



Dave Yost • Auditor of State



ASHTABULA COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

TABLE OF CONTENTS

<b>Title</b>	<b>Page</b>
Independent Accountants' Report.....	1
Paid Claims - Recoverable Findings – 2013.....	6
Appendix A: Income and Expenditure Report Adjustments – 2012.....	11
Appendix B: Income and Expenditure Report Adjustments – 2013.....	15

**THIS PAGE INTENTIONALLY LEFT BLANK**



# Dave Yost • Auditor of State

## Independent Accountants' Report on Applying Agreed-Upon Procedures

Halina Schroeder, Audit Chief  
Division of Fiscal Administration, Audit Office  
Ohio Department of Developmental Disabilities  
30 East Broad Street, 8<sup>th</sup> Floor  
Columbus, Ohio 43215

Dear Ms. Schroeder:

As permitted by Ohio Rev. Code § 5123.05 and as required by the *Application for a § 1915(c) Home and Community Based Services Waiver*, Appendix I-2(c), the Auditor of State's Office performed the procedures enumerated below, to which the Ohio Department of Developmental Disabilities (DODD) agreed. The purpose is to assist you in evaluating whether the Ashtabula County Board of Developmental Disabilities (County Board) prepared its *Income and Expenditure Report* for the years ended December 31, 2012 and 2013 (Cost Reports) in accordance with DODD's Guide to Preparing Income and Expenditure Reports for 2012 and 2013 (Cost Report Guides) and to assist you in evaluating whether reported receipts and disbursements complied with 2 CFR 225 (OMB Circular A-87 *Cost Principles for State, Local, and Indian Tribal Governments*), and other compliance requirements described in the procedures below. The County Board's management is responsible for preparing these reports. This agreed-upon procedures engagement was conducted in accordance with the American Institute of Certified Public Accountants' attestation standards. The sufficiency of these procedures is solely the responsibility of DODD. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

### **Statistics – Square Footage**

1. We compared program costs and statistics to square footage reported in the Cost Reports to identify potential square footage errors. We inquired with the County Board to obtain explanation of any potential errors.

We found costs for Medicaid Administrative Claiming (MAC) with no corresponding square footage. We inquired of the County Board and it provided the square footage used for MAC as reported in Appendix A (2012) and Appendix B (2013).

We also compared the 2012 and 2013 square footage totals to the final 2011 totals and found variances above 10 percent. The County Board stated that the final 2011 square footage reflects the correct square footage usage by program in 2012 and 2013. We reported these changes in Appendix A (2012) and Appendix B (2013).

2. DODD asked us to compare the square footage for each room on the floor plan 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 the Cost Report Guides and identify any variances greater than 10 percent.

We did not perform this procedure as we carried forward the square footage from the final 2011 Cost Report through 2012 and 2013 (see procedure 1 above).

**Statistics – Square Footage (Continued)**

3. DODD asked us to compare 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* and identify variances greater than 10 percent for any cell in *Schedule B-1*.

We did not perform this procedure as we carried forward the square footage from the final 2011 Cost Report through 2012 and 2013 (see procedure 1 above).

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

We found no variances.

**Statistics – Attendance**

1. We reviewed the Cost Reports and determined if individuals served or units of service were omitted on *Schedule B-1, Section B, Attendance Statistics*, worksheet 4, or worksheets 7A to 7H which resulted in program or general expenses-all program costs not being allocated to the County Board's programs.

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 with similar information reported for Day Habilitation/Adult Day Services/Vocational Habilitation, Enclave and Community Employment on *Schedule B-1, Section B, Attendance Statistics* and determined if the statistics were reported in accordance with the Cost Report Guides. We 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 variances.

3. We traced the number of total attendance days for one Enclave and four Adult Day Service individuals for two months in 2012 and 2013 between the County Board's monthly attendance documentation and Attendance Acuity reports and the number of days reported on *Schedule B-1, Section B, Attendance Statistics*. We then compared the acuity level on the County Board's attendance acuity report to the Acuity Assessment Instrument or other documentation for each individual. We also selected an additional five individuals in 2012 and four individuals in 2013 to ensure at least two individuals from each acuity level were tested, and performed the same acuity level comparison. For differences in acuity or attendance days noted, we compared the paid claims in the Medicaid Billing System (MBS) data to the County Board's monthly monitoring attendance report and/or acuity assessment instrument to ensure the County Board was reimbursed for the proper number of attendance days and at the correct acuity level.

We reported differences in Appendix A (2012) and Appendix B (2013). We found no overpayment.

4. We selected 30 supported employment-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, Section B, Attendance Statistics*.

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 Units Delivered Transportation By Service, Month and Age group reports with those statistics as reported in *Schedule B-3, Quarterly Summary of Transportation Services* and identified any variances greater than two percent of total units reported on each row of *Schedule B-3*. We also footed the County Board's transportation reports for accuracy.

We reported variances in Appendix A (2012). We found no variances in 2013.

2. We traced the number of trips for four adults and one child for March 2012 and April 2013 from the County Board's daily reporting documentation to *Schedule B-3, Quarterly Summary of Transportation Services* and identified any variances greater than 10 percent of the total trips tested each year.

We found no variances exceeding 10 percent.

3. We compared the cost of bus tokens/cabs from the County Board's DD IHAC Expense Detail reports to the amount reported in *Schedule B-3, Quarterly Summary of Transportation Services* and identified any variances greater than two percent of total units reported on each row of *Schedule B-3* and made any corresponding changes on *Worksheet 8, Transportation Services*.

We found variances greater than two percent and we noted differences impacting transportation related costs reported on *Worksheet 8, Transportation Services* as reported in Appendix A (2012) and Appendix B (2013).

We also found per mile transportation services for both 2012 and 2013 were not included as costs on *Schedule B-3*. We added costs to *Schedule B-3* as reported in Appendix A (2012) and Appendix B (2013).

