



Dave Yost • Auditor of State



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Independent Accountants' Report on Applying Agreed-Upon Procedures

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

We have performed the procedures enumerated below, which were agreed to by the Ohio Department of Developmental Disabilities (DODD), on the *Income and Expenditure Report* of the Columbiana County Board of Developmental Disabilities (County Board) for the years ended December 31, 2013 and 2014 (Cost Reports). The County Board's management is responsible for preparing these reports. The sufficiency of these procedures is solely the responsibility of DODD. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Statistics – Square Footage

1. We compared program costs and statistics to square footage reported to identify potential square footage errors.

We found costs for 2013 and 2014 Child Dietary and Pre-School, 2014 Child Physical Therapy, and 2013 Medicaid Administrative Claiming (MAC) services with no corresponding square footage. We inquired of the County Board and obtained explanation that Child Dietary services were contracted out and the County Board did not have a Pre-School program starting in June of 2013. We obtained square footage used for Pre-School in 2013. We addressed 2014 square footage for Child Physical Therapy as part of the revisions described below. We also obtained the 2013 square footage used for MAC. We reported these differences in Appendix A (2013) and Appendix B (2014).

We also compared the 2013 and 2014 square footage totals to the final 2012 totals and found variances above 10 percent.

2. We compared the square footage for each room on the floor plan of the 2013 Robert Bycroft School and the 2014 Administration building to the County Board's summary for each year which rolls up to *Schedule B-1, Section A, Square Footage* to ensure that square footage was allocated in accordance with DODD's Guide to Preparing Income and Expenditure Reports for 2014 and 2014 (Cost Report Guides) to identify any variances greater than 10 percent.

We found no variances.

3. We compared the County Board's square footage summary for each year to the square footage reported in each cell in *Schedule B-1, Section A, Square Footage* to identify variances greater than 10 percent for any cell in *Schedule B-1*.

We reported variances in Appendix A (2013) Appendix B (2014).

4. We reviewed differences from our payroll testing procedures to determine if they resulted in square footage variances greater than 10 percent for any cell in *Schedule B-1*.

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

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Statistics – Attendance

1. We reviewed the Cost Reports and determined if individuals served or units of service were omitted on *Schedule B-1, Section B, Attendance Statistics*, worksheet 4, or worksheets 7A to 7H which resulted in unallocated program or general expenses-all program costs.

We found no unassigned program or general expenses-all program costs.

2. We compared the County Board's Day Services Attendance Summary By Consumer, Location, Acuity and Month reports for the number of individuals served and days of attendance on *Schedule B-1, Section B, Attendance Statistics* and determined if the statistics were reported in accordance with the Cost Report Guides. We identified any variances greater than two percent of reported attendance statistics at each acuity level. We also footed the County Board's reports on attendance statistics for accuracy.

We reported variances in Appendix A (2013) and Appendix B (2014).

3. We traced the number of total attendance days for five Adult Day Service individuals for two months in 2013 and 2014 between the County Board's monthly attendance documentation and the number of days reported on *Schedule B-1, Section B, Attendance Statistics*. We then compared the acuity level on the County Board's Day Services Attendance Summary reports to the Acuity Assessment Instrument for each individual.

We also selected an additional three individuals in 2013 and four individuals in 2014 and performed the same acuity level comparison. For differences in attendance days noted, we compared the paid claims in the Medicaid Billing System (MBS) data to the County Board's Day Services Attendance Summary reports to ensure the County Board was correctly reimbursed.

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

4. DODD asked us to select 30 Community Employment units from the detailed Community Employment unit reports and determine if the units were calculated in accordance with the Cost Report Guides and met the service documentation requirements of Ohio Admin. Code § 5123:2-9 to identify variances greater than 10 percent to *Schedule B-1, Section B, Attendance Statistics*.

We did not perform this procedure as the County Board did not provide Community Employment services.

Statistics – Transportation

1. We compared the number of one-way trips from the County Board's Units Delivered Transportation by Month and Age Group with those statistics as reported in *Schedule B-3, Quarterly Summary of Transportation Services* to identify any variances greater than two percent of either total children or adult program trips reported. We also footed the County Board's transportation reports for accuracy.

We found no variances in 2013. We reported variances to Appendix B (2014).

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

We found no variances.

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

We found no variances.

Statistics – Service and Support Administration (SSA)

1. We compared the number of Targeted Case Management (TCM), Other SSA Allowable, and SSA Unallowable units from the County Board's TCM Allowable/Unallowable Detail reports with those statistics reported in *Schedule B-4, Quarterly Summary of Units of Service-Service and Support Administration* to identify any variances greater than two percent of total units reported on each row. We also footed the County Board's SSA reports for accuracy.

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

2. We haphazardly selected 60 Other SSA Allowable units for both 2013 and 2014 from the SSA Allowable/Unallowable Detail reports and determined if the case note documentation described activities listed in Ohio Admin. Code § 5160:48-01(D) and included the elements required by Ohio Admin. Code § 5160:48-01(F) to identify any variances greater than 10 percent of total units tested in each year.

We found no variances exceeding 10 percent in 2013 and we found no variances in 2014.

3. We haphazardly selected 30 SSA Unallowable units for 2013 and 2014 from the TCM Allowable/Unallowable Detail reports and determined if the case note documentation described activities listed in Ohio Admin. Code § 5160:48-01(D) and included the elements required by Ohio Admin. Code § 5160:48-01(F) to identify any variances greater than 10 percent of total units tested in each year.

