



Dave Yost • Auditor of State

MAHONING COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

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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, 8th 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 Mahoning 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 in 2013. We found the County Board did not report MAC square footage on the Cost Report; however, we reported these differences as part of procedure 3 below. In addition, we noted the County Board omitted square footage leased to Gateways for Better Living and we added this square footage as non-reimbursable. We reported these differences 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.

We performed the remaining square footage procedures for all program areas.

2. We compared the square footage for each room on the floor plan of the Leonard Kitz building to the County Board's summary for each year which rolls up to *Schedule B-1, Section A, Square Footage* to ensure that square footage was allocated in accordance with the Cost Report Guides and identified any variances greater than 10 percent.

Statistics – Square Footage (Continued)

We found no variances.

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

We found no variances in 2012. We reported variances greater than 10 percent in Appendix B (2013).

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 reported variances greater than 10 percent in Appendix A (2012) and Appendix B (2013).

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; however, as a result of adjustments to Occupational Therapy square footage identified as part of the Statistics-Square Footage section, we determined that the number of individuals served for School Age and Facility Based Services on *Worksheet 7-E, Occupational Therapy* needed to be obtained in 2013 as costs from the general expense-all program costs were not being allocated. The County Board provided these statistics as reported in Appendix B (2013).

2. We compared the County Board's attendance by acuity reports for the number of individuals served and days of attendance with similar information reported for Day Habilitation/Adult Day Services/Vocational Habilitation 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 contract adult day individuals and attendance days were omitted as part of the Non-Payroll Expenditures and Reconciliation to the County Auditor Report section and added these statistics as reported in Appendix A (2012) and Appendix B (2013). We reported additional variances in Adult Day Services greater than two percent as reported in Appendix B (2013).

The County Board stated it did not have an Enclave program in 2012; however, we noted Enclave individuals and attendance days reported on *Schedule B-1* and corresponding costs reported on *Worksheet 10, Adult Programs*. Without supporting documentation for the attendance statistics we removed these statistics and reclassified the corresponding costs and square footage to Facility Based Services as reported in Appendix A (2012).

3. We traced the number of total attendance days for five Adult Day Service individuals for two months in 2012 and 2013 between the County Board's monthly attendance documentation and attendance by 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 by acuity reports to the Acuity Assessment Instrument Ratio Listing from the Individual Data System or other documentation for each individual.

Statistics – Attendance (Continued)

We also selected an additional two individuals in 2012 and 2013 to ensure at least two individuals from each acuity level were tested, and performed the same acuity level comparison. If differences in acuity or attendance days were noted, we compared the paid claims in the Medicaid Billing System (MBS) data to the County Board's monthly attendance documentation and Acuity Assessment Instrument Ratio Listing to ensure the County Board was reimbursed for the proper number of attendance days and at the correct acuity level.

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

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

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

Statistics – Transportation

1. We compared the number of one-way trips from the County Board's Transportation and Quarterly Summary of Transportation Services 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 greater than two percent in Appendix A (2012). We also found contract adult day transportation were omitted as part of the Non-Payroll Expenditures and Reconciliation to the County Auditor Report section and added these statistics as reported in Appendix A (2012) and Appendix B (2013).

2. We traced the number of trips for eight adults and two children for one quarter in 2012 and nine adults and one child for a two week period in 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 Year to Date reports to the amount reported in *Schedule B-3, Quarterly Summary of Transportation Services* and identified any variances greater than two percent of total costs reported on each row of *Schedule B-3*. We also reviewed for any corresponding changes on *Worksheet 8, Transportation Services*.

We found no variances.

Statistics – Service and Support Administration (SSA)

1. We compared the number of Targeted Case Management (TCM), Other SSA Allowable and SSA Unallowable units from the County Board's TCM Units and Receivable Billing Reimbursable Summary by Funding Source and Service 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 reported variances greater than two percent in Appendix A (2012) and Appendix B (2013).

