



Dave Yost • Auditor of State

COLUMBIANA COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

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Independent Auditor's Report on Applying Agreed-Upon Procedures

Halina Schroeder, Audit Chief
Division of Fiscal Administration, Audit Office
Ohio Department of Developmental Disabilities
30 E. Broad Street, 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 Columbiana County Board of Developmental Disabilities (County Board) prepared its *Income and Expenditure Report* for the years ended December 31, 2011 and 2012 (Cost Reports) in accordance with DODD's Guide to Preparing Income and Expenditure Reports for 2011 and 2012 (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. DODD requested that we tour the facilities to identify how space was used by County Board programs and to identify new, closed or empty buildings along with rented or idle space. DODD also asked us to perform the additional procedures listed below only on those areas that changed by more than 10 percent from the final 2010 square footage totals.

We toured the County Board's Administration and ASC facilities and found no unreported rented or idle floor space.

We compared 2011 and 2012 square footage totals to final 2010 square footage totals and found that the square footage reported changed by more than 10 percent.

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

Statistics – Square Footage (Continued)

We measured one room in each of the following buildings: Administration, Adult Senior Center, and the Employment Development Inc. Central and compared the square footage to the County Board's square footage summary.

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

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

We compared square footage for each room on the floor plan of Employment Development Inc. South building to the County Board's revised summary for each year (see procedure 4).

We found no variances exceeding 10 percent.

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

Originally, the County Board provided us with square footage summaries that did not roll up to the floor plans, was difficult to trace to the Cost Reports, and were not accurate. After discussions with the County Board, it updated its square footage summaries. We compared these revised County Board's square footage summaries to the square footage reported in each cell in *Schedule B-1, Section A, Square Footage*.

We found variances exceeding 10 percent as reported in Appendix A (2011) and Appendix B (2012).

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

We obtained the County Board's methodology and compared it to the Cost Report Guides.

We found that square footage should be allocated for the MAC Coordinator and Assistant Coordinator in 2012. We also identified significant differences for both 2011 and 2012 during our payroll testing and we revised the square footage summary to reflect the reclassification of employees to different program areas.

We reported these variances in Appendix A (2011) and Appendix B (2012).

Statistics – Attendance

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

We found no unassigned program or general expenses. However, we reclassified expenses to *Worksheet 7A, Physician Services*, Column (D) Unassigned Children Program during our non-payroll expenditure testing in 2012 requiring statistics for the children's programs. We obtained these statistics from Schedule B-1.

These statistics are reported in Appendix B (2012).

Statistics – Attendance (Continued)

2. DODD asked us to compare the County Board's final 2010 typical hours of service reported on *Schedule B-1, Section B, Attendance Statistics* to the typical hours of service reported on *Schedule B-1* for 2011 and, if the hours are the same, to do no additional procedures.

We compared the final 2010 typical hours of service to the typical hours of service reported on *Schedule B-1* for 2011.

We found no differences.

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

We compared the County Board's Day Services Attendance Summary By Consumer, Location, Acuity, and Month 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 also footed the County Board's reports on attendance statistics for accuracy.

We reported variances in Appendix A (2011). We found no differences exceeding two percent in 2012.

4. DODD requested that we report variances if the County Board's number of individuals served varied by more than 10 percent when comparing to the prior period's attendance statistics on *Schedule B-1, Section B, Attendance Statistics* for 2011.

We compared the County Board's final 2010 number of individuals served to the final individuals served for Day Habilitation/Adult Day Services/Vocational Habilitation for 2011 on *Schedule B-1, Section B, Attendance Statistics* and determined if the variances were over 10 percent.

The number of reported individuals served did not change by more than 10 percent.

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

We did not perform this test since the difference in procedure 4 was less than 10 percent.

6. DODD requested that we report variances in the total attendance days for five individuals for two months in 2012 between the County Board's monthly attendance documentation and the number of days reported on *Schedule B-1, Section B, Attendance Statistics*. DODD also asked us to compare the acuity level on the County Board's 2012 Day Services Attendance Summary by Consumer, Location, Acuity, and Month report to the Acuity Assessment Instrument for each individual.

We traced the number of attendance days for five adult day service individuals from the January-May and July-November 2012 from the County Board's Service Documentation Sheets to *Schedule B-1*.

We found no differences.

Statistics – Attendance (Continued)

We compared each acuity level on the 2012 Day Services Attendance Summary by Consumer, Location, Acuity, and Month report to the Acuity Assessment Instrument for the same five individuals. We also selected an additional three individuals to ensure that at least two individuals from each acuity level is tested, and performed the same acuity level comparison.

We found no acuity variances.

7. DODD requested that we report variances to *Schedule B-1, Section B, Attendance Statistics* if more than three of the 15 minute community employment units tested were not calculated in accordance with the Cost Report Guides or if any units did not meet the service documentation requirements of Ohio Admin. Code § 5123:2-9-05 (see Paid Claims testing, procedure 1).

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

Acuity Testing

1. DODD requested that we report variances if days of attendance on the Days of Attendance by Acuity supplemental worksheet for 2008, 2009, 2010, and 2011 did not agree to the County Board's supporting documentation.

We compared the County Board's Attendance by Acuity reports for the days of attendance for Day Habilitation/Adult Day Services/ Vocational Habilitation and Enclave with the Days of Attendance by Acuity supplemental worksheet for 2008 and 2009, 2010, 2011.

For 2008, we found the following acuity variances:

- 1,793 Adult Day Services attendance days should be added to acuity level A;
- 1,321 Adult Day Services attendance days should be removed from acuity level A-1;
- 858 Adult Day Services attendance days should be added to acuity level B; and
- 598 Adult Day Services attendance days should be removed from acuity level C.

For 2009, we found the following acuity variances:

- 1,631 Adult Day Services attendance days should be added to acuity level A;
- 1,632 Adult Day Services attendance days should be removed from acuity level A-1;
- 32 Enclave attendance days should be removed from acuity level A-1; and
- 32 Enclave attendance days should be added to acuity level A.

For 2010, we found 1,420 Adult Day Services attendance days should be added to acuity level A and 1,420 removed from acuity level A-1.

For 2011, we found 361 Adult Day Services attendance days should be added to acuity level A and 361 removed from acuity level A-1.

2. We also compared two individuals from each acuity level on the County Board's 2008 through 2011 Attendance by Acuity reports to the Acuity Assessment Instrument for each individual for each respective year.

We found no acuity variances for days of attendance for 2008, 2010, and 2011. For 2009, we found 57 facility based days should be reclassified from acuity level A-1 to C.

For the four years tested, we found three individuals where the acuity assessment instrument or equivalent document could not be located by the County Board. We reported differences from both Acuity Testing procedures on a revised Days of Attendance by Acuity supplemental worksheet for 2009, 2010 and 2011 and submitted it to DODD.

Statistics – Transportation

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

We compared the number of one-way trips from the County Board's Units Delivered Transportation by Service, Month, and Age Group report with those statistics as reported in *Schedule B-3*. We also footed the County Board's Units Delivered Transportation by Service, Month, and Age Group report for accuracy.

We reported differences exceeding two percent in Appendix A (2011) and Appendix B (2012).

2. DODD requested that we report variances of more than 10 percent of the total trips taken for five individuals for both 2011 and 2012, between the County Board's internal documentation versus the amount reported on *Schedule B-3, Quarterly Summary of Transportation Services*.

We traced the number of trips for five adults and one child for April 2011 and September for 2012 from the County Board's daily reporting documentation to *Schedule B-3*.

We found no differences.

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

The County Board did not report the cost of bus tokens, cabs on *Schedule B-3* for 2011 or 2012. We reviewed the County Board's State Expenses Without Payroll or Benefits (Detailed) Reports for any of these costs not identified.

We found no unreported costs of bus tokens/cabs.

Statistics – Service and Support Administration (SSA)

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

We compared the number of SSA units Targeted Case Management (TCM), Other SSA Allowable, and SSA Unallowable from the County Board's Unit Entry by Date Span, Detailed Units Marked Non-Billable, and Case Notes Listing for TCM Billing - Subtotaled by Consumer reports with those statistics reported in *Schedule B-4*. We also footed the County Board's SSA reports for accuracy.

We found differences as reported in Appendix A (2011) and Appendix B (2012).

2. DODD asked us to report variances if the Other SSA Allowable units tested had an error rate exceeding 10 percent.

We haphazardly selected two samples of 60 Other SSA Allowable units for both 2011 and 2012 from the Case Notes Listing for TCM Billing - Subtotaled by Consumer and TCM Allowable/Unallowable Detail reports and determined if the case note documentation described activities listed in Ohio Admin. Code § 5101:3-48-01(D) and also included the documentation elements required by Ohio Admin. Code § 5101:3-48-01(F).

