



TRUMBULL COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

AGREED UPON PROCEDURES

**FOR THE COST REPORTING PERIOD
JANUARY 1, 2009 THROUGH DECEMBER 31, 2009
AND
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010**



Dave Yost • Auditor of State

Trumbull County Board of Developmental Disabilities

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Independent Accountant's Report on Applying Agreed-Upon Procedures

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

Dear Ms. Schroeder:

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

Statistics – Square Footage

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

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

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

Due to us using the 2008 audited numbers, we did not complete this procedure. However, we toured the facilities to identify how space was used by County Board programs and to identify new, closed or empty buildings.

We found square footage variances for rooms that were measured exceeding 10 percent. We reported these variances in Appendix A (2009) and Appendix B (2010).

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

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

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

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

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

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

We did not perform this procedure as there were no significant square footage changes from the final 2008 square footage to square footage reported in 2009 and 2010.

Statistics – Attendance

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

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

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

We found the reported typical hours of service changed in 2009 and 2010 and we compared the County Board's supporting documentation for typical hours of service to the typical hours of service reported on *Schedule B-1* for 2009 and 2010. We found differences as reported in Appendix A (2009) and Appendix B (2010).

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

We compared the County Board's Attendance by age report for the number of individuals served, and days of attendance with similar information reported for Day Habilitation/Adult Day Services/Vocational Habilitation, and Enclave on *Schedule B-1 - Section B, Attendance Statistics* of

the Cost Reports and determined if the statistics were reported in accordance with the Cost Report Guides. We also footed the County Board's reports on Attendance Statistics for accuracy.

We found variances or computational errors exceeding two percent. We reported these variances in Appendix A (2009) and Appendix B (2010).

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

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

The number of reported individuals served changed by more than 10 percent from the prior year's Schedule B-1; however, the board was able to provide support for the changes and therefore we did not perform the unrecorded individual roll up test.

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

The board did not bill for this service and therefore did not maintain any documentation.

Statistics – Transportation

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

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

We found variances or computational errors exceeding two percent. We found differences as reported in Appendix A (2009) and Appendix B (2010).

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

We traced the number of trips for 10 individuals for 2009 and 10 for 2010 from the County Board's daily reporting documentation to *Schedule B-3, Quarterly Summary of Transportation Services*.

We found no differences exceeding 10 percent.

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

The Board did not pay for individuals to receive transportation; all trips were board provided.

Statistics – Service and Support Administration (SSA)

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

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

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

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

We haphazardly selected samples of 40 units for Other Allowable SSA from the Other Allowable and Unallowable Units reports for 2009 and 2010 respectively and determined if the case note documentation described activities listed in Ohio Admin. Code § 5101:3-48-01(D), and also included the documentation required by Ohio Admin. Code § 5101:3-48-01(F). We also determined if the 40 units for Other Allowable SSA services for both 2009 and 2010 were provided to individuals that were not Medicaid eligible at the time of service delivery per the Medicaid Information Technology System (MITS).

The Other Allowable SSA units sampled for 2010 had an error rate in excess of 10 percent. Our sample found that 30 percent of the units were provided to individuals that were Medicaid eligible at the time of service delivery per MITS and were incorrectly classified by the County Board as Other Allowable SSA. Therefore, we projected the 30 percent error rate against the population of 19,934 audited Other SSA Allowable units for 2010 and reclassified them as TCM units. We reported the differences in Appendix B (2010).

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

We haphazardly selected a sample of 40 Unallowable SSA service units for 2009 and 40 units for 2010 from Other Allowable and Unallowable Units reports and determined if the case note documentation described activities listed in Ohio Admin. Code § 5101:3-48-01(D), and also included the documentation required by Ohio Admin. Code § 5101:3-48-01(F).

There were no units in error from our unallowable sample.

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

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

The final Other Allowable units decreased by more than five percent from the prior year's *Schedule B-4 in 2009* and we obtained the County Board's explanation that there was an increase in individuals on Medicaid which contributed to the decrease.