We also determined the County Board reported Home Choice units in 2012 and 2013 as TCM or SSA Unallowable units on *Schedule B-4* and was reimbursed for the TCM units that were Home Choice; see Recoverable Finding under the Paid Claims section. The County Board provided the Case Management and Case Note Detail by Case Manager and Consumer reports for each Home Choice individual. We totaled the units and reported the differences in Appendix A (2012) and Appendix B (2013).

2. We haphazardly selected two samples of 60 Other SSA Allowable units for both 2012 and 2013 from the TCM Units 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.

We reported variances exceeding 10 percent in Appendix A (2012) and Appendix B (2013).

3. We haphazardly selected two samples of 30 SSA Unallowable units for both 2012 and 2013 from the TCM Units 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.

We reported variances exceeding 10 percent in Appendix A (2012). We found no variances exceeding 10 percent in 2013.

4. DODD asked that we determine 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. If 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 would perform the following procedure:

DODD asked that we haphazardly select two samples of 60 general time units for both 2012 and 2013 from the TCM Units reports and determine 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.

We did not perform this procedure as the County Board did not record general time units in 2012 and general time units did not account for over 10 percent of total SSA units in 2013.

Revenue Cost Reporting and Reconciliation to the County Auditor Report

1. We compared the receipt totals from the county auditor's 2012 and 2013 MCBDD Revenue reports for the Special Education IDEA Part B (2300), Capital Projects (3200), Operating (7450) and Reserve (7500) funds to the county auditor's report total reported on the *Reconciliation to County Auditor Worksheet*.

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

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

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

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

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

We identified the following sources of potential revenue credits for which the County Board did not offset costs 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 \$61,994 in 2012 and \$150,315 in 2013;
- IDEA Part B revenues in the amount of \$69,380 in 2012 and \$69,627 in 2013;
- School Lunch Program revenues in the amount of \$46,343 in 2012 and \$46,873 in 2013;
- Title XX revenues in the amount of \$159,412 in 2012 and \$154,872 in 2013; and
- Employee Health Insurance Reimbursements in the amount of \$293,477 in 2012 and \$293,254 in 2013.

We also noted Mahoning County Adult Services Company (MASCO) revenue in the amount of \$19,204 in 2012 and \$44,814 in 2013 for shared time of County Board employees; however, corresponding expenses were reclassified as non-federal reimbursable under 2 CFR Appendix B on Worksheet 10 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 identify all overpayments related to reimbursements exceeding the usual and customary rate. Additionally, for any other selected services codes that have contracted services, DODD asked 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.

Paid Claims Testing (Continued)

For any errors found, we would 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, we calculated a recoverable finding and made 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 instances of non-compliance in the following service codes: Adult Day Support - 15 minute unit (ADF); Adult Day Support and Vocational Habilitation Combination - Daily unit (AXD and FXD) and Targeted Case Management (TCM) service codes as described below.

We also found the County Board was over reimbursed for 48 units of TCM service in which the units were Home Choice transition coordination services. The Cost Report Guide states, in pertinent part, "Costs incurred for transition coordination activities provided to individuals as part of the Home Choice demonstration grant are allowable SSA costs. However, TCM cannot be billed for these services."

We made corresponding unit adjustments on *Schedule B-1* as reported in Appendix B (2013) and adjustments on *Schedule B-4* as reported in Appendix A (2012) and Appendix B (2013).

Recoverable Finding – 2012

Finding \$665.30

Service Code	Units	Review Results	Finding
ADF	85	Billed wrong procedure code resulting in overpayment	\$62.74
AXD	1	Billed wrong procedure code resulting in overpayment	\$8.59
TCM	60	Units billed in excess of service delivery	\$593.97
		Total	\$665.30

Recoverable Finding – 2013

Finding \$612.85

Service Code	Units	Review Results	Finding
FXD	1	Billed for services when recipient was absent for the day	\$46.16
TCM	58	Home Choice units billed as TCM; units billed in excess of service delivery	\$566.69
		Total	\$612.85

Recommendation:

The County Board should implement a process for monitoring service documentation and Medicaid billing to ensure that services are not over reimbursed when already covered by another funding source or another claim already submitted for reimbursement. The County Board should also determine if additional Home Choice overpayments exist and contact DODD to remit payment as needed.

