



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 Ashtabula County Board of Developmental Disabilities (County Board) for the years ended December 31, 2015 and 2016 (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 reported square footage. We found Medicaid Administrative Claiming (MAC) costs in 2015 with no corresponding square footage. The County Board provided the omitted square footage as reported in Appendix A (2015). We found no errors in 2016.
2. We compared the 2015 and 2016 square footage to the most recently reviewed totals and found that MAC changed by more than 10 percent in 2015; however, this variance was addressed by the adjustment in procedure 1 above. We found no differences in 2016.
3. We did not test floor plans as there were no further variances compared to prior tested totals.
4. We did not test the square footage summaries as there were no further variances compared to prior tested totals.
5. We reviewed reclassifications identified in the payroll testing procedures and confirmed they did not result in additional square footage variances.

Statistics – Attendance

1. We reviewed the Cost Reports and found no individuals served or units of service were omitted resulting in unallocated program or general expenses-all program costs.
2. We compared the number of individuals served, days of attendance and 15 minute units on the County Board's Day Services Attendance Summary by Consumer, Location, Acuity and Month and Services Provided Detail report to the Cost Reports and to the Cost Report Guides. We found variances exceeding two percent of attendance statistics as reported in Appendix A (2015) and Appendix B (2016). We also footed the County Board's attendance reports for accuracy and found no computational errors.
3. We traced total attendance days for one Enclave and four Adult Day Service individuals for two months in 2015 and 2016 from the County Board's monthly attendance documentation and the Day Services Attendance Summary by Consumer, Location, Acuity and Month reports to the Cost Reports. We found no variances.

Statistics – Attendance (Continued)

We also compared the acuity level on the Day Services Attendance Summary by Consumer, Location, Acuity and Month reports to the DODD Acuity Assessment Instrument Ratio Listing or the Acuity Assessment Instrument for each individual and ensured at least two individuals from each acuity level were selected. We found no variances.

4. We selected 15 Community Employment units for both 2015 and 2016 from the Services Provided Detail reports and compared the calculation of units to the Cost Report Guides and the service documentation to the requirements of Ohio Admin. Code § 5123:2-9-15. We found no variances or instances of non-compliance.

Statistics – Transportation

1. We compared the number of one-way trips from the County Board's 2015 Units Delivered Transportation by Service, Month and Age Group and 2015 and 2016 Transportation Trips by Age Group reports to the Cost Reports. We found variances exceeding two percent of total children and adult program trips as reported in Appendix A (2015). We initially found no 2016 variances; however, during the paid claims testing we found that the transportation reports for both years did not include per-mile trips. The County Board provided the per-mile trips and we reported these variances in Appendix A (2015) and Appendix B (2016). We also footed the County Board's transportation reports for accuracy and found no computational errors.
2. We traced the number of trips for nine adults and one child for April 2015 and October 2016 from the County Board's daily reporting documentation to the County Board's Receivable Billing Reimbursable Detail reports and to the Cost Reports. We found no variances exceeding 10 percent of the total trips tested.
3. We compared the cost of bus tokens/cabs from the County Board's IHAC Expense Detail reports to the Cost Reports. We found unreported and incorrectly classified costs as reported in Appendix A (2015) and Appendix B (2016).

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 Receivable Billing Reimbursable Detail reports to the Cost Reports. We found variances as reported in Appendix A (2015). We found no variances exceeding two percent in 2016. We also footed the County Board's SSA reports for accuracy and found no computational errors.
2. We selected 60 Other SSA Allowable units for both 2015 and 2016 from the Receivable Billing Reimbursable Detail reports and compared the case note documentation to the activities listed in Ohio Admin. Code § 5160-48-01(D) and the elements required by Ohio Admin. Code § 5160-48-01(F). The variances were greater than 25 percent and we selected an additional sample of 60 units for each year. The combined error rate exceeded 25 percent and we projected and then reclassified 793 units in 2015 and 533 units in 2016 to SSA Unallowable and removed 85 units in 2015 and 17 units in 2016 for general time activities. We reported these variances in Appendix A (2015) and Appendix B (2016).
3. We selected 30 SSA Unallowable units for both 2015 and 2016 from the Receivable Billing Reimbursable Detail Reports and compared the case note documentation to the activities listed in Ohio Admin. Code § 5160-48-01(D) and the elements required by Ohio Admin. Code § 5160-48-01(F). We found no variances greater than 10 percent.

