



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 Trumbull County Board of Developmental Disabilities (County Board) for the years ended December 31, 2013 and 2014 (Cost Reports). The County Board's management is responsible for preparing these reports. The sufficiency of these procedures is solely the responsibility of DODD. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Statistics – Square Footage

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

We found 2013 Medicaid Administration Claiming (MAC) and 2014 Adult Dietary costs with no corresponding square footage. Upon our inquiry, the County Board provided the square footage used for these areas. 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. We performed the remaining square footage procedures on those areas that changed by more than 10 percent.

2. We compared the square footage for each room on the floor plan of the Champion Workshop in 2013 and Transportation building in 2014 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 (the Cost Report Guides) to identify any variances greater than 10 percent.

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

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.

We found no differences; however, we noted the summaries included square footage for the bus parking area. We removed this square footage in accordance with the Cost Report Guides as reported the variances in Appendix A (2013) and 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 found no variances.

Statistics – Attendance

1. We 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 and Services Provided Detail reports for the number of individuals served, days of attendance, and 15 minute units 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 found no errors in 2013. We reported variances in Appendix B (2014). We found no computational errors in either year.

3. We traced the number of total attendance days for one Enclave and four Adult Day Service individuals for two months in 2013 and 2014 between the County Board's monthly attendance documentation and the Day Services Attendance Summary By Consumer, Location, Acuity and Month reports and the number of days reported on *Schedule B-1*. We then compared the acuity level on the County Board's Day Services Attendance Summary By Consumer, Location, Acuity and Month reports to the DODD Acuity Assessment Instrument Ratio Listing or Acuity Assessment Instrument for each individual.

We also selected an additional seven individuals in 2013 and 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 attendance reports to ensure the County Board was correctly reimbursed.

We found no differences in 2013. We found differences as reported in Appendix B (2014). We found no overpayment.

4. We selected 30 Community Employment units from the Services Provided Detail reports and determined if the units were calculated in accordance with the Cost Report Guides and met the service documentation requirements of Ohio Admin. Code § 5123:2-9 to identify variances greater than 10 percent to *Schedule B-1*.

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

Statistics – Transportation

1. We compared the number of one-way trips from the County Board's Services Provided Detail, Services Provided Summary, and Units Delivered Transportation by Service, Month, and Age Group reports with those statistics as reported in *Schedule B-3, Quarterly Summary of Transportation Services* to identify any variances greater than two percent of 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 in Appendix B (2014). We found no computational errors in either year.

Statistics – Transportation (Continued)

2. We traced the number of trips for nine adults and one child for various months in 2013 and 2014 from the County Board's Billing History reports to *Schedule B-3* to identify any variances greater than 10 percent of the total trips tested each year.

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

3. We compared the cost of bus tokens/cabs from the County Board's All Accounts - Accounting/Breakdown Code Order reports to *Schedule B-3* to identify any variances greater than two percent of total costs reported on each row. We determined if the costs were correctly reported on *Worksheet 8, Transportation Services*.

We reported variances for *Schedule B-3* and *Worksheet 8* in Appendix A (2013) and variances for *Schedule B-3* in Appendix B (2014).

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 Case Notes Listing for TCM Billing – Subtotaled by Consumer reports with *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. We found no computational errors in either year.

2. We selected 60 Other SSA Allowable units for both 2013 and 2014 from the Case Notes Listing for TCM Billing – Subtotaled by Consumer 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 either year.

3. We selected 30 SSA Unallowable units for both 2013 and 2014 from the Case Notes Listing for TCM Billing – Subtotaled by Consumer 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. We found no variances in 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 these units 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 Case Notes Listing for TCM Billing - Subtotaled by Consumer reports and determined if the case note documentation described activities listed in Ohio Admin. Code § 5160:48-01(D) or in *Worksheet 9, Service and Support Administration Costs, Section 1(b)* of the *Cost Report Guides* to identify any variances greater than 10 percent of total units tested in each year.

We found no variances.

Revenue Cost Reporting and Reconciliation to the County Auditor Report

1. We compared the receipt totals from the county auditor's 2013 and 2014 Journal of Receipts for the Board of DD (004), Community DD Residential Services (011), Tax Equity (129), DD Federal Programs (235) and Capital Improvement (451) 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.

3. We reviewed the County Board's All Accounts – Accounting Code Order 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 \$803,004 in 2013 and or \$714,454 in 2014;
- IDEA Early Childhood Special Education revenues in the amount of \$31,074 in 2013 and \$18,419 in 2014;
- School Lunch Program revenues in the amount of \$33,901 in 2013 and \$56,261 in 2014;
- Title VI-B revenues in the amount of \$77,275 in 2013 and \$77,431 in 2014; and
- Title XX revenues in the amount of \$137,570 in 2013.

