



Dave Yost • Auditor of State

COLUMBIANA COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

TABLE OF CONTENTS

Title	Page
Independent Accountants' Report.....	1
Recoverable Findings: Paid Claims – 2009	7
Appendix A: Income and Expenditure Report Adjustments – 2009.....	12
Appendix B: Income and Expenditure Report Adjustments – 2010.....	14

THIS PAGE INTENTIONALLY LEFT BLANK



Dave Yost • Auditor of State

Independent Accountant's Report on Applying Agreed-Upon Procedures

Halina Schroeder, Audit Chief
Division of Fiscal Administration - Audit Office
Ohio Department of Developmental Disabilities
30 E. Broad Street, 13th Floor
Columbus, Ohio 43215

Dear Ms. Schroeder:

As permitted by Ohio Rev. Code § 5123.05 and as required by the *Application for a § 1915(c) HCBS Waiver*, Appendix I-2(c), the Auditor of State's Office performed the procedures enumerated below, to which the Ohio Department of Developmental Disabilities (DODD) agreed. The purpose is to assist you in evaluating whether the Columbiana CBDD 09-10 (County Board) prepared its *Income and Expenditure Report* for the years ended December 31, 2009 and 2010 (Cost Reports) in accordance with DODD's Guide to Preparing Income and Expenditure Reports for 2009 and 2010 (Cost Report Guides) and to assist you in evaluating whether reported receipts and disbursements complied with 2 CFR 225 (OMB Circular A-87 *Cost Principles for State, Local, and Indian Tribal Governments*), and other compliance requirements described in the procedures below. The County Board's management is responsible for preparing these reports. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of DODD. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Statistics – Square Footage

1. DODD requested us to tour the facilities to identify how space was used by County Board programs and to identify new, closed or empty buildings along with rented or idle space and, if final 2008 square footage totals are the same and no significant changes in the floor plan have occurred, to perform no additional procedures.

We toured the facilities to identify how space was used by County Board programs and to identify new, closed or empty buildings along with rented or idle floor space. We found no unreported rented or idle floor space.

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

We measured three rooms and compared the square footage to the County Board's square footage summary.

We found no square footage variances for rooms that were measured exceeding 10 percent.

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

We compared one building and traced each room on the floor plan to the County Board's summary for each year. We found no variances exceeding 10 percent when comparing the total square footage of one floor plan to the County Board's summary.

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

We compared the County Board's square footage summary to the square footage reported for each cell in *Schedule B-1, Section A, Square Footage* of the Cost Reports.

We found variances exceeding 10 percent and we reported these variances in Appendix A (2009) and Appendix B (2010).

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

We obtained the County Board's methodology for allocating square footage and compared the methodology with the Cost Report Guides.

The County Board reported the same square footage in the 2009 and 2010 cost reports. Therefore we tested the 2009 methodology, and applied the results to both years' cost reports. We found no inconsistencies between the County Board's methodology and the Cost Report Guide.

Statistics – Attendance

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

We determined that the number of individuals served for worksheet 7D was omitted and costs for worksheets 7E and 7F, column E were incorrectly reported (costs were reported in the Facility Based columns for 2010 instead of being assigned to School-age program).

The differences are reported in Appendix B (2010).

We determined that there were no individuals served or units of service omitted on *Schedule B-1, Section B, Attendance Statistics*, worksheet 4, or worksheets 7A to 7H which resulted in unassigned program or general expenses-all program costs for 2009.

2. DODD asked us to compare the County Board's final 2008 typical hours of service reported on *Schedule B-1, Section B, Attendance statistics* to the typical hours of service reported on *Schedule B-1* for 2009 and 2010 and, if the hours are the same, to do no additional procedures.

We compared the final 2008 typical hours of service to the typical hours of service reported on *Schedule B-1* for 2009 and 2010 for Facility Based Services.

We found no differences.

We compared the final 2008 typical hours of service to the typical hours of service reported on *Schedule B-1* for 2009 and 2010 for Enclave Services.

We found the reported typical hours of service was omitted in 2009 and we compared the County Board's supporting documentation for typical hours of service to the typical hours of service reported on *Schedule B-1* for 2009. We found differences as reported in Appendix A (2009). The County Board did not provide Enclave services in 2010.

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

We compared the County Board's 'Columbiana Attendance by Month by all Clients' report for the number of individuals served, days of attendance, with similar information reported for Day Habilitation/Adult Day Services/Vocational Habilitation, Enclave on *Schedule B-1, Section B, Attendance Statistics* of the Cost Reports and determined if the statistics were reported in accordance with the Cost Report Guides. We also footed the County Board's reports on Attendance Statistics for accuracy.

We found variances or computational errors exceeding two percent in 2009. We reported these variances in Appendix A (2009). We found no variances or computational errors exceeding two percent in 2010.

4. DODD requested us to report variances if the County Board's number of individuals served varied by more than 10 percent when compared to the prior year's final attendance statistics on *Schedule B-1, Section B, Attendance Statistics*.

We compared the County Board's final 2008 number of individuals served to the final individuals served for Day Habilitation/Adult Day Services/Vocational Habilitation, Enclave for 2009 and the final 2009 individual served to the final individuals served for 2010 on *Schedule B-1, Section B, Attendance Statistics* and determined if the variances were over 10 percent.

The number of reported individuals served did not change by more than 10 percent from the prior year's Schedule B-1.

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

We did not need to perform this procedure as no variance in step 4 greater than 10%.

6. DODD requested us to report variances to *Schedule B-1, Section B, Attendance Statistics* if more than three of the 15 minute community employment units tested were not calculated in accordance with the Cost Report Guide.