We reported variances in Appendix A (2013) and Appendix B (2014).

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

We selected 60 general time units for both 2013 and 2014 from the TCM Allowable/Unallowable Detail reports and determined if the case note documentation described activities listed in Ohio Admin. Code § 5160:48-01(D) or in Worksheet 9, Service and Support Administration Costs, Section 1(b) of the Cost Report Guides to identify any variances greater than 10 percent of total units tested in each year.

We found no variances in 2013. We reported variances Appendix B (2014).

Revenue Cost Reporting and Reconciliation to the County Auditor Report

1. We compared the receipt totals from the county auditor's 2013 and 2014 Receipt Reports for the Developmental Disabilities (S05), Restaurant (S06), Title 6B (S07), Construction (S09), Residential Services (S10) and Permanent Improvement (N00) funds to the county auditor's report total reported on the *Reconciliation to County Auditor Worksheet*.

We then compared the total County Board receipts reported in the *Reconciliation to County Auditor Worksheets* to the county auditor's receipt totals to determine if the Cost Reports reconciled within acceptable limits.

We found no differences and the Cost Reports reconciled within acceptable limits.

2. We compared revenue entries on *Schedule C, Income Report* to the final North East Ohio Network (COG) County Board Summary Workbooks for 2013 and 2014.

We found no differences.

Subsequent to issuing our February 22, 2017 report, we re-performed the comparison above and identified an additional adjustment on *Schedule C - Other COG Detail* as reported in Appendix B (2014).

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

3. We reviewed the County Board's State Account Code Detailed reports and *Schedule C, Income Report* to determine whether revenues are maintained separately to offset corresponding expense via the use of specific expenditure costs centers 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 or areas where costs may need separated between federal programs on the Cost Reports in accordance with 2 CFR 225, Appendix A (C)(3)(c) and (4)(a):

- Miscellaneous refunds, reimbursements and other income in the amount of \$293,265 in 2013 and or \$253,667 in 2014;
- IDEA Part B revenues in the amount of \$51,424 in 2013 and \$54,922 in 2014; and
- Help Me Grow revenues in the amount of \$443,719 in 2013 and \$420,173 in 2014.

We also noted Opportunities for Ohioans with Disabilities revenue in the amount of \$10,517 in 2013 and \$162,946 in 2014; however, we identified adjustment to offset corresponding expenses on *Schedule a1, Adult Program* in Appendix A (2013) and Appendix B (2014). We also noted that the County Board reported match expenses of \$70,733 in 2014 on the *Reconciliation to the County Auditor Worksheet*.

Paid Claims Testing

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

We found instances of non-compliance with Adult Day/Vocational Habilitation Combination - 15 minute unit (AXF) and Adult Day Support - 15 minute unit (FDF). We identified recoverable findings as described below. These instances of non-compliance did not result in any corresponding unit adjustments on *Schedule B-1*.

2. For selected contracted transportation services, DODD asked us to compare the County Board's usual and customary rate with the reimbursed rate to ensure that the County Board was reimbursed the lesser of the two as per Ohio Admin. Code § 5123:2-9-06. For any errors found, DODD requested that we obtain documentation and identify all overpayments related to reimbursements exceeding the usual and customary rate. Additionally, DODD asked us to determine if the provision of service met the provider and staff qualification requirements as applicable under Ohio Admin. Code § 5123:2-9-18.

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

We found no instances of contracted services in the claims selected.

Recoverable Finding - 2014

Service Code	Units	Review Results	Finding
AXF	19	Units billed in excess of actual service delivery	\$19.16
AXF	30	Billed incorrect procedure code resulting in overpayment	\$5.07
FDF	19	Units billed in excess of actual service delivery	\$19.16
Total			\$43.39¹

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

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Paid Claims Testing (Continued)

3. We compared the number of reimbursed TCM units and Community Employment units from the MBS Summary by Service Code report to the final units on *Schedule B-4, Quarterly Summary of Units of Service – Service and Support Administration* and *Schedule B-1, Section B, Attendance Statistics*, respectively, to determine whether Medicaid reimbursed units exceeded final units.

We found no instance where the Medicaid reimbursed units were greater than final TCM units. The County Board was not reimbursed for Community Employment units.

4. We compared the amounts reported on *Schedule A, Summary of Service Costs – By Program*, Line (20), Environmental Accessibility Adaptations to Line (25), Other Waiver Services to the amount reimbursed for these services in 2013 and 2014 on the MBS Summary by Service Code report to determine whether any reimbursements exceeded disbursements on *Schedule A* by two percent.

We found no differences.

Non-Payroll Expenditures and Reconciliation to the County Auditor Report

1. We compared the disbursement totals from the county auditor's report listed on the *Reconciliation to County Auditor Worksheets* to the county auditor's Budget Reports for the Developmental Disabilities (S05), Restaurant (S06), Title 6B (S07), Construction (S09), Residential Services (S10) and Permanent Improvement (N00) funds.

We then compared the total County Board disbursements reported in the *Reconciliation to County Auditor Worksheets* to the county auditor's disbursement totals to determine if the Cost Reports reconciled within acceptable limits.