The units found to be in error exceeded 10 percent; however, our review of supporting documentation did not indicate a systemic issue and we reported our sample errors in Appendix A (2011) and Appendix B (2012).

Statistics – Service and Support Administration (Continued)

3. DODD asked us to report variances if the SSA Unallowable units tested had an error rate exceeding 10 percent.

We haphazardly selected two samples of 60 Unallowable SSA service units for both 2011 and 2012 from the Case Notes Listing for TCM Billing - Subtotaled by Consumer and TCM Allowable/Unallowable Detail reports and determined if the case note documentation described activities listed in Ohio Admin. Code § 5101:3-48-01(D) and also included the documentation elements required by Ohio Admin. Code § 5101:3-48-01(F).

The units found to be in error exceeded 10 percent and we selected two additional samples of 60 Unallowable SSA service units for both 2011 and 2012 from the same reports. The units found to be in error in the expanded samples exceeded 10 percent. We reported the aggregate differences in Appendix A (2011) and Appendix B (2012).

Recommendation:

We noted what appeared to be a systemic issue with coding of Unallowable SSA service units. We recommend the County Board review the Cost Report Guidelines which specify that, "Only activities that generate units, as detailed in the Ohio Admin. Code should be reported on Schedule B-4." In addition, the County Board should review section Schedule B-4, Quarterly Summary of Service and Support Administration Units for the description of allowable activities and properly report these units on *Schedule B-4*.

4. DODD requested that we report decreases exceeding five percent in total SSA units by line on *Schedule B-4* when compared to the prior year's final Cost Report for 2011. DODD also asked us to report changes exceeding five percent in total SSA units by line on *Schedule B-4* when compared to the prior year's final Cost Report for 2012.

We compared the final 2010 SSA units to the final 2011 SSA units and the final 2011 SSA units to the final 2012 SSA units.

The final 2011 SSA units did not decrease by five percent or more from 2010. The final 2012 TCM/ Unallowable SSA units decreased and Other SSA Allowable units increased by five percent or more from 2011. We obtained the County Board's explanation that, in 2012, it began using productivity standards and it contracted with a new billing company which resulted in monthly billing and better control. The County Board indicated that SSA staff now has to account for his/her time and that the reduction is probably the result of staff turnover.

5. DODD requested 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, DODD asked us to determine if they were properly classified and report any variances with an error rate exceeding 10 percent and indicating a systemic issue.

We haphazardly selected two samples of 60 general time units for both 2011 and 2012 from the Case Notes Listing for TCM Billing - Subtotaled by Consumer and TCM Allowable/Unallowable 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.

Statistics – Service and Support Administration (Continued)

The units found to be in error exceeded 10 percent for 2011; however, the County Board's explanation and our review of supporting documentation did not indicate a systemic issue. The units found to be in error did not exceed 10 percent for 2012.

We reported difference in Appendix A (2011).

Revenue Cost Reporting and Reconciliation to the County Auditor Report

1. DODD asked us to compare the receipt totals from the county auditor's detailed receipt reports for the County Board to the county auditor's report totals reported on the *Reconciliation to County Auditor Worksheets*.

We compared the receipt totals from the 12/31/2011 and 12/31/2012 county auditor's Receipt report for the Special (S05), Restaurant (S06), Title 6B (S07), Construction (S09), Residential Service (S10), and Permanent Improvement (N00) funds to the County Auditor's report totals reported on the *Reconciliation to County Auditor Worksheets*.

We found differences as reported in Appendix A (2011) and Appendix B (2012).

2. DODD asked us to determine whether total County Board receipts reported in the *Reconciliation to County Auditor Worksheets* reconciled within 1/4 percent of the county auditor's yearly report of total receipts for these funds and, if the Cost Reports do not reconcile within limits, to perform procedure 3.

Total County Board receipts were not within 1/4 percent of the county auditor's yearly receipt totals reported for these funds. Receipts in the county auditor's reports exceeded the County Board receipts by \$325,000 for 2011 and \$738,085 in 2012. We determined the difference was due to the County Board not reporting transfers in on the Cost Reports. We reported these adjustments in Appendix A (2011) and Appendix B (2012), and with these adjustments, the County Board receipts reconciled within 1/4 percent.

3. DODD asked us to compare the account description and amount for each revenue reconciling item on the *Reconciliation to County Auditor Worksheet* to the County Board's Revenue Received reports and other supporting documentation such as county tax settlement sheets.

We did not perform this procedure since the Cost Reports reconciled after adjustments.

4. DODD requested that we compare revenue entries on *Schedule C, Income Report* to the Council of Governments (COG) prepared County Board Summary Workbooks for 2011 and 2012.

We compared revenue entries on *Schedule C, Income Report* to the North East Ohio Network prepared County Board Summary Workbooks.

We found no differences in 2011. We found differences as reported in Appendix B (2012).

5. We reviewed the County Board's State Account Code detailed revenue report 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 \$194,409 in 2011 and \$35,378 in 2012;
- IDEA Part B ARRA revenues in the amount of \$24,099 in 2011;
- IDEA Early Childhood Special Education ARRA revenues in the amount of \$53 in 2011;
- Preschool Disability Grant revenues in the amount of \$9,055 in 2011 and \$7,935 in 2012;
- Title VI-B revenues in the amount of \$41,066 in 2011 and \$45,765 in 2012;
- School Lunch Program revenues in the amount of \$32,973 in 2011 and \$28,519 in 2012;
- Insurance reimbursements in the amount of \$148,432 in 2011 and \$152,223 in 2012; and
- Help Me Grow revenues in the amount of \$5,680 in 2011 and \$139,744 in 2012.

Paid Claims Testing

1. We selected 100 paid services among all service codes from 2011 and 2012 from the Medicaid Billing System (MBS) data and determined if the services met the following service documentation requirements of Ohio Admin. Code §§ 5123:2-9-05, 5123-2-9-18(H)(1)-(2), and 5101:3-48-01(F) as applicable to the specific service provided:
 - Date of service;
 - Place of service;
 - Name of the recipient;
 - Name of the provider;
 - Signature of the person delivering the service or initials of the person delivering the service if the signature and corresponding initials are on file with the provider;
 - Type of service;
 - Number of units of the delivered service or continuous amount of uninterrupted time during which the service was provided;
 - Group size in which the services were delivered; and
 - Arrival and departure times of the provider of service's site visit to the recipient's location or of the recipient's visit to the provider of service's location.

For non-medical transportation service codes, we reviewed similar service documentation requirements to ensure compliance with Ohio Admin. Code § 5123:2-9-18 (H)(1)-(2) excluding H(1)(d),(f),(j) and H (2)(d),(f). We applied the service documentation rules in effect at the time of service delivery. For selected services codes that have contracted services, DODD asked us to 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 asked that we obtain documentation and identify all overpayments related to reimbursements exceeding the usual and customary rate.

We found instances of non-compliance with these documentation requirements for 2011 in the following service codes: Adult Day Support-15 minute unit (ADF); Non-Medical Transportation-One-Way Trip-Eligible Vehicle (FTB); and Targeted Case Management-15 minute unit (TCM). We found no instances of non-compliance in 2012. There were no non-medical transportation services provided by a commercial vehicle/bus or taxi/livery in our sample.

Paid Claims Testing (Continued)

Recoverable Finding – 2011

Finding \$163.82

Service Code	Units	Review Results	Finding
ADF	17	Documentation lacked time and time out – no duration noted	\$52.67
FTB	1	Reimbursed units exceeded actual units	\$13.19
TCM	15	No supporting documentation	\$97.96
Total			\$163.82

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

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

We compared the number of reimbursed TCM units and Community Employment units from the MBS Summary by Service Code report, to the final units on *Schedule B-4, Quarterly Summary of Units of Service – Service and Support Administration*, Line (1)(F), TCM Units and to *Schedule B-1, Section B, Attendance Statistics, Line (4)(C), Supported Employment – Community Employment*, 15 minute units, respectively.

We found no instance where the Medicaid reimbursed units were greater than final TCM units. The County Board was not reimbursed for Supported Employment - Community Employment units during 2011 or 2012.

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

The County Board did not report costs on *Schedule A, Summary of Service Costs – By Program*, for Lines (20) to Line (25). We reviewed the MBS Summary by Service Code reports and found the County Board was not reimbursed for these services in 2011 and 2012.

Non-Payroll Expenditures and Reconciliation to the County Auditor Report

1. DODD asked us to compare the disbursement totals from the county auditor's report listed on the *Reconciliation to County Auditor Worksheets* to the county auditor's disbursements report for County Board's funds.