Paid Claims Testing (Continued)

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 units. The County Board was not reimbursed for 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 MCBDD Expense reports for the Special Ed IDEA Part B (2300), Capital Projects (3200), Operating (7450) and Reserve (7500) 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 in 2012 and the Cost Report reconciled within acceptable limits. We reported differences in Appendix B (2013) and, after these adjustments, the Cost Report reconciled within acceptable limits.

2. We compared the County Board's Contracts and Professional Services and Other Expense Breakdown and Year to Date 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 \$750.

We found no variances in 2012. We reported variances exceeding \$750 in Appendix B (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 reported differences in Appendix A (2012) and Appendix B (2013).

4. We scanned the County Board's 2012 and 2013 Year to Date reports and judgmentally selected 60 disbursements from the service contracts and other expenses reported on worksheets 2 through 10. We determined if supporting documentation was maintained, the costs were allowable and properly classified according to the Cost Report Guides and 2 CFR 225, 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 \$750.

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

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 no additional program costs that lacked statistics other than those already reported in Statistics - Attendance and Statistics - Transportation.

5. We scanned the County Board's Year to Date 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 Depreciation Schedules.

We reported differences for purchases that were not properly capitalized in Appendix A (2012) and Appendix B (2013). We also reported differences for repairs that should not have been capitalized as reported in Appendix B (2013).

6. DODD asked that we determine 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.

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

Property, Depreciation, and Asset Verification Testing

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

We reported differences in Appendix A (2012). We found no differences in 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 Schedule for changes in the depreciation amounts for assets purchased prior to the periods under review, depreciation taken on the same asset more than once, assets that have been fully depreciated in prior years, or depreciation taken on assets during the period of acquisition which were not in compliance with the Cost Report Guides to identify any cell variances greater than \$750.

We found no differences.

3. We 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 five 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 found no differences.

Property, Depreciation, and Asset Verification Testing (Continued)

4. We haphazardly selected the lesser of 10 percent or 10 disposed assets from 2012 and 2013 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 two disposed items 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 found no differences.

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 MCBDD Expense reports for the Special Education IDEA Part B (2300), Operating (7450) and Reserve (7500) funds 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 Flexible Periods Earnings, Wages, and Benefits Crosswalk, and Year to Date Reports to the amounts reported on worksheets 2 through 10 to identify variances resulting in differences to another program or worksheet exceeding \$750.

We reported variances in Appendix A (2012) and 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 charts, Flexible Period Earnings 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).

4. DODD asked that we scan the County Board's Flexible Period Earnings Reports for 2012 and 2013 and compare the classification of employees to entries on worksheets 2 through 10 to determine if salary and benefit costs were reported in accordance with the Cost Report Guides.

We did not perform this procedure as the errors in procedure 3 did not exceed 10 percent.

Medicaid Administrative Claiming (MAC)

1. We compared the salary and benefits entered on the MAC Cost by Individual reports to the County Board's Flexible Period Earnings 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 MAC salaries and benefits did not exceed County Board salaries and benefits reported.

Medicaid Administrative Claiming (Continued)

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

We found no differences.

3. We selected 10 RMTS observed moments and 10 percent of any RMTS moments above that amount that were completed by employees of the County Board from the DODD RMTS Participant Moments Question and Answer report for the 2nd quarter of 2012 and the 1st quarter of 2013. We selected 13 observed moments in 2012 and 14 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

