O) Non-Federal Reimbursable	\$ -	\$ 9,491	\$ 9,491	To match COG report
				To match COG report
10. Unallowable Fees (O) Non-Federal	\$ 322,148	\$ (389)	\$ 321,759	To reclassify expense entered twice
Worksheet 2A				
1. Salaries (D) Unasgn Children Program	\$ 144,481	\$ (39,356)		To reclassify salary not above the first
		\$ (70,117)	\$ 35,008	To reclassify salary not above the first
1. Salaries (N) Service & Support Admin	\$ 72,577	\$ (72,577)	\$ -	To reclassify salary not above the first
1. Salaries (U) Transportation	\$ 124,288	\$ (67,281)	\$ 57,007	To reclassify salary not above the first
2. Employee Benefits (D) Unasgn Children	\$ 59,211	\$ (17,666)		To reclassify benefits not above the first
		\$ (24,141)	\$ 17,404	To reclassify benefits not above the first
2. Employee Benefits (N) Service & Support	\$ 24,568	\$ (24,568)	\$ -	To reclassify benefits not above the first
2. Employee Benefits (U) Transportation	\$ 45,909	\$ (34,975)	\$ 10,934	To reclassify benefits not above the first
4. Other Expenses (A) Early Intervention	\$ 7,911	\$ (7,911)	\$ -	To reclassify expenses due to a
4. Other Expenses (B) Pre-School	\$ 21,181	\$ (21,181)	\$ -	To reclassify expenses due to a
4. Other Expenses (C) School Age	\$ 1,551	\$ (1,551)	\$ -	To reclassify expenses due to a
4. Other Expenses (D) Unasgn Children Program	\$ 277,223	\$ (183,694)		To reclassify expenses due to a
		\$ (313)		To reclassify expenses due to a
		\$ (93,216)	\$ -	To reclassify expenses due to a

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	<u>Reported Amount</u>		<u>Correction</u>		<u>Corrected Amount</u>	<u>Explanation of Correction</u>
Worksheet 2A (Continued)						
4. Other Expenses (E) Facility Based Services	\$ 196,102	\$	(58,352)			To reclassify expenses due to a
		\$	(802)			To reclassify expenses due to a
		\$	(80)			To reclassify expenses due to a
		\$	(131,813)			To reclassify expenses due to a
		\$	(119)	\$	4,936	To reclassify expenses due to a
Worksheet 3						
4. Other Expenses (D) Unasgn Children Program	\$ -	\$	183,694	\$	183,694	To reclassify expenses due to a General Ledger error
4. Other Expenses (E) Facility Based Services	\$ -	\$	131,813	\$	131,813	To reclassify expenses due to a General Ledger error
4. Other Expenses (N) Service & Support Admin	\$ -	\$	160,898	\$	160,898	To reclassify leasing expenses
4. Other Expenses (X) Gen Expense All Prgm.	\$ 195,471	\$	(2,875)			To reclassify nursing supplies from building supplies
		\$	3,678			To reclassify utility expenses
		\$	18,556			To reclassify utility expenses
		\$	11,688			To reclassify utility expenses
		\$	9,718			To reclassify utility expenses
		\$	11,267			To reclassify utility expenses
		\$	6,898	\$	254,401	To reclassify utility expenses
Worksheet 4						
4. Other Expenses (D) Unasgn Children Program	\$ 38,715	\$	313	\$	39,028	To reclassify expenses due to a General Ledger error
Worksheet 5						
1. Salaries (D) Unasgn Children Program	\$ 145,204	\$	39,356			To reclassify salary not above the first
		\$	70,117	\$	254,677	To reclassify salary not above the first
2. Employee Benefits (D) Unasgn Children	\$ 49,472	\$	17,666			To reclassify benefits not above the first
		\$	24,141	\$	91,279	To reclassify benefits not above the first
4. Other Expenses (A) Early Intervention	\$ -	\$	7,911	\$	7,911	To reclassify expenses due to a
4. Other Expenses (B) Pre-School	\$ -	\$	21,181			To reclassify expenses due to a
		\$	(20,531)	\$	650	To reclassify Psychology expenses
4. Other Expenses (C) School Age	\$ -	\$	1,551	\$	1,551	To reclassify expenses due to a
4. Other Expenses (D) Unasgn Children Program	\$ -	\$	93,116	\$	93,116	To reclassify expenses due to a
4. Other Expenses (M) Family Support Services	\$ -	\$	112,567	\$	112,567	To reclassify all Family Support
5. COG Expenses (O) Non-Federal	\$ -	\$	114,282	\$	114,282	To match COG report
Worksheet 7B						
4. Other Expenses (D) Unasgn Children Program	\$ -	\$	80	\$	80	To reclassify expenses due to a
4. Other Expenses (X) Gen Expense All Prgm.	\$ 4,188	\$	2,875	\$	7,063	To reclassify nursing supplies from
Worksheet 7D						
3. Service Contracts (B) Pre-School	\$ -	\$	20,531	\$	20,531	To reclassify Psychology expenses
4. Other Expenses (E) Facility Based Services	\$ -	\$	700	\$	700	To reclassify expenses to other
Worksheet 8						
1. Salaries (X) Gen Expense All Prgm.	\$ 1,674,162	\$	67,281	\$	1,741,443	To reclassify salary
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 1,214,668	\$	34,975	\$	1,249,643	To reclassify benefits
4. Other Expenses (B) Pre-School	\$ -	\$	1,000	\$	1,000	To reclassify travel costs paid to parent/guardian
4. Other Expenses (C) School Age	\$ -	\$	1,681	\$	1,681	To reclassify travel costs paid to parent/guardian
4. Other Expenses (E) Facility Based Services	\$ -	\$	3,143	\$	3,143	To reclassify travel costs paid to parent/guardian
4. Other Expenses (X) Gen Expense All Prgm.	\$ 458,124	\$	119			To reclassify expenses due to a General Ledger error
		\$	(1,000)			To reclassify travel costs paid to parent/guardian
		\$	(1,681)			To reclassify travel costs paid to parent/guardian
		\$	(3,143)	\$	452,419	To reclassify travel costs paid to parent/guardian