Statistics – Service and Support Administration (Continued)

4. We confirmed that the County Board maintained case note documentation for non-individual specific activities (general time units) as described in the Cost Report Guides and these units accounted for over 10 percent of final SSA units plus any general time units recorded. We selected 60 general time units from the Case Notes Listing for TCM Billing - Subtotaled by Consumer reports and compared the case note documentation to the activities listed in Ohio Admin. Code § 5160-48-01(D) and the Cost Report Guides. We found no variances exceeding 10 percent.

Revenue Cost Reporting and Reconciliation to the County Auditor Report

1. We compared the receipt totals from the county auditor's Budget Performance Reports for the Developmental Disabilities (2035), Board of DD Renovation (4012) and Board of DD Trustees (7012) funds to the county auditor's report total reported on the reconciliation worksheet/form. We found no variances in 2015. We found variances as reported in Appendix B (2016).

We then compared the total County Board receipts reported on the reconciliation worksheet/form to the county auditor's receipt totals and calculated that the Cost Reports reconciled within acceptable limits after the adjustment identified above.

2. We inspected the County Board's In House Revenue Detailed reports and found sources of potential revenue offsets/credits where revenues are maintained separately. The County Board did not offset corresponding expenses for the following revenues via the use of specific expenditure costs centers on the Cost Reports in accordance with 2 CFR 200.405 and 2 CFR 200.406:

- Miscellaneous refunds, reimbursements and other income in the amount of \$1,381 in 2015 and \$3,264 in 2016;
- Help Me Grow refunds in the amount of \$212,006 in 2015 and \$189,992 in 2016;
- IDEA Part B revenues in the amount of \$63,774 in 2015 and \$63,937 in 2016;
- IDEA Early Childhood Special Education revenues in the amount of \$15,946 in 2015 and \$15,935 in 2016; and
- School Lunch Program revenues in the amount of \$18,434 in 2015 and \$18,822 in 2016.

We also noted Opportunities for Ohioans with Disabilities (OOD) revenue in the amount of \$17,392 in 2015 and \$33,446 in 2016. The County Board did not track specific OOD expenditures; therefore, we offset the revenue for each year on *A1 Adult* worksheet/form as reported in Appendix A (2015) and Appendix B (2016).

Paid Claims Testing

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

1. We selected 50 paid claims among all service codes (excluding TCM) for both 2015 and 2016 from the Medicaid Billing System (MBS) data. We compared the County Board's service documentation to the requirements of each respective service code per Ohio Admin. Code § 5123:2-9 in effect at the time of service delivery.

We found instances of non-compliance in the following service codes: Supported Employment – Community – 15 minute unit (ACO/FCO); Adult Day Support and Vocational Habilitation Combination – 15 minute unit (AXF) and Non-Medical Transportation – Per Mile (FTW). We calculated recoverable findings for non-compliance as described in the tables below. We also reported the corresponding unit adjustments in Appendix A (2015) and Appendix B (2016).

Paid Claims Testing (Continued)

- We selected 50 TCM paid claims per year from the MBS data for 2015 and 2016 and compared the County Board's documentation to the requirements per Ohio Admin. Code § 5160-48-01 in effect at the time of service delivery. We found no instances of non-compliance in 2015. We found instances of non-compliance as described in the table below and reported the corresponding unit adjustments in Appendix B (2016).