We did not perform this procedure as the County Board did not provide community employment services during the review period.

Statistics – Transportation

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

We compared the number of one-way trips from the County Board's Quarterly Transportation report with those statistics as reported in *Schedule B-3, Quarterly Summary of Transportation Statistics* of the Cost Reports. We also footed the County Board's Quarterly Transportation report for accuracy.

We found differences as reported in Appendix A (2009) and Appendix B (2010).

2. DODD requested us to report variances of more than 10 percent of the total trips taken for five individuals for both 2009 and 2010, between the County Board's internal documentation versus the amount reported on *Schedule B-3, Quarterly Summary of Transportation Services*.

We traced the number of trips for five individuals for 2009 and five for 2010 from the County Board's daily reporting documentation to *Schedule B-3, Quarterly Summary of Transportation Services*.

We found no differences exceeding 10 percent.

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

We found no differences or computational errors exceeding two percent.

Statistics – Service and Support Administration (SSA)

1. DODD requested us to report variances if the Board's SSA units were not within two percent of total units reported on each line of *Schedule B-4, Quarterly Summary of Units of Service – Service and Support Administration*.

We compared the number of SSA units (Targeted Case Management (TCM), Other SSA Allowable, Home Choice, and SSA Unallowable) from the County Board's Quarterly SSA reports with those statistics reported in *Schedule B-4, Quarterly Summary of Units of Service – Service and Support Administration*. We also footed the County Board's Quarterly SSA reports for accuracy.

We found no differences exceeding two percent in 2009. We found differences exceeding two percent in 2010 as reported in Appendix B (2010).

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

We haphazardly selected a sample of Other SSA Allowable units for both 2009 and 2010 from the TCM Allowable/Un-Allowable Detail reports and determined if the case note documentation described activities listed in Ohio Admin. Code § 5101:3-48-01(D), and also included the documentation required by Ohio Admin. Code § 5101:3-48-01(F). We also determined if the units for Other Allowable SSA services for both 2009 and 2010 were provided to individuals that were not Medicaid eligible at the time of service delivery per the Medicaid Information Technology System (MITS).

From the sample population of 1270 Other SSA Allowable units for 2009, we selected our sample of 40 units and found 28 percent of those units were for individuals Medicaid eligible at the time of service delivery and we projected and then reclassified 343 units as TCM units.

We reported the differences in Appendix A (2009).

From the sample population of 1276 Other SSA Allowable units for 2010, we selected our sample of 41 units and found 17 percent of those units were for individuals Medicaid eligible at the time of service delivery and we projected and then reclassified 214 units as TCM units.

We reported these differences in Appendix B (2010).

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

We haphazardly selected a sample of Unallowable SSA service units for both 2009 and 2010 from the TCM Allowable/Un-Allowable Detail reports and determined if the case note documentation described activities listed in Ohio Admin. Code § 5101:3-48-01(D), and also included the documentation required by Ohio Admin. Code § 5101:3-48-01(F).

The units found to be in error did not exceed 10 percent of our sample for 2009 and 2010.

4. DODD requested us to report decreases exceeding five percent in total SSA units by line on *Schedule B-4* when compared to the prior year's final cost report.

We compared the final 2008 SSA units to the final 2009 SSA units and compared the final 2009 SSA units to the final 2010 SSA units.

The final units decreased by more than five percent from the prior year's *Schedule B-4 Other Allowable* units between 2008 and 2009. The difference was due to the Medicaid Eligibility issue in 2009 not identified in 2008; therefore, the 2008 total Other Allowable units were higher than they should have been. Since the difference was not due to the County Board reporting, no variances were reported in Appendix A (2009) and Appendix B (2010).

Revenue Cost Reporting and Reconciliation to the County Auditor Report

1. We compared the receipt totals from the 12/31/2009 and 12/31/2010 County Auditor's receipt report and transaction history listing report for S05 Special Fund, S06 Restaurant Fund, S07 Title 1 Fund, S09 Construction Fund, S10 Residential Service Fund, and N00 Permanent Improvement Fund to the County Auditor's report totals reported on the *Reconciliation to County Auditor Worksheets*.

We found differences in 2009 as reported in Appendix A (2009). We found no differences in 2010.

2. DODD asked us to determine whether total County Board receipts reported in the *Reconciliation to County Auditor Worksheets* reconciled within 1/4 percent of the county auditor's yearly report of total receipts for these funds.

Total county board receipts from were within 1/4 percent of the county auditor yearly receipt totals reported for these funds.

3. DODD asked that we compare the account description and amount for each revenue reconciling item on the *Reconciliation to County Auditor Worksheet* to the County Board's State Account Code Detail Reports and other supporting documentation unless Procedure 2 above reconciled within the 1/4 percent threshold.

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

4. We compared revenue entries on *Schedule C Income Report* to the NEON Council of Government (COG) prepared County Board Summary Workbook.

We found differences as reported in Appendix A (2009) and Appendix B (2010).

5. We reviewed the County Board's detailed revenue reports and *Schedule C Income Reports* 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 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 \$19,785.64 in 2009 and \$12,113.18 in 2010;
- IDEA Part B revenues in the amount of \$14,900.00 in 2009 and \$26,313.15 in 2010;
- IDEA Early Childhood Special Education revenues in the amount of \$11,250.88 in 2009 and \$12,439.23 in 2010;
- Title V revenues in the amount of \$25.08 in 2009;
- Title VI-B revenues in the amount of \$54,528.45 and \$59,537.22 in 2010;
- School Lunch Program revenues in the amount of \$29,536.18 in 2009 and \$36,470.02 in 2010;
- Help Me Grow revenues in the amount of \$35,400.00 in 2009 and \$25,500.00 in 2010;
- Public Utility Reimbursements in the amount of \$141,348.54 in 2009 and \$132,327.36 in 2010; and
- Insurance Reimbursements in the amount of \$163,172.30 in 2009 and \$178,640.91 in 2010.