We also noted Opportunities for Ohioans with Disabilities revenue in the amount of \$34,330 in 2013 and \$3,842 in 2014; however, corresponding expenses were offset on *Schedule a1, Adult Program* as reported in Appendix A (2013) and Appendix B (2014).

Paid Claims Testing

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

We found instances of non-compliance in the following service codes: Adult Day Support - 15 minute unit (FDF); Adult Day/Vocational Habilitation Combination - Daily unit (SXD); Adult Day/Vocational Habilitation Combination - 15 minute unit (AXF/FXF); Supported Employment - Enclave - 15 minute unit (FNF); and Targeted Case Management (TCM) as described below and calculated recoverable findings and made corresponding unit adjustments on *Schedule B-1* as reported in Appendix A (2013) and *Schedule B-1 and B-4* as reported in Appendix B (2014).

Paid Claims Testing (Continued)

- For selected contracted transportation services, we compared the County Board's usual and customary rate with the reimbursed rate to ensure that the County Board was reimbursed the lesser of the two as per Ohio Admin. Code § 5123:2-9-06. For any errors found, DODD requested that we obtain documentation and identify all overpayments related to reimbursements exceeding the usual and customary rate. Additionally, DODD asked that if the vehicle did not meet the requirements of commercial transportation, we determine if the provision of service met the following provider and staff qualification requirements as applicable under Ohio Admin. Code § 5123:2-9-18:

Additionally, for any other selected services codes that have contracted services, we compared 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, we obtained documentation and identified all overpayments related to reimbursements exceeding the contract rate.

From the paid claims sample selected, we found contract transportation services rendered by Trumbull Community Action Program (TCAP) billed as commercial transportation. We determined the vehicles met the definition of a commercial vehicle and that the reimbursed rate did not exceed the contract rate. We found no other instances of contracted services in our sample.

Recoverable Finding – 2013

Service Code	Units	Review Results	Finding
SXD	1	Lack of supporting documentation	\$25.68
AXF	30	Units billed in excess of actual service delivered	\$9.23
FDX	31	Units billed in excess of actual service delivered	\$6.16
FXF	32	Units billed in excess of actual service delivered	\$7.19
		Total	\$48.26¹

Recoverable Finding - 2014

Service Code	Units	Review Results	Finding
FNF	8	Lack of supporting documentation	\$7.17
TCM	4	Unallowable units billed as TCM	\$38.79
		Total	\$45.96¹

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

- 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* and to *Schedule B-1*, respectively, to determine whether Medicaid reimbursed units were greater than final units.

We found no instance where the Medicaid reimbursed units were greater than final TCM and Community Employment units.

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

We found no differences.

Non-Payroll Expenditures and Reconciliation to the County Auditor Report

1. We compared the disbursement totals from the county auditor's report listed on the *Reconciliation to County Auditor Worksheets* to the county auditor's All Accounts - Accounting/Breakdown Code Order report for the Board of DD (004), Community DD Residential Services (011), Tax Equity (129), DD Federal Programs (235) and Capital Improvement (451) 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 no differences and the Cost Reports reconciled within acceptable limits.

2. We compared the County Board's All Accounts - Accounting/Breakdown Code Order report and General Ledger crosswalks 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 \$750.

We found no variances in either year.

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 for 2013 in Appendix A. We found no differences in 2014.

4. We scanned the County Board's All Accounts - Accounting/Breakdown Code Order and Recap of General Ledger for the Annual Cost Reports and selected 60 disbursements from the service contracts and other expenses reported on worksheets 2 through 10. We determined if supporting documentation was maintained, the costs were allowable and properly classified according to the Cost Report Guides and 2 CFR 225 to identify any variances greater than two percent of total service contracts and other expenses on any worksheet or costs which are non-federal reimbursable under 2 CFR 225 Appendix B and greater than \$750.

We reported misclassified costs 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.

We reviewed the County Board's contract with TCAP and noted the County Board was charged a rate of \$28 per hour. Per the contract and discussion with the County Board, the costs covered ensuring compliance with rules and safe driving conditions, scheduling and adjusting routes, advising the County Board and providing data on transportation matters. The County Board stated that TCAP was the only transportation provider in the area willing to serve its population.