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	<u>Reported Amount</u>	<u>Correction</u>	<u>Corrected Amount</u>	<u>Explanation of Correction</u>
Worksheet 9				
1. Salaries (N) Service & Support Admin. Costs	\$ 1,270,763	\$ 72,577		To reclassify salary
		\$ (46,925)	\$ 1,296,415	To reclassify the Intake Coordinator's salary
2. Employee Benefits (N) Service & Support Admin. Costs	\$ 710,281	\$ 24,568		To reclassify benefits
		\$ (31,740)	\$ 703,109	To reclassify the Intake Coordinator's benefits
4. Other Expenses (N) Service & Support Admin. Costs	\$ 181,704	\$ (14,120)		To reclassify fees paid to COG
		\$ (700)	\$ 166,884	To reclassify expenses to other worksheets
5. COG Expenses (N) Service & Support Admin. Costs	\$ -	\$ 17,113	\$ 17,113	To match COG report
Worksheet 10				
1. Salaries (F) Enclave	\$ 75,573	\$ (8,384)	\$ 67,189	To reclassify salaries for RSC
1. Salaries (G) Community Employment	\$ -	\$ 8,384	\$ 8,384	To reclassify salaries for RSC
2. Employee Benefits (F) Enclave	\$ 27,509	\$ (8,384)	\$ 19,125	To reclassify benefits for RSC
2. Employee Benefits (G) Community Employment	\$ -	\$ 8,384	\$ 8,384	To reclassify benefits for RSC
4. Other Expenses (E) Facility Based Services	\$ 16,880	\$ 58,352	\$ 75,232	To reclassify expenses due to a General Ledger error
4. Other Expenses (F) Enclave	\$ -	\$ 802	\$ 802	To reclassify expenses due to a General Ledger error
a1 Adult				
10. Community Employment (B) Less Revenue	\$ -	\$ 16,768	\$ 16,768	To record RSC expenses
Reconciliation to County Auditor Worksheet				
Expense:				
Plus: Fees Paid To COG, Or Payments And Transfers made To COG	\$ -	\$ 14,120		To reclassify fees paid to COG
		\$ 47,233		To reclassify fees paid to COG
		\$ 47,233		To reclassify fees paid to COG
		\$ 47,233		To reclassify fees paid to COG
		\$ 47,233	\$ 203,052	To reclassify fees paid to COG
Less: Capital Costs	\$ (566,376)	\$ (880)		To add depreciation expense
		\$ 9,537		To reduce depreciation for an asset
		\$ 9,537		To reduce depreciation for an asset
		\$ 9,537		To reduce depreciation for an asset
		\$ 9,537		To reduce depreciation for an asset
		\$ 9,537		To reduce depreciation for an asset
		\$ (5,338)		To increase depreciation expense due to a disposal
		\$ (6,243)		To increase depreciation expense due to a disposal
		\$ (4,971)	\$ (536,123)	To increase depreciation expense due to a disposal