We compared the disbursement totals from the 12/31/2011 and 12/31/2012 county auditor's report listed on the *Reconciliation to County Auditor Worksheets* to the county auditor's Transaction History Report for the Special (S05), Restaurant (S06), Title 6B (S07), Construction (S09), Residential Service (S10), and Permanent Improvement (N00) funds.

We found differences as reported in Appendix A (2011). We found no differences for 2012.

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

2. DODD asked us to determine whether total County Board disbursements reported in the *Reconciliation to County Auditor Worksheets* reconciled within 1/4 percent of the county auditor's yearly report of total disbursements for these funds and, if Cost Reports did not reconcile within acceptable limits, to perform procedure 3.

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

3. DODD asked us to compare the account description and amount for each reconciling item on the *County Auditor Reconciliation Worksheets* to the County Board's detailed expense reports and other supporting documentation such as county tax settlement sheets.

We did not perform this procedure since the Cost Reports reconciled within acceptable limits.

4. DODD asked us to compare the County Board's detailed disbursements to the amounts reported on worksheets 2 through 10, and report variances exceeding \$100 for service contracts and other expenses on any worksheet.

We compared all service contract and other expenses entries on worksheets 2 through 10 to the County Board's 2011 State Expenses Without Payroll or Benefits (Detailed) Report and the 2012 IHAC Expense Detail report.

We found no differences exceeding \$100.

5. DODD asked us to compare disbursement entries on *Schedule A, Summary of Service Costs – By Program* and worksheets 2 through 10 to the COG prepared County Board Summary Workbooks.

We compared disbursement entries on *Schedule A, Summary of Service Costs – By Program* and worksheets 2 through 10 to the COG prepared County Board Summary Workbooks.

We found differences as reported in Appendix A (2011) and Appendix B (2012).

6. DODD asked us to determine whether the County Board's detailed disbursements were properly classified within two percent of total service contracts and other expenses for all worksheets and if any worksheet included disbursements over \$100 which are non-federal reimbursable under 2 CFR 225 Appendix B.

We scanned the County Board's 2011 State Expenses Detailed Report and the 2012 IHAC Expense Detail Report for service contracts and other expenses in the following columns and worksheets: column (X) General Expense-All Programs on worksheets 2 through 8; column (N) Service and Support Administration Costs on worksheet 9; and columns (E) Facility Based Services, and (G) Community Employment on worksheet 10 and reviewed documentation to identify disbursements not classified as prescribed by the Cost Report Guides or costs which are non-federal reimbursable under 2 CFR 225 Appendix B.

We found differences as reported in Appendix A (2011) and Appendix B (2012) for misclassified and non-federal reimbursable costs.

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

7. DODD asked us to scan the County Board's detailed expense reports for items purchased during 2011 and 2012 that met the County Board's capitalization threshold and trace them to inclusion on the County Board's Depreciation of Asset fixed asset listing.

We scanned the County Board's 2011 State Expenses Without Payroll or Benefits (Detailed) Report and the 2012 IHAC Expense Detail report for items purchased during 2011 and 2012 that met the County Board's capitalization criteria and traced them to inclusion on the County Board's Depreciation of Asset schedule.

We reported differences for purchases that were not properly capitalized as reported in Appendix A (2011) and Appendix B (2012).

8. DODD asked us to select 40 disbursements from 2011 and 2012 from the County Board's detailed expense reports that were classified as service contract and other expenses on worksheets 2 through 10 and determine if supporting documentation was maintained as required by 2 CFR 225 (OMB Circular A-87, Appendix A, (C)(1)(j)) and the disbursement was properly classified according to the Cost Report Guides.

We haphazardly selected 40 disbursements from 2011 and 2012 from the County Board's State Expenses Without Payroll or Benefits (Detailed) Report and the IHAC Expense Detail report that were classified as service contract and other expenses on worksheets 2 through 10. We determined if supporting documentation was maintained as required by 2 CFR 225 (OMB Circular A-87, Appendix A, (C)(1)(j)) and the disbursement was properly classified according to the Cost Report Guides.

We reported differences in Appendix A (2011) and Appendix B (2012) for misclassified and non-federal reimbursable costs.

Property, Depreciation, and Asset Verification Testing

1. DODD asked that we compare the County Board's procedures regarding capitalization of fixed assets with the Cost Report Guides for preparing *Worksheet 1, Capital Costs* and 2 CFR 225 (OMB Circular A-87, Appendix B, 15(a)(2)).

We found no inconsistencies as a result of applying this procedure.

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

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

We found differences exceeding \$100 as reported in Appendix A (2011) and Appendix B (2012).

3. We compared the County Board's final 2010 Depreciation of Asset Schedule to the County Board's 2011 and 2012 Depreciation of Asset 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.

We found differences as reported in Appendix A (2011) and Appendix B (2012).

Property, Depreciation, and Asset Verification Testing (Continued)

4. We haphazardly selected six of the County Board's fixed assets which met the County Board's capitalization policy and were being depreciated in their first year in 2011 or 2012 and determined if the useful lives agreed to the estimated useful lives prescribed in the 2008 American Hospital Association (AHA) Asset Guide. We also recomputed the first year's depreciation for these assets, based on their cost, acquisition date and useful life to determine compliance with the Cost Report Guides and AHA Asset Guide.

We found differences as reported in Appendix A (2011) and Appendix B (2012).

5. DODD asked us to haphazardly select the lesser of five percent or 20 disposed assets from 2011 and 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. DODD also asked us to recalculate depreciation and any gain or loss applicable to 2011 (and 2012, if applicable) for the disposed items based on its undepreciated basis and any proceeds received from the disposal or sale of the asset to determine compliance with the Cost Report Guide and CMS Publication 15-1, Chapter 1.

We haphazardly selected one disposed asset and determined if the asset was removed from the County Board's fixed asset ledger. We also recalculated depreciation and any gain or loss applicable to 2011 for the disposed items based on its undepreciated basis and any proceeds received from the disposal of the asset to determine compliance with the Cost Report Guides and CMS Publication 15-1, Chapter 1.

We found difference as reported in Appendix A (2011).

The County Board stated that no capital assets were disposed of in 2012. We also scanned the County Board's State Account Code Detailed Revenue Report and did not find any proceeds from the sale or exchange of fixed assets.

Payroll Testing

1. DODD asked us to determine whether total County Board salaries and benefits in the Cost Reports were within two percent of the county auditor's report totals for the County Board's funds.

We totaled salaries and benefits from worksheets 2 through 10 from the Cost Reports and compared the yearly totals to the county auditor's Transaction History Report for the Special (S05), Restaurant (S06), and Title 6B (S07) funds.

The variance was less than two percent.

2. DODD asked us to compare the County Board's detailed payroll disbursements to the amounts reported on worksheets 2 through 10, and to report variances exceeding \$100 for salaries or employee benefit expenses.

We compared all salary and employee benefit entries on worksheets 2 through 10 to the County Board's 2011 State Expenses Payroll Only By SAC/Employee (Summary) report and the 2012 Payroll Totals By Job Description By Date Span report, and the Allocation of Benefits spreadsheets.

We found no differences in 2011. We found differences exceeding \$100 in 2012; however, no adjustments made to Appendix B due to variances found in procedure 3.

Payroll Testing (Continued)

3. DODD requested that we select a sample of 25 percent of the average number of employees for the two-year period and compare the County Board's organizational chart, staffing/payroll journal and job descriptions, if needed, to the worksheet in which each employee's salary and benefit costs were allocated to ensure allocation is consistent with the Cost Report Guides. If misclassification errors exceed 10 percent, DODD asked us to perform procedure 4.

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

We reported differences in Appendix A (2011) and Appendix B (2012) and because misclassification errors exceeded 10 percent, we performed procedure 4 below. In addition, these reclassifications resulted in the reallocation of benefit expenses. We reported additional differences in Appendix A (2011) and Appendix B (2012) to revise benefit allocation.

4. DODD asked us to scan the County Board's detailed payroll reports for 2011 and 2012 and compare classification of employees to entries on worksheets 2 through 10 to determine if salary and benefit costs were reported in accordance with the Cost Report Guides if the errors in procedure 3 above exceeded 10 percent.

We scanned the County Board's State Expenses Payroll Only by SAC/Employee (Summary) report for 2011 and the Payroll Totals by Job Description by Date Span report for 2012 and compared 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 found differences as reported in Appendix A (2011) and Appendix B (2012).

Medicaid Administrative Claiming (MAC)

1. DODD asked us to contact its Random Moment Time Study (RMTS) Coordinator to report differences if the MAC salary and benefits versus the County Board's payroll records exceeded one percent or more.