### 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 those statistics reported in *Schedule B-4, Quarterly Summary of Units of Service-Service and Support Administration* and identified any variances greater than two percent of total units reported on each row of *Schedule B-4*. We also footed the County Board's SSA reports for accuracy.

We found no variances exceeding two percent. See procedure 4 in the Non-Payroll Expenditures and Reconciliation to the County Auditor Report section for variances related to COG TCM units.

2. We haphazardly selected two samples of 60 Other SSA Allowable units for both 2012 and 2013 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 § 5101:3-48-01(D) and included the elements required by Ohio Admin. Code § 5101:3-48-01(F) to identify any variances greater than 10 percent of total units tested in each year. If the variance identified was greater than 25 percent, DODD asked us to perform additional testing.

We found no variances in 2012. The variances in 2013 exceeded 10 percent but were less than 25 percent. We reported these variances in Appendix B (2013).

**Statistics – Service and Support Administration (Continued)**

3. We haphazardly selected two samples of 30 SSA Unallowable units for both 2012 and 2013 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 § 5101:3-48-01(D) and included the elements required by Ohio Admin. Code § 5101:3-48-01(F) to identify any variances greater than 10 percent of total units tested in each year. If the variance identified was greater than 25 percent, DODD asked us to perform additional testing.

We found no variances in 2012. The variances in 2013 exceeded 10 percent but were less than 25 percent. We reported these variances in Appendix B. In addition, the County Board could not find supporting case notes for four SSA unallowable units.

4. We determined if the County Board maintained case note documentation for non-individual specific activities (general time units) as described in Worksheet 9, Service and Support Administration Costs of the Cost Report Guides.

The County Board did record general time units and they accounted for over 10 percent of total SSA units on the final *Schedule B-4* plus any general time units recorded.

We haphazardly selected two samples of 60 general time units for both 2012 and 2013 from the Non-Billable General Time Detail reports and determined if the case note documentation described activities listed in Ohio Admin. Code § 5101:3-48-01(D) or in Worksheet 9, Service and Support Administration Costs, Section 1(b) of the Cost Report Guides to identify any variances greater than 10 percent of total units tested in each year. If the variance identified was greater than 25 percent, DODD asked us to perform additional testing.

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 2012 and 2013 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 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 reported differences in Appendix A (2012) and Appendix B (2013) and the Cost Reports reconciled within acceptable limits.

2. We compared revenue entries on *Schedule C, Income Report* to the final Northeast Ohio Network (COG) County Board Summary Workbooks for 2012 and 2013.

We found differences in 2012 as reported in Appendix A. We found no differences in 2013.

3. We reviewed the County Board's In House Revenue Detailed reports and *Schedule C, Income Report* to determine whether revenues are maintained separately to offset corresponding expense via the use of specific expenditure costs centers and identified any potential revenue offsets/applicable credits.

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

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 \$37,744 in 2012 and \$88,170 in 2013;
- IDEA Part B revenues in the amount of \$69,809 in 2012 and \$58,716 in 2013;
- IDEA Early Childhood Special Education revenues in the amount of \$18,433 in 2012 and \$12,775 in 2013;
- School Lunch Program revenues in the amount of \$23,324 in 2012 and \$24,607 in 2013;
- Title XX revenues in the amount of \$72,827 in 2012 and \$70,999 in 2013; and
- Help Me Grow revenues in the amount of \$209,787 in 2013.

We also noted Opportunities for Ohioans with Disabilities (formerly the Ohio Rehabilitation Services Commission) revenue in the amount of \$24,033 in 2012 and \$50,655 in 2013; however, corresponding expenses were offset on *Schedule a1, Adult Program* as reported in Appendix A (2012) and Appendix B (2013).

### Paid Claims Testing

1. We selected 100 paid claims among all service codes from 2012 and 2013 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.

For selected commercial transportation services codes that have contracted services, DODD asked that we compare the County Board's usual and customary rate with the reimbursed rate to ensure that the County Board was reimbursed the lesser of the two as per Ohio Admin. Code § 5123:2-9-06. For any errors found, DODD requested that we obtain documentation and identified all overpayments related to reimbursements exceeding the usual and customary rate.

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

If there is no documentation to support paid claims or the units paid are not supported by service documentation per the Ohio Admin. Code, DODD asked us to calculate a recoverable finding and make any corresponding unit adjustments to *Schedule B-1, B-3 or B-4*. Recoverable findings are subject to interest collection pursuant to Ohio Rev. Code § 5164.60.

We found no instances of contracted services for commercial transportation or other contracted services in our sample. We found no instances of non-compliance in 2012. We found instances of non-compliance in 2013 in the following service codes: Non-Medical Transportation - One-way trip (ATB/FTB), Non-Medical Transportation - Mileage (ATW/FTW), and Supported Employment - Community - 15 minute unit (FCO) as described below and made corresponding unit adjustments on *Schedule B-1, and B-3*.

**Paid Claims Testing (Continued)**

**Recoverable Finding - 2013                      Finding \$101.10**

<b>Service Code</b>	<b>Units</b>	<b>Review Results</b>	<b>Finding</b>
ATB	2	Units billed in excess of actual service delivery	\$24.59
ATW	27	Lack of supporting documentation	21.80
FCO	4	Units billed in excess of actual service delivery	26.40
FTB	1	Units billed in excess of actual service delivery	12.30
FTW	20	Units billed in excess of actual service delivery	16.01
		<b>Total</b>	<b>\$101.10</b>

2. 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 to determine whether Medicaid reimbursed units were greater than final TCM and Supported Employment-Community Employment units.

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

3. 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 in 2012 and 2013 on the MBS Summary by Service Code report to determine whether any reimbursements exceeded disbursements on *Schedule A* by two percent.

We found no differences.