Appendix B
Trumbull County Board of Developmental Disabilities
2012 Income and Expenditure Report Adjustments

	<u>Reported Amount</u>	<u>Correction</u>	<u>Corrected Amount</u>	<u>Explanation of Correction</u>
Schedule B-1, Section A				
11. Early Intervention (C) Child	4,523	57	4,580	To reclassify Administrative Assistant square footage
12. Pre-School (C) Child	8,846	57	8,903	To reclassify Administrative Assistant square footage
13. School Age (C) Child	12,476	57	12,533	To reclassify Administrative Assistant square footage
22. Program Supervision (C) Child	4,251	(171)	4,080	To reclassify Administrative Assistant square footage
Schedule B-1, Section B				
1. Total Individuals Served By Program (C)	-	6	6	To match detailed attendance report
4. 15 Minute Units (C) Supported Emp. - Community Employment	-	78	78	To match detailed attendance report
6. Total Individuals Served By Program (A)	151	(4)	147	To match detailed attendance report
6. Total Individuals Served By Program (B)	5	(2)	3	To match detailed attendance report
7. Total Individuals Served By Program (B)	17	2	19	To match detailed attendance report
9. Total Individuals Served By Program (A)	58	3	61	To match detailed attendance report
10. Days Of Attendance (B) Supported Emp. -	196	(46)	150	To match detailed attendance report
11. Days Of Attendance (B) Supported Emp. -	651	779	1,430	To match detailed attendance report
12. Days Of Attendance (A) Facility Based	12,663	(319)	12,344	To match detailed attendance report
13. Days Of Attendance (A) Facility Based	11,464	580	12,044	To match detailed attendance report
Schedule B-3				
3. School Age (H) Cost of Bus, Tokens, Cabs- Fourth Quarter	\$ -	\$ 1,898	\$ 1,898	To report correct cost of bus, tokens, cabs
5. Facility Based Services (H) Cost of Bus, Tokens, Cabs- Fourth Quarter	\$ -	\$ 3,745	\$ 3,745	To report correct cost of bus, tokens, cabs
6. Supported Emp. -Enclave (G) One Way Trips- Fourth Quarter	712	(624)	88	To report correct number of one-way trips
7. Supported Emp. -Comm Emp. (H) Cost of Bus, Tokens, Cabs- Fourth Quarter	\$ -	\$ 31,150	\$ 31,150	To report correct cost of bus, tokens, cabs
Schedule B-4				
1. TCM Units (D) 4th Quarter	21,323	(2,978)	18,345	To adjust to detailed SSA units report
2. Other SSA Allowable Units (D) 4th Quarter	2,755	7	2,762	To correctly report SSA Other Allowable units
5. SSA Unallowable Units (C) 3rd Quarter	2,283	(2,005)	278	To remove general time units
5. SSA Unallowable Units (D) 4th Quarter	2,468	(7)	2,461	To correctly report SSA Other Allowable units
		(2,461)	-	To remove general time units
Worksheet 1				
5. Movable Equipment (U) Transportation	\$ 283,973	\$ 2,281	\$ 286,254	To increase depreciation for disposal of asset
		\$ 2,281	\$ 288,535	To increase depreciation for disposal of asset
		\$ 2,281	\$ 290,816	To increase depreciation for disposal of asset
8. COG Expenses (L) Community Residential	\$ -	\$ 17	\$ 17	To match COG report
8. COG Expenses (O) Non-Federal Reimbursable	\$ -	\$ 148	\$ 148	To match COG report
Worksheet 2				
1. Salaries (X) Gen Expense All Prgm.	\$ 920,530	\$ 46,925	\$ 967,455	To reclassify the Intake Coordinator's salary
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 417,399	\$ 31,790	\$ 449,189	To reclassify the Intake Coordinator's benefits