Paid Claims Testing

1. We selected 50 paid claims among all service codes from 2009 and 2010 from the Medicaid Billing System (MBS) data and determined if the claims met the following service documentation requirements of Ohio Admin. Code Sections 5123:2-9-05, 5123-2-9-18 (H) (1)-(2), and 5101:3-48-01(F):

- Date of service;
- Place of service;
- Name of the recipient;
- Name of the provider;
- Signature of the person delivering the service or initials of the person delivering the service if the signature and corresponding initials are on file with the provider;
- Type of service (for homemaker/personal care, type must include if routine, on-site/on-call, or level one emergency);

- Number of units of the delivered service or continuous amount of uninterrupted time during which the service was provided; and
- Arrival and departure times of the provider of service's site visit to the recipient's location or of the recipient's visit to the provider of service's location.¹

Recoverable Finding - 2009

Finding \$24.91

We determined the County Board was over reimbursed for 1 units of Supported Employment Enclave Daily (FND) service in which the individual was not present on the date of service.

Service Code	Units	Review Results	FFP1 Amount	eFMAP2 Amount	Total Finding
FND	1	Individual not present on date of service	21.50	3.41	24.91
TOTAL					24.91

¹ Federal Financial Participation Amount (FFP)

² Enhanced Federal Medical Assistance Percentage (eFMAP)

2. DODD requested us to report variances if units reimbursed by Medicaid were more than the units reported in the Cost Reports.

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*, Line (1)(F), *TCM Units* and to *Schedule B-1, Section B, Attendance Statistics, Line (4)(C), Supported Employment – Community Employment*, 15 minute units, respectively.

We found no instance where the Medicaid reimbursed units were greater than audited TCM units.

3. DODD requested us to report whether any reimbursements exceeded disbursements on *Schedule A, Summary of Service Costs- By Program* worksheet by two percent.

We compared the amounts reported on *Schedule A, Summary of Service Costs – By Program*, Lines (20) to Line (25) for Community Residential to the amount reimbursed for these services in 2009 and 2010 on the MBS Summary by Service Code report.

We found no differences.

¹ For non-medical transportation (service codes) we reviewed similar service documentation requirements to ensure compliance with Ohio Admin. Code § 5123:2-9-18(H)(1)-(2) excluding (H)(1)(d),(f),(j) and (H)(2)(d),(f).

Non-Payroll Expenditures and Reconciliation to the County Auditor Report

1. We compared the disbursement totals from the 12/31/2009 and 12/31/2010 County Auditor's report listed on the *Reconciliation to County Auditor Worksheets* to the County Auditor's Transaction History Report balances for the County Board's S05 - Special Fund, S06 - Restaurant Fund, S07 - Title 1 Fund, S09 - Construction Fund, S10 - Residential Service Fund, and N00 - Permanent Improvement Fund.

We found no differences for 2009. We found differences for 2010 as reported in Appendix B (2010).

2. DODD asked us to determine whether total County Board disbursements reported in the *Reconciliation to County Auditor Worksheets* reconciled within 1/4 percent of the County Auditor's yearly report of total disbursements for these funds.

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

3. DODD asked that we compare the account description and amount for each reconciling item on the *Reconciliation to County Auditor Worksheet* to the County Board's State Expense Detailed Reports and other supporting documentation unless Procedure 2 above reconciled within the 1/4 percent threshold.

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

4. DODD asked us to compare the County Board disbursements on the State Expenses Detailed Reports to the amounts reported on Worksheets 2 through 10, and report variances exceeding \$100 for service contracts and other expenses on any worksheet.

We compared all Service Contract and Other Expenses entries on Worksheets 2 through 10 to the County Board's State Expenses Detailed Reports.

We found differences as reported in Appendix A (2009) and Appendix B (2010).

5. We compared disbursement entries on Schedule A, Summary of Service Costs – By Program and Worksheets 2 through 10 to the North East Ohio Network (NEON) Council of Government (COG) prepared County Board Summary Workbook.

We found differences as reported in Appendix A (2009) and Appendix B (2010).

6. DODD asked us to determine whether total County Board disbursements on the State Expenses Detailed reports were properly classified, on Worksheets 2 through 10, within two percent of total service contracts and other expenses for each individual Worksheet and that no Worksheet included disbursements over \$100 which are non-federal reimbursable under 2 CFR 225 Appendix B.

We scanned the County Board's State Expenses Detailed reports for service contracts and other expenses in the following columns and worksheets: Column X-Gen Expense all Programs on Worksheets 2, 3 and 8; Column N-Service and Support Admin Costs on Worksheet 9; and Columns E-Facility Based Services, F-Enclave, G-Community Employment, and H-unassigned on Worksheet 10

and reviewed documentation to identify disbursements not classified as prescribed by the Cost Report Guides or costs which are non-federal reimbursable under 2 CFR 225 Appendix B.

We found differences as reported in Appendix A (2009) and Appendix B (2010) for misclassified and non-federal reimbursable costs.

7. We scanned the County Board's State Expenses Detailed for items purchased during 2009 and 2010 that met the County Board's capitalization criteria and traced them to inclusion on the County Board's Fixed Asset Listing.

We reported differences for purchases that were not properly capitalized as reported in Appendix A (2009) and Appendix B (2010). We reported differences noted for 1st year depreciation on 2009 capital purchases in Appendix B (2010). However, we did not determine if 2010 purchases were properly capitalized in 2011.