We found differences and the Cost Reports did not reconcile within acceptable limits. We returned the 2013 and 2014 Cost Reports to the County Board to perform the reconciliation and notified DODD of the issue. We received a revised 2013 and 2014 Cost Reports and compared the total County Board disbursements reported in the *Reconciliation to County Auditor Worksheets* to the corrected county auditor's disbursement totals to determine if the Cost Reports reconciled within acceptable limits.

The revised Cost Reports matched the county auditor's report totals and reconciled within limits.

2. We compared the County Board's IHAC Expense Detail reports to all service contract and other expenses entries on worksheets 2 through 10 to identify variances resulting in reclassification to another program or worksheet exceeding \$500.

We reported variances in Appendix A (2013) and Appendix B (2014).

3. We compared disbursement entries on *Schedule A, Summary of Service Costs – By Program* and worksheets 1 through 10 to the final COG County Board Summary Workbooks.

We reported differences in Appendix A (2013) and Appendix B (2014). In addition, the County Board provided documentation to show costs were misclassified on the 2014 County Board Summary Workbook and we reported these adjustments in Appendix B (2014).

4. We scanned the County Board's IHAC Expense Detail reports and selected 40 disbursements from the service contracts and other expenses reported on worksheets 2 through 10. We determined if supporting documentation was maintained, the costs were allowable and properly classified according to the Cost Report Guides and 2 CFR 225, and identified any variances greater than two percent of total service contracts and other expenses on any worksheet or costs which are non-federal reimbursable under 2 CFR 225 Appendix B and greater than \$500.

We reported misclassified in Appendix A (2013) and Appendix B (2014).

We also scanned for contracted services or COG expenses on *Worksheet 8, Worksheet 9, and Worksheet 10* without corresponding statistics.

We found no program costs that lacked corresponding statistics.

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

5. We scanned the County Board's IHAC Expense Detail reports for items purchased during 2013 and 2014 that met the County Board's capitalization criteria and traced them to inclusion on the County Board's Depreciation Schedule.

We found no unrecorded purchases meeting the capitalization criteria.

6. We determined the County Board had supporting documentation for April 2013 and August 2014 showing that it reconciled its income and expenditures with the county auditor.

Property, Depreciation, and Asset Verification Testing

1. We compared the depreciation costs reported in the County Board's Depreciation of Assets Schedules to the amounts reported on *Worksheet 1, Capital Costs* to identify any cell variances greater than \$500.

We reported differences in Appendix A (2013). We found no differences exceeding \$500 in 2014.

2. We compared the County Board's final 2012 Depreciation of Assets Schedule and prior year depreciation adjustments to the County Board's 2013 and 2014 Fixed Asset Ledger for changes in the depreciation amounts for assets purchased prior to the periods under review, depreciation taken on the same asset more than once, assets that have been fully depreciated in prior years, or depreciation taken on assets during the period of acquisition which were not in compliance with the Cost Report Guides to identify any cell variances greater than \$500.

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

3. We determined the County Board's capitalization threshold and selected one asset in 2013 and two assets in 2014 from the County Board's fixed assets which meet the capitalization threshold and were being depreciated in their first year and determined if the useful lives agreed to the estimated useful lives prescribed in the 2013 American Hospital Association (AHA) Asset Guide. We also recomputed the first year's depreciation for the three assets tested, based on cost, acquisition date and useful life to determine compliance with the Cost Report Guides and AHA Asset Guide and to identify any variances.

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

4. We haphazardly selected one asset from 2014 from the County Board's list of disposed assets and determined if the asset was removed from the County Board's fixed asset ledger. We also recalculated depreciation and the loss for the disposed item tested, based on the undepreciated basis and the proceeds received from the disposal of the asset to determine compliance with the Cost Report Guide and CMS Publication 15-1, Chapter 1.

We did not perform this procedure in 2013 because the County Board reported no disposed capital assets in that year. We reported differences in Appendix B (2014).

Payroll Testing

1. We compared total salaries and benefits from worksheets 2 through 10 and the yearly totals to the payroll disbursements on the county auditor's Budget reports for the Developmental Disabilities (S05), Restaurant (S06), Title 6B (S07), Construction (S09), Residential Services (S10) and Permanent Improvement (N00) funds to identify variances greater than two percent.

The variance was less than two percent.

2. We compared the salaries and benefit costs on the County Board's State Expenses Payroll Only By SAC/Employee (Summary) or Benefit Allocation reports to the amounts reported on worksheets 2 through 10 to identify variances resulting in differences to another program or worksheet exceeding \$500.

We found no variances in 2013. We reported variances in Appendix B (2014).

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Payroll Testing (Continued)

3. We calculated the lesser of 40 employees or 25 percent of the average number of total employees over the two year period. For the 40 employees selected, we compared the County Board's organizational chart, State Expenses Payroll Only By SAC/Employee (Summary) and Benefit Allocation reports and job descriptions to the worksheet in which each employee's salary and benefit costs were allocated to ensure the allocation is consistent with the Cost Report Guides. We identified any misclassification errors and, if the misclassification errors are greater than 10 percent of the sample tested, we would perform procedure 4.

We reported differences in Appendix A (2013) and Appendix B (2014). Since, misclassification errors exceeded 10 percent in 2013 we performed procedure 4.