**Non-Payroll Expenditures and Reconciliation to the County Auditor Report**

1. We compared the disbursement totals from the county auditor's report listed on the *Reconciliation to County Auditor Worksheets* to the county auditor's Budget Performance Reports for the Developmental Disabilities (2035), Board of DD Renovation (4012), and Board of DD Trustees (7012) 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 County Board's DD IHAC Expense Detail and Crosswalk reports to all service contract and other expenses entries on worksheets 2 through 10, to identify variances resulting in reclassification to another program or worksheet exceeding \$500.

We found variances as reported in Appendix A (2012). We found no variances in 2013.

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 found no differences in 2012. We reported differences in Appendix B (2013).

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

4. We scanned the County Board's 2012 and 2013 DD IHAC Expense Detail reports and judgmentally selected 40 disbursements from the service contracts and other expenses reported on worksheets 2 through 10. We determined if supporting documentation was maintained, the costs were allowable and properly classified according to the Cost Report Guides and 2 CFR 225 and identified any variances greater than two percent of total service contracts and other expenses on any worksheet or costs which are non-federal reimbursable under 2 CFR 225 Appendix B and greater than \$500.

We reported misclassified and non-federal reimbursable costs in Appendix A (2012) and Appendix B (2013).

We also scanned for contracted services or COG expenses on *Worksheet 8, Transportation Services*; *Worksheet 9, Service and Support Administration Costs*; and *Worksheet 10, Adult Program* without corresponding statistics that are non-federal reimbursable because they do not demonstrate that the County Board's programs received a measurable benefit as required under Appendix A, section (C)(3)(a) and the Cost Report Guides.

We found COG TCM units were omitted and we reported these statistics in Appendix B (2013).

5. We scanned the County Board's DD IHAC Expense Detail reports for items purchased during 2012 and 2013 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 2012 purchases to record their first year's depreciation in Appendix B (2013). We found no unrecorded purchases meeting the capitalization criteria in 2013.

6. We determined if the County Board reconciled its income and expenditures on a monthly basis by verifying that the County Board maintained documentation of the reconciliation for at least one month in each calendar year.

The county board had supporting documentation for August 2012 and December 2013 showing that it reconciled its income and expenditures on a monthly basis with the county auditor.

### **Property, Depreciation, and Asset Verification Testing**

1. We compared the depreciation costs reported in the County Board's depreciation schedules to the amounts reported on *Worksheet 1, Capital Costs*, and identified any cell variances greater than \$500.

We found no differences in 2012. We found differences as reported in Appendix B (2013).

2. We compared the County Board's final 2011 Depreciation Schedule and prior year depreciation adjustments to the County Board's 2012 and 2013 Depreciation Schedules for changes in the depreciation amounts for assets purchased prior to the periods under review, depreciation taken on the same asset more than once, assets that have been fully depreciated in prior years, or depreciation taken on assets during the period of acquisition which were not in compliance with the Cost Report Guides to identify any cell variances greater than \$500.

We reported differences in Appendix A (2012) and Appendix B (2013).

### **Property, Depreciation, and Asset Verification Testing (Continued)**

3. We verified the County Board's capitalization threshold and haphazardly selected the lesser of 10 or 10 percent of the County Board's fixed assets which meet the capitalization threshold and were being depreciated in their first year in either 2012 or 2013 and determined if the useful lives agreed to the estimated useful lives prescribed in the 2008 or 2013 American Hospital Association (AHA) Asset Guide. We also recomputed the first year's depreciation for the two assets tested, based on their cost, acquisition date and useful life to determine compliance with the Cost Report Guides and AHA Asset Guide and identified any variances.

We reported differences in Appendix A (2012) and Appendix B (2013).

4. We haphazardly selected the lesser of 10 percent or 10 disposed assets from 2012 from the County Board's list of disposed assets and determined if the asset was removed from the County Board's fixed asset ledger. We also recalculated depreciation and any gain or loss for the one disposed item tested, based on its undepreciated basis and any proceeds received from the disposal or sale of the asset to determine compliance with the Cost Report Guide and CMS Publication 15-1, Chapter 1.

We reported difference in Appendix A (2012).

We did not perform this procedure in 2013 because the County Board stated that no disposed capital assets in 2013. We scanned the County Board's In House Revenue Detailed reports and did not find any proceeds from the sale or exchange of fixed assets.

### **Payroll Testing**

1. We compared total salaries and benefits from worksheets 2 through 10 from the Cost Reports and the yearly totals to the payroll disbursements on the county auditor's expenditure reports for the Developmental Disabilities (2035) fund to identify variances greater than two percent of the county auditor's report totals for these funds.

The variance was less than two percent.

2. We compared the salaries and benefit costs on the County Board's DD IHAC Expense Detail and Crosswalk reports to the amounts reported on worksheets 2 through 10 to identify variances resulting in differences to another program or worksheet exceeding \$500.

We found no errors exceeding \$500 in 2012. We reported variances in Appendix B (2013).

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 selected, we compared the County Board's organizational chart, Payroll and Benefits by Date Span Summary By Post Date reports, and job descriptions to the worksheet in which each employee's salary and benefit costs were allocated to ensure the allocation is consistent with the Cost Report Guides. We identified any misclassification errors and, if the misclassification errors are greater than 10 percent of the sample tested, we would perform procedure 4.

We reported differences in Appendix A (2012) and Appendix B (2013) and, because misclassification errors exceeded 10 percent, we performed procedure 4 below.

4. We scanned the County Board's Payroll and Benefits by Date Span Summary By Post Date reports for 2012 and 2013 and compared the classification of employees to entries on worksheets 2 through 10 to determine if salary and benefit costs were reported in accordance with the Cost Report Guides.

We reported differences in Appendix A (2012) and Appendix B (2013).

**Medicaid Administrative Claiming (MAC)**

1. We compared the salary and benefits entered on the MAC Cost by Individual reports to the County Board's Payroll and Benefits by Date Span Summary By Post Date reports and determined if the MAC salary and benefits were greater. If the variance was greater than one percent, we would contact DODD's Random Moment Time Study (RMTS) Coordinator to correct the misstatements identified.