April 26, 2016

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Schedule B-1, Section A				
14. Facility Based Services (B) Adult	56,934	18	56,952	To reclassify Enclave square footage
15. Supported Emp. - Enclave (B) Adult	18	(18)	-	To reclassify Enclave square footage
23. Administration (D) General	5,418	(46)	5,372	To reclassify Community and Development Coordinator square footage
25. Non-Reimbursable (B) Adult	-	30,676	30,676	To record Rayen Ave square footage
25. Non-Reimbursable (D) General	222	46	268	To reclassify Community and Development Coordinator square footage
Schedule B-1, Section B				
6. A (A) Facility Based Services	246	3	249	To record contracted day service individuals
6. A (B) Supported Emp. - Enclave	8	(8)	-	To remove Enclave individuals served
8. B (A) Facility Based Services	80	3	83	To record contracted day service individuals
9. C (A) Facility Based Services	94	3	97	To record contracted day service individuals
10. A (A) Facility Based Services	46,680	483		To record contracted day service days of attendance
		1	47,164	To correct day of attendance
10. A (B) Supported Emp. - Enclave	1,412	(1,412)	-	To remove Enclave days of attendance
12. B (A) Facility Based Services	14,544	335	14,879	To record contracted day service days of attendance
13. C (A) Facility Based Services	16,897	638	17,535	To record contracted day service days of attendance
Schedule B-3				
5. Facility Based Services (G) One Way Trips- Fourth Quarter	44,648	(35,415)		To match transportation report
		2,390	11,623	To record contracted transportation trips
6. Supported Emp. - Enclave (A) One Way Trips- First Quarter	795	(795)	-	To match transportation report
6. Supported Emp. - Enclave (C) One Way Trips- Second Quarter	972	(972)	-	To match transportation report
6. Supported Emp. - Enclave (E) One Way Trips- Third Quarter	527	(527)	-	To match transportation report
6. Supported Emp. - Enclave (G) One Way Trips- Fourth Quarter	529	(529)	-	To match transportation report
7. Supported Emp. - Comm. Emp. (A) One Way	1,258	(1,258)	-	To match transportation report
7. Supported Emp. - Comm. Emp. (C) One Way Trips- Second Quarter	940	(940)	-	To match transportation report
7. Supported Emp. - Comm. Emp. (E) One Way Trips- Third Quarter	800	(800)	-	To match transportation report
7. Supported Emp. - Comm. Emp. (G) One Way Trips- Fourth Quarter	806	(806)	-	To match transportation report
Schedule B-4				
1. TCM Units (D) 4th Quarter	23,671	(5,849)		To match SSA report
		(18)		To reclassify Home Choice units
		(60)	17,744	To remove units due to paid claim errors
2. Other SSA Allowable Units (D) 4th Quarter	-	4,517		To match SSA report
		(15)	4,502	To remove units with no documentation
3. Home Choice Units (D) 4th Quarter	-	17		To reclassify Home Choice units
		18	35	To reclassify Home Choice units
5. SSA Unallowable Units (D) 4th Quarter	2,544	487		To match SSA report
		(17)		To reclassify Home Choice units
		(5)	3,009	To remove units with no documentation
Worksheet 1				
3. Buildings/Improve (W) Program Supervision	\$ -	\$ 20,581	\$ 20,581	To match depreciation schedule
8. COG Expenses (L) Community Residential	\$ 394	\$ (183)	\$ 211	To match final COG workbook
8. COG Expenses (M) Family Support Services	\$ 190	\$ (72)	\$ 118	To match final COG workbook
8. COG Expenses (N) Service & Support Admin	\$ 13	\$ (13)	\$ -	To match final COG workbook
8. COG Expenses (O) Non-Federal Reimbursable	\$ 3	\$ 37	\$ 40	To match final COG workbook