4. We scanned the County Board's 2013 State Expenses Payroll Only By SAC/Employee (Summary) and Benefit Allocation reports and compared the classification of employees to entries on worksheets 2 through 10 to determine if salary and benefit costs were reported in accordance with the Cost Report Guides.

We found no differences.

Medicaid Administrative Claiming (MAC)

1. We compared the salary and benefits entered on the MAC Cost by Individual reports to the County Board's State Expenses Payroll Only By SAC/Employee (Summary) Report Expense and Benefit Allocation reports and determined if the MAC salary and benefits were greater.

We found County Board salary and benefits reported exceeded MAC salaries and benefits.

2. We compared the MAC Cost by Individual reports to *Worksheet 6, Medicaid Administration Worksheet* for both years.

We found no differences.

4. We selected 10 RMTS observed moments and 10 percent of any RMTS moments above that amount that were completed by employees of the County Board from the DODD RMTS Participant Moments Question and Answer report for the 1st quarter of 2013 and 4th quarter of 2014. We selected eight observed moments in 2013 and 11 observed moments in 2014 and determined if supporting documentation was maintained and the moments were properly classified in accordance with DODD's Guide to Medicaid Administrative Claiming (MAC) using the Random Moment Time Studies (RMTS) Methodology for 2012.

For 2013, we found four observed moments for Activity Code 7-Referral, Coordination and Monitoring of Medicaid Services in which the documentation was unclear or vague to support the response to the sampled moment as required by the RMTS Guide, section on examples of unacceptable documentation.

For 2014, we found three observed moments for Activity Code 7; one observed moment for Activity Code 11-Program Planning, Development and Interagency Coordination of Medicaid Services; one observed moments for Activity Code 12-Program Planning, Development and Interagency Coordination of Non-Medicaid Services; and one observed moments for Activity Code 18-General Administration in which the documentation was unclear or vague to support the response to the sampled moment as required by the RMTS Guide, section on examples of unacceptable documentation.

We reported these instances of non-compliance to DODD.

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This agreed-upon procedures engagement was conducted in accordance with the American Institute of Certified Public Accountants' attestation standards. We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on the County Board's Cost Reports. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported.

This report is intended solely for the information and use of the County Board and DODD, and is not intended to be, and should not be used by anyone other than these specified parties.

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

Dave Yost
Auditor of State

February 22, 2017 except for the additional adjustment in Revenue Cost Reporting and Reconciliation to the County Auditor Report, Procedure 2, which is as of October 26, 2017

Appendix A
Columbiana County Board of Developmental Disabilities
2013 Income and Expenditure Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Schedule A				
19. Room and Board/Cost to Live (L) Community Residential	\$ 5,352	\$ 3,600	\$ 8,952	To match final COG workbook
Schedule B-1, Section A				
11. Early Intervention (C) Child	2,930	(312)	2,618	To match square footage summary
12. Pre-School (C) Child	-	55		To reclassify from School Age
		65	120	To reclassify from School Age
13. School Age (C) Child	17,646	(2,067)		To match square footage summary
		(55)		To reclassify to Preschool
		(65)	15,459	To reclassify to Preschool
14. Facility Based Services (B) Adult	53,979	(143)	53,836	To reclassify to MAC
17. Medicaid Administration (A) MAC	-	143		To reclassify from Facility Based Services
		120	263	To reclassify from SSA
21. Service And Support Admin (D) General	1,612	(120)	1,492	To reclassify to MAC
22. Program Supervision (C) Child	1,183	(1,183)	-	To match square footage summary
23. Administration (D) General	7,536	(136)	7,400	To reclassify to Non-reimbursable
25. Non-Reimbursable (D) General	-	136	136	To reclassify from Administration
Schedule B-1, Section B				
8. B (A) Facility Based Services	54	(2)	52	To correct individuals served
9. C (A) Facility Based Services	49	2	51	To correct individuals served
10. A (A) Facility Based Services	21,142	(2)	21,140	To correct days of attendance
12. B (A) Facility Based Services	9,937	(401)	9,536	To correct days of attendance
13. C (A) Facility Based Services	7,875	1	7,876	To correct days of attendance
Schedule B-4				
2. Other SSA Allowable Units (D) 4th Quarter	1,137	3	1,140	To reclassify Other Allowable SSA units
5. SSA Unallowable Units (D) 4th Quarter	299	(3)	296	To reclassify Other Allowable SSA units
Worksheet 1				
2. Land Improvements (D) Unasgn Children Programs	\$ 9,923	\$ 6,750	\$ 16,673	To record depreciation for County Home sewer project
2. Land Improvements (U) Transportation	\$ -	\$ 821	\$ 821	To record depreciation for paving
2. Land Improvements (X) Gen Expense All Prgm.	\$ -	\$ 1,836	\$ 1,836	To record depreciation for central parking lot
3. Buildings/Improve (D) Unasgn Children Programs	\$ 7,496	\$ 2,060	\$ 9,556	To record depreciation for building improvements
3. Buildings/Improve (U) Transportation	\$ -	\$ 5,526	\$ 5,526	To record depreciation for digital radio system
5. Movable Equipment (E) Facility Based Services	\$ -	\$ 15,010	\$ 15,010	To record depreciation for equipment
5. Movable Equipment (U) Transportation	\$ 178,437	\$ (822)	\$ 177,615	To remove depreciation for Eldorado national
8. COG Expenses (L) Community Residential	\$ 14	\$ 163	\$ 177	To match final COG workbook
8. COG Expenses (M) Family Support Services	\$ 19	\$ 177	\$ 196	To match final COG workbook
8. COG Expenses (N) Service & Support Admin	\$ 3	\$ (2)	\$ 1	To match final COG workbook
8. COG Expenses (O) Non-Federal Reimbursable	\$ 1	\$ 17	\$ 18	To match final COG workbook
Worksheet 2				
1. Salaries (X) Gen Expense All Prgm.	\$ 207,216	\$ (3,066)	\$ 204,150	To reclassify Public Relations Manager salary
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 197,685	\$ (1,780)	\$ 195,905	To reclassify Public Relations Manager benefits
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 1,916		To reclassify MAC fees and gift card expenses
		\$ 3,066		To reclassify Public Relations Manager salary
		\$ 1,780	\$ 6,762	To reclassify Public Relations Manager benefits
4. Other Expenses (X) Gen Expense All Prgm.	\$ 545,534	\$ 3,518		To match detailed expense report
		\$ (5,252)		To reclassify supported living costs
		\$ (15,000)		To reclassify Special Olympics costs
		\$ (2,835)		To reclassify fees paid to COG
		\$ (75,510)		To reclassify Bridges program costs
		\$ (29,844)		To reclassify adult program supplies
		\$ (1,916)		To reclassify MAC fees and gift card expenses
		\$ (10,750)	\$ 407,945	To reclassify help me grow expenses
5. COG Expenses (L) Community Residential	\$ 7,088	\$ (2,132)	\$ 4,956	To match final COG workbook
5. COG Expense (M) Family Support Services	\$ 9,459	\$ (3,981)	\$ 5,478	To match final COG workbook
5. COG Expense (N) Service & Support Admin	\$ 1,496	\$ (1,470)	\$ 26	To match final COG workbook
5. COG Expense (O) Non-Federal Reimbursable	\$ 636	\$ (196)	\$ 440	To match final COG workbook