8. We haphazardly selected 20 disbursements from 2009 and 2010 from the County Board's Columbiana County State Expenses Detailed Reports that were classified as service contract and other expenses on Worksheets 2 through 10 (not selected for scanning under Step 5 above). We determined if supporting documentation was maintained as required by 2 CFR 225 (OMB Circular A-87, Appendix A, (C)(1)(j)) and the disbursement was properly classified according to the Cost Report Guides.

We reported differences from these procedures for 2009 in Appendix A (2009) for misclassified costs. We found no differences in 2010 exceeding two percent of total service contracts and other expenses on any worksheet or any disbursements over \$100 which are non-federal reimbursable under 2 CFR 225.

Property, Depreciation, and Asset Verification Testing

1. We compared the County Board's procedures regarding capitalization of fixed assets with the Cost Report Guides for preparing *Worksheet 1, Capital Costs* and 2 CFR 225 (OMB Circular A-87, Appendix B, 15(a)(2)) to ensure assets are either capitalized or expensed in accordance with established guidelines.

We found no inconsistencies between the County Board's capitalization procedures and the guidelines listed above.

2. We compared the County Board's final 2008 Depreciation Schedule to the County Board's 2009 and 2010 Depreciation Schedules for changes in the depreciation amounts for assets purchased prior to the periods under review which were not in compliance with the Cost Report Guides.

We found no differences.

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

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

We found differences exceeding \$100 as reported in Appendix A (2009) and Appendix B (2010).

4. We scanned the County Board's Depreciation Schedule for 2009 and 2010 for depreciation taken on the same asset more than once, assets that have been fully depreciated in prior years, or depreciation taken on assets during the period of acquisition which were not in compliance with the Cost Report Guides.

We reported differences for purchases that were not properly capitalized in Appendix A (2009) and Appendix B (2010).

5. We haphazardly selected two County Board's fixed assets which meet the County Board's capitalization policy and purchased in either 2009 or 2010 to determine if their useful life agreed to the estimated useful lives prescribed in the 2008 American Hospital Association (AHA) Asset Guide. We also recomputed the first year's depreciation for these assets, based on their cost, acquisition date and period of useful life to determine compliance with the Cost Report Guides and AHA Asset Guide.

We found differences as reported in Appendix A (2009) and Appendix B (2010).

6. DODD asked us to haphazardly select the lesser of five percent or 20 disposed assets from 2009 and 2010 from the County Board's list of disposed assets and determined if the asset was removed from the County Board's fixed asset ledger. DODD also asked us to recalculate depreciation and any gain or loss applicable to 2009 (and 2010, if applicable) for the disposed items based on its undepreciated basis and any proceeds received from the disposal or sale of the asset to determine compliance with the Cost Report Guide and CMS Publication 15-1, Chapter 1

There were no disposed assets in 2009. We found difference for asset disposed in 2010 as reported in Appendix B (2010).

Payroll Testing

1. DODD asked us to determine whether total County Board salaries and benefits in the 2009 and 2010 cost reports were within two percent of the County Auditor's report totals for the S05 - Board of Development Disabilities (DD) Special Fund, S06 - Board of DD Restaurant Fund, and S07 - Board of DD Title 1 Fund.

We totaled salaries and benefits from Worksheets 2 through 10 from the 2009 and 2010 Cost Reports and compared the yearly totals to the County Auditor's Transaction History Reports. The variance was less than two percent.

2. DODD asked us to compare the County Board disbursements on the State Expenses Payroll Reports to the amounts reported on worksheets 2 through 10, and to report variances exceeding \$100 for salaries or employee benefit expenses.

We compared all Salary and Employee Benefit entries on worksheets 2 through 10 to the County Board's State Expenses Detailed Reports.

We found no differences exceeding \$100 for Salary or Employee Benefit expenses on any worksheet.

3. We selected 40 employees and compared the County Board's organizational chart, staffing/payroll journal, and job descriptions if needed to the worksheet in which each employee's salary and benefit costs were allocated to ensure allocation is consistent with the Cost Report Guides.

We found misclassification errors that we reported in Appendix A (2009) and Appendix B (2010). As a result of the misclassification errors not exceeding ten percent, we did not perform procedure 4 below.

4. DODD asked us to scan the County Board's State Expenses Detailed Reports for 2009 and 2010 and compare classification of employees to entries on worksheets 2 through 10 to determine if salary and benefit costs were reported in accordance with the Cost Report Guides if the errors in Procedure 3 above exceeded 10 percent.

We did not perform this procedure as the error rate found in the above procedure did not exceed 10 percent.

We did not receive a response from officials to the exceptions noted above.

We were not engaged to and did not conduct an audit, the objective of which would be the expression of an opinion on the County Board's Cost Reports. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of the managements of the County Board, DODD, the Office of Medical Assistance, and the Centers for Medicare and Medicaid Services and is not intended to be, and should not be used by anyone other than these specified parties.