Recommendation:

We recommend the County Board ensure that its costs for contracted commercial transportation services meet all applicable requirements as outlined in the Cost Report Guides, 2 CFR Part 225 and the Provider Reimbursement Manual (CMS Publication 15-1). The County Board should also review DODD guidance on this issue in document titled "Guidance Issued By DODD Regarding Non-Medical Transportation Provided by an Operator of Commercial Vehicles" which was distributed in May 2015 and ensure that its practices are consistent with this guidance. The County Board should seek assistance from DODD as needed.

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

5. We scanned the County Board's All Accounts - Accounting/Breakdown Code Order report and Recap of General Ledger for the Annual Cost Reports for items purchased during 2013 and 2014 that met the County Board's capitalization criteria and traced them to the County Board's Depreciation Recap reports.

We found no unrecorded capital purchases.

6. DODD asked us to determine if County Board had supporting documentation for 2013 and 2014 showing that it reconciled its income and expenditures with the county auditor.

We did not perform this procedure as the County Board uses the county's financial system for reporting.

Property, Depreciation, and Asset Verification Testing

1. We compared the depreciation costs reported in the County Board's Depreciation Recap Reports to the amounts reported on *Worksheet 1, Capital Costs* to identify any variances greater than \$750.

We found no differences in 2013. We found no differences exceeding \$750 in 2014.

2. We compared the County Board's final 2012 Depreciation Recap reports and Yearly detailed depreciation reports and prior year depreciation adjustments to the County Board's 2013 and 2014 Depreciation Recap Reports and Schedule of Depreciation and Assets Acquired reports 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 \$750.

We found no differences.

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

We found no differences.

4. We 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 any gain or loss for the disposed item tested, based on the undepreciated basis and any proceeds received from the disposal or sale of the asset to determine compliance with the Cost Report Guide and CMS Publication 15-1, Chapter 1.

The County Board stated there were no capital asset disposals in 2013. 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 All Accounts - Accounting/Breakdown Code Order reports for the Board of DD (004) fund to identify variances greater than two percent.

The variance was less than two percent in both years.

2. We compared the salaries and benefit costs on the County Board's 2013 Payroll Per Department by Pay Period report and 2014 Payroll Cost Report Classification Totals report to the amounts reported on worksheets 2 through 10 to identify variances resulting in differences to another program or worksheet exceeding \$250.

We found no variances in either year.

3. We calculated a sample size of the lesser of 40 employees or 25 percent of the average number of total employees over the two year period. For the sample of 40 employees selected, we compared the County Board's organizational chart, 2013 Payroll Per Department by Pay Period and 2014 Payroll Cost Report Classification Totals report, and job descriptions to the worksheet in which each employee's salary and benefit costs were allocated to ensure the allocation is consistent with the Cost Report Guides. We identified any misclassification errors and, if the misclassification errors are greater than 10 percent, we would perform procedure 4.

We found no differences.

4. DODD asked us to scan the County Board's payroll reports and compare 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 did not perform this procedure as there were no errors in procedure 3.

Medicaid Administrative Claiming (MAC)

1. We compared the salary and benefits entered on the MAC Cost by Individual reports to the County Board's 2013 Payroll Per Department by Pay Period report and 2014 Payroll Cost Report Classification Totals report 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.

3. 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 11 observed moments in 2013 and 13 observed moments in 2014 and determined if supporting documentation was maintained and the moments were properly classified in accordance with DODD's Guide to Medicaid Administrative Claiming (MAC) using the Random Moment Time Studies (RMTS) Methodology for 2012.

We found no differences.

Trumbull County Board of Developmental Disabilities
Independent Accountants' Report on
Applying Agreed-Upon Procedures

This agreed-upon procedures engagement was conducted in accordance with the American Institute of Certified Public Accountant's 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. 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 the DODD, and is not intended to be, and should not be used by anyone other than these specified parties.