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

	<u>Reported</u> <u>Amount</u>	<u>Correction</u>	<u>Corrected</u> <u>Amount</u>	<u>Explanation of Correction</u>
Worksheet 2A				
5. COG Expenses (L) Community Residential	\$ 38	\$ (38)	\$ -	To match final COG workbook
5. COG Expenses (M) Family Support Services	\$ 50	\$ (50)	\$ -	To match final COG workbook
5. COG Expenses (N) Service & Support Admin	\$ 8	\$ (8)	\$ -	To match final COG workbook
5. COG Expenses (O) Non-Federal Reimbursable	\$ 3	\$ (3)	\$ -	To match final COG workbook
Worksheet 3				
1. Salaries (D) Unasgn Children Program	\$ 78,994	\$ (35,399)	\$ 43,595	To reclassify Maintenance salary
		\$ (43,595)	\$ -	To reclassify Manager Salary
1. Salaries (E) Facility Based Services	\$ 29,609	\$ 25,937	\$ 55,546	To reclassify Custodian salary
1. Salaries (X) Gen Expense All Prgm.	\$ -	\$ 35,399	\$ 35,399	To reclassify Maintenance salary
		\$ 43,595	\$ 78,994	To reclassify Manager Salary
2. Employee Benefits (D) Unasgn Children	\$ 45,851	\$ (20,547)	\$ 25,304	To reclassify Maintenance benefits
		\$ (25,304)	\$ -	To reclassify Manager benefits
2. Employee Benefits (E) Facility Based Services	\$ 17,186	\$ 15,055	\$ 32,241	To reclassify Custodian benefits
2. Employee Benefits (X) Gen Expense All Prgm.	\$ -	\$ 20,547	\$ 20,547	To reclassify Maintenance benefits
		\$ 25,304	\$ 45,851	To reclassify Manager Benefits
5. COG Expenses (L) Community Residential	\$ 370	\$ 50	\$ 420	To match final COG workbook
5. COG Expenses (M) Family Support Services	\$ 494	\$ (30)	\$ 464	To match final COG workbook
5. COG Expenses (N) Service & Support Admin	\$ 78	\$ (76)	\$ 2	To match final COG workbook
5. COG Expenses (O) Non-Federal Reimbursable	\$ 33	\$ 10	\$ 43	To match final COG workbook
Worksheet 5				
1. Salaries (A) Early Intervention	\$ 255,813	\$ 40,545	\$ 296,358	To reclassify Home Visitor Super/Central Intake salary
1. Salaries (B) Pre-School	\$ -	\$ -	\$ -	To reclassify [job description] salary
1. Salaries (C) School Age	\$ 818,119	\$ (42,039)	\$ 776,080	To reclassify Principal salary
		\$ (34,704)	\$ 741,376	To reclassify Secretary salary
1. Salaries (D) Unasgn Children Program	\$ 98,364	\$ 42,039	\$ 140,403	To reclassify Principal salary
		\$ 34,704	\$ 175,107	To reclassify Secretary salary
2. Employee Benefits (A) Early Intervention	\$ 148,483	\$ 23,534	\$ 172,017	To reclassify Home visitor super/ Central intake benefits
2. Employee Benefits (B) Pre-School	\$ -	\$ -	\$ -	To reclassify [job description] benefits
2. Employee Benefits (C) School Age	\$ 474,865	\$ (24,401)	\$ 450,464	To reclassify Principal benefits
		\$ (20,143)	\$ 430,321	To reclassify Secretary benefits
2. Employee Benefits (D) Unasgn Children	\$ 57,094	\$ 24,401	\$ 81,495	To reclassify Principal benefits
		\$ 20,143	\$ 101,638	To reclassify Secretary benefits
3. Service Contracts (C) School Age	\$ 42,065	\$ (2,802)	\$ 39,263	To reclassify Bridges program costs
4. Other Expenses (A) Early Intervention	\$ 56,988	\$ 10,750	\$ 67,738	To reclassify Help Me Grow expenses
4. Other Expenses (C) School Age	\$ 84,087	\$ 2,891	\$ 86,978	To correct canceled check misposting
4. Other Expenses (L) Community Residential	\$ 13,120	\$ 5,252	\$ 18,372	To reclassify supported living costs
		\$ 10,324	\$ 28,696	To match detailed expense report
5. COG Expenses (L) Community Residential	\$ 49,367	\$ 10,382	\$ 59,749	To match final COG workbook
5. COG Expenses (M) Family Support Services	\$ 65,878	\$ 160	\$ 66,038	To match final COG workbook
5. COG Expenses (O) Non-Federal Reimbursable	\$ 4,432	\$ 1,762	\$ 6,194	To match final COG workbook
Worksheet 7C				
1. Salaries (A) Early Intervention	\$ 11,585	\$ (11,585)	\$ -	To reclassify Language Developer salary
1. Salaries (B) Pre-School	\$ 46,341	\$ (46,341)	\$ -	To reclassify Language Developer salary
1. Salaries (D) Unasgn Children Program	\$ -	\$ 11,585	\$ 11,585	To reclassify Language Developer salary
		\$ 46,341	\$ 57,926	To reclassify Language Developer salary
2. Employee Benefits (A) Early Intervention	\$ 6,724	\$ (6,724)	\$ -	To reclassify Language Developer benefits
2. Employee Benefits (B) Pre-School	\$ 26,898	\$ (26,898)	\$ -	To reclassify Language Developer benefits
2. Employee Benefits (D) Unasgn Children	\$ -	\$ 6,724	\$ 6,724	To reclassify Language Developer benefits
		\$ 26,898	\$ 33,622	To reclassify Language Developer benefits
Worksheet 8				
5. COG Costs (X) Gen Expense All Prgm.	\$ 4,529	\$ (4,529)	\$ -	To match final COG workbook