Sincerely,



Dave Yost
Auditor of State

May 16, 2013

cc: Bill Devon, Superintendent, Columbiana CBDD 09-10
Krista Cox, Business Manager, Columbiana CBDD 09-10
Stephen Beadnell, Board President, Columbiana CBDD 09-10

Appendix A
Columbiana County Board of Developmental Disabilities
2009 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	\$ -	\$ 14,987	\$ 14,987	To match audited COG workbook
Schedule B-1, Section A				
1. Building Services (B) Adult	\$ 836	\$ 555	\$ 1,391	To report audited square footage
1. Building Services (C) Child	\$ -	\$ 1,099	\$ 1,099	To report audited square footage
4. Nursing Services (B) Adult	\$ 617	\$ 177	\$ 794	To report audited square footage
4. Nursing Services (C) Child	\$ 144	\$ 94	\$ 238	To report audited square footage
5. Speech/Audiology (C) Child	\$ 544	\$ (368)	\$ 176	To report audited square footage
7. Occupational Therapy (C) Child	\$ -	\$ 298	\$ 298	To report audited square footage
8. Physical Therapy (C) Child	\$ 260	\$ 38	\$ 298	To report audited square footage
11. 0-2 Age Children (C) Child	\$ 1,695	\$ (251)	\$ 1,444	To report audited square footage
12. 3-5 Age Children (C) Child	\$ 3,763	\$ (1,625)	\$ 2,138	To report audited square footage
13. 6-21 Age Children (C) Child	\$ 8,234	\$ 7,586	\$ 15,820	To report audited square footage
14. Facility Based Services (B) Adult	\$ 29,143	\$ 12,065	\$ 41,208	To report audited square footage
21. Service And Support Admin (D) General	\$ 117	\$ 1,495	\$ 1,612	To report audited square footage
22. Program Supervision (B) Adult	\$ 2,246	\$ 725	\$ 2,971	To report audited square footage
22. Program Supervision (C) Child	\$ 672	\$ 167	\$ 839	To report audited square footage
23. Administration (D) General	\$ 1,621	\$ 647	\$ 2,268	To report audited square footage
Schedule B-1, Section B				
1. Total Individuals Served By Program (A) Facility Based Services	\$ 266	\$ (26)	\$ 240	To correctly report number of individuals served
1. Total Individuals Served By Program (B) Supported Emp. -Enclave	\$ -	\$ 27	\$ 27	To correctly report number of individuals served
3. Typical Hours Of Service (B) Supported Emp. -Enclave	\$ -	\$ 8	\$ 8	To record typical hours of service
Schedule B-3				
1. Children 0-2 (G) One Way Trips- Fourth Quarter	\$ -	\$ 38	\$ 38	To correctly report transportation units
2. Children 3-5 (G) One Way Trips- Fourth Quarter	\$ -	\$ 3,576	\$ 3,576	To correctly report transportation units
3. Children 6-21 (G) One Way Trips- Fourth Quarter	\$ -	\$ 12,324	\$ 12,324	To correctly report transportation units
5. Facility Based Services (G) One Way Trips- Fourth Quarter	\$ 15,092	\$ (2,504)	\$ 12,588	To correctly report transportation units
Schedule B-4				
1. TCM Units (D) 4th Quarter	\$ 5,319	\$ 343	\$ 5,662	To reclassify Medicaid Eligible/Allowable units
2. Other SSA Allowable Units (D) 4th Quarter	\$ 492	\$ (343)	\$ 149	To reclassify Medicaid Eligible/Allowable units
Schedule C				
I. County				
(B) Interest- COG Revenue	\$ -	\$ 106,039	\$ 106,039	To match audited COG workbook
II. Department of MR/DD				
(A) Supported Living- COG Revenue	\$ -	\$ 78,966	\$ 78,966	To match audited COG workbook
(B) Family Support Services- COG Revenue	\$ -	\$ 53,488	\$ 53,488	To match audited COG workbook
(E) Residential Facility- Non Waiver Services- COG Revenue	\$ -	\$ 22,000	\$ 22,000	To match audited COG workbook
(G) Waiver Administration- Subsidy- COG Revenue	\$ -	\$ 4,605	\$ 4,605	To match audited COG workbook
V. Other Revenues				
(C) Donations (B) COG Revenue	\$ -	\$ 21,412	\$ 21,412	To match audited COG workbook
(I) Other (Detail On Separate Sheet)- COG Revenue	\$ -	\$ -	\$ -	
Line 23 CBF Repay	\$ -	\$ 26,250	\$ 26,250	To match audited COG workbook
Line 24 WA Reconciliation 2006	\$ -	\$ 48,796	\$ 48,796	To match audited COG workbook
Line 25 WA Reconciliation 2007	\$ -	\$ 104,672	\$ 104,672	To match audited COG workbook
Line 26 SL-Repay	\$ -	\$ 500	\$ 500	To match audited COG workbook
Line 27 R&B-Repay	\$ -	\$ 900	\$ 900	To match audited COG workbook
Worksheet 1				
2. Land Improvements (D) Unasn Children Programs	\$ 3,068	\$ 6,750	\$ 9,818	To adjust depreciation expense
2. Land Improvements (U) Transportation	\$ -	\$ 821	\$ 821	To adjust depreciation expense
3. Buildings/Improve (E) Facility Based Services	\$ 221,737	\$ (200,000)	\$ 21,737	To adjust depreciation expense
3. Buildings/Improve (L) Community Residential	\$ 640	\$ (200)	\$ 440	To adjust depreciation expense
3. Buildings/Improve (N) Service & Support Admin	\$ -	\$ 512	\$ 512	To adjust depreciation expense
3. Buildings/Improve (X) Gen Expense All Prgm.	\$ 8,824	\$ 34,573	\$ 43,397	To adjust depreciation expense
5. Movable Equipment (E) Facility Based Services	\$ -	\$ 554	\$ 554	To adjust depreciation expense
5. Movable Equipment (U) Transportation	\$ 153,866	\$ (24,815)	\$ 129,051	To adjust depreciation expense
8. COG Expenses (L) Community Residential	\$ -	\$ 81	\$ 81	To match audited COG workbook
8. COG Expenses (M) Family Support Services	\$ -	\$ 229	\$ 229	To match audited COG workbook
8. COG Expenses (N) Service & Support Admin	\$ -	\$ 68	\$ 68	To match audited COG workbook
8. COG Expenses (O) Non-Federal Reimbursable	\$ -	\$ 27	\$ 27	To match audited COG workbook
Worksheet 2				
1. Salaries (X) Gen Expense All Prgm.	\$ 210,765	\$ 34,169	\$ 244,934	To reclassify employee payroll expenses
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 120,005	\$ 19,455	\$ 139,460	To reclassify employee benefit expenses
3. Service Contracts (X) Gen Expense All Prgm.	\$ 49,907	\$ 717	\$ 50,624	To adjust for amount incorrectly reported
4. Other Expenses (X) Gen Expense All Prgm.	\$ 298,789	\$ (3,509)	\$ 295,280	To reclassify non federal reimbursable expenses
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ (90,856)	\$ (90,856)	To reclassify COG expenses
	\$ -	\$ 3,509	\$ 3,509	To reclassify non federal reimbursable expenses
	\$ -	\$ 874	\$ 874	To reclassify non federal reimbursable expenses
5. COG Expenses (L) Community Residential	\$ -	\$ 18,026	\$ 18,026	To match audited COG workbook
5. COG Expense (M) Family Support Services	\$ -	\$ 50,961	\$ 50,961	To match audited COG workbook
5. COG Expense (N) Service & Support Admin	\$ -	\$ 15,239	\$ 15,239	To match audited COG workbook
5. COG Expense (O) Non-Federal Reimbursable	\$ -	\$ 5,999	\$ 5,999	To match audited COG workbook
Worksheet 2A				
1. Salaries (E) Facility Based Services	\$ 347,981	\$ (70,411)	\$ 277,570	To reclassify employee payroll expenses
	\$ -	\$ (34,169)	\$ (34,169)	To reclassify employee payroll expenses
2. Employee Benefits (E) Facility Based Services	\$ 198,133	\$ (59,546)	\$ 138,587	To reclassify benefits
5. COG Expenses (L) Community Residential	\$ -	\$ 1,794	\$ 1,794	To match audited COG workbook
5. COG Expenses (M) Family Support Services	\$ -	\$ 5,073	\$ 5,073	To match audited COG workbook
5. COG Expenses (N) Service & Support Admin	\$ -	\$ 1,517	\$ 1,517	To match audited COG workbook
5. COG Expenses (O) Non-Federal Reimbursable	\$ -	\$ 597	\$ 597	To match audited COG workbook
Worksheet 3				
1. Salaries (D) Unasn Children Program	\$ 68,829	\$ (30,500)	\$ 38,329	To reclassify employee payroll expenses
1. Salaries (X) Gen Expense All Prgm.	\$ -	\$ 30,500	\$ 30,500	To reclassify employee payroll expenses
2. Employee Benefits (D) Unasn Children Program	\$ 39,190	\$ (17,366)	\$ 21,824	To reclassify benefits
2. Employee Benefits (X) Gen Expense All Prgm.	\$ -	\$ 17,366	\$ 17,366	To reclassify benefits
4. Other Expenses (N) Service & Support Admin	\$ -	\$ 2,536	\$ 2,536	To reclassify building services expenses
Worksheet 5				
4. Other Expenses (C) Ages (6-21)	\$ 86,890	\$ (669)	\$ 86,221	To reclassify speech/audiology expenses