Revenue Cost Reporting and Reconciliation to the County Auditor Report

1. We compared the receipt totals from the 12/31/2009 and 12/31/2010 County Auditor's [detailed receipt report] for 004, 011, 129, 235, and 451 funds to the County Auditor's report totals reported on the *Reconciliation to County Auditor Worksheets*.

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

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

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

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

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

4. We reviewed the County Board's 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.

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 \$2,992,721 in 2009 and \$6,323,709 in 2010
- 2009 Other income breakdown:
 - Tuition Other 21,075
 - Rents and Royalties Other 197
 - Telephone Reimbursement Other 328
 - Employee Contribution Hosp Other 367,079
 - Other Reimbursements 716,944
 - Other Reimbursements / Refunds 242,000
 - Adult Service Contracts Other 1,645,098
- 2010 Other income breakdown:
 - Real Reimbursement Other 1,644,119
 - Tangible Personal Property Loss Reimbursements Other 1,989,273
 - Homestead Reimbursement Other 829,776
 - State Public Utility Loss Reimbursements Other 231,597
 - Tuition Other 20,965

Telephone Reimbursements Other 600
Employee Contribution Hosp Other 369,155
Other Reimbursements 550,854
Adult Service Contracts Other 687,370;

- **IDEA Part B revenues in the amount of \$144,075 in 2009 and \$111,397 in 2010;**
- IDEA Early Childhood Special Education revenues in the amount of \$78 in 2009;
- School Lunch Program revenues in the amount of \$43,972 in 2009 and \$41,759 in 2010; and
- Title XX revenues in the amount of \$151,481 in 2009 and \$156,131 in 2010;

Paid Claims Testing

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

- Date of service;
- Place of service;
- Name of the recipient;
- Name of the provider;
- Signature of the person delivering the service or initials of the person delivering the service if the signature and corresponding initials are on file with the provider;
- Type of service (for homemaker/personal care, type must include if routine, on-site/on-call, or level one emergency);
- Number of units of the delivered service or continuous amount of interrupted time during which the service was provided; and
- Arrival and departure times of the provider of service's site visit to the recipient's location or of the recipient's visit to the provider of service's location. [1]

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

We found no instances of non-compliance with these documentation requirements for 2009 and/or 2010.

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

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

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

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

We compared the amounts reported on *Schedule A, Summary of Service Costs – By Program*, Lines (20) to Line (27) for Community Residential to the amount reimbursed for these services in 2009 and 2010 on the MBS Summary by Service Code report.

We found no differences.

Non-Payroll Expenditures and Reconciliation to the County Auditor Report

1. We compared the disbursement totals from the 12/31/2009 and 12/31/2010 County auditor's report listed on the *Reconciliation to County Auditor Worksheets* to the County Auditor's disbursements report balances for funds 004, 011, 129, 235, and 451.

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

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

Total county board disbursements were within 1/4 percent of the county auditor yearly disbursement totals reported for these funds.

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

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

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

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

We found no differences exceeding \$100 on any worksheet.

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

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

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

We scanned the County Board's detailed expenditure reports for service contracts and other expenses in the following columns and worksheets: Column X-Gen Expense all Programs on

Worksheets 2, 3 and 8; Column N-Service and Support Admin Costs on Worksheet 9; and Columns E-Facility Based Services, F-Enclave, 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 no differences exceeding two percent of total service contracts and other expenses on any Worksheet or any disbursements over \$100 which are non-federal reimbursable under 2 CFR 225 Appendix B.

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

We found no unrecorded purchases meeting the capitalization criteria.

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

We reported differences from these procedures in Appendix B 2010 for misclassified and non-federal reimbursable costs.

Property, Depreciation, and Asset Verification Testing

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

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

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

We found no differences.

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

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

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

4. We scanned the County Board's Depreciation Schedule for 2009 and 2010 for depreciation taken on the same asset more than once, assets that have been fully depreciated in prior years, or

depreciation taken on assets during the period of acquisition which were not in compliance with the Cost Report Guides.