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

	<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	\$ 473,903	\$ 30,596	\$ 504,499	To reclassify Typist 2 salary
2. Employee Benefits (N) Service & Support Admin. Costs	\$ 314,353	\$ 17,759	\$ 332,112	To reclassify Typist 2 benefits
5. COG Expenses (N) Service & Support Admin. Costs	\$ -	\$ 312	\$ 312	To match final COG workbook
Worksheet 10				
1. Salaries (E) Facility Based Services	\$ 2,241,585	\$ (30,596) \$ (25,937) \$ (40,545)	\$ 2,144,507	To reclassify Typist 2 salary To reclassify Custodian salary To reclassify Home Visitor Super/Central Intake salary
2. Employee Benefits (E) Facility Based Services	\$ 1,301,096	\$ (17,759) \$ (15,055) \$ (23,534)	\$ 1,244,748	To reclassify Typist 2 benefits To reclassify custodian benefits To reclassify Home Visitor Super/Central Intake benefit
4. Other Expenses (E) Facility Based Services	\$ 133,185	\$ 29,844 \$ 15,000	\$ 178,029	To reclassify adult program supplies To reclassify Special Olympics costs
4. Other Expenses (G) Community Employment	\$ -	\$ 75,510 \$ 2,802 \$ 11,307	\$ 89,619	To reclassify Bridges program costs To reclassify Bridges program costs
a1 Adult				
10. Community Employment (B) Less Revenue	\$ -	\$ 75,510 \$ 2,802 \$ 11,307	\$ 89,619	To record Bridges program expenses To record Bridges program expenses To record Bridges program expenses
Reconciliation to County Auditor Worksheet				
Expense:				
Plus: Fees Paid To COG, Or Payments And Transfers made To COG	\$ 1,799,359	\$ 2,835	\$ 1,802,194	To reconcile fees paid to COG
Plus: YDC Match: Bridges: HMG	\$ 89,317	\$ (15,436) \$ (11,307)	\$ 62,574	To reclassify HMG expenses To reclassify Bridges program costs
Plus: Other	\$ (2,891)	\$ 2,891	\$ -	To correct misposted canceled check