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Trumbull County Board of Developmental Disabilities
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	<u>Reported Amount</u>	<u>Correction</u>	<u>Corrected Amount</u>	<u>Explanation of Correction</u>
Worksheet 2 (Continued)				
4. Other Expenses (O) Non-Federal	\$ -	\$ 114,968	\$ 114,968	To reclassify TBC payments as NFR
4. Other Expenses (X) Gen Expense All Prgm.	\$ 2,290,255	\$ (114,968)		To reclassify TBC payments as NFR
		\$ (4,000)		To reclassify fees paid to COG
		\$ (47,233)		To reclassify fees paid to COG
		\$ (47,233)		To reclassify fees paid to COG
		\$ (51,031)		To reclassify Family Support Service expenses
		\$ (164,574)		To reclassify leasing expenses
		\$ (1,600)		To reconcile RSC payment for another county's client
		\$ (12,406)		To reclassify waiver match
		\$ (14,722)		To reclassify utility expenses
		\$ (12,826)		To reclassify utility expenses
		\$ (18,316)		To reclassify utility expenses
		\$ (15,782)		To reclassify utility expenses
		\$ (10,776)		To reclassify utility expenses
		\$ (5,888)		To reclassify utility expenses
		\$ (1,846)		To reclassify utility expenses
		\$ 1,062		To reclassify administrative assistant expense
		\$ 139	\$ 1,768,255	To reclassify administrative assistant expense
5. COG Expense (O) Non-Federal Reimbursable	\$ -	\$ 7,222	\$ 7,222	To match COG report
Worksheet 2A				
1. Salaries (D) Unasgn Children Program	\$ 138,854	\$ (39,084)		To reclassify salary not above the first
		\$ (72,722)	\$ 27,048	To reclassify salary not above the first
1. Salaries (N) Service & Support Admin	\$ 71,947	\$ (71,947)	\$ -	To reclassify salary not above the first
1. Salaries (U) Transportation	\$ 179,323	\$ (69,192)	\$ 110,131	To reclassify salary not above the first
2. Employee Benefits (D) Unasgn Children	\$ 55,514	\$ (17,628)		To reclassify benefits not above the
		\$ (24,203)	\$ 13,683	To reclassify benefits not above the
2. Employee Benefits (N) Service & Support	\$ 24,430	\$ (24,430)	\$ -	To reclassify benefits not above the
2. Employee Benefits (U) Transportation	\$ 79,130	\$ (35,060)	\$ 44,070	To reclassify benefits not above the
4. Other Expenses (A) Early Intervention	\$ 21,315	\$ (17,183)	\$ 4,132	To reclassify expenses due to a
4. Other Expenses (B) Pre-School	\$ 21,078	\$ (21,078)	\$ -	To reclassify expenses due to a
4. Other Expenses (C) School Age	\$ 1,824	\$ (1,824)	\$ -	To reclassify expenses due to a
4. Other Expenses (D) Unasgn Children Program	\$ 202,892	\$ (158,700)		To reclassify expenses due to a
		\$ (44,192)	\$ -	To reclassify expenses due to a
4. Other Expenses (E) Facility Based Services	\$ 201,625	\$ (50,490)		To reclassify expenses due to a
		\$ (517)		To reclassify expenses due to a
		\$ (6,947)		To reclassify expenses due to a
		\$ (136,048)	\$ 7,623	To reclassify expenses due to a
Worksheet 3				
4. Other Expenses (D) Unasgn Children Program	\$ -	\$ 158,700	\$ 158,700	To reclassify expenses due to a
4. Other Expenses (E) Facility Based Services	\$ -	\$ 136,048	\$ 136,048	To reclassify expenses due to a
4. Other Expenses (N) Service & Support Admin	\$ -	\$ 164,574	\$ 164,574	To reclassify leasing expenses
4. Other Expenses (X) Gen Expense All Prgm.	\$ 251,540	\$ (3,586)		To reclassify nursing supplies
		\$ 14,722		To reclassify utility expenses
		\$ 12,826		To reclassify utility expenses
		\$ 18,316		To reclassify utility expenses
		\$ 15,782		To reclassify utility expenses
		\$ 10,776		To reclassify utility expenses
		\$ 5,888		To reclassify utility expenses
		\$ 1,846	\$ 328,110	To reclassify utility expenses
5. COG Expenses (L) Community Residential	\$ -	\$ 58	\$ 58	To match COG report
5. COG Expenses (O) Non-Federal	\$ -	\$ 519	\$ 519	To match COG report
Worksheet 4				
14. No. of Individual Meals Served (A) Early	-	3,910	3,910	To report statistics
14. No. of Individual Meals Served (B) Pre-School	1	7,194	7,195	To report statistics
14. No. of Individual Meals Served (C) School Age	1	9,853	9,854	To report statistics