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

5. We haphazardly selected the lesser of 10 of the County Board's fixed assets or 10 percent of items which meet the County Board's capitalization policy and were purchased in either 2009 or 2010 to determine if their useful life agreed to the estimated useful lives prescribed in the 2008 American Hospital Association (AHA) Asset Guide. We also recomputed the first year's depreciation for these assets, based on their cost, acquisition date and period of useful life to determine compliance with the Cost Report Guides and AHA Asset Guide.

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

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

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

Payroll Testing

1. DODD asked us to determine whether total County Board salaries and benefits in the 2009 and 2010 cost reports were within two percent of the county auditor's report totals for these funds.

We totaled salaries and benefits from Worksheets 2-10 from the 2009 and 2010 cost reports and compared the yearly totals to the county auditor's expenditure reports. The variance was less than two percent.

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

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

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

3. We selected 40 employees and compared the County Board's 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. DODD asked us to report differences greater than three percent of the total wage and benefit of each worksheet affected.

We reported differences from these procedures in Appendix A (2009).

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

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

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

Sincerely,

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping "D" and "Y".

Dave Yost
Auditor of State

March 27, 2013

cc: Edward Stark, Superintendent, Trumbull County Board of Developmental Disabilities
Thomas Stanko, Business Manager, Trumbull County Board of Developmental Disabilities
Rocco Maiorca, Board President, Trumbull County Board of Developmental Disabilities

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Schedule B-1, Section A				
2. Dietary Services (C) Child	-	2,873	2,873	To adjust square footage
11. Early Intervention (C) Child	5,110	(587)	4,523	To adjust square footage
12. Pre-School (C) Child	9,939	(1,093)	8,846	To adjust square footage
13. School Age (C) Child	13,463	(987)	12,476	To adjust square footage
22. Program Supervision (C) Child	4,457	(206)	4,251	To adjust square footage
Schedule B-1, Section B				
1. Total Individuals Served By Program (A) Facility Based Services	489	66	555	adjust total individuals served
1. Total Individuals Served By Program (B) Supported Emp. -Enclave	-	7	7	add total individuals served
2. Days Of Attendance (B) Supported Emp. -Enclave	-	991	991	add days of attendance
3. Typical Hours Of Service (A) Facility Based Services	6	2	8	To Add transportation units
3. Typical Hours Of Service (B) Supported Emp. -Enclave	-	4.5	4.5	add hours of service
Schedule B-3				
1. Children 0-2 (G) One Way Trips- Fourth Quarter	-	226	226	To Add transportation units
2. Children 3-5 (G) One Way Trips- Fourth Quarter	-	1,244	1,244	To Add transportation units
3. Children 6-21 (H) Cost of Bus, Tokens, Cabs- Fourth Quarter	-	5,354	5,354	To Add transportation units
5. Facility Based Services (G) One Way Trips- Fourth Quarter	41,128	(991)	40,137	remove enclave trips
6. Supported Emp. -Enclave (G) One Way Trips- Fourth Quarter	-	1,982	1,982	add enclave trips
Schedule C				
I. County				
(B) Interest- COG Revenue	\$	1,533	\$ 1,533	to correct COG entries
II. Department of MR/DD				
(B) Family Support Services- COG Revenue	-	\$ 53,705	\$ 53,705	to correct COG entries
Worksheet 1				
5. Movable Equipment (D) Unasgn Children Programs	111,366	\$ (2,049)	\$ 109,317	To adjust period of acquisition deprec
5. Movable Equipment (E) Facility Based Services	127,609	\$ (282)	\$ 127,327	To adjust period of acquisition deprec
5. Movable Equipment (U) Transportation	289,577	\$ (21,635)	\$ 267,942	To adjust depreciation
	-	\$ (45,942)	\$ 222,000	To adjust period of acquisition deprec
5. Movable Equipment (V) Admin	56,273	\$ (1,985)	\$ 54,288	To adjust period of acquisition deprec
Worksheet 2				
4. Other Expenses (X) Gen Expense All Prgm.	590,356	\$ (176,034)	\$ 414,322	To adjust contingency fees
10. Unallowable Fees (O) Non-Federal Reimbursable	-	\$ 227,388	\$ 227,388	To add county auditor fees
	-	\$ 176,034	\$ 403,422	To adjust contingency fees
Worksheet 2A				
1. Salaries (E) Facility Based Services	625,897	\$ (169,714)	\$ 456,183	to correct misclassified payroll
2. Employee Benefits (E) Facility Based Services	361,467	\$ (98,410)	\$ 263,057	to correct misclassified benefits
Worksheet 10				
1. Salaries (E) Facility Based Services	3,386,246	\$ 169,714	\$ 3,555,960	to correct misclassified payroll
1. Salaries (G) Community Employment	113,092	\$ (113,092)	\$ -	reclassify expenses
2. Employee Benefits (E) Facility Based Services	1,907,812	\$ 98,410	\$ 2,006,222	to correct misclassified benefits
2. Employee Benefits (F) Enclave	-	\$ 63,528	\$ 63,528	reclassify expenses
2. Employee Benefits (G) Community Employment	63,528	\$ (63,528)	\$ -	reclassify expenses
Reconciliation to County Auditor Worksheet				
Expense:				
Plus: Transfers Out-General	-	\$ 232,522	\$ 232,522	To Correct Reconciliation
Plus: Purchases Greater Than \$5,000	-	\$ 71,598	\$ 71,598	To Correct Reconciliation
Plus: Match Paid To ODMRDD For TCM	-	\$ 432,487	\$ 432,487	To Correct Reconciliation
Plus: Items posted thru payroll; capital items > 5,000	20,374,822	\$ (20,374,822)	\$ -	To Correct Reconciliation
Plus: Other	-	\$ 22,844	\$ 22,844	To Correct Reconciliation
Less: Capital Costs	(584,922)	\$ 21,635	\$ 563,287	To adjust depreciation
	-	\$ 50,257	\$ (513,030)	To adjust period of acquisition deprec
Less: Auditor/Treasurer Fees	-	\$ (227,388)	\$ (227,388)	Too add county auditor fees
Total from 12/31 County Auditor's Report	45,771,148	\$ (19,615,396)	\$ 26,155,752	To Correct Reconciliation