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

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

We reported differences on *Worksheet 6* and payroll differences for employees participating in MAC that impacted other worksheets as reported in Appendix A (2012) and Appendix B (2013).

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 2nd quarter of 2012 and the 1st quarter of 2013. We selected 11 observed moments in 2012 and 11 observed moments in 2013 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.

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

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



**Dave Yost**  
Auditor of State

June 7, 2016

**THIS PAGE INTENTIONALLY LEFT BLANK.**

**Appendix A**  
**Ashtabula County Board of Developmental Disabilities**  
**2012 Income and Expenditure Report Adjustments**

	<u>Reported Amount</u>	<u>Correction</u>	<u>Corrected Amount</u>	<u>Explanation of Correction</u>
<b>Schedule B-1, Section A</b>				
11. Early Intervention (C) Child	4,212	(616)	3,596	To reclassify to prior audited square footage
12. Pre-School (C) Child	4,212	(1,326)	2,886	To reclassify to prior audited square footage
13. School Age (C) Child	8,072	(596)	7,476	To reclassify to prior audited square footage
14. Facility Based Services (B) Adult	34,020	(684)	33,336	To reclassify to prior audited square footage
16. Supported Emp. - Comm Emp. (B) Adult	-	684	684	To reclassify to prior audited square footage
17. Medicaid Administration (A) MAC	-	1	1	To reclassify MAC square footage
21. Service And Support Admin (D) General	1,918	(1)	1,917	To reclassify MAC square footage
22. Program Supervision (C) Child	732	(197)	535	To reclassify to prior audited square footage
23. Administration (D) General	3,427	788	4,215	To reclassify to prior audited square footage
25. Non-Reimbursable (C) Child	63	2,784	2,847	To reclassify to prior audited square footage
<b>Schedule B-1, Section B</b>				
6. A (B) Supported Emp. - Enclave	23	1	24	To correct individuals served
8. B (A) Facility Based Services	23	(1)	22	To correct individuals served
9. C (A) Facility Based Services	20	1	21	To correct individuals served
9. C (B) Supported Emp. - Enclave	1	(1)	-	To correct individuals served
10. A (B) Supported Emp. - Enclave	1,495	4	1,499	To correct days of attendance
12. B (A) Facility Based Services	3,829	(202)	3,627	To correct days of attendance
13. C (A) Facility Based Services	3,953	202	4,155	To correct days of attendance
13. C (B) Supported Emp. - Enclave	4	(4)	-	To correct days of attendance
<b>Schedule B-3</b>				
1. Early Intervention (E) One Way Trips- Third Quarter	3	(3)	-	To report correct number of one-way trips
2. Pre-School (B) Cost Of Bus, Tokens, Cabs- First Quarter	\$ 921	\$ (921)	\$ -	To report correct cost of bus, tokens, cabs
2. Pre-School (E) One Way Trips- Third Quarter	362	3	365	To report correct number of one-way trips
3. School Age (A) One Way Trips- First Quarter	3,297	238	3,535	To report correct number of one-way trips
3. School Age (B) Cost of Bus, Tokens, Cabs- First Quarter	\$ 3,535	\$ (3,535)	\$ -	To report correct cost of bus, tokens, cabs
6. Supported Emp. - Enclave (H) Cost of Bus, Tokens, Cabs- Fourth Quarter	\$ -	\$ 488	\$ 488	To report correct cost of bus, tokens, cabs
7. Supported Emp. - Comm. Emp. (H) Cost of Bus, Tokens, Cabs- Fourth Quarter	\$ -	\$ 2,066	\$ -	To report correct cost of bus, tokens, cabs
		1,465	3,531	To report correct cost of bus, tokens, cabs
<b>Schedule C</b>				
<b>II. Department of MR/DD</b>				
(C) Residential Facility- Non Waiver Services- COG Revenue	\$ 1,202	\$ (1,202)	\$ -	To match final COG workbook
(D) SERMAK Waiver Administration- COG Revenue	\$ 4,084	\$ (2,882)	\$ 1,202	To match final COG workbook
(E) Waiver Administration- COG Revenue	\$ -	\$ 4,084	\$ 4,084	To match final COG workbook
<b>IV. Federal Programs</b>				
(N) Rehabilitation Services - County Revenue	\$ 24,033	\$ (4,557)	\$ 19,476	To move pass through RSC funds to reconciliation
<b>V. Other Revenues</b>				
44.	\$ 20,000	\$ (20,000)	\$ -	To match final COG workbook
45.	\$ 52,652	\$ (52,652)	\$ -	To match final COG workbook
46.	\$ 910	\$ (910)	\$ -	To match final COG workbook
<b>Worksheet 1</b>				
3. Buildings/Improve (D) Unasgn Children Programs	\$ 33,330	\$ 34,286	\$ 67,616	To record depreciation for 2010 Building Improvements
3. Buildings/Improve (E) Facility Based Services	\$ 39,388	\$ 33,882	\$ 73,270	To record depreciation for 2009 Building Renovation
		478	73,748	To record depreciation for 2009 Parking lot improvements
		4,842	78,590	To record depreciation for 2010 building renovations
3. Buildings/Improve (U) Transportation	\$ -	\$ 426	\$ 426	To record depreciation for 2011 Garage doors
4. Fixtures (D) Unasgn Children Programs	\$ 1,920	\$ 643	\$ 2,563	To record depreciation for HHS boiler left of schedule
		605	3,168	To record depreciation for hot water tank left of schedule

**Appendix A (Page 2)**  
**Ashtabula County Board of Developmental Disabilities**  
**2012 Income and Expenditure Report Adjustments**