Recoverable Finding – 2015

Service Code	Units	Non-TCM Review Results	Finding
AXF	1	Units billed in excess of service delivery	\$1.03
ACO	4	Units billed in excess of service delivery	\$41.88
FTW	109	Billed incorrect service code resulting in overpayment	\$62.10
		Total	\$105.01

Recoverable Finding – 2016

Service Code	Units	Non-TCM Review Results	Finding
FCO	48	Units billed in excess of service delivery	\$313.20
		TCM Review Results	
TCM	30	Units billed in excess of service delivery	\$289.41
		Total	\$602.61

- We did not perform the procedure to compare the County Board's usual and customary rate with the reimbursed rate for contracted transportation services as the County Board was not reimbursed for contracted transportation services and we found no instances of contracted transportation services in our sample.
- We did not perform the procedure to compare new transportation contracts to the guidance for non-medical transportation services issued by DODD on May 15, 2015, see procedure 3.
- We compared the reimbursed TCM and Community Employment units from the MBS data to the final units and found total net Medicaid reimbursed units were less than final reported units.
- We compared the amounts reported on the *Summary of Service Costs-By Program* for categories from Environmental Accessibility Adaptations to Other Waiver Services to the MBS data. We found no variances and the County Board was not reimbursed for these services.

Non-Payroll Expenditures and Reconciliation to the County Auditor Report

- We compared the disbursement totals from the county auditor's report listed on the reconciliation worksheet/form to the county auditor's Budget Performance Reports for the Developmental Disabilities (2035), Board of DD Renovation (4012) and Board of DD Trustees (7012) funds. We found no variances.

We then compared the total County Board disbursements reported on the reconciliation worksheet/form to the county auditor's disbursement totals and calculated that the Cost Reports reconciled within acceptable limits.

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

2. We compared the County Board's IHAC Expense Detail and Expense Crosswalk reports to the Cost Reports for all service contract and other expense entries. We found no variances exceeding \$500.
3. We scanned the IHAC Expense Detail reports and selected 60 disbursements from service contracts and other expenses. We inspected supporting documentation maintained by the County Board and compared the cost classification to the Cost Report Guides and 2 CFR 200. We found variances greater than two percent of total service contracts and other expenses on a worksheet/form and costs which are non-federal reimbursable and greater than \$500 as reported in Appendix A (2015) and Appendix B (2016).
4. We scanned the IHAC Expense Detail reports for contracted transportation, service and support administration and adult services and verified, for any contracted services found, that corresponding statistics were included in the Cost Reports as required by 2 CFR 200.405 and the Cost Report Guides. We found no program costs that lacked corresponding statistics.
5. We inspected the IHAC Expense Detail reports for items purchased during 2015 and 2016 that met the County Board's capitalization criteria and traced any items identified to the County Board's Fixed Assets reports. We found two capital purchases in 2015 that were properly reconciled off the Cost Report but did not trace to the County Board's 2016 Fixed Assets report. We calculated the first year's depreciation as reported in Appendix B (2016). We found unrecorded capital purchases in 2016 as reported in Appendix B.
6. We found that the County Board had supporting documentation for February, April, July and December in 2015 and March, May, August, and November in 2016 showing that it reconciled its income and expenditures on a monthly basis with the county auditor in accordance with Ohio Admin. Code 5123:2-1-02(L)(1).
7. We confirmed that corresponding costs were reported for each adult program with final attendance statistics and that there was no adult program cost without final attendance statistics.

Property, Depreciation, and Asset Verification Testing

1. We compared the County Board's Fixed Asset reports to the Cost Reports. We found variances exceeding \$500 as reported in Appendix A (2015). We found no variances in 2016.
2. We compared the County Board's 2014 Fixed Asset report to its 2015 and 2016 Fixed Asset reports for changes in the depreciation amounts for assets purchased prior to the period 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. We found no variances exceeding \$500.
3. Using the County Board's capitalization threshold, we selected the lesser of 10 or 10 percent of the fixed assets which were being depreciated for the first time in 2015 and 2016. We computed the first year's depreciation for the two assets selected, based on their cost, acquisition date and useful life. We compared reported depreciation to the Cost Report Guides and the estimated useful lives prescribed in the 2013 American Hospital Association Asset Guide. We found no variances.