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Dave Yost
Auditor of State

June 8, 2017

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Appendix A
Trumbull 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>
Schedule B-1, Section A				
14. Facility Based Services (B) Adult	47,975	13,979	61,954	To reclassify FBS square footage
17. Medicaid Administration (A) MAC	-	64	64	To reclassify MAC square footage
19. Community Residential (D) General	301	(64)	237	To reclassify MAC square footage
22. Program Supervision (B) Adult	14,209	(13,979)	230	To reclassify FBS square footage
24. Transportation (D) General	39,856	(35,433)	4,423	To remove the bus parking lot
Schedule B-1, Section B				
10. A (A) Facility Based Services	29,315	(1)	29,314	To correct days of attendance
Schedule B-3				
3. School Age (B) Cost of Bus, Tokens, Cabs- First Quarter	\$ -	\$ 773	\$ 773	To report correct cost of bus, tokens, cabs
3. School Age (F) Cost of Bus, Tokens, Cabs- Third Quarter	\$ -	\$ 215	\$ 215	To report correct cost of bus, tokens, cabs
3. School Age (H) Cost of Bus, Tokens, Cabs- Fourth Quarter	\$ -	\$ 429	\$ 429	To report correct cost of bus, tokens, cabs
5. Facility Based Services (B) Cost of Bus, Tokens, Cabs- First Quarter	\$ -	\$ 1,130	\$ 1,130	To report correct cost of bus, tokens, cabs
5. Facility Based Services (D) Cost of Bus, Tokens, Cabs- Second Quarter	\$ -	\$ 601	\$ 601	To report correct cost of bus, tokens, cabs
5. Facility Based Services (F) Cost of Bus, Tokens, Cabs- Third Quarter	\$ -	\$ 1,345	\$ 1,345	To report correct cost of bus, tokens, cabs
5. Facility Based Services (H) Cost of Bus, Tokens, Cabs- Fourth Quarter	\$ -	\$ 601	\$ 601	To report correct cost of bus, tokens, cabs
7. Supported Emp. - Comm. Emp. (B) Cost of Bus, Tokens, Cabs- First Quarter	\$ -	\$ 6,062	\$ 6,062	To report correct cost of bus, tokens, cabs
7. Supported Emp. - Comm. Emp. (D) Cost of Bus, Tokens, Cabs- Second Quarter	\$ -	\$ 9,737	\$ 9,737	To report correct cost of bus, tokens, cabs
7. Supported Emp. - Comm. Emp. (F) Cost of Bus, Tokens, Cabs- Third Quarter	\$ -	\$ 11,914	\$ 11,914	To report correct cost of bus, tokens, cabs
7. Supported Emp. - Comm. Emp. (H) Cost of Bus, Tokens, Cabs- Fourth Quarter	\$ -	\$ 2,044	\$ 2,044	To report correct cost of bus, tokens, cabs
Schedule B-4				
1. TCM Units (D) 4th Quarter	18,070	6,885	24,955	To correctly report SSA units
2. Other SSA Allowable Units (D) 4th Quarter	4,031	1,248	5,279	To correctly report SSA units
5. SSA Unallowable Units (D) 4th Quarter	2,717	857	3,574	To correctly report SSA units
Worksheet 1				
8. COG Expenses (L) Community Residential	\$ -	\$ 28	\$ 28	To match final COG workbook
8. COG Expenses (O) Non-Federal Reimbursable	\$ -	\$ 81	\$ 81	To match final COG workbook
Worksheet 2				
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 110,687	\$ 110,687	To reclassify contingency based billing fees
4. Other Expenses (X) Gen Expense All Prgm.	\$ 1,253,546	\$ (169,129)	\$ 973,730	To reclassify waiver match
5. COG Expenses (L) Community Residential	\$ -	\$ 763	\$ 763	To match final COG workbook
5. COG Expense (O) Non-Federal Reimbursable	\$ -	\$ 2,257	\$ 2,257	To match final COG workbook
Worksheet 3				
5. COG Expenses (L) Community Residential	\$ -	\$ 65	\$ 65	To match final COG workbook
5. COG Expenses (O) Non-Federal Reimbursable	\$ -	\$ 192	\$ 192	To match final COG workbook
Worksheet 5				
5. COG Expenses (L) Community Residential	\$ -	\$ 9,212	\$ 9,212	To match final COG workbook
5. COG Expenses (O) Non-Federal Reimbursable	\$ -	\$ 27,246	\$ 27,246	To match final COG workbook

Appendix A (Page 2)
Trumbull 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 8				
4. Other Expenses (C) School Age	\$ -	\$ 1,417	\$ 1,417	To reclassify School age transportation costs
4. Other Expenses (E) Facility Based Services	\$ -	\$ 3,677	\$ 3,677	To reclassify FBS transportation costs
4. Other Expenses (G) Community Employment	\$ -	\$ 29,757	\$ 29,757	To reclassify CE transportation costs
4. Other Expenses (X) Gen Expense All Prgm.	\$ 510,631	\$ (3,677)		To reclassify FBS transportation costs
		\$ (1,417)		To reclassify School age transportation costs
		\$ (29,757)	\$ 475,780	To reclassify CE transportation costs
Worksheet 9				
4. Other Expenses (N) Service & Support Admin. Costs	\$ 606,412	\$ (416,101)		To reclassify waiver match
		\$ (5,081)	\$ 185,230	To reclassify feed paid to COG
a1 Adult				
8. Facility Based Services (B) Less Revenue	\$ -	\$ 32,874	\$ 32,874	To record RSC expenses
Reconciliation to County Auditor Worksheet				
Expense:				
Plus: Fees Paid To COG, Or Payments And Transfers made To COG	\$ -	\$ 5,081	\$ 5,081	To reclassify feed paid to COG
Plus: Match Paid To DODD For IO & LVI Waivers	\$ 1,968,848	\$ 416,101		To reclassify waiver match
		\$ 169,129	\$ 2,554,078	To reclassify waiver match