	<u>Reported Amount</u>	<u>Correction</u>	<u>Corrected Amount</u>	<u>Explanation of Correction</u>
<b>Worksheet 1 (Continued)</b>				
5. Movable Equipment (U) Transportation	\$ 132,097	\$ (1,328)		To remove depreciation for 2005 Ford Freestar disposed of in 2011
		288		To correct depreciation for 2011 Dodge minivan
5. Movable Equipment (V) Admin	\$ 3,605	\$ 941	\$ 4,546	To record loss on the sale of an asset To record depreciation for Watchman Floor Machine
<b>Worksheet 2</b>				
1. Salaries (X) Gen Expense All Prgm.	\$ 360,538	\$ (36,863)		To reclassify MAC portion of salaries to WS6
		(8,548)		To reclassify MAC portion of salaries to WS6
		(95)		To reclassify salary to transportation
		(1,330)		To reclassify salary to program supervision
		(1,350)	\$ 312,352	To reclassify salary to program supervision
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 168,705	\$ (15)		To reclassify benefits to transportation
		(230)		To reclassify benefits to program supervision
		(209)	\$ 168,251	To reclassify benefits to program supervision
4. Other Expenses (X) Gen Expense All Prgm.	\$ 79,691	\$ 5,150	\$ 84,841	To reclassify software upgrades
10. Unallowable Fees (O) Non-Federal Reimbursable	\$ -	\$ 129,309	\$ 129,309	To reclassify Fees paid to County Auditor
<b>Worksheet 2A</b>				
1. Salaries (D) Unasgn Children Program	\$ 104,878	\$ 1,330		To reclassify salary to program supervision
		240		To reclassify salary to program supervision
		160		To reclassify salary to program supervision
		1,350		To reclassify salary to program supervision
		2,205	\$ 110,163	To reclassify salary to program supervision
1. Salaries (E) Facility Based Services	\$ 283,084	\$ (1,807)		To reclassify transportation salary
		(60,691)		to reclassify adult services salary
		(33,300)	\$ 187,286	to reclassify adult services salary
2. Employee Benefits (D) Unasgn Children Program	\$ 38,023	\$ 230		To reclassify program supervision benefits
		37		To reclassify program supervision benefits
		25		To reclassify program supervision benefits
		209		To reclassify program supervision benefits
		341	\$ 38,865	To reclassify program supervision benefits
2. Employee Benefits (E) Facility Based Services	\$ 114,515	\$ (279)		To reclassify transportation benefits
		(25,308)		to reclassify adult services benefits
		(20,755)	\$ 68,173	to reclassify adult services benefits
<b>Worksheet 5</b>				
1. Salaries (O) Non-Federal Reimbursable	\$ 105,992	\$ (105,898)	\$ 94	To reclassify MAC portion of salaries to WS6
2. Employee Benefits (O) Non-Federal Reimbursable	\$ 64,515	\$ (24,556)	\$ 39,959	To reclassify MAC portion of salaries to WS6
3. Service Contracts (O) Non-Federal Reimbursable	\$ 869	\$ (779)	\$ 90	To reclassify fees paid to COG
<b>Worksheet 6</b>				
1. Salaries (I) Medicaid Admin	\$ 63,199	\$ 105,898		To reclassify MAC portion of salaries to WS6
		69,726		To reclassify MAC portion of salaries to WS6
		36,863	\$ 275,686	To reclassify MAC portion of salaries to WS6
1. Salaries (O) Non-Federal Reimbursable	\$ 14,572	\$ 16,169		To reclassify MAC portion of salaries to WS6
		8,548	\$ 39,289	To reclassify MAC portion of salaries to WS6
2. Employee Benefits (O) Non-Federal Reimbursable	\$ -	\$ 24,556	\$ 24,556	To reclassify MAC portion of salaries to WS6

**Appendix A (Page 3)**  
**Ashtabula County Board of Developmental Disabilities**  
**2012 Income and Expenditure Report Adjustments**

	<u>Reported Amount</u>	<u>Correction</u>	<u>Corrected Amount</u>	<u>Explanation of Correction</u>
<b>Worksheet 8</b>				
1. Salaries (X) Gen Expense All Prgm.	\$ 950,825	\$ 95 1,807 (240)	\$ 952,487	To reclassify transportation salary To reclassify transportation salary To reclassify program supervision salary
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 690,441	\$ 15 279 (37)	\$ 690,698	To reclassify transportation benefits To reclassify transportation benefits To reclassify program supervision benefits
3. Service Contracts (F) Enclave	\$	\$ 488	\$ 488	To reclassify per mileage trip costs
3. Service Contracts (G) Community	\$ -	\$ 2,066 1,465	\$ 3,531	To reclassify cab costs to CE column To reclassify per mileage trip costs
3. Service Contracts (X) Gen Expense All Prgm.	\$ 19,874	\$ (2,066) (488)		To reclassify cab costs to CE column To reclassify per mileage trip costs
4. Other Expenses (X) Gen Expense All Prgm.	\$ 379,430	\$ (89,828) (83,852)	\$ 15,855 \$ 205,750	To reclassify per mileage trip costs To reclassify Bus purchase To reclassify Bus purchase
<b>Worksheet 9</b>				
1. Salaries (N) Service & Support Admin. Costs	\$ 584,899	\$ (69,726) (16,169) (160) (2,205)	\$ 496,639	To reclassify MAC portion of salaries to WS6 To reclassify MAC portion of salaries to WS6 To reclassify adult services salary To reclassify program supervision salary
2. Employee Benefits (N) Service & Support Admin. Costs	\$ 279,312	\$ (25) (341)	\$ 278,946	To reclassify adult services benefits To reclassify program supervision benefits
4. Other Expenses (N) Service & Support Admin. Costs	\$ 37,107	\$ (5,150)	\$ 31,957	To reclassify software upgrades
<b>Worksheet 10</b>				
1. Salaries (E) Facility Based Services	\$ 894,769	\$ 60,691 33,300 (4,652) (16,357) (21,669) (23,266) (23,481)	\$ 899,335	To reclassify adult services salary To reclassify adult services salary To reclassify Enclave salary
1. Salaries (F) Enclave	\$ -	\$ 4,652 16,357 21,669 23,266 23,481	\$ 89,425	To reclassify Enclave salary To reclassify Enclave salary To reclassify Enclave salary To reclassify Enclave salary To reclassify Enclave salary
2. Employee Benefits (E) Facility Based Services	\$ 524,580	\$ 25,308 20,755 (3,466) (8,739) (12,600) (12,846) (3,818)	\$ 529,174	To reclassify adult services benefits To reclassify adult services benefits To reclassify Enclave benefits
<b>Worksheet 10, Continued</b>				
2. Employee Benefits (F) Enclave	\$ -	\$ 3,466 8,739 12,600 12,846 3,818	\$ 41,469	To reclassify Enclave benefits To reclassify Enclave benefits To reclassify Enclave benefits To reclassify Enclave benefits To reclassify Enclave benefits
3. Service Contracts (G) Community Employment	\$ 4,987	\$ (4,557)	\$ 430	To reclassify RSC pass through expenses