Property, Depreciation, and Asset Verification Testing (Continued)

4. We selected the lesser of 10 percent or 10 disposed assets from the County Board's Fixed Assets Report for 2015 and confirmed the one asset selected was not removed; however, no depreciation expense was reported on the Cost Report. We did not perform this procedure for 2016 as the County Board stated that no assets were disposed of in 2016.

Payroll Testing

1. We compared total salaries and benefits on the Cost Reports to the payroll disbursements yearly totals on the county auditor's Budget Performance Reports for the Developmental Disabilities (2035) fund. We found no variances greater than two percent.
2. We compared the salaries and benefit costs on the County Board's IHAC Summary Employee Payroll Only and IHAC Expense Summary (Program, Department, Account) Reports to the Cost Reports. We found no variances exceeding \$500 that resulted in a reclassification to another program or worksheet/form.
3. We selected the lesser of 40 employees or 25 percent of the number of total employees in 2015 and 2016. For the 40 employees selected each year, we compared the County Board's organizational chart, Payroll Totals by Job Description by Date Span reports and job descriptions to the worksheet/form in which each employee's salary and benefit costs were allocated. We found employee allocations which were not consistent with the Cost Report Guides as reported in Appendix A (2015) and Appendix B (2016). We confirmed the misclassification errors were less than 10 percent and no additional procedures were performed.

Medicaid Administrative Claiming

1. We compared MAC salaries and benefits on the Individual Costs by Code reports to the County Board's IHAC Summary Employee Payroll and Benefits Only Reports. We found the County Board's salary and benefit costs equaled MAC salary and benefit costs in 2015 and exceeded MAC salary and benefit costs in 2016.
2. We compared the Individual Costs by Code reports to the Medicaid Administration worksheet/form. We found no variances.
3. We selected 11 non-validated RMTS observed moments for both the third quarter of 2015 and the second quarter of 2016 from the RMTS Participant Moments Question and Answer report. We inspected the County Board's documentation and compared the contents and classification to the DODD's Guide to Medicaid Administrative Claiming (MAC) using the Random Moment Time Studies (RMTS) Methodology for 2014. We found no variances.

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.

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

This report is intended solely for the 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.