We compared the salary and benefits entered on the MAC Cost by Individual reports to the County Board's Payroll Totals by Job Description by Date Span Report.

We did not perform this procedure in 2011 as the County Board did not participate in MAC. In 2012 we found no variance exceeding one percent.

2. We compared the MAC Cost by Individual report to Worksheet 6, columns (I) and (O) for 2012.

We found no differences.

3. We compared Ancillary Costs on the Roll Up Report for the Ohio Department of Medicaid (ODM) report to Lines 6-10 of the *MAC Reconciliation Worksheet*.

We did not perform this procedure in 2011 as the County Board did not participate in MAC.

We reported a difference in Appendix B (2012).

Medicaid Administrative Claiming (MAC) (Continued)

4. We selected 11 RMTS observed moments completed by employees of the County Board from the DODD RMTS Participant Moments Question and Answer report for the second quarter of 2012 in which they documented their time spent on administering Medicaid-funded programs. We determined if supporting documentation of the County Board employees' activity for each observed moment was maintained and the observed moment was properly classified in accordance with DODD's Guide to Medicaid Administrative Claiming (MAC) using the Random Moment Time Studies (RMTS) Methodology for 2010 and 2012.

We did not perform this procedure in 2011 as the County Board did not participate in MAC. We found no differences in 2012.

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

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

This report is intended solely for the use of the managements of the County Board, DODD, the 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 10, 2015

Appendix A
Columbiana County Board of Developmental Disabilities
2011 Income and Expenditure Report Adjustments

	<u>Reported Amount</u>	<u>Correction</u>	<u>Corrected Amount</u>	<u>Explanation of Correction</u>
Schedule B-1, Section A				
1. Building Services (B) Adult	1,655	56	1,711	To correct square footage
1. Building Services (C) Child	1,099	(342)	757	To correct square footage
2. Dietary Services (B) Adult	418	(418)	-	To correct square footage
2. Dietary Services (C) Child	80	480	560	To correct square footage
4. Nursing Services (C) Child	238	(14)	224	To correct square footage
7. Occupational Therapy (C) Child	298	(2)	296	To correct square footage
8. Physical Therapy (C) Child	298	(2)	296	To correct square footage
11. Early Intervention (C) Child	2,212	(914)	1,298	To correct square footage
12. Pre-School (C) Child	1,370	720	2,090	To correct square footage
13. School Age (C) Child	11,873	2,146	14,019	To correct square footage
14. Facility Based Services (B) Adult	45,511	(2,786)	42,725	To correct square footage
21. Service And Support Admin (D) General	-	1,755	1,755	To correct square footage
		(120)	1,635	To reclassify Carrie Water's square footage
22. Program Supervision (B) Adult	2,856	(2,856)	-	To correct square footage
		120	120	To reclassify Carrie Water's square footage
22. Program Supervision (C) Child	983	(983)	-	To correct square footage
23. Administration (D) General	1,926	3,489	5,415	To correct square footage
24. Transportation (D) General	136	596	732	To correct square footage
25. Non-Reimbursable (B) Adult	-	136	136	To correct square footage
25. Non-Reimbursable (D) General	136	3,640	3,776	To correct square footage
Schedule B-1, Section B				
1. Total Individuals Served By Program (A) Facility Based Services	241	5	246	To correct individuals served
Schedule B-3				
1. Early Intervention (E) One Way Trips- Third Quarter	32	(32)	-	To reclassify preschool trips
1. Early Intervention (G) One Way Trips- Fourth Quarter	10	(10)	-	To reclassify preschool trips
2. Pre-School (G) One Way Trips- Fourth Quarter	1,488	32	1,520	To reclassify preschool trips
		10	1,530	To reclassify preschool trips
Schedule B-4				
2. Other SSA Allowable Units (D) 4th Quarter	198	(8)	190	To reclassify SSA Unallowable units
		31	221	To reclassify Other SSA Allowable units
5. SSA Unallowable Units (D) 4th Quarter	409	43	452	To correctly report SSA units
		8	460	To reclassify SSA Unallowable units
		6	466	To adjust General Time units to Unallowable units
		(31)	435	To reclassify Other SSA Allowable units
Worksheet 1				
2. Land Improvements (D) Unasgn Children Programs	\$ 6,035	\$ (101)	\$ 5,934	To record correct salvage value for 2009-2010 assets.
		\$ (1,957)	\$ 3,977	To remove depreciation for parking lot - 1st year acquisition.
		\$ 6,750	\$ 10,727	To record unreported 2008 county home sewer project
2. Land Improvements (U) Transportation	\$ -	\$ 821	\$ 821	To record unreported 2008 asphalt paving depreciation.
2. Land Improvements (X) Gen Expense All Prgm.	\$ -	\$ 1,836	\$ 1,836	To record unreported 2010 central parking lot depreciation.
3. Buildings/Improve. (D) Unasgn Children Programs	\$ 8,329	\$ (173)	\$ 8,156	2009-2010 assets.
		\$ 993	\$ 9,149	entrance .
		\$ 555	\$ 9,704	system.
3. Buildings/Improve. (E) Facility Based Services	\$ -	\$ 21,737	\$ 21,737	To agree to County Board depreciation ledger.
3. Buildings/Improve. (L) Community Residential	\$ -	\$ 640	\$ 640	To agree to County Board depreciation ledger.

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Columbiana County Board of Developmental Disabilities
2011 Income and Expenditure Report Adjustments

	<u>Reported Amount</u>	<u>Correction</u>	<u>Corrected Amount</u>	<u>Explanation of Correction</u>
Worksheet 1 (Continued)				
3. Buildings/Improve. (N) Service & Support Admin	\$ -	\$ 512	\$ 512	To record unreported 2008 SSA renovation project
3. Buildings/Improve. (V) Admin	\$ -	\$ 36,852	\$ 36,852	To agree to County Board depreciation ledger.
3. Buildings/Improve. (X) Gen Expense All Prgm.	\$ 68,053	\$ (228)	\$ 67,825	To record correct salvage value.
5. Movable Equipment (E) Facility Based Services	\$ -	\$ 15,010	\$ 15,010	To record unreported 2008 lift and 2010 candle equipment
5. Movable Equipment (U) Transportation	\$ 147,595	\$ (2,339)		To record correct salvage value for 2009-2010 assets.
		\$ 1,800		To record loss on trade-in of 1999 bus.
		\$ 5,175		To record unreported 2004 El Dorado Transport Van
		\$ 6,925	\$ 159,156	To correct depreciation for 2007 Chevy Bus
8. COG Expenses (L) Community Residential	\$ 357	\$ (315)	\$ 42	To match COG report
8. COG Expenses (M) Family Support Services	\$ 1,135	\$ (1,020)	\$ 115	To match COG report
8. COG Expenses (N) Service & Support Admin	\$ -	\$ 63	\$ 63	To match COG report
8. COG Expenses (O) Non-Federal Reimbursable	\$ -	\$ 74	\$ 74	To match COG report
Worksheet 2				
1. Salaries (X) Gen Expense All Prgm.	\$ 302,034	\$ 1,346		To reclassify first level supervisor staff salary.
		\$ (41,626)		To reclassify investigative agent salary
		\$ (773)		To reclassify school secretary salary
		\$ (53,984)	\$ 206,997	To reclassify service supervisor salary .
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 158,312	\$ (49,768)	\$ 108,544	To revise benefits allocation
3. Service Contracts (X) Gen Expense All Prgm.	\$ 232,616	\$ (69,721)		To reclassify Medicaid billing expenses
		\$ (7,280)	\$ 155,615	To reclassify principal expenses
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 4,720	\$ 4,720	To reclassify general government expense - shirts
4. Other Expenses (X) Gen Expense All Prgm.	\$ 194,480	\$ (5,625)		To reclassify COG expenses.
		\$ (7,500)		To reclassify special olympic expenses
		\$ (12,119)		To reclassify special olympic expenses
		\$ (6,786)		To reclassify match expenses
		\$ (9,997)		To reclassify Beaver creek Candle Company expenses
		\$ (4,662)	\$ 147,791	To adjust for Health Reimbursement Account Benefit.
5. COG Expenses (L) Community Residential	\$ 11,802	\$ (9,158)	\$ 2,644	To match COG report
5. COG Expense (M) Family Support Services	\$ 37,579	\$ (30,331)	\$ 7,248	To match COG report
5. COG Expense (N) Service & Support Admin	\$ -	\$ 3,965	\$ 3,965	To match COG report
5. COG Expense (O) Non-Federal Reimbursable	\$ -	\$ 167,853	\$ 167,853	To match COG report
10. Unallowable Fees (O) Non-Federal Reimbursable	\$ 149,464	\$ 28,612		settlements.
		\$ 69,721	\$ 247,797	To reclassify Medicaid billing expenses
Worksheet 2A				
1. Salaries (A) Early Intervention	\$ 19,546	\$ (19,546)	\$ -	To reclassify first level supervisor salary.
1. Salaries (D) Unasgn Children Program	\$ 65,219	\$ (62,328)		To reclassify first level supervisor salary.
		\$ (2,891)	\$ -	To reclassify school secretary salary