**Appendix A (Page 4)**  
**Ashtabula County Board of Developmental Disabilities**  
**2012 Income and Expenditure Report Adjustments**

	<u>Reported Amount</u>	<u>Correction</u>	<u>Corrected Amount</u>	<u>Explanation of Correction</u>
<b>a1 Adult</b>				
10. Community Employment (B) Less Revenue	\$ -	\$ 19,476	\$ 19,476	To record RSC expenses
<b>Reconciliation to County Auditor Worksheet</b>				
<b>Expense:</b>				
Plus: Real Estate Fees	\$ -	\$ (129,309)	\$ (129,309)	To reconcile fees paid to County Auditor
Plus: Purchases Greater Than \$5,000	\$ -	\$ 89,828		To reconcile capitalized purchases
		83,852	\$ 173,680	To reconcile capitalized purchases
Plus: Fees Paid To COG, Or Payments And Transfers made To COG	\$	\$ 779	\$ 779	To reconcile COG MUI Fees
Plus: RSC pass through funds	\$ -	\$ 4,557	\$ 4,557	To reconcile RSC pass through funds
Less: Capital Costs	\$ (216,583)	\$ (941)		To reconcile depreciation for 2008 Waxman Floor Machine
		(33,882)		To reconcile depreciation for 2009 building renovations
		(478)		To reconcile depreciation for 2009 parking lot improvements
		(4,842)		To reconcile depreciation for 2010 building renovations
		(34,286)		To reconcile depreciation for 2010 building improvements
		(643)		To reconcile depreciation for 2011 boiler
		(605)		To reconcile depreciation for 2011 hot water tank
		1,328		To remove depreciation for asset disposed in 2011
		(426)		To reconcile depreciation for 2011 garage doors
		(288)		To correct depreciation for 2011 Dodge minivan
		(1,621)	\$ (293,267)	To record the loss on the sale of an asset
<b>Revenue:</b>				
Less: RSC pass through funds	\$ -	\$ 4,557	\$ 4,557	To reconcile RSC pass through funds
Total from 12/31 County Auditor's Report	\$ 10,798,498	\$ 540	\$ 10,799,038	To correct County Auditor Revenue amount

**Appendix B**  
**Ashtabula County Board of Developmental Disabilities**  
**2013 Income and Expenditure Report Adjustments**

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
<b>Schedule B-1, Section A</b>				
11. Early Intervention (C) Child	4,212	(616)	3,596	To reclassify to prior audited square footage
12. Pre-School (C) Child	4,212	(1,326)	2,886	To reclassify to prior audited square footage
13. School Age (C) Child	8,072	(596)	7,476	To reclassify to prior audited square footage
14. Facility Based Services (B) Adult	34,020	(684)	33,336	To reclassify to prior audited square footage
16. Supported Emp. - Comm Emp. (B) Adult	-	684	684	To reclassify to prior audited square footage
17. Medicaid Administration (A) MAC	-	1	1	To reclassify MAC square footage
21. Service And Support Admin (D) General	1,918	(1)	1,917	To reclassify MAC square footage
22. Program Supervision (C) Child	732	(197)	535	To reclassify to prior audited square footage
23. Administration (D) General	3,427	788	4,215	To reclassify to prior audited square footage
25. Non-Reimbursable (C) Child	63	2,784	2,847	To reclassify to prior audited square footage
<b>Schedule B-1, Section B</b>				
4. 15 Minute Units (C) Supported Emp. - Community Employment	2,887	(4)	2,883	To correct 15 Minute units
6. A (A) Facility Based Services	160	1	161	To correct individuals served
8. B (A) Facility Based Services	19	(1)	18	To correct individuals served
10. A (A) Facility Based Services	29,296	(1)		To correct days of attendance
		192	29,487	To correct days of attendance
12. B (A) Facility Based Services	3,479	(192)	3,287	To correct days of attendance
<b>Schedule B-3</b>				
5. Facility Based Services (G) One Way Trips- Fourth Quarter	13,490	(3)	13,487	To remove trips for paid claims error
6. Supported Emp. - Enclave (H) Cost of Bus, Tokens, Cabs- Fourth Quarter	\$ -	\$ 976	\$ 976	To reclassify per mileage trip costs
7. Supported Emp. - Comm. Emp. (H) Cost of Bus, Tokens, Cabs- Fourth Quarter	\$ -	\$ 3,987		To report correct cost of bus, tokens, cabs
		2,927	6,914	To reclassify per mileage trip costs
<b>Schedule B-4</b>				
1. TCM Units (E) COG Activity	-	10	10	To correctly report COG SSA units
2. Other SSA Allowable Units (D) 4th Quarter	1,040	(9)		To correctly report SSA units
		3	1,034	To correctly report SSA units
5. SSA Unallowable Units (D) 4th Quarter	362	9		To correctly report SSA units
		(3)	368	To correctly report SSA units
<b>Schedule C</b>				
<b>V. Other Revenues</b>				
(I) Other (Detail On Separate Sheet)- County Revenue	\$ 419,910	\$ (4,151)	\$ 415,759	To move RSC pass through funds to reconciliation
<b>Worksheet 1</b>				
2. Land Improvements (E) Facility Based Services	\$ -	\$ 122	\$ 122	To record depreciation for fire hydrant
3. Buildings/Improve (D) Unasgn Children Programs	\$ -	\$ 32,426		To record depreciation for various building improvements
		34,286	\$ 66,712	To record depreciation for building
3. Buildings/Improve (E) Facility Based Services	\$ -	\$ 73,131		To record depreciation for various building improvements
		4,842	\$ 77,973	To record depreciation for 2010 building renovation
3. Buildings/Improve (U) Transportation	\$ -	\$ 426	\$ 426	To record depreciation for garage doors
4. Fixtures (D) Unasgn Children Programs	\$ -	\$ 1,920		To record depreciation for various fixtures
		643		To record depreciation for boiler left of cost report
		605	\$ 3,168	To record depreciation for hot water tank left of CR
5. Movable Equipment (D) Unasgn Children Programs	\$ -	\$ 1,709	\$ 1,709	To record depreciation for various movable equip