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 2				
1. Salaries (X) Gen Expense All Prgm.	\$ 651,647	\$ (18,043)	\$ 633,604	To reclassify Community and Development Coordinator salary
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 315,580	\$ (8,448)	\$ 307,132	To reclassify Community and Development Coordinator benefits
3. Service Contracts (X) Gen Expense All Prgm.	\$ 156,066	\$ (16,805)		To reclassify community residential expenses
		\$ (3,745)	\$ 135,516	To reclassify unallowable advertising expenses
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 18,043		To reclassify Community and Development Coordinator salary
		\$ 8,448		To reclassify Community and Development Coordinator benefits
		\$ 1,757		To reclassify unallowable promotional expenses
		\$ 3,745	\$ 31,993	To reclassify unallowable advertising expenses
4. Other Expenses (X) Gen Expense All Prgm.	\$ 186,183	\$ (1,200)		To reclassify capital asset acquisition
		\$ (1,757)	\$ 183,226	To reclassify unallowable promotional expenses
5. COG Expenses (L) Community Residential	\$ 16,162	\$ (5,855)	\$ 10,307	To match final COG workbook
5. COG Expense (M) Family Support Services	\$ 7,809	\$ (2,053)	\$ 5,756	To match final COG workbook
5. COG Expense (N) Service & Support Admin	\$ 519	\$ (519)	\$ -	To match final COG workbook
5. COG Expense (O) Non-Federal Reimbursable	\$ 118	\$ 5,367	\$ 5,485	To match final COG workbook
Worksheet 2A				
1. Salaries (N) Service & Support Admin	\$ 10,850	\$ (976)	\$ 9,874	To reclassify Executive Assistant salary
5. COG Expenses (L) Community Residential	\$ 459	\$ (459)	\$ -	To match final COG workbook
5. COG Expenses (M) Family Support Services	\$ 222	\$ (222)	\$ -	To match final COG workbook
5. COG Expenses (N) Service & Support Admin	\$ 15	\$ (15)	\$ -	To match final COG workbook
5. COG Expenses (O) Non-Federal Reimbursable	\$ 3	\$ (3)	\$ -	To match final COG workbook
Worksheet 3				
4. Other Expenses (C) School Age	\$ 157,349	\$ (5,900)	\$ 151,449	To reclassify capital asset acquisition
4. Other Expenses (E) Facility Based Services	\$ 236,803	\$ 29,694	\$ 266,497	To reclassify repair expenses
5. COG Expenses (L) Community Residential	\$ 856	\$ (115)	\$ 741	To match final COG workbook
5. COG Expenses (N) Service & Support Admin	\$ 27	\$ (27)	\$ -	To match final COG workbook
5. COG Expenses (O) Non-Federal Reimbursable	\$ 6	\$ 134	\$ 140	To match final COG workbook
Worksheet 5				
3. Service Contracts (L) Community Residential	\$ -	\$ 16,805	\$ 16,805	To reclassify community residential expenses
3. Service Contracts (O) Non-Federal Reimbursable	\$ 183,589	\$ (183,239)	\$ 350	To reclassify adult day service contract expenses
5. COG Expenses (M) Family Support Services	\$ 76,863	\$ 17,672	\$ 94,535	To match final COG workbook
5. COG Expenses (O) Non-Federal Reimbursable	\$ 1,158	\$ 30,861	\$ 32,019	To match final COG workbook
Worksheet 7-B				
5. COG Expenses (L) Community Residential	\$ -	\$ 10,219	\$ 10,219	To match final COG workbook
Worksheet 8				
3. Service Contracts (E) Facility Based Services	\$ -	\$ 24,717	\$ 24,717	To reclassify transportation contract expenses
Worksheet 9				
1. Salaries (N) Service & Support Admin. Costs	\$ 1,227,248	\$ (12,382)		To match the detailed payroll report
		\$ 976	\$ 1,215,842	To reclassify Executive Assistant salary
5. COG Expenses (N) Service & Support Admin. Costs	\$ 5,110	\$ (5,110)	\$ -	To match final COG workbook
Worksheet 10				
1. Salaries (E) Facility Based Services	\$ 2,972,467	\$ 2,452		To match the detailed payroll report
		\$ 7,145		To reclassify Enclave salaries
		\$ (19,204)	\$ 2,962,860	To reclassify bookkeeper lent to MASCO Inc.
1. Salaries (F) Enclave	\$ 7,145	\$ (7,145)	\$ -	To reclassify Enclave salaries