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

September 13, 2018

Appendix A
Ashtabula County Board of Developmental Disabilities
2015 Income and Expenditure Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Schedule B-1, Section A				
17. Medicaid Administration (A) MAC	-	1	1	To record MAC square footage
Schedule B-1, Section B				
4. 15 Minute Units (D) Non Title XX Only - Supported Emp. - Community Employment	3,402	(4)	3,398	To remove units due to paid claim error
6. A (C) Facility Based Services (Non-Title XX Only)	155	(64)	91	To match Title XX documentation
6. A (E) Facility Based Services (Title XX Only)	-	64	64	To match Title XX documentation
7. A-1 (C) Facility Based Services (Non-Title XX Only)	1	(1)	-	To match attendance report
8. B (C) Facility Based Services (Non-Title XX Only)	17	(3)	14	To match Title XX documentation
8. B (E) Facility Based Services (Title XX Only)	-	3	3	To match Title XX documentation
9. C (C) Facility Based Services (Non-Title XX Only)	24	(1)	23	To match Title XX documentation
9. C (E) Facility Based Services (Title XX Only)	-	1	1	To match Title XX documentation
10. A (C) Facility Based Services (Non-Title XX Only)	28,685	(11,438)	17,247	To match Title XX documentation
10. A (E) Facility Based Services (Title XX Only)	-	11,438	11,438	To match Title XX documentation
11. A-1 (C) Facility Based Services (Non-Title XX Only)	1	(1)	-	To match attendance report
12. B (C) Facility Based Services (Non-Title XX Only)	3,230	(641)	2,589	To match Title XX documentation
12. B (E) Facility Based Services (Title XX Only)	-	641	641	To match Title XX documentation
13. C (C) Facility Based Services (Non-Title XX Only)	4,411	(257)	4,154	To match Title XX documentation
13. C (E) Facility Based Services (Title XX Only)	-	257	257	To match Title XX documentation
Schedule B-3				
3. School Age (G) One Way Trips- Fourth Quarter	2,284	2,589	4,873	To match transportation report
5. Facility Based Services (G) One Way Trips- Fourth Quarter	13,674	(2,589) 3,461	14,546	To match transportation report To match transportation report
7. Supported Emp. - Comm. Emp. (H) Cost of Bus, Tokens, Cabs- Fourth Quarter	\$ -	\$ 698	\$ 698	To record taxi costs
Schedule B-4				
1. TCM Units (D) 4th Quarter	4,993	2,005	6,998	To match SSA report
2. Other SSA Allowable Units (B) 2nd Quarter	1,194	(299) (793) (85)	17	To match SSA report To project unallowable units To project general time units
2. Other SSA Allowable Units (C) 3rd Quarter	914	(914)	-	To match SSA report
2. Other SSA Allowable Units (D) 4th Quarter	815	(815)	-	To match SSA report
5. SSA Unallowable Units (D) 4th Quarter	460	48 793	1,301	To match SSA report To project unallowable units
Worksheet 1				
2. Land Improvements (E) Facility Based Services	\$ 2,276	\$ (711)	\$ 1,565	To match depreciation schedule
4. Fixtures (E) Facility Based Services	\$ 3,115	\$ (946)	\$ 2,169	To match depreciation schedule
5. Movable Equipment (V) Admin	\$ 7,626	\$ (4,179)	\$ 3,447	To match depreciation schedule
Worksheet 2				
3. Service Contracts (X) Gen Expense All Prgm.	\$ 100,990	\$ (2,856)	\$ 98,134	To reclassify school age expense
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 1,630	\$ 1,630	To reclassify unallowable DD awareness expenses
4. Other Expenses (X) Gen Expense All Prgm.	\$ 51,667	\$ (1,630)	\$ 50,037	To reclassify unallowable DD awareness expenses
Worksheet 2A				
1. Salaries (E) Facility Based Services	\$ 291,594	\$ (69,729) \$ (57,881) \$ (38,072)	\$ 125,912	To reclassify Production Manager salary To reclassify Admin Secretary salary To reclassify Clerk Typist salary

Appendix A (Page 2)
Ashtabula County Board of Developmental Disabilities
2015 Income and Expenditure Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 2A (Continued)				
1. Salaries (U) Transportation	\$ 101,252	\$ (63,709)	\$ 37,543	To reclassify Director of Operations salary
2. Employee Benefits (E) Facility Based Services	\$ 129,854	\$ (36,352) \$ (8,314)		To reclassify Production Manager benefits To reclassify Admin Secretary benefits
2. Employee Benefits (U) Transportation	\$ 29,167	\$ (31,589)	\$ 53,599	To reclassify Clerk Typist benefits
3. Service Contracts (E) Facility Based Services	\$ 18,953	\$ (11,144) \$ (1,142)	\$ 18,023 \$ 17,811	To reclassify Director of Operations benefits To reclassify adult program expense
Worksheet 5				
3. Service Contracts (C) School Age	\$ 249	\$ 2,856	\$ 3,105	To reclassify school age expense
Worksheet 8				
1. Salaries (X) Gen Expense All Prgm.	\$ 881,007	\$ 63,709	\$ 944,716	To reclassify Production Manager salary
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 665,851	\$ 11,144	\$ 676,995	To reclassify Production Manager benefits
3. Service Contracts (G) Community Employment	\$ -	\$ 698	\$ 698	To reclassify community employment taxi costs
3. Service Contracts (X) Gen Expense All Prgm.	\$ 38,639	\$ (698)	\$ 37,941	To reclassify community employment taxi costs
Worksheet 10				
1. Salaries (E) Facility Based Services	\$ 937,473	\$ 69,729 \$ 57,881 \$ 38,072	\$ 1,103,155	To reclassify Production Manager salary To reclassify Admin Secretary salary To reclassify Clerk Typist salary
2. Employee Benefits (E) Facility Based Services	\$ 524,826	\$ 36,352 \$ 8,314 \$ 31,589	\$ 601,081	To reclassify Production Manager benefits To reclassify Admin Secretary benefits To reclassify Clerk Typist benefits
3. Service Contracts (H) Unasgn Adult Program	\$ -	\$ 1,142	\$ 1,142	To reclassify adult program expense
a1 Adult				
10. Community Employment (B) Less Revenue	\$ -	\$ 17,392	\$ 17,392	To offset OOD revenue