**Appendix B (Page 2)**  
**Ashtabula County Board of Developmental Disabilities**  
**2013 Income and Expenditure Report Adjustments**

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
<b>Worksheet 1 (Continued)</b>				
5. Movable Equipment (U) Transportation	\$ 159,748	\$ (159,748)		To remove depreciation amounts found to be incorrect
		189,896		To record correct depreciation amount for transportation
		288		To correct depreciation for 2011 Dodge minivan
		8,085		To add depreciation for AOS Capitalized busses in 2012
		7,547	\$ 205,816	To add depreciation for AOS Capitalized busses in 2012
5. Movable Equipment (V) Admin	\$ -	\$ 3,605	\$ 3,605	To record depreciation for admin items
5. Movable Equipment (X) Gen Expense All Prgm.	\$ 6,938	\$ (6,938)	\$ -	To remove depreciation amounts found to be incorrect
<b>Worksheet 2</b>				
1. Salaries (X) Gen Expense All Prgm.	\$ 330,495	\$ (12,141)		To reclassify MAC portion of salaries to WS6
		(3,704)		To reclassify MAC portion of salaries to WS6
		(2,510)		To reclassify Program Supervision salary
		(110)	\$ 312,030	To reclassify Program Supervision salary
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 175,973	\$ (387)		To reclassify Program Supervision benefits
		(17)	\$ 175,569	To reclassify Program Supervision benefits
3. Service Contracts (X) Gen Expense All Prgm.	\$ 109,134	\$ (1,594)	\$ 107,540	To reclassify Contingent billing fees to NFR
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 575		To reclassify DD awareness costs to NFR
		1,594	\$ 2,169	To reclassify Contingent billing fees to NFR
4. Other Expenses (X) Gen Expense All Prgm.	\$ 81,592	\$ (2,000)	\$ 79,592	To reclassify FCFC expenses
<b>Worksheet 2A</b>				
1. Salaries (D) Unasgn Children Program	\$ 27,267	\$ 2,510		To reclassify Program Supervision salary
		50		To reclassify Program Supervision salary
		110		To reclassify Program Supervision salary
		14,015	\$ 43,952	To reclassify Program Supervision salary
1. Salaries (E) Facility Based Services	\$ 296,299	\$ (1,480)		To reclassify Transportation salary
		(66,605)		To reclassify Adult Services salary
		(34,197)	\$ 194,017	To reclassify Adult Services salary
2. Employee Benefits (D) Unasgn Children	\$ 14,426	\$ 387		To reclassify Program Supervision benefits
		32		To reclassify Program Supervision benefits
		17		To reclassify Program Supervision benefits
		2,165	\$ 17,027	To reclassify Program Supervision benefits
2. Employee Benefits (E) Facility Based Services	\$ 124,666	\$ (260)		To reclassify Transportation benefits
		(28,532)		To reclassify Adult Services benefits
		(23,498)	\$ 72,376	To reclassify Adult Services benefits
4. Other Expenses (E) Facility Based Services	\$ 12,644	\$ (575)	\$ 12,069	To reclassify DD awareness costs to NFR
<b>Worksheet 4</b>				
1. Salaries (D) Unasgn Children Program	\$ 55,349	\$ (173)	\$ 55,176	To reclassify Transportation salary
2. Employee Benefits (D) Unasgn Children	\$ 39,981	\$ (27)	\$ 39,954	To reclassify Transportation benefits
<b>Worksheet 5</b>				
2. Employee Benefits (A) Early Intervention	\$ 180,799	\$ (109)	\$ 180,690	To correct differences between detail and CR
2. Employee Benefits (B) Pre-School	\$ 89,822	\$ (113)	\$ 89,709	To correct differences between detail and CR
2. Employee Benefits (C) School Age	\$ 479,836	\$ (363)	\$ 479,473	To correct differences between detail and CR
2. Employee Benefits (D) Unasgn Children	\$ 31,475	\$ (28)	\$ 31,447	To correct differences between detail and CR
2. Employee Benefits (O) Non-Federal Reimbursable	\$ 69,453	\$ (57)		To correct differences between detail and CR
		(31,482)		To reclassify MAC portion of salaries to WS6
		(9,605)	\$ 28,309	To reclassify MAC portion of salaries to WS6

**Appendix B (Page 3)**  
**Ashtabula County Board of Developmental Disabilities**  
**2013 Income and Expenditure Report Adjustments**