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	<u>Reported Amount</u>	<u>Correction</u>	<u>Corrected Amount</u>	<u>Explanation of Correction</u>
Worksheet 5				
1. Salaries (D) Unasgn Children Program	\$ 117,540	\$ 39,084		To reclassify salary not above the first
		\$ 72,722	\$ 229,346	To reclassify salary not above the first
2. Employee Benefits (D) Unasgn Children	\$ 41,350	\$ 17,628		To reclassify benefits not above the
		\$ 24,203	\$ 83,181	To reclassify benefits not above the
4. Other Expenses (A) Early Intervention	\$ -	\$ 17,183		To reclassify expenses due to a
		\$ (169)	\$ 17,014	To reclassify speech pathologist
4. Other Expenses (B) Pre-School	\$ -	\$ 21,078	\$ 21,078	To reclassify expenses due to a
4. Other Expenses (C) School Age	\$ -	\$ 1,824	\$ 1,824	To reclassify expenses due to a
4. Other Expenses (D) Unasgn Children Program	\$ -	\$ 44,192	\$ 44,192	To reclassify expenses due to a
4. Other Expenses (M) Family Support Services	\$ -	\$ 51,031	\$ 51,031	To reclassify Family Support Service
5. COG Expenses (O) Non-Federal	\$ -	\$ 118,624	\$ 118,624	To match COG report
Worksheet 7B				
4. Other Expenses (X) Gen Expense All Prgm.	\$ 1,054	\$ 3,586	\$ 4,640	To reclassify nursing supplies from
5. COG Expenses (L) Community Residential	\$ -	\$ 13,235	\$ 13,235	To match COG report
Worksheet 7C				
4. Other Expenses (A) Early Intervention	\$ -	\$ 169	\$ 169	To reclassify speech pathologist
13. No. of Individual Served (A) Early Intervention	-	50	50	To record statistics for individuals
13. No. of Individual Served (B) Pre-School	1	91	92	To correct allocation of costs
13. No. of Individual Served (C) School Age	1	125	126	To correct allocation of costs
Worksheet 7E				
13. No. of Individual Served (A) Early Intervention	-	50	50	To record statistics for individuals
13. No. of Individual Served (B) Pre-School	1	91	92	To correct allocation of costs
13. No. of Individual Served (C) School Age	1	125	126	To correct allocation of costs
Worksheet 7F				
13. No. of Individual Served (A) Early Intervention	-	50	50	To record statistics for individuals
13. No. of Individual Served (B) Pre-School	1	91	92	To correct allocation of costs
13. No. of Individual Served (C) School Age	1	125	126	To correct allocation of costs
Worksheet 8				
1. Salaries (X) Gen Expense All Prgm.	\$ 1,676,695	\$ 69,192	\$ 1,745,887	To reclassify salary not above the first
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 1,082,524	\$ 35,060	\$ 1,117,584	To reclassify benefits not above the
4. Other Expenses (C) School Age	\$ -	\$ 1,898	\$ 1,898	To reclassify travel costs paid to
4. Other Expenses (E) Facility Based Services	\$ -	\$ 3,745	\$ 3,745	To reclassify travel costs paid to
4. Other Expenses (G) Community Employment	\$ -	\$ 2,366	\$ 2,366	To reclassify transportation general
4. Other Expenses (X) Gen Expense All Prgm.	\$ 440,413	\$ (1,898)		To reclassify travel costs paid to
		\$ (3,745)		To reclassify travel costs paid to
		\$ (2,366)	\$ 432,404	To reclassify transportation general
Worksheet 9				
1. Salaries (N) Service & Support Admin. Costs	\$ 1,363,500	\$ 71,947		To reclassify the Intake Coordinator's
		\$ (46,925)	\$ 1,388,522	To reclassify salary not above the first
2. Employee Benefits (N) Service & Support	\$ 740,075	\$ 24,430		To reclassify benefits not above the
		\$ (31,790)	\$ 732,715	To reclassify the Intake Coordinator's
4. Other Expenses (N) Service & Support Admin.	\$ 173,442	\$ (22,301)	\$ 151,141	To reclassify fees paid to COG
Worksheet 10				
1. Salaries (E) Facility Based Services	\$ 3,620,030	\$ (17,500)	\$ 3,602,530	To reclassify salary for RSC
1. Salaries (F) Enclave	\$ 42,553	\$ (2,500)		To reclassify salary for RSC
		\$ (7,135)	\$ 32,918	To reclassify salary for RSC
1. Salaries (G) Community Employment	\$ -	\$ 17,500		To reclassify salary for RSC
		\$ 2,500		To reclassify salary for RSC
		\$ 7,135	\$ 27,135	To reclassify salary for RSC
2. Employee Benefits (E) Facility Based Services	\$ 1,972,357	\$ (17,500)	\$ 1,954,857	To reclassify benefits for RSC
2. Employee Benefits (F) Enclave	\$ 16,227	\$ (2,500)		To reclassify benefits for RSC
		\$ (7,135)	\$ 6,592	To reclassify benefits for RSC
2. Employee Benefits (G) Community Employment	\$ -	\$ 17,500		To reclassify benefits for RSC
		\$ 2,500		To reclassify benefits for RSC
		\$ 7,135	\$ 27,135	To reclassify benefits for RSC