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Schedule A				
19. Room and Board/Cost to Live (L) Community Residential	\$ 39,411	\$ (14,800)	\$ 24,611	To match final COG workbook
Schedule B-1, Section A				
8. Physical Therapy (C) Child	-	297	297	To match square footage summary
14. Facility Based Services (B) Adult	54,407	(143)	54,264	To reclassify to MAC
17. Medicaid Administration (A) MAC	3	143		To reclassify from Facility Based Services
		120	266	To reclassify from SSA
21. Service And Support Admin (D) General	1,612	(120)	1,492	To reclassify to MAC
Schedule B-1, Section B				
8. B (A) Facility Based Services	49	(3)	46	To correct individuals served
9. C (A) Facility Based Services	55	2	57	To correct individuals served
12. B (A) Facility Based Services	8,722	(385)	8,337	To correct days of attendance
13. C (A) Facility Based Services	7,491	702	8,193	To correct days of attendance
Schedule B-3				
2. Pre-School (E) One Way Trips- Third Quarter	38	(38)	-	To report correct number of one-way trips
2. Pre-School (G) One Way Trips- Fourth Quarter	89	(89)	-	To report correct number of one-way trips
3. School Age (G) One Way Trips- Fourth Quarter	4,829	38		To report correct number of one-way trips
		89	4,956	To report correct number of one-way trips
Schedule B-4				
2. Other SSA Allowable Units (D) 4th Quarter	1,297	6	1,303	To reclassify Other Allowable SSA units
5. SSA Unallowable Units (D) 4th Quarter	77	(6)		To reclassify Other Allowable SSA units
		8	79	To correctly report Unallowable SSA units
Schedule C				
V. Other Revenues				
48 WA MATCH	\$ -	\$ 1,372,158	\$ 1,372,158	To match final COG workbook
Worksheet 1				
5. Movable Equipment (U) Transportation	\$ 186,791	\$ 4,484	\$ 191,275	To correct salvage value on 2013 Eldorado National F550
8. COG Expenses (L) Community Residential	\$ 113	\$ (48)	\$ 65	To match final COG workbook
8. COG Expenses (M) Family Support Services	\$ 151	\$ (81)	\$ 70	To match final COG workbook
8. COG Expenses (N) Service & Support Admin	\$ 22	\$ 15	\$ 37	To match final COG workbook
8. COG Expenses (O) Non-Federal Reimbursable	\$ 140	\$ (126)	\$ 14	To match final COG workbook
Worksheet 2				
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 297,682	\$ 12,239	\$ 309,921	To match detailed expense report
4. Other Expenses (O) Non-Federal Reimbursable	\$ 8,085	\$ 22,625		To reclassify advertising and public relations costs
		\$ 1,030	\$ 31,740	To reclassify gift card expenses
4. Other Expenses (X) Gen Expense All Prgm.	\$ 373,426	\$ 26,296		To match detailed expense report
		\$ (22,625)		To reclassify Impact Group - public relations
		\$ 1,600		To reclassify all staff training costs
		\$ (35,023)		To reclassify Adult Program supply costs
		\$ (10,000)		To reclassify Special Olympics costs
		\$ (5,287)	\$ 328,387	To reclassify transportation and adult supplies expenses
5. COG Expenses (L) Community Residential	\$ 5,371	\$ (943)	\$ 4,428	To match final COG workbook
5. COG Expense (M) Family Support Services	\$ 7,210	\$ (2,436)	\$ 4,774	To match final COG workbook
5. COG Expense (N) Service & Support Admin	\$ 1,055	\$ 1,470	\$ 2,525	To match final COG workbook
5. COG Expense (O) Non-Federal Reimbursable	\$ 6,700	\$ 163,879	\$ 170,579	To match final COG workbook
10. Unallowable Fees (O) Non-Federal Reimbursable	\$ 91,744	\$ 74,772	\$ 166,516	To reclassify County Auditor fees
Worksheet 3				
1. Salaries (E) Facility Based Services	\$ -	\$ 27,192		To reclassify Custodian salary
		\$ 31,668	\$ 58,860	To reclassify Custodian salary
2. Employee Benefits (E) Facility Based Services	\$ -	\$ 15,477		To reclassify Custodian benefits
		\$ 17,975	\$ 33,452	To reclassify Custodian benefits
4. Other Expenses (B) Pre-School	\$ 1,084	\$ (1,084)	\$ -	To reclassify Pre School Costs
4. Other Expenses (C) School Age	\$ 9,980	\$ 1,084	\$ 11,064	To reclassify Pre School Costs
4. Other Expenses (E) Facility Based Services	\$ 296,417	\$ 290	\$ 296,707	To reclassify transportation and adult supplies expenses