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
<b>Worksheet 5 (Continued)</b>				
4. Other Expenses (D) Unasn Children	\$ 7,572	\$ 2,000	\$ 9,572	To reclassify FCFC expenses
5. COG Expenses (L) Community Residential	\$ 90,716	\$ 2,728	\$ 93,444	To match final COG workbook
<b>Worksheet 6</b>				
1. Salaries (I) Medicaid Admin	\$ 205,644	\$ 22,150		To reclassify MAC portion of salaries to WS6
		12,141	\$ 239,935	To reclassify MAC portion of salaries to WS6
1. Salaries (O) Non-Federal Reimbursable	\$ 64,220	\$ 6,758		To reclassify MAC portion of salaries to WS6
		3,704	\$ 74,682	To reclassify MAC portion of salaries to WS6
2. Employee Benefits (I) Medicaid Admin	\$ -	\$ 31,482	\$ 31,482	To reclassify MAC portion of salaries to WS6
2. Employee Benefits (O) Non-Federal Reimbursable	\$ -	\$ 9,605	\$ 9,605	To reclassify MAC portion of salaries to WS6
<b>Worksheet 7-B</b>				
5. COG Expenses (L) Community Residential	\$ 2,729	\$ (2,729)	\$ -	To match final COG workbook
<b>Worksheet 8</b>				
1. Salaries (X) Gen Expense All Prgm.	\$ 929,964	\$ 1,480		To reclassify Transportation salary
		173	\$ 931,617	To reclassify Transportation salary
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 661,390	\$ (790)		To correct differences between detail and CR
		260		To reclassify Transportation benefits
		27	\$ 660,887	To reclassify Transportation benefits
3. Service Contracts (F) Enclave	\$ -	\$ 976	\$ 976	To reclassify per mileage trip costs
3. Service Contracts (G) Community Employment	\$ -	\$ 3,987		To reclassify cab expenses to CE
		2,927	\$ 6,914	To reclassify per mileage trip costs
3. Service Contracts (X) Gen Expense All Prgm.	\$ 21,396	\$ (3,987)		To reclassify cab expenses to CE
		(976)		To reclassify per mileage trip costs
		(2,927)	\$ 13,506	To reclassify per mileage trip costs
<b>Worksheet 9</b>				
1. Salaries (N) Service & Support Admin. Costs	\$ 595,450	\$ (22,150)		To reclassify MAC portion of salaries to WS6
		(6,758)		To reclassify MAC portion of salaries to WS6
		(50)		To Reclassify program supervision salary
		(14,015)	\$ 552,477	To Reclassify program supervision salary
2. Employee Benefits (N) Service & Support Admin. Costs	\$ 315,538	\$ (32)		To Reclassify program supervision benefits
		(2,165)	\$ 313,341	To Reclassify program supervision benefits
5. COG Expenses (N) Service & Support Admin. Costs	\$ 1,934	\$ (1,934)	\$ -	To match final COG workbook
<b>Worksheet 10</b>				
1. Salaries (E) Facility Based Services	\$ 885,185	\$ 66,605		To reclassify adult supervision salary
		34,197		To reclassify adult supervision salary
		(31,063)		To reclassify Enclave Salary
		(38,265)		To reclassify Enclave Salary
		(17,311)		To reclassify Enclave Salary
		(37,825)	\$ 861,523	To reclassify Enclave Salary
1. Salaries (F) Enclave	\$ 81,022	\$ 31,063		To reclassify Enclave Salary
		38,265		To reclassify Enclave Salary
		17,311		To reclassify Enclave Salary
		37,825	\$ 205,486	To reclassify Enclave Salary
2. Employee Benefits (E) Facility Based Services	\$ 529,662	\$ (238)		To correct differences between detail and CR
		(304)		To correct differences between detail and CR
		28,532		To reclassify adult supervision benefits
		23,498		To reclassify adult supervision benefits
		(23,481)		To reclassify Enclave Benefits
		(22,205)		To reclassify Enclave Benefits
		(2,354)		To reclassify Enclave Benefits
		(23,958)	\$ 509,152	To reclassify Enclave Benefits

**Appendix B (Page 4)**  
**Ashtabula 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>
<b>Worksheet 10 (Continued)</b>						
2. Employee Benefits (F) Enclave	\$ 30,477	\$	23,481			To reclassify Enclave Benefits
			22,205			To reclassify Enclave Benefits
			2,354			To reclassify Enclave Benefits
			23,958	\$	102,475	To reclassify Enclave Benefits
2. Employee Benefits (G) Community Employment	\$ 69,840	\$	(53)	\$	69,787	To correct differences between detail and CR
3. Service Contracts (G) Community Employment	\$ 4,743	\$	(4,151)	\$	592	To reclassify RSC pass through expenses
<b>a1 Adult</b>						
10. Community Employment (B) Less Revenue	\$ -	\$	46,504	\$	46,504	To record RSC expenses
<b>Reconciliation to County Auditor Worksheet</b>						
<b>Expense:</b>						
Plus: RSC pass through funds	\$ -	\$	4,151	\$	4,151	To reconcile RSC pass through expenses
Less: Capital Costs	\$ (166,686)	\$	(3,605)			To reconcile depreciation left off CR
			(122)			To reconcile depreciation left off CR
			(73,131)			To reconcile depreciation left off CR
			(4,842)			To reconcile depreciation for building renovations
			(32,426)			To reconcile depreciation left off CR
			(1,920)			To reconcile depreciation left off CR
			(1,709)			To reconcile depreciation left off CR
			(34,286)			To correct depreciation for building improvements
			(643)			To correct depreciation for HHS boiler left off CR
			(605)			To correct depreciation for hot water tank left off CR
			159,748			To remove unsupported depreciation
			6,938			To remove unsupported depreciation
			(189,896)			To add correct depreciation for transportation section
			(288)			To correct depreciation for 2011 Dodge minivan
			(426)			To add depreciation for garage doors
			(8,085)			To add depreciation for Busses purchased in 2012
			(7,547)	\$	(359,531)	To add depreciation for Busses purchased in 2012
<b>Revenue:</b>						
Less: RSC pass through funds	\$ -	\$	4,151	\$	4,151	To reconcile RSC pass through revenue
Total from 12/31 County Auditor's Report	\$ 11,368,597	\$	693	\$	11,369,290	To correct County Auditor Revenue amount



# 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  
AUGUST 11, 2016**