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Columbiana County Board of Developmental Disabilities
2011 Income and Expenditure Report Adjustments

	<u>Reported Amount</u>	<u>Correction</u>	<u>Corrected Amount</u>	<u>Explanation of Correction</u>
Worksheet 2A (Continued)				
1. Salaries (E) Facility Based Services	\$ 170,908	\$ (62,070)		To reclassify two first level supervisors and staff salaries.
		\$ (17,947)		
		\$ (30,174)		To reclassify clerical specialist salary
		\$ (1,346)	\$ 59,371	To reclassify clerical specialist salary To reclassify first level supervisor staff salary.
1. Salaries (N) Service & Support Admin	\$ 59,543	\$ (1,492)		To reclassify investigative agent salary
		\$ 30,174	\$ 88,225	To reclassify clerical specialist salary
2. Employee Benefits (A) Early Intervention	\$ 10,245	\$ (10,245)	\$ -	To revise benefits allocation
2. Employee Benefits (D) Unasgn Children Program	\$ 34,185	\$ (34,185)	\$ -	To revise benefits allocation
2. Employee Benefits (E) Facility Based Services	\$ 89,582	\$ (89,582)	\$ -	To revise benefits allocation
2. Employee Benefits (N) Service & Support Admin	\$ 31,210	\$ 15,053	\$ 46,263	To revise benefits allocation
4. Other Expenses (D) Unasgn Children Program	\$ 45,323	\$ (45,209)	\$ 114	To reclassify principal expenses
5. COG Expenses (L) Community Residential	\$ 818	\$ (818)	\$ -	To match COG report
5. COG Expenses (M) Family Support Services	\$ 2,604	\$ (2,604)	\$ -	To match COG report
Worksheet 3				
1. Salaries (C) School Age	\$ -	\$ 22,665		To reclassify custodian salary
		\$ 12,304	\$ 34,969	To reclassify custodian salary
1. Salaries (E) Facility Based Services	\$ 29,371	\$ 25,610		To reclassify custodian salary
		\$ 16,031	\$ 71,012	To reclassify two custodians salaries
2. Employee Benefits (C) School Age	\$ -	\$ 18,337	\$ 18,337	To revise benefits allocation
2. Employee Benefits (D) Unasgn Children Program	\$ 39,030	\$ 16	\$ 39,046	To revise benefits allocation
2. Employee Benefits (E) Facility Based Services	\$ 15,395	\$ 21,842	\$ 37,237	To revise benefits allocation
4. Other Expenses (C) School Age	\$ 83,951	\$ (9,599)	\$ 74,352	To reclassify school lot as asset.
4. Other Expenses (E) Facility Based Services	\$ 117,175	\$ (14,126)	\$ 103,049	To reclassify school lot as asset.
Worksheet 4				
2. Employee Benefits (D) Unasgn Children Program	\$ 2,161	\$ 1	\$ 2,162	To revise benefits allocation
Worksheet 5				
1. Salaries (A) Early Intervention	\$ 177,249	\$ 19,546		To reclassify first level supervisor salary.
		\$ 14,406	\$ 211,201	
		\$ (22,665)		To reclassify early intervention salary
1. Salaries (C) School Age	\$ 932,510	\$ (12,304)	\$ 897,541	To reclassify custodian salary To reclassify custodian salary
1. Salaries (D) Unasgn Children Program	\$ 136,344	\$ (59,449)		To reclassify behavior support manager salary
		\$ 773		To reclassify school secretary salary
		\$ (34,666)		To reclassify two vehicle operator salaries
		\$ 2,891		To reclassify school secretary salary
		\$ 62,328	\$ 108,221	To reclassify first level supervisor salary.
1. Salaries (O) Non-Federal Reimbursable	\$ -	\$ 41,626		To reclassify investigative agent salary
		\$ 1,492		To reclassify investigative agent salary
		\$ 2,092	\$ 45,210	To reclassify investigative agent salary
2. Employee Benefits (A) Early Intervention	\$ 92,905	\$ 17,843	\$ 110,748	To revise benefits allocation
2. Employee Benefits (B) Pre-School	\$ 71,700	\$ 30	\$ 71,730	To revise benefits allocation
2. Employee Benefits (C) School Age	\$ 490,241	\$ (19,595)	\$ 470,646	To revise benefits allocation
2. Employee Benefits (D) Unasgn Children Program	\$ 71,465	\$ (14,717)	\$ 56,748	To revise benefits allocation
2. Employee Benefits (O) Non-Federal Reimbursable	\$ -	\$ 23,707	\$ 23,707	To revise benefits allocation

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Columbiana County Board of Developmental Disabilities
2011 Income and Expenditure Report Adjustments

	<u>Reported Amount</u>	<u>Correction</u>	<u>Corrected Amount</u>	<u>Explanation of Correction</u>
Worksheet 5 (Continued)				
4. Other Expenses (A) Early Intervention	\$ 3,874	\$ 12,119	\$ 15,993	To reclassify Family & Children First Council expenses
4. Other Expenses (C) School Age	\$ 81,725	\$ (378)	\$ 81,347	To reclassify gift expenses.
4. Other Expenses (D) Unasgn Children Program	\$ 8,545	\$ 45,209		To reclassify principal expenses
		\$ 7,280		To reclassify principal expenses
		\$ 328	\$ 61,362	To reclassify end of summer bash expense
4. Other Expenses (M) Family Support Services	\$ -	\$ 7,500	\$ 7,500	To reclassify special olympic expenses
4. Other Expenses (O) Non-Federal Reimbursable	\$ 79,597	\$ (79,597)		To reclassify COG expenses.
		\$ 378	\$ 378	To reclassify gift expenses.
5. COG Expenses (L) Community Residential	\$ 27,245	\$ 4,593	\$ 31,838	To match COG report
5. COG Expenses (M) Family Support Services	\$ 86,749	\$ 524	\$ 87,273	To match COG report
5. COG Expenses (O) Non-Federal Reimbursable	\$ -	\$ 56,357	\$ 56,357	To match COG report
Worksheet 7-B				
1. Salaries (E) Facility Based Services	\$ 1,939	\$ 39,188		To reclassify nurse salary
		\$ 5,675		To reclassify nurse sub salary
		\$ 39,015	\$ 85,817	To reclassify workshop LPN salary
2. Employee Benefits (D) Unasgn Children Program	\$ 40,512	\$ 17	\$ 40,529	To revise benefits allocation
2. Employee Benefits (E) Facility Based Services	\$ 1,016	\$ 43,984	\$ 45,000	To revise benefits allocation
4. Other Expenses (E) Facility Based Services	\$ 38,616	\$ (38,616)	\$ -	To reclassify COG expenses.
5. COG Expenses (L) Community Residential	\$ -	\$ 24,796	\$ 24,796	To match COG report
Worksheet 7-C				
2. Employee Benefits (A) Early Intervention	\$ 6,008	\$ 3	\$ 6,011	To revise benefits allocation
2. Employee Benefits (B) Pre-School	\$ 24,034	\$ 11	\$ 24,045	To revise benefits allocation
2. Employee Benefits (C) School Age	\$ 29,916	\$ 13	\$ 29,929	To revise benefits allocation
Worksheet 7-E				
3. Service Contracts (D) Unasgn Children Program	\$ -	\$ 18,817	\$ 18,817	To reclassify adult occupational therapy expenses
3. Service Contracts (E) Facility Based Services	\$ 18,817	\$ (18,817)	\$ -	To reclassify adult occupational therapy expenses
Worksheet 7-F				
3. Service Contracts (D) Unasgn Children Program	\$ -	\$ 19,740	\$ 19,740	To reclassify adult physical therapy expenses
3. Service Contracts (E) Facility Based Services	\$ 19,740	\$ (19,740)	\$ -	To reclassify adult physical therapy expenses
Worksheet 8				
1. Salaries (D) Unasgn Children Program	\$ -	\$ 34,666	\$ 34,666	To reclassify two vehicle operators salary
1. Salaries (X) Gen Expense All Prgm.	\$ 624,044	\$ 499	\$ 624,543	To agree to County Board Payroll Report
2. Employee Benefits (D) Unasgn Children Program	\$ -	\$ 18,178	\$ 18,178	To revise benefits allocation
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 327,094	\$ 399	\$ 327,493	To revise benefits allocation
Worksheet 9				
1. Salaries (N) Service & Support Admin. Costs	\$ 475,662	\$ 53,984		To reclassify service supervisor salary as direct costs.
		\$ (14,406)		
		\$ 41,685	\$ 556,925	To reclassify early intervention salary
		\$ 41,685	\$ 556,925	To reclassify service and support administrator salary
2. Employee Benefits (N) Service & Support Admin. Costs	\$ 249,319	\$ 42,717	\$ 292,036	To revise benefits allocation
4. Other Expenses (N) Service & Support Admin. Costs	\$ 19,239	\$ (656)	\$ 18,583	To reclassify summer bash expenses.
5. COG Expenses (N) Service & Support Admin. Costs	\$ -	\$ 47,750		To match COG report
		\$ (24,796)	\$ 22,954	To match COG report