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

	<u>Reported Amount</u>	<u>Correction</u>	<u>Corrected Amount</u>	<u>Explanation of Correction</u>
Worksheet 3 (Continued)				
5. COG Expenses (H) Unasgn Adult Program	\$	\$	\$	- To match final COG workbook
5. COG Expenses (I) Medicaid Admin	\$ 449	\$ (449)	\$	- To match final COG workbook
5. COG Expenses (K) Co. Board Operated ICF/MR	\$ 603	\$ (603)	\$	- To match final COG workbook
5. COG Expenses (L) Community Residential	\$ 88	\$ 422	\$ 510	To match final COG workbook
5. COG Expenses (M) Family Support Services	\$ 561	\$ (15)	\$ 546	To match final COG workbook
5. COG Expenses (N) Service & Support Admin	\$ -	\$ 289	\$ 289	To match final COG workbook
5. COG Expenses (O) Non-Federal Reimbursable	\$ -	\$ 107	\$ 107	To match final COG workbook
5. COG Expenses (X) Gen Expense All Prgm.	\$	\$	\$	- To match final COG workbook
Worksheet 5				
1. Salaries (B) Pre-School	\$ 60,744	\$ (60,744)	\$	- To reclassify all Preschool salary
1. Salaries (C) School Age	\$ 725,712	\$ 2,642	\$ 728,354	To match detailed expense report
		\$ 36,239	\$ 764,593	To reclassify Secretary Salary
		\$ 60,744	\$ 825,337	To reclassify all Preschool salary
1. Salaries (D) Unasgn Children Program	\$ 145,814	\$ (36,239)	\$ 109,575	To reclassify Secretary salary
2. Employee Benefits (B) Pre-School	\$ 31,315	\$ (31,315)	\$	- To reclassify all Preschool benefits
2. Employee Benefits (C) School Age	\$ 353,964	\$ 6,555	\$ 360,519	To reclassify Secretary benefits
		\$ 31,315	\$ 391,834	To reclassify all Preschool benefits
2. Employee Benefits (D) Unasgn Children Program	\$ 97,406	\$ (6,555)	\$ 90,851	To reclassify Secretary benefits
3. Service Contracts (B) Pre-School	\$ 10,635	\$ (10,635)	\$	- To reclassify Preschool expenses
3. Service Contracts (C) School Age	\$ 70,765	\$ 10,635	\$ 81,400	To reclassify Preschool expenses
		\$ (24,587)	\$ 56,813	To reclassify Bridges program expenses
3. Service Contracts (D) Unasgn Children Program	\$ 32,278	\$ (32,278)	\$	- To reclassify Bridges program expenses
4. Other Expenses (A) Early Intervention	\$ 16,319	\$ 700	\$ 17,019	To match detailed expense report
4. Other Expenses (B) Pre-School	\$ 7,000	\$ (7,000)	\$	- To reclassify Preschool expenses
4. Other Expenses (C) School Age	\$ 66,881	\$ 7,000	\$ 73,881	To reclassify Preschool expenses
		\$ (1,030)	\$ 72,851	To reclassify gift card expenses
5. COG Expenses (L) Community Residential	\$ 40,917	\$ 7,429	\$ 48,346	To match final COG workbook
		\$ 27,386	\$ 75,732	To reclassify provider compliance and training costs
5. COG Expenses (M) Family Support Services	\$ 54,933	\$ (3,150)	\$ 51,783	To match final COG workbook
5. COG Expenses (O) Non-Federal Reimbursable	\$ 51,048	\$ (40,867)	\$ 10,181	To match final COG workbook
Worksheet 8				
1. Salaries (X) Gen Expense All Prgm.	\$ 685,275	\$ (35,120)	\$ 650,155	To reclassify Bridges program expenses
4. Other Expenses (X) Gen Expense All Prgm.	\$ 636,679	\$ 2,512	\$ 639,191	To match detailed expense report
		\$ 1,292	\$ 640,483	To reclassify transportation and adult supplies expenses
Worksheet 9				
4. Other Expenses (N) Service & Support Admin. Costs	\$ 50,711	\$ (1,600)	\$ 49,111	To reclassify all staff training costs
5. COG Expenses (N) Service & Support Admin. Costs	\$ 8,039	\$ 19,347	\$ 27,386	To match final COG workbook
		\$ (27,386)	\$	- To reclassify provider compliance and training costs
Worksheet 10				
1. Salaries (E) Facility Based Services	\$ 2,276,818	\$ (31,668)	\$ 2,245,150	To reclassify Custodian salary
		\$ (27,192)	\$ 2,217,958	To reclassify Custodian salary
2. Employee Benefits (E) Facility Based Services	\$ 1,200,042	\$ (17,975)	\$ 1,182,067	To reclassify Custodian benefits
		\$ (15,477)	\$ 1,166,590	To reclassify Custodian benefits
4. Other Expenses (E) Facility Based Services	\$ 136,016	\$ 1,272	\$ 137,288	To match detailed expense report
		\$ 35,023	\$ 172,311	To reclassify adult program supply costs
		\$ 10,000	\$ 182,311	To reclassify Special Olympics costs
		\$ 3,705	\$ 186,016	To reclassify transportation and adult supplies expenses
4. Other Expenses (G) Community Employment	\$ -	\$ 24,587	\$ 24,587	To reclassify Bridges program expenses
		\$ 32,278	\$ 56,865	To reclassify Bridges program expenses
		\$ 10,503	\$ 67,368	To reclassify Bridges program expenses
		\$ 35,120	\$ 102,488	To reclassify Bridges program expenses

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

	<u>Reported Amount</u>		<u>Correction</u>		<u>Corrected Amount</u>	<u>Explanation of Correction</u>
a1 Adult						
10. Community Employment (B) Less Revenue	\$ -	\$	24,587			To record Bridges program expenses
		\$	32,278			To record Bridges program expenses
		\$	10,503			To record Bridges program expenses
		\$	35,120	\$	102,488	To record Bridges program expenses
Reconciliation to County Auditor Worksheet						
Expense:						
Plus: Real Estate Fees	\$ -	\$	(74,772)	\$	(74,772)	To reconcile County Auditor Fees
Plus: Fees Paid To COG, Or Payments And Transfers made To COG	\$ 1,542,629	\$	(19,376)	\$	1,523,253	To remove misposted expense
Plus: Bridges; YDC Match:	\$ 103,863	\$	(10,503)	\$	93,360	To reclassify Bridges program expenses
Less: Capital Costs	\$ (347,029)	\$	(4,484)	\$	(351,513)	To reconcile salvage value on disposed asset

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Dave Yost • Auditor of State

COLUMBIANA COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

COLUMBIANA 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
NOVEMBER 14, 2017**