Appendix B (Page 4)
Trumbull County Board of Developmental Disabilities
2012 Income and Expenditure Report Adjustments

	<u>Reported Amount</u>	<u>Correction</u>	<u>Corrected Amount</u>	<u>Explanation of Correction</u>
Worksheet 10 (Continued)				
4. Other Expenses (E) Facility Based Services	\$ 114,465	\$ 50,490		To reclassify expenses due to a General Ledger error
		\$ (1,062)		To reclassify administrative assistant expense
		\$ (139)	\$ 163,754	To reclassify administrative assistant expense
4. Other Expenses (F) Enclave	\$ -	\$ 517	\$ 517	To reclassify expenses due to a General Ledger error
4. Other Expenses (G) Community Employment	\$ -	\$ 6,947	\$ 6,947	To reclassify expenses due to a General Ledger error
a1 Adult				
10. Community Employment (B) Less Revenue	\$ -	\$ 54,270	\$ 54,270	To record RSC expenses
Reconciliation to County Auditor Worksheet Expense:				
Plus: Fees Paid To COG, Or Payments And	\$ -	\$ 22,301		To reclassify fees paid to COG
		\$ 4,000		To reclassify fees paid to COG
		\$ 47,233		To reclassify fees paid to COG
		\$ 47,233	\$ 120,767	To reclassify fees paid to COG
Plus: Match Paid To DODD For IO & LVI	\$ 1,274,469	\$ 12,406	\$ 1,286,875	To reclassify waiver match
Plus: Other	\$ -	\$ 1,600	\$ 1,600	To reconcile RSC payment for another county's client
Less: Capital Costs	\$ (537,569)	\$ (2,281)		To reconcile corrected depreciation
		\$ (2,281)		To reconcile corrected depreciation
		\$ (2,281)	\$ (544,412)	To reconcile corrected depreciation



Dave Yost • Auditor of State

TRUMBULL COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

TRUMBULL 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
APRIL 9, 2015**