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 10 (Continued)				
2. Employee Benefits (E) Facility Based Services	\$ 1,274,359	\$ 5,395	\$ 1,279,754	To reclassify Enclave benefits
2. Employee Benefits (F) Enclave	\$ 5,395	\$ (5,395)	\$ -	To reclassify Enclave benefits
3. Service Contracts (E) Facility Based Services	\$ 436,916	\$ (24,717)	\$ 412,199	To reclassify transportation contract expenses
		\$ 183,239	\$ 595,438	To reclassify adult day service contract expenses
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 19,204	\$ 19,204	To reclassify bookkeeper lent to MASCO Inc.
Reconciliation to County Auditor Worksheet				
Expense:				
Plus: Purchases Greater Than \$5,000	\$ 1,014,850	\$ 1,200		To reclassify capital asset acquisition
		\$ (29,694)		To reclassify repair expenses
		\$ 5,900	\$ 992,256	To reclassify capital asset acquisition
Less: Capital Costs	\$ (919,544)	\$ (20,581)	\$ (940,125)	To reconcile off depreciation adjustment

Appendix B
Mahoning 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>
Schedule A						
19. Room and Board/Cost to Live (L) Community Residential	\$ -	\$	17,933	\$	17,933	To match final COG workbook
Schedule B-1, Section A						
7. Occupational Therapy (B) Adult	-		433		433	To match square footage summary
7. Occupational Therapy (C) Child	-		605		605	To match square footage summary
8. Physical Therapy (B) Adult	-		433		433	To match square footage summary
17. Medicaid Administration (A) MAC	-		105		105	To match square footage summary
21. Service And Support Admin (D) General	5,291		(217)		5,074	To reclassify Director of Community Services square footage
22. Program Supervision (B) Adult	1,650		217		1,867	To reclassify Director of Community Services square footage
23. Administration (D) General	5,418		(46)		5,372	To reclassify Community and Development Coordinator square footage
25. Non-Reimbursable (B) Adult	-		30,676		30,676	To record Rayen Ave square footage
25. Non-Reimbursable (D) General	-		222		222	To match square footage summary
			46		268	To reclassify Community and Development Coordinator square footage
Schedule B-1, Section B						
6. A (A) Facility Based Services	271		(41)		230	To match attendance report
			1		231	To record contracted day service individuals
8. B (A) Facility Based Services	90		(5)		85	To match attendance report
			1		86	To record contracted day service individuals
9. C (A) Facility Based Services	103		(9)		94	To match attendance report
			3		97	To record contracted day service individuals
10. A (A) Facility Based Services	43,417		76		43,493	To record contracted day service days of attendance
12. B (A) Facility Based Services	14,412		(1)		14,411	To remove day of attendance due to paid claim error
			62		14,473	To record contracted day service days of attendance
13. C (A) Facility Based Services	17,317		530		17,847	To record contracted day service days of attendance
Schedule B-3						
5. Facility Based Services (G) One Way Trips- Fourth Quarter	33,590		866		34,456	To record contracted transportation trips
Schedule B-4						
1. TCM Units (D) 4th Quarter	19,151		(2,990)		16,161	To match SSA report
			(48)		16,113	To reclassify Home Choice units
			(10)		16,103	To remove units due to paid claim errors
2. Other SSA Allowable Units (D) 4th Quarter	-		2,990		2,990	To match SSA report
			(7)		2,983	To remove units with no documentation
3. Home Choice Units (D) 4th Quarter	-		62		62	To reclassify Home Choice units
			6		68	To reclassify Home Choice units
5. SSA Unallowable Units (D) 4th Quarter	2,335		(1,037)		1,298	To match SSA report
			(6)		1,292	To reclassify Home Choice units
			(14)		1,278	To reclassify Home Choice units
Schedule C						
V. Other Revenues						
(I) Other (Detail On Separate Sheet)- COG Revenue						
44 SL - 2013	\$ -	\$	30,719	\$	30,719	To match final COG workbook
Worksheet 1						
8. COG Expenses (L) Community Residential	\$ -	\$	701	\$	701	To match final COG workbook
8. COG Expenses (M) Family Support Services	\$ -	\$	288	\$	288	To match final COG workbook
8. COG Expenses (O) Non-Federal Reimbursable	\$ -	\$	59	\$	59	To match final COG workbook