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Columbiana County Board of Developmental Disabilities
2011 Income and Expenditure Report Adjustments

	<u>Reported Amount</u>	<u>Correction</u>	<u>Corrected Amount</u>	<u>Explanation of Correction</u>
Worksheet 10				
1. Salaries (E) Facility Based Services	\$ 2,043,562	\$ 62,070		To reclassify two first level supervisors and staff salaries.
		\$ (39,188)		To reclassify nurse salary
		\$ (2,092)		To reclassify investigative agent salary
		\$ (25,610)		To reclassify custodian salary
		\$ (5,675)		To reclassify nurse sub salary
		\$ (39,015)		To reclassify workshop LPN salary
		\$ (41,685)		To reclassify service and support administrator salary
		\$ 17,947		To reclassify clerical specialist
		\$ (16,031)		To reclassify two custodians salaries
		\$ 59,449	\$ 2,013,732	To reclassify behavior support manager salary
2. Employee Benefits (E) Facility Based Services	\$ 1,071,138	\$ 15,941	\$ 1,087,079	To revise benefits allocation
4. Other Expenses (E) Facility Based Services	\$ 247,650	\$ (59,766)		To reclassify match expense
		\$ (4,720)		To reclassify general government expense - shirts
		\$ 9,997		To reclassify Beavercreek Candle Company expenses
		\$ 5,647		To reclassify Beavercreek Candle Company expenses
		\$ 16,735		To reclassify vocational salaries paid to workshop for janitorial piecework.
		\$ 328	\$ 215,871	To reclassify end of summer bash expense
4. Other Expenses (G) Community Employment	\$ 16,735	\$ (16,735)	\$ -	To reclassify vocational salaries paid to workshop for janitorial piecework.
Reconciliation to County Auditor Worksheet				
Expense:				
Plus: County Auditor/Treasurer Fees	\$ (149,464)	\$ (28,612)	\$ (178,076)	To agree to Columbiana County tax settlements.
Plus: Purchases Greater Than \$5,000	\$ 1,357,939	\$ 9,599		To reclassify school lot as asset.
Plus: Fees Paid To COG, Or Payments And Transfers made To COG	\$ -	\$ 5,625	\$ 1,381,664	To reclassify school lot as asset.
		\$ 38,616		To reclassify COG expenses.
		\$ 79,597	\$ 123,838	To reclassify COG expenses.
Plus: Match Paid To ODMRDD For IO & LVI Waivers	\$ 1,088,618	\$ 6,786		To reclassify match expenses.
		\$ 59,766	\$ 1,155,170	To reclassify match expenses.
Less: Capital Costs	\$ (231,728)	\$ 101		To record correct salvage value for 2009-2010 assets
		\$ 1,957		To remove depreciation for parking lot - 1st year acquisition
		\$ (6,750)		To record unreported 2008 county home sewer project
		\$ (821)		To record unreported 2008 asphalt paving depreciation
		\$ (1,836)		To record unreported 2010 central parking lot depreciation
		\$ 173		To record correct salvage value for 2009-2010 assets
		\$ (993)		To record unreported 2009 school entrance depreciation
		\$ (555)		To record unreported 2008 toilet system depreciation
		\$ (21,737)		To agree to County Board depreciation ledger
		\$ (640)		To agree to County Board depreciation ledger
		\$ (512)		To record unreported 2008 SSA renovation project

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 Columbiana County Board of Developmental Disabilities
 2011 Income and Expenditure Report Adjustments

	<u>Reported Amount</u>	<u>Correction</u>	<u>Corrected Amount</u>	<u>Explanation of Correction</u>
Reconciliation to County Auditor Worksheet (Continued)				
Expense: (Continued)				
Less: Capital Costs (Continued)		\$ (36,852)		To agree to County Board depreciation ledger
		\$ 228		To record correct salvage value
		\$ (15,010)		To record unreported 2008 lift and 2010 candle equipment
		\$ 2,339		To record correct salvage value for 2009-2010 assets
		\$ (1,800)		To record loss on trade-in of 1999 bus
		\$ (5,175)		To record unreported 2004 El Dorado Transport Van
		\$ (6,925)	\$ (326,536)	To correct depreciation for 2007 Chevy Bus
Total from 12/31 County Auditor's Report	\$ 13,185,442	\$ (1,966)	\$ 13,183,476	To match County Transaction History Report
Revenue:				
Plus: Transfers In	\$ -	\$ 325,000	\$ 325,000	To record transfers
Total from 12/31 County Auditor's Report	\$ 12,271,330	\$ 325,000	\$ 12,596,330	To match County Auditor's report

Appendix B
Columbiana 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>
Schedule B-1, Section A				
1. Building Services (B) Adult	11,205	(9,210)	1,995	To correct square footage
1. Building Services (C) Child	1,259	(468)	791	To correct square footage
2. Dietary Services (C) Child	-	560	560	To correct square footage
5. Speech/Audiology (C) Child	272	(192)	80	To correct square footage
7. Occupational Therapy (C) Child	298	(2)	296	To correct square footage
8. Physical Therapy (C) Child	298	(2)	296	To correct square footage
11. Early Intervention (C) Child	2,738	(395)	2,343	To correct square footage
12. Pre-School (C) Child	720	325	1,045	To correct square footage
13. School Age (C) Child	12,019	2,000	14,019	To correct square footage
14. Facility Based Services (B) Adult	38,934	9,292	48,226	To correct square footage
17. Medicaid Administration (A) MAC	-	17	17	To report MAC square footage
21. Service And Support Admin (D) General	-	1,741	1,621	To correct square footage
		(120)	1,621	To reclassify Carrie Water's square footage
22. Program Supervision (B) Adult	3,771	(3,771)		To correct square footage
		120	120	To reclassify Carrie Water's square footage
22. Program Supervision (C) Child	1,183	(1,183)	-	To correct square footage
23. Administration (D) General	2,211	3,365	5,576	To correct square footage
24. Transportation (D) General	2,174	(1,076)	1,098	To correct square footage
25. Non-Reimbursable (B) Adult	-	136	136	To correct square footage
25. Non-Reimbursable (D) General	136	5,460	5,596	To correct square footage
Schedule B-3				
3. School Age (G) One Way Trips- Fourth Quarter	7,167	(3,784)	3,383	To report correct number of one-way trips
5. Facility Based Services (G) One Way Trips- Fourth Quarter	17,446	3,880	21,326	To report correct number of one-way trips
Schedule B-4				
2. Other SSA Allowable Units (D) 4th Quarter	952	(111)		To correctly report SSA units
		(21)		To remove General Time units and unsupported units
		27	847	To reclassify Other SSA Allowable units
5. SSA Unallowable Units (D) 4th Quarter	249	109		To correctly report SSA units
		(27)	331	To reclassify Other SSA Allowable units
Schedule C				
I. County				
(B) Interest- COG Revenue	\$ -	\$ 25,112	\$ 25,112	To match COG report
II. Department of MR/DD				
(A) Family Support Services- COG Revenue	\$ -	\$ 25,350	\$ 25,350	To match COG report
(C) Residential Facility- Non Waiver Services- COG Revenue	\$ -	\$ 11,000	\$ 11,000	To match COG report
(E) Waiver Administration- COG Revenue	\$ -	\$ 2,402	\$ 2,402	To match COG report
V. Other Revenues				
44 FSS Repay	\$ -	\$ 815	\$ 815	To match COG report
Worksheet 1				
2. Land Improvements (D) Unasgn Children Programs	\$ 6,816	\$ (2,738)		To agree to County Board depreciation ledger
		\$ (101)		To record correct salvage value for 2009-2011 assets
		\$ 6,750		To record unreported 2008 county home sewer project
		\$ 2,372	\$ 13,099	To record depreciation for parking lot
2. Land Improvements (U) Transportation	\$ -	\$ 821	\$ 821	To record unreported 2008 asphalt paving
2. Land Improvements (X) Gen Expense All Prgm.	\$ -	\$ 1,836	\$ 1,836	To record unreported 2010 central parking lot