Appendix B
Ashtabula County Board of Developmental Disabilities
2016 Income and Expenditure Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Attendance Statistics				
15 Minute Units, Non-Title XX Only Supported Emp. - Community Employment	3,288	(48)	3,240	To remove units due to paid claim error
Total Unduplicated Individuals Served Acuity				
A, Facility Based Services (Non-Title XX Only)	160	(63)	97	To match Title XX documentation
A, Facility Based Services (Title XX Only)	-	63	63	To match Title XX documentation
B, Facility Based Services (Non-Title XX Only)	16	(4)	12	To match Title XX documentation
B, Supported Emp. - Enclave (Non-Title XX Only)	1	(1)	-	To match attendance report
B, Facility Based Services (Title XX Only)	-	4	4	To match Title XX documentation
C, Facility Based Services (Non-Title XX Only)	23	(2)	21	To match Title XX documentation
C, Facility Based Services (Title XX Only)	-	2	2	To match Title XX documentation
Total Days of Attendance by Acuity				
A, Facility Based Services (Non-Title XX Only)	28,239	(10,073)	18,166	To match Title XX documentation
A, Facility Based Services (Title XX Only)	-	10,073	10,073	To match Title XX documentation
B, Facility Based Services (Non-Title XX Only)	2,461	(769)	1,692	To match Title XX documentation
B, Facility Based Services (Title XX Only)	-	769	769	To match Title XX documentation
C, Facility Based Services (Non-Title XX Only)	3,710	(262)	3,448	To match Title XX documentation
C, Facility Based Services (Title XX Only)	-	262	262	To match Title XX documentation
Annual Summary of Transportation Services				
Non-Title XX-Adult				
Facility Based Services, CB One Way Trips	51,551	1,898	53,449	To match transportation report
Supported Emp. - Comm. Emp., CB Cost of Bus, Tokens, Cabs	\$ -	\$ 816	\$ 816	To record taxi costs
Annual Summary of Units of Service - Service and Support Administration				
TCM Units, CB Activity	22,927	(30)	22,897	To remove units due to paid claim errors
Other SSA Allowable Units, CB Activity	1,999	(533)	1,449	To project unallowable units
		(17)	1,449	To project general time units
SSA Unallowable Units, CB Activity	2,604	533	3,137	To project unallowable units
Capital Costs				
Moveable Equipment, Gen Expense All Program	\$ -	\$ 2,160	\$ 2,160	To record depreciation for 2015 purchases
Indirect Cost Allocation				
Other Expenses, Non-Federal Reimbursable	\$ -	\$ 3,402	\$ 3,402	To reclassify unallowable admin and billing fees and DD awareness expense
Other Expenses, Gen Expense All Program	\$ 52,733	\$ (3,402)		To reclassify unallowable admin and billing fees and DD awareness expense
		\$ (1,700)	\$ 47,631	To reclassify SSA program expense
Program Supervision				
Salaries, Facility Based Services	\$ 305,417	\$ (66,959)		To reclassify Production Manager salary
		\$ (32,097)		To reclassify Admin Secretary salary
		\$ (52,092)	\$ 154,269	To reclassify Clerk Typist salary
Salaries, Transportation	\$ 104,827	\$ (8,015)	\$ 96,812	To reclassify Director of Operations salary
Employee Benefits, Facility Based Services	\$ 123,205	\$ (33,768)		To reclassify Production Manager benefits
		\$ (3,929)		To reclassify Admin Secretary benefits
		\$ (31,351)	\$ 54,157	To reclassify Clerk Typist benefits
Employee Benefits, Transportation	\$ 45,414	\$ (776)	\$ 44,638	To reclassify Director of Operations benefits
Service Contracts, Facility Based Services	\$ 28,160	\$ (1,396)		To reclassify adult program expense
		\$ (2,670)	\$ 24,094	To reclassify adult program expense
Other Expenses, Facility Based Services	\$ 11,560	\$ (1,200)	\$ 10,360	To reclassify unallowable advertising expense
Other Expenses, Non-Federal Reimbursable	\$ -	\$ 1,200	\$ 1,200	To reclassify unallowable advertising expense
Building Services Cost				
Other Expenses, Unassign Children Program	\$ 105,128	\$ (9,529)	\$ 95,599	To reclassify capital asset acquisition
Other Expenses, Facility Based Services	\$ 158,526	\$ (8,056)	\$ 150,470	To reclassify capital asset acquisition
Dietary Services				
Other Expenses, Unassign Children Program	\$ 27,465	\$ (2,609)	\$ 24,856	To reclassify Instructor mileage expenses
Direct Services				
Other Expenses, Unassign Children Program	\$ 2,451	\$ 2,609	\$ 5,060	To reclassify Instructor mileage expenses