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 2				
1. Salaries (X) Gen Expense All Prgm.	\$ 786,524	\$ 4,057 \$ (17,848)		To reclassify Assistant Superintendent salary To reclassify Community and Development Coordinator salary
		\$ (93,644)	\$ 679,089	To reclassify Director of Adult Day Services salary
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 372,232	\$ (5,349)		To matched detailed expense report
		\$ 1,646		To reclassify Assistant Superintendent benefits
		\$ (7,810)	\$ 360,719	To reclassify Community and Development Coordinator benefits
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 17,848		To reclassify Community and Development Coordinator salary
		\$ 7,810		To reclassify Community and Development Coordinator benefits
		\$ 1,070	\$ 26,728	To reclassify unallowable general government expense
4. Other Expenses (X) Gen Expense All Prgm.	\$ 432,646	\$ 23,689 \$ (1,070)		To match detailed expense report To reclassify unallowable general government expense
		\$ (17,330)		To reclassify community residential expenses
		\$ 34,202	\$ 472,137	To match detailed expense report
5. COG Expenses (L) Community Residential	\$ -	\$ 19,463	\$ 19,463	To match final COG workbook
5. COG Expense (M) Family Support Services	\$ -	\$ 7,989	\$ 7,989	To match final COG workbook
5. COG Expense (O) Non-Federal Reimbursable	\$ -	\$ 1,939	\$ 1,939	To match final COG workbook
Worksheet 2A				
1. Salaries (E) Facility Based Services	\$ 173,310	\$ 9,851		To reclassify Director of Adult Day Services salary
		\$ 93,664	\$ 276,825	To reclassify Director of Adult Day Services salary
1. Salaries (N) Service & Support Admin	\$ -	\$ 10,555	\$ 10,555	To reclassify Director of Community Services salary
2. Employee Benefits (E) Facility Based Services	\$ 120,639	\$ 3,997	\$ 124,636	To reclassify Director of Adult Day Services benefits
Worksheet 3				
4. Other Expenses (C) School Age	\$ 89,926	\$ 22,313	\$ 112,239	To reclassify snow removal/lawn care expenses
4. Other Expenses (E) Facility Based Services	\$ 196,650	\$ 56,080		To reclassify building maintenance expenses
		\$ 24,208	\$ 276,938	To reclassify snow removal/lawn care expenses
4. Other Expenses (N) Service & Support Admin	\$ 18,162	\$ 2,910	\$ 21,072	To reclassify snow removal/lawn care expenses
4. Other Expenses (U) Transportation	\$ 12,951	\$ 49,599	\$ 62,550	To reclassify equipment expenses
4. Other Expenses (X) Gen Expense All Prgm.	\$ 144,616	\$ 12,679		To reclassify equipment expenses
		\$ (59,239)	\$ 98,056	To reclassify capital asset acquisition
5. COG Expenses (L) Community Residential	\$ -	\$ 1,658	\$ 1,658	To match final COG workbook
5. COG Expenses (M) Family Support Services	\$ -	\$ 681	\$ 681	To match final COG workbook
5. COG Expenses (O) Non-Federal Reimbursable	\$ -	\$ 139	\$ 139	To match final COG workbook
Worksheet 5				
2. Employee Benefits (C) School Age	\$ 538,251	\$ (14,482)	\$ 523,769	To match detailed expense report
3. Service Contracts (L) Community Residential	\$ -	\$ 17,330	\$ 17,330	To reclassify community residential expenses
4. Other Expenses (C) School Age	\$ 255,921	\$ 6,060		To match detailed expense report
		\$ (6,424)		To reclassify capital asset acquisition
		\$ (7,740)		To reclassify occupational therapy expenses
		\$ (54,031)		To reclassify occupational therapy expenses
		\$ (4,573)		To reclassify physical therapy expenses
		\$ (22,313)	\$ 166,900	To reclassify snow removal/lawn care expenses
5. COG Expenses (L) Community Residential	\$ -	\$ 234,986	\$ 234,986	To match final COG workbook