Appendix A
Columbiana County Board of Developmental Disabilities
2009 Income and Expenditure Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
4. Other Expenses (M) Family Support Services	\$ 5,500	\$ 7,500	\$ 13,000	To reclassify family support service expense
5. COG Expenses (L) Community Residential	\$ -	\$ 32,865	\$ 32,865	To match audited COG workbook
5. COG Expenses (M) Family Support Services	\$ -	\$ 92,913	\$ 92,913	To match audited COG workbook
5. COG Expenses (O) Non-Federal Reimbursable	\$ -	\$ 10,937	\$ 10,937	To match audited COG workbook
Worksheet 7-C				
4. Other Expenses (C) Ages 6-21	\$ -	\$ 669	\$ 669	To reclassify speech/audiology expenses
Worksheet 9				
4. Other Expenses (N) Service & Support Admin. Costs	\$ 25,164	\$ (2,536)	\$ 22,628	To reclassify building services expenses
5. COG Expenses (N) Service & Support Admin. Costs	\$ -	\$ 27,785	\$ 27,785	To match audited COG workbook
Worksheet 10				
1. Salaries (E) Facility Based Services	\$ 1,920,277	\$ 70,411	\$ 1,990,688	To reclassify employee payroll expenses
2. Employee Benefits (E) Facility Based Services	\$ 1,093,366	\$ 40,091	\$ 1,133,457	To reclassify employee benefit expenses
3. Service Contracts (F) Enclave	\$ 69,536	\$ (66,565)	\$ 2,971	To reclassify match payments
4. Other Expenses (E) Facility Based Services	\$ 157,326	\$ (874)	\$ 156,452	To reclassify family support service expense
		\$ (7,500)	\$ 148,952	To reclassify family support service expense
Reconciliation to County Auditor Worksheet				
Expense:				
Plus: Fees Paid To COG, Or Payments And Transfers made To COG	\$ -	\$ 79,704	\$ 79,704	To reclassify COG expenses
Plus: YDC Match	\$ 29,933	\$ 77,717	\$ 107,650	To reclassify match payments
Less: Schedule A COG	\$ -	\$ (14,987)	\$ (14,987)	To match audited COG workbook
Revenue:				
Less: COG Revenue	\$ -	\$ (467,628)	\$ (467,628)	To match audited COG workbook
Total from 12/31 County Auditor's Report	\$ 13,691,657	\$ 300	\$ 13,691,957	To match County Auditor totals