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Columbiana 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>
Worksheet 1 (Continued)				
3. Buildings/Improve (D) Unasgn Children Programs	\$ 7,496	\$ 833		To agree to County Board
		\$ 993		To record unreported 2009 school
		\$ 555		To record unreported 2008 toilet
		\$ (173)	\$ 9,704	To record correct salvage value for
3. Buildings/Improve (E) Facility Based Services	\$ -	\$ 21,737	\$ 21,737	To agree to County Board depreciation ledger
3. Buildings/Improve (L) Community Residential	\$ -	\$ 640	\$ 640	To agree to County Board depreciation ledger
3. Buildings/Improve (N) Service & Support Admin	\$ -	\$ 512	\$ 512	To record unreported 2008 SSA renovation project
3. Buildings/Improve (O) Non-Federal Reimbursable	\$ -	\$ 5,781	\$ 5,781	To record correct salvage value for
3. Buildings/Improve (V) Admin	\$ 33,166	\$ 3,686	\$ 36,852	To agree to County Board depreciation ledger
3. Buildings/Improve (X) Gen Expense All Prgm.	\$ 32,576	\$ 3,564		To agree to County Board depreciation ledger
		\$ (8,508)		To correct building depreciation
		\$ (228)	\$ 27,404	To record correct salvage value for 2009-2011 assets
5. Movable Equipment (E) Facility Based Services	\$ -	\$ 15,010	\$ 15,010	To record 2008 lift and 2010 candle equipment
5. Movable Equipment (U) Transportation	\$ 154,722	\$ 528		To agree to County Board depreciation ledger
		\$ 5,175		To record 2004 El Dorado Transport Van
		\$ (589)		To record correct salvage value for 2011 assets
		\$ (2,339)		To record correct salvage value for 2009-2011 assets
		\$ (1,611)		To record correct salvage value for 2009-2011 assets
		\$ 6,925	\$ 162,811	To correct depreciation for 2007 Chevy Bus
6. Capital Leases (V) Admin	\$ 10,872	\$ (10,872)	\$ -	To reclassify copier as an expense
8. COG Expenses (L) Community Residential	\$ 84	\$ (48)	\$ 36	To match COG report
8. COG Expenses (M) Family Support Services	\$ 220	\$ (107)	\$ 113	To match COG report
8. COG Expenses (N) Service & Support Admin	\$ 10	\$ 21	\$ 31	To match COG report
8. COG Expenses (O) Non-Federal Reimbursable	\$ 58	\$ (24)	\$ 34	To match COG report
Worksheet 2				
1. Salaries (X) Gen Expense All Prgm.	\$ 227,119	\$ (13,571)		To reclassify Medicaid service manager salary
		\$ 11,574	\$ 225,122	To reclassify first level supervisor staff salary
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 137,286	\$ (22,445)	\$ 114,841	To revise benefits allocation
3. Service Contracts (X) Gen Expense All Prgm.	\$ 380,922	\$ (1,800)		To reclassify physician expense.
		\$ (259)		To reclassify adult program expense.
		\$ (512)		To reclassify Medicaid services expense
		\$ (14,063)		To reclassify contracted classroom subs
		\$ (200)		To reclassify real estate taxes
		\$ (5,500)	\$ 358,588	To reclassify Family & Children First Council expenses
4. Other Expenses (X) Gen Expense All Prgm.	\$ 133,320	\$ 10,872		To reclassify copier as an expense.
		\$ (4,202)	\$ 139,990	To reclassify match expenses.
5. COG Expenses (L) Community Residential	\$ 4,787	\$ (3,044)	\$ 1,743	To match COG report
5. COG Expense (M) Family Support Services	\$ 12,598	\$ (7,066)	\$ 5,532	To match COG report
5. COG Expense (N) Service & Support Admin	\$ 10	\$ 1,512	\$ 1,522	To match COG report
5. COG Expense (O) Non-Federal Reimbursable	\$ 58	\$ 158,552	\$ 158,610	To match COG report
10. Unallowable Fees (O) Non-Federal Reimbursable	\$ 248,048	\$ 512	\$ 248,560	To reclassify Medicaid services

Appendix B (Page 3)
Columbiana 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>
Worksheet 2A				
1. Salaries (A) Early Intervention	\$ 11,574	\$ (11,574)	\$ -	To reclassify first level supervisor staff salary
1. Salaries (C) School Age	\$ 33,681	\$ (33,681)	\$ -	To reclassify first level supervisor staff salary
1. Salaries (D) Unasgn Children Program	\$ 27,887	\$ (27,887)	\$ -	To reclassify principal salary
1. Salaries (E) Facility Based Services	\$ 115,920	\$ (12,764)	\$ -	To reclassify first level supervisor staff salary
		\$ (103,156)	\$ -	To reclassify first level supervisor staffs salaries
1. Salaries (U) Transportation	\$ 43,254	\$ (43,254)	\$ -	To reclassify first level supervisor salary
2. Employee Benefits (A) Early Intervention	\$ 5,757	\$ (5,757)	\$ -	To revise benefits allocation
2. Employee Benefits (C) School Age	\$ 16,752	\$ (16,752)	\$ -	To revise benefits allocation
2. Employee Benefits (D) Unasgn Children Program	\$ 13,870	\$ (13,870)	\$ -	To revise benefits allocation
2. Employee Benefits (E) Facility Based Services	\$ 57,656	\$ (57,656)	\$ -	To revise benefits allocation
2. Employee Benefits (N) Service & Support Admin	\$ 43,394	\$ (20,812)	\$ 22,582	To revise benefits allocation
2. Employee Benefits (U) Transportation	\$ 21,514	\$ (21,514)	\$ -	To revise benefits allocation
3. Service Contracts (C) School Age	\$ 167,567	\$ (152,943)	\$ -	To reclassify contracted first level supervisor expenses
		\$ (14,315)	\$ -	To reclassify contracted school employee
		\$ (309)	\$ -	To reclassify contracted classroom subs
4. Other Expenses (C) School Age	\$ 2,989	\$ (1,345)	\$ 1,644	To reclassify principal expenses
5. COG Expenses (L) Community Residential	\$ 97	\$ (97)	\$ -	To match COG report
5. COG Expenses (M) Family Support Services	\$ 256	\$ (256)	\$ -	To match COG report
5. COG Expenses (N) Service & Support Admin	\$ 12	\$ (12)	\$ -	To match COG report
5. COG Expenses (O) Non-Federal Reimbursable	\$ 68	\$ (68)	\$ -	To match COG report
Worksheet 3				
1. Salaries (X) Gen Expense All Prgm.	\$ 198,932	\$ 795	\$ -	To reclassify custodian salary
		\$ 1,207	\$ 200,934	To reclassify two custodians salaries
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 98,944	\$ 3,558	\$ 102,502	To revise benefits allocation
4. Other Expenses (E) Facility Based Services	\$ 18,586	\$ 124,141	\$ 142,727	To reclassify building service costs
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 3,998	\$ -	To reclassify real estate taxes
		\$ 200	\$ 4,198	To reclassify real estate taxes
5. COG Expenses (L) Community Residential	\$ 182	\$ (57)	\$ 125	To match COG report
5. COG Expenses (M) Family Support Services	\$ 478	\$ (80)	\$ 398	To match COG report
5. COG Expenses (N) Service & Support Admin	\$ 22	\$ 87	\$ 109	To match COG report
5. COG Expenses (O) Non-Federal Reimbursable	\$ 127	\$ (9)	\$ 118	To match COG report
Worksheet 4				
2. Employee Benefits (D) Unasgn Children Program	\$ 2,212	\$ 57	\$ 2,269	To revise benefits allocation
4. Other Expenses (D) Unasgn Children Program	\$ 15,531	\$ 23,639	\$ 39,170	To reclassify food expenses
Worksheet 5				
1. Salaries (B) Pre-School	\$ 78,728	\$ 275	\$ 79,003	To reclassify instructor assistant salary
1. Salaries (C) School Age	\$ 812,361	\$ 275	\$ -	To reclassify instructor salary
		\$ 1,925	\$ 814,561	To reclassify seven instructor assistants salaries
1. Salaries (D) Unasgn Children Program	\$ -	\$ 33,681	\$ -	To reclassify first level supervisor staff salary
		\$ 27,887	\$ 61,568	To reclassify principal salary
2. Employee Benefits (A) Early Intervention	\$ 110,447	\$ 2,831	\$ 113,278	To revise benefits allocation
2. Employee Benefits (B) Pre-School	\$ 39,157	\$ 1,144	\$ 40,301	To revise benefits allocation
2. Employee Benefits (C) School Age	\$ 404,050	\$ 11,480	\$ 415,530	To revise benefits allocation
2. Employee Benefits (D) Unasgn Children Program	\$ -	\$ 31,408	\$ 31,408	To revise benefits allocation
2. Employee Benefits (O) Non-Federal Reimbursable	\$ 22,163	\$ (20,503)	\$ 1,660	To revise benefits allocation
3. Service Contracts (A) Early Intervention	\$ -	\$ 5,500	\$ -	To reclassify Family & Children First Council expenses
		\$ 14,315	\$ 19,815	To reclassify contracted school employee