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

	Reported Amount		Correction		Corrected Amount	Explanation of Correction
Worksheet 5 (Continued)						
5. COG Expenses (M) Family Support Services	\$ -	\$	96,456	\$	96,456	To match final COG workbook
5. COG Expenses (O) Non-Federal Reimbursable	\$ -	\$	19,661	\$	19,661	To match final COG workbook
Worksheet 7-D						
4. Other Expenses (E) Facility Based Services	\$ -	\$	14,690	\$	14,690	To reclassify psychology expenses
Worksheet 7-E						
4. Other Expenses (C) School Age	\$ -	\$	7,740			To reclassify occupational therapy expenses
		\$	54,031	\$	61,771	To reclassify occupational therapy expenses
4. Other Expenses (E) Facility Based Services	\$ -	\$	93,497	\$	93,497	To reclassify occupational therapy expenses
13 No. of Individual Served (C) School Age	-		57		57	To report the number of individuals served
13 No. of Individual Served (E) Facility Based Services	-		71		71	To report the number of individuals served
Worksheet 7-F						
4. Other Expenses (C) School Age	\$ 3,027	\$	4,573	\$	7,600	To reclassify physical therapy expenses
4. Other Expenses (E) Facility Based Services	\$ -	\$	107,035	\$	107,035	To reclassify physical therapy expenses
Worksheet 8						
3. Service Contracts (E) Facility Based Services	\$ -	\$	10,461	\$	10,461	To reclassify transportation contract expenses
4. Other Expenses (X) Gen Expense All Prgm.	\$ 687,451	\$	2,183	\$	689,634	To match detailed expense report
Worksheet 9						
1. Salaries (N) Service & Support Admin. Costs	\$ 1,160,080	\$	(4,057)			To reclassify Assistant Superintendent salary
		\$	(10,555)			To reclassify Director of Community Services salary
		\$	(9,851)	\$	1,135,617	To reclassify Director of Adult Day Services salary
2. Employee Benefits (N) Service & Support Admin. Costs	\$ 683,582	\$	(1,646)			To reclassify Assistant Superintendent benefits
		\$	(3,997)	\$	677,939	To reclassify Director of Adult Day Services benefits
4. Other Expenses (N) Service & Support Admin. Costs	\$ 189,886	\$	18,103			To match detailed expense report
		\$	(14,690)			To reclassify psychology expenses
		\$	(2,910)	\$	190,389	To reclassify snow removal/lawn care expense
Worksheet 10						
1. Salaries (E) Facility Based Services	\$ 2,912,632	\$	(44,814)	\$	2,867,818	To reclassify bookkeeper lent to MASCO Inc.
4. Other Expenses (E) Facility Based Services	\$ 840,155	\$	12,753			To match detailed expense report
		\$	(56,080)			To reclassify building maintenance expenses
		\$	(10,461)			To reclassify transportation contract expenses
		\$	(93,497)			To reclassify occupational therapy expenses
		\$	(107,035)			To reclassify physical therapy expenses
		\$	(24,208)	\$	561,627	To reclassify snow removal/lawn care expenses
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$	44,814	\$	44,814	To reclassify bookkeeper lent to MASCO Inc.
Reconciliation to County Auditor Worksheet Expense:						
Plus: Purchases Greater Than \$5,000	\$ 463,324	\$	(12,679)			To reclassify equipment expenses
		\$	(49,599)			To reclassify equipment expenses
		\$	59,239			To reclassify capital asset acquisition
		\$	6,424	\$	466,709	To reclassify capital asset acquisition
Less: COG Expenses Posted on Schedule A	\$ -	\$	(17,933)	\$	(17,933)	To reconcile Schedule A COG expenses
Total from 12/31 County Auditor's Report	\$ 26,838,279	\$	2	\$	26,838,281	To correct county auditor total



Dave Yost • Auditor of State

MAHONING COUNTY DEVELOPMENTAL DISABILITIES

MAHONING 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
MAY 19, 2016