Appendix B
Trumbull County Board of Developmental Disabilities
2014 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>
Schedule B-1, Section A				
2. Dietary Services (B) Adult	-	2,392		To reclassify to Adult Dietary square footage
		1,423		To reclassify to Adult Dietary square footage
		1,985	5,800	To reclassify to Adult Dietary square footage
14. Facility Based Services (B) Adult	61,424	(2,392)		To reclassify to Adult Dietary square footage
		(1,423)		To reclassify to Adult Dietary square footage
		(1,985)	55,624	To reclassify to Adult Dietary square footage
24. Transportation (D) General	40,167	(35,433)	4,734	To remove the Bus Compound square footage
Schedule B-1, Section B				
10. A (D) Supported Emp. - Enclave (Non-Title XX Only)	213	(1)	212	To remove days of attendance billed in error
11. A-1 (F) Supported Emp. - Enclave (Title XX)	276	2	278	To add unrecorded days of attendance
12. B (C) Facility Based Services (Non-Title XX)	22,905	(10,000)	12,905	To correct days of attendance
Schedule B-3				
7. Supported Emp. - Comm. Emp. (B) Cost of Bus, \$ Tokens, Cabs- First Quarter	-	\$ 8,722	\$ 8,722	To report correct cost of bus, tokens, cabs
7. Supported Emp. - Comm. Emp. (D) Cost of Bus, \$ Tokens, Cabs- Second Quarter	-	\$ 7,371	\$ 7,371	To report correct cost of bus, tokens, cabs
7. Supported Emp. - Comm. Emp. (E) One Way Trips- Third Quarter	451	(451)	-	To report correct number of one-way trips
7. Supported Emp. - Comm. Emp. (F) Cost of Bus, \$ Tokens, Cabs- Third Quarter	-	\$ 5,383	\$ 5,383	To report correct cost of bus, tokens, cabs
7. Supported Emp. - Comm. Emp. (G) One Way Trips- Fourth Quarter	456	(456)	-	To report correct number of one-way trips
7. Supported Emp. - Comm. Emp. (H) Cost of Bus, \$ Tokens, Cabs- Fourth Quarter	-	\$ 2,730	\$ 2,730	To report correct cost of bus, tokens, cabs
Schedule B-4				
1. TCM Units (C) 3rd Quarter	21,078	(4)	21,074	To remove SSA units billed in error
Worksheet 1				
5. Movable Equipment (D) Unasgn Children Programs	\$ 100,051	\$ (187)	\$ 99,864	To record loss on disposed asset
Worksheet 2				
4. Other Expenses (X) Gen Expense All Prgm.	\$ 426,089	\$ (4,000)	\$ 422,089	To reclassify Fees paid to COG
Worksheet 3				
4. Other Expenses (E) Facility Based Services	\$ 259,277	\$ 87,176	\$ 346,453	To reclassify rent expenses
4. Other Expenses (N) Service & Support Admin	\$ 8,891	\$ 71,423	\$ 80,314	To reclassify rent expenses
Worksheet 5				
3. Service Contracts (O) Non-Federal	\$ 188,931	\$ (188,931)	-	To reclassify Fees paid to COG
Worksheet 9				
4. Other Expenses (N) Service & Support Admin. Costs	\$ 188,278	\$ (71,423)	\$ 116,855	To reclassify rent expenses
Worksheet 10				
4. Other Expenses (E) Facility Based Services	\$ 319,932	\$ (87,176)	\$ 232,756	To reclassify rent expenses
a1 Adult				
8. Facility Based Services (B) Less Revenue	\$ 201,269	\$ (68,729)	\$ 132,540	To record RSC expenses
10. Community Employment (B) Less Revenue	\$ -	\$ 68,729	\$ 68,729	To record RSC expenses
Reconciliation to County Auditor Worksheet Expense:				
Plus: Fees Paid To COG, Or Payments And Transfers made To COG	\$ -	\$ 4,000		To reclassify Fees paid to COG
		\$ 188,931	\$ 192,931	To reclassify Fees paid to COG

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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
JULY 6, 2017**