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Columbiana 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>
Worksheet 5 (Continued)				
3. Service Contracts (D) Unasgn Children Program	\$ -	\$ 152,943		To reclassify contracted first level
		\$ 309		To reclassify contracted classroom
		\$ 14,063		To reclassify contracted classroom
		\$ 12,928		To reclassify principal contract
		\$ 304	\$ 180,547	To reclassify end of summer bash
4. Other Expenses (C) School Age	\$ 95,418	\$ 1,345		To reclassify principal expenses
		\$ (23,639)	\$ 73,124	To reclassify food expenses
4. Other Expenses (M) Family Support Services	\$ -	\$ 10,000	\$ 10,000	To reclassify special olympic expenses
5. COG Expenses (L) Community Residential	\$ 33,761	\$ (11,389)	\$ 22,372	To match COG report
5. COG Expenses (M) Family Support Services	\$ 88,849	\$ 2,015	\$ 90,864	To match COG report
5. COG Expenses (O) Non-Federal Reimbursable	\$ 23,559	\$ 3,490	\$ 27,049	To match COG report
Worksheet 7-A				
3. Service Contracts (D) Unasgn Children Program	\$ -	\$ 1,800	\$ 1,800	To reclassify physician expense.
13. No. of Individual Served (A) Early Intervention	-	41	41	To record statistics for physician services
13. No. of Individual Served (B) Pre-School	-	17	17	To record statistics for physician services
13. No. of Individual Served (C) School Age	-	68	68	To record statistics for physician services
Worksheet 7-B				
2. Employee Benefits (D) Unasgn Children Program	\$ 38,877	\$ 997	\$ 39,874	To revise benefits allocation
2. Employee Benefits (E) Facility Based Services	\$ 48,654	\$ 1,247	\$ 49,901	To revise benefits allocation
5. COG Expenses (L) Community Residential	\$ -	\$ 6,261	\$ 6,261	To match COG report
Worksheet 7-C				
2. Employee Benefits (D) Unasgn Children Program	\$ 58,480	\$ 1,499	\$ 59,979	To revise benefits allocation
Worksheet 7-E				
3. Service Contracts (C) School Age	\$ 48,998	\$ 7,813		To reclassify occupational therapy expense
		\$ (8,032)	\$ 48,779	To reclassify physical therapy expense
Worksheet 7-F				
3. Service Contracts (C) School Age	\$ 51,336	\$ (7,813)		To reclassify occupational therapy expense
		\$ 8,032	\$ 51,555	To reclassify physical therapy expense
Worksheet 8				
1. Salaries (X) Gen Expense All Prgm.	\$ 638,885	\$ 43,254	\$ 682,139	To reclassify first level supervisor salary
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 317,776	\$ 30,202	\$ 347,978	To revise benefits allocation
4. Other Expenses (X) Gen Expense All Prgm.	\$ 622,623	\$ (12,928)		To reclassify principal contract
		\$ (3,550)		To reclassify vehicle purchase.
		\$ (3,998)	\$ 602,147	To reclassify real estate taxes
Worksheet 9				
1. Salaries (N) Service & Support Admin. Costs	\$ 449,269	\$ 13,571	\$ 462,840	To reclassify Medicaid service manager salary
2. Employee Benefits (N) Service & Support Admin. Costs	\$ 223,456	\$ 12,651	\$ 236,107	To revise benefits allocation
4. Other Expenses (N) Service & Support Admin.	\$ 21,831	\$ (866)		To reclassify summer bash expenses
		\$ (1,176)		To reclassify adult program expense
		\$ (500)	\$ 19,289	To reclassify psychology expenses
5. COG Expenses (N) Service & Support Admin. Costs	\$ 4,019	\$ 20,976	\$ 24,995	To match COG report

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Columbiana County Board of Developmental Disabilities
2012 Income and Expenditure Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 10				
1. Salaries (E) Facility Based Services	\$ 2,068,632	\$ (795)		To reclassify custodian salary
		\$ (1,925)		To reclassify seven instructor assistant salaries
		\$ (275)		To reclassify instructor salary
		\$ (275)		To reclassify instructor salary
		\$ (1,207)		To reclassify two custodian salaries
		\$ 103,156		To reclassify first level supervisor staffs salaries
		\$ 12,764	\$ 2,180,075	To reclassify first level supervisor staff salary
2. Employee Benefits (E) Facility Based Services	\$ 1,034,644	\$ 77,472	\$ 1,112,116	To revise benefits allocation
4. Other Expenses (E) Facility Based Services	\$ 254,051	\$ (15,222)		To reclassify forklift expense
		\$ 259		To reclassify adult program expense
		\$ 1,176		To reclassify adult program expense
		\$ (124,141)		To reclassify building service costs
		\$ (10,000)		To reclassify special olympic expenses
		\$ 500		To reclassify psychology expenses
		\$ 562	\$ 107,185	To reclassify end of summer bash expenses
Reconciliation to County Auditor Worksheet				
Expense:				
Plus: Purchases Greater Than \$5,000	\$ 1,046,797	\$ 15,222		To reclassify forklift expense
		\$ 3,550	\$ 1,065,569	To reclassify vehicle purchase.
Plus: Match Paid To DODD For IO & LVI Waivers	\$ 1,870,355	\$ 4,202	\$ 1,874,557	To reclassify match expenses
Less: Capital Costs	\$ (234,776)	\$ 2,738		To agree to County Board depreciation ledger
		\$ 101		To record correct salvage value for 2009-2011 assets
		\$ (6,750)		To record 2008 county home sewer project
		\$ (2,372)		To record depreciation for parking lot
		\$ (821)		To record 2008 asphalt paving
		\$ (1,836)		To record 2010 central parking lot
		\$ (833)		To agree to County Board depreciation ledger
		\$ (993)		To record 2009 school entrance
		\$ (555)		To record 2008 toilet system
		\$ 173		To record correct salvage value for 2009-2011 assets
		\$ (21,737)		To agree to County Board depreciation ledger
		\$ (640)		To agree to County Board depreciation ledger
		\$ (512)		To record 2008 SSA renovation project
		\$ (5,781)		To record correct salvage value for 2011 assets
		\$ (3,686)		To agree to County Board depreciation ledger
		\$ (3,564)		To agree to County Board depreciation ledger
		\$ 8,508		To correct building depreciation
		\$ 228		To record correct salvage value for 2009-2011 assets
		\$ (15,010)		To record 2008 lift and 2010 candle equipment
		\$ (528)		To agree to County Board depreciation ledger
		\$ (5,175)		To record 2004 El Dorado Transport Van

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 Columbiana County Board of Developmental Disabilities
 2012 Income and Expenditure Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Reconciliation to County Auditor Worksheet (Continued)				
Expense: (Continued)				
Less: Capital Costs (Continued)		\$ 589		To record correct salvage value for 2011 assets
		\$ 2,339		To record correct salvage value for 2009-2011 assets
		\$ 1,611		To record correct salvage value for 2009-2011 assets
		\$ (6,925)	(296,207)	To correct depreciation for 2007 Chevy Bus
Revenue:				
Plus: Transfers In	\$ -	\$ 738,085	\$ 738,085	To record transfers
Total from 12/31 County Auditor's Report	\$ 13,547,080	\$ 738,085	\$ 14,285,165	To match County Auditor's report
Medicaid Administration Worksheet				
6- Ancillary Costs (A) Reimbursement Requested	\$ -	\$ 5,798	\$ 5,798	To record ancillary costs
10. Through Calendar Year				



Dave Yost • Auditor of State

COLUMBIANA COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

COLUMBIANA COUNTY

CLERK'S CERTIFICATION

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

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
JULY 7, 2015**