Appendix B
Columbiana County Board of Developmental Disabilities
2010 Income and Expenditure Report Adjustments

	Reported Amount	Correction	Corrected Amount
Schedule A			
19. Room and Board/Cost to Live (L) Community Residential	\$ -	\$ 12,930	\$ 12,930
Schedule B-1, Section A			
1. Building Services (B) Adult	\$ 836	\$ 555	\$ 1,391
1. Building Services (C) Child	\$ -	\$ 1,099	\$ 1,099
4. Nursing Services (B) Adult	\$ 617	\$ 177	\$ 794
4. Nursing Services (C) Child	\$ 144	\$ 94	\$ 238
5. Speech/Audiology (C) Child	\$ 544	\$ (368)	\$ 176
7. Occupational Therapy (C) Child	\$ -	\$ 298	\$ 298
8. Physical Therapy (C) Child	\$ 260	\$ 38	\$ 298
11. Early Intervention (C) Child	\$ 1,695	\$ (251)	\$ 1,444
12. Pre-School (C) Child	\$ 3,763	\$ (1,625)	\$ 2,138
13. School Age (C) Child	\$ 8,234	\$ 7,586	\$ 15,820
14. Facility Based Services (B) Adult	\$ 29,143	\$ 12,665	\$ 41,808
21. Service And Support Admin (D) General	\$ 117	\$ 1,495	\$ 1,612
22. Program Supervision (B) Adult	\$ 2,246	\$ 725	\$ 2,971
22. Program Supervision (C) Child	\$ 672	\$ 167	\$ 839
23. Administration (D) General	\$ 1,621	\$ 647	\$ 2,268
Schedule B-3			
1. Early Intervention (G) One Way Trips- Fourth Quarter	\$ -	\$ 116	\$ 116
2. Pre-School (G) One Way Trips- Fourth Quarter	\$ -	\$ 4,936	\$ 4,936
3. School Age (G) One Way Trips- Fourth Quarter	\$ -	\$ 14,238	\$ 14,238
5. Facility Based Services (G) One Way Trips- Fourth Quarter	\$ 18,449	\$ (1,772)	\$ 16,677
Schedule B-4			
1. TCM Units (D) 4th Quarter	\$ 6,287	\$ 1,202	\$ 7,703
		\$ 214	\$ 7,703
2. Other SSA Allowable Units (C) 3rd Quarter	\$ 231	\$ (19)	\$ 212
2. Other SSA Allowable Units (D) 4th Quarter	\$ 443	\$ (223)	\$ 220
		\$ (214)	\$ 6
Schedule C			
I. County			
(B) Interest- COG Revenue	\$ -	\$ 91,558	\$ 91,558
II. Department of MR/DD			
(A) Supported Living- COG Revenue	\$ -	\$ 96,290	\$ 96,290
(B) Family Support Services- COG Revenue	\$ -	\$ 56,059	\$ 56,059
(E) Residential Facility- Non Waiver Services- COG Revenue	\$ -	\$ 22,000	\$ 22,000
(G) Waiver Administration- Subsidy- COG Revenue	\$ -	\$ 4,804	\$ 4,804
V. Other Revenues			
(I) Other (Detail On Separate Sheet)- COG Revenue			
Line 23 CBF Repay	\$ -	\$ 1,033	\$ 1,033
Line 24FSS-Repay	\$ -	\$ 784	\$ 784
Worksheet 1			
2. Land Improvements (D) Unasn Children Programs	\$ 4,078	\$ 5,740	\$ 9,818
2. Land Improvements (U) Transportation	\$ -	\$ 821	\$ 821
3. Buildings/Improve (A) Early Intervention	\$ 8,329	\$ (8,329)	\$ -
3. Buildings/Improve (D) Unasn Children Programs	\$ -	\$ 8,585	\$ 8,585
3. Buildings/Improve (N) Service & Support Admin	\$ -	\$ 512	\$ 512
3. Buildings/Improve (V) Admin	\$ 36,582	\$ 270	\$ 36,852
3. Buildings/Improve (X) Gen Expense All Prgm.	\$ 8,824	\$ (228)	\$ 8,596
5. Movable Equipment (E) Facility Based Services	\$ -	\$ 554	\$ 554
5. Movable Equipment (U) Transportation	\$ 147,595	\$ 22,518	\$ 170,113
8. COG Expenses (L) Community Residential	\$ -	\$ 62	\$ 62
8. COG Expenses (M) Family Support Services	\$ -	\$ 242	\$ 242
8. COG Expenses (N) Service & Support Admin	\$ -	\$ 94	\$ 94
8. COG Expenses (O) Non-Federal Reimbursable	\$ -	\$ 68	\$ 68
Worksheet 2			
1. Salaries (X) Gen Expense All Prgm.	\$ 316,996	\$ 26,245	\$ 380,333
		\$ 37,097	\$ 380,333
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 175,595	\$ 34,059	\$ 209,654
4. Other Expenses (X) Gen Expense All Prgm.	\$ 246,651	\$ (2,000)	\$ 244,651
		\$ (26,245)	\$ 218,406
5. COG Expenses (L) Community Residential	\$ -	\$ 3,145	\$ 3,145
5. COG Expense (M) Family Support Services	\$ -	\$ 12,288	\$ 12,288
5. COG Expense (N) Service & Support Admin	\$ -	\$ 4,780	\$ 4,780
5. COG Expense (O) Non-Federal Reimbursable	\$ -	\$ 48,133	\$ 48,133