Appendix B (Page 2)
Ashtabula County Board of Developmental Disabilities
2016 Income and Expenditure Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Transportation Services				
Salaries, Gen Expense All Program	\$ 891,311	\$ 8,015	\$ 899,326	To reclassify Director of Operations salary
Employee Benefits, Gen Expense All Program	\$ 695,538	\$ 776	\$ 696,314	To reclassify Director of Operations benefits
Service Contracts, Community Employment	\$ -	\$ 816	\$ 816	To reclassify community employment taxi costs
Service Contracts, Gen Expense All Program	\$ 68,196	\$ (816)		To reclassify community employment taxi costs
		\$ (22,922)	\$ 44,458	To reclassify capital asset acquisitions
Other Expenses, Gen Expense All Program	\$ 221,042	\$ (8,567)	\$ 212,475	To reclassify capital asset acquisition
Services and Support Admin				
Other Expenses, Service & Support Admin Costs	\$ 26,366	\$ 1,700	\$ 28,066	To reclassify SSA program expense
Adult Program				
Salaries, Facility Based Services	\$ 922,071	\$ 66,959		To reclassify Production Manager salary
		\$ 52,092		To reclassify Clerk Typist salary
		\$ 32,097	\$ 1,073,219	To reclassify Admin Secretary salary
Employee Benefits, Facility Based Services	\$ 511,409	\$ 33,768		To reclassify Production Manager benefits
		\$ 3,929		To reclassify Admin Secretary benefits
		\$ 31,351	\$ 580,457	To reclassify Clerk Typist benefits
Service Contracts, Facility Based Services	\$ -	\$ 2,670	\$ 2,670	To reclassify adult program expense
Service Contracts, Unassign Adult Program	\$ -	\$ 1,396	\$ 1,396	To reclassify adult program expense
A1 Adult				
Community Employment, Less Revenue	\$ -	\$ 33,446	\$ 33,446	To offset OOD revenue
CBCR Reconcile				
CBCR Reconcile Expenses				
Purchases Greater Than \$5,000	\$ 274,766	\$ 9,529		To reclassify a capital asset acquisition
		\$ 22,922		To reclassify capital asset acquisitions
		\$ 8,567		To reclassify capital asset acquisition
		\$ 8,056	\$ 323,839	To reclassify capital asset acquisition
CBCR Reconcile Revenues				
Totals from Auditor's Report	\$ 11,400,830	\$ 2	\$ 11,400,832	To match county auditor report

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Dave Yost • Auditor of State

ASHTABULA COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

ASHTABULA COUNTY

CLERK'S CERTIFICATION

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

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
NOVEMBER 8, 2018**