Appendix B
Columbiana County Board of Developmental Disabilities
2010 Income and Expenditure Report Adjustments

	Reported Amount	Correction	Corrected Amount
Worksheet 2A			
1. Salaries (E) Facility Based Services	\$ 156,006	\$ (37,097)	\$ 118,909
2. Employee Benefits (D) Unasgn Children Program	\$ 38,665	\$ (189)	\$ 38,476
2. Employee Benefits (E) Facility Based Services	\$ 86,417	\$ (20,871)	\$ 65,546
2. Employee Benefits (N) Service & Support Admin	\$ 31,152	\$ (152)	\$ 31,000
Worksheet 3			
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 82,447	\$ (402)	\$ 82,045
Worksheet 5			
2. Employee Benefits (A) Early Intervention	\$ 130,401	\$ (637)	\$ 129,764
2. Employee Benefits (B) Pre-School	\$ 134,412	\$ (656)	\$ 133,756
2. Employee Benefits (C) School Age	\$ 327,236	\$ (1,597)	\$ 325,639
2. Employee Benefits (D) Unasgn Children Program	\$ 161,399	\$ (788)	\$ 160,611
5. COG Expenses (L) Community Residential	\$ -	\$ 21,284	\$ 21,284
5. COG Expenses (M) Family Support Services	\$ -	\$ 83,170	\$ 83,170
5. COG Expenses (O) Non-Federal Reimbursable	\$ -	\$ 23,492	\$ 23,492
Worksheet 7(B)			
2. Employee Benefits (D) Unasgn Children Program	\$ 42,402	\$ (207)	\$ 42,195
2. Employee Benefits (E) Facility Based Services	\$ 31,698	\$ (155)	\$ 31,543
Worksheet 7(C)			
2. Employee Benefits (D) Unasgn Children Program	\$ 62,751	\$ (306)	\$ 62,445
Worksheet 7(D)			
13. No. of Individual Served (E) Facility Based Services	\$ -	\$ 4	\$ 4
Worksheet 7(E)			
3. Service Contracts (C) School Age	\$ 46,660	\$ 4,500	\$ 51,160
3. Service Contracts (E) Facility Based Services	\$ 4,500	\$ (4,500)	\$ -
Worksheet 7(F)			
3. Service Contracts (C) School Age	\$ 37,517	\$ 6,159	\$ 43,676
3. Service Contracts (E) Facility Based Services	\$ 6,159	\$ (6,159)	\$ -
Worksheet 8			
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 359,115	\$ (1,753)	\$ 357,362
Worksheet 9			
2. Employee Benefits (N) Service & Support Admin. Costs	\$ 249,770	\$ (1,219)	\$ 248,551
5. COG Expenses (N) Service & Support Admin. Costs	\$ -	\$ 32,352	\$ 32,352
Worksheet 10			
2. Employee Benefits (E) Facility Based Services	\$ 1,048,076	\$ (5,116)	\$ 1,042,960
3. Service Contracts (G) Community Employment	\$ 93,035	\$ (79,166)	\$ 13,869
Reconciliation to County Auditor Worksheet			
Expense:			
Plus: Other - YDC Match	\$ -	\$ 79,166	\$ 79,166
Less: Schedule A COG expenses	\$ -	\$ (12,930)	\$ (12,930)
Total from 12/31 County Auditor's Report	\$ 13,287,665	\$ 6,903	\$ 13,294,568
Revenue:			
Less: COG Revenue	\$ -	\$ (272,528)	\$ (272,528)

Appendix B
Columbiana County Board of Developmental Disabilities
2010 Income and Expenditure Report Adjustments

Explanation of Correction

To match audited COG workbook

To report audited square footage
To report audited square footage

To correctly report transportation units
To correctly report transportation units
To correctly report transportation units
To correctly report transportation units

To correctly report SSA units
To reclassify Medicaid Eligible/Allowable units
To correctly report SSA units
To correctly report SSA units
To reclassify Medicaid Eligible/Allowable units

To match audited COG workbook

To match audited COG workbook
To match audited COG workbook
To match audited COG workbook
To match audited COG workbook

To match audited COG workbook
To match audited COG workbook

To adjust depreciation expense
To adjust depreciation expense
To remove depreciation
To adjust depreciation expense
To adjust depreciation expense and record loss on
disposed asset
To match audited COG workbook
To match audited COG workbook
To match audited COG workbook
To match audited COG workbook

To reclassify employee payroll expenses
To reclassify employee payroll expenses
To reclassify employee benefit expenses
To adjust for amount incorrectly reported
To reclassify employee payroll expenses
To match audited COG workbook
To match audited COG workbook
To match audited COG workbook
To match audited COG workbook

Appendix B
Columbiana County Board of Developmental Disabilities
2010 Income and Expenditure Report Adjustments

Explanation of Correction

To reclassify salary expenses
To reclassify benefit expenses
To reclassify benefit expenses
To reclassify benefit expenses

To reclassify benefit expenses

To reclassify benefit expenses
To reclassify benefit expenses
To reclassify benefit expenses
To reclassify benefit expenses
To match audited COG workbook
To match audited COG workbook
To match audited COG workbook

To reclassify benefit expenses
To reclassify benefit expenses

To reclassify benefit expenses

To report number individuals served

To reclassify professional expenses
To reclassify professional expenses

To reclassify professional expenses
To reclassify professional expenses

To reclassify benefit expenses

To reclassify benefit expenses
To match audited COG workbook

To reclassify benefit expenses
To reclassify match payments

To reclassify match payments
To match audited COG workbook
To match County Auditor's report total

To match audited COG workbook

This page intentionally left blank.



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
JULY 11, 2013**