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Schedule B-1, Section A				
2. Dietary Services (C) Child	-	2,873	2,873	To adjust square footage
11. Early Intervention (C) Child	5,110	(587)	4,523	To adjust square footage
12. Pre-School (C) Child	9,939	(1,093)	8,846	To adjust square footage
13. School Age (C) Child	13,463	(987)	12,476	To adjust square footage
22. Program Supervision (C) Child	4,457	(206)	4,251	To adjust square footage
Schedule B-1, Section B				
1. Total Individuals Served By Program (A) Facility Based Service	489	(22)	467	adjust total individuals served
1. Total Individuals Served By Program (B) Supported Emp. -Enc	-	18	18	add total individuals
2. Days Of Attendance (B) Supported Emp. -Enclave	-	2,097	2,097	add days of attendance
3. Typical Hours Of Service (A) Facility Based Services	6	2	8	To adjust hours of service
3. Typical Hours Of Service (B) Supported Emp. -Enclave	-	4.5	4.5	add hours of service
Schedule B-3				
1. Early Intervention (G) One Way Trips- Fourth Quarter	-	40	40	To Add transportation units
2. Pre-School (G) One Way Trips- Fourth Quarter	-	331	331	To Add transportation units
3. School Age (G) One Way Trips- Fourth Quarter	-	1,503	1,503	To Add transportation units
5. Facility Based Services (G) One Way Trips- Fourth Quarter	33,024	(2,097)	30,927	remove enclave trips
6. Supported Emp. -Enclave (G) One Way Trips- Fourth Quarter	-	4,194	4,194	add enclave trips
Schedule B-4				
1. TCM Units (D) 4th Quarter	20,450	5,980	26,430	to move projected unit from line 2
2. Other SSA Allowable Units (C) 3rd Quarter	4,135	(2,827)	1,308	to move projected units to line 1
2. Other SSA Allowable Units (D) 4th Quarter	3,153	(3,153)	-	to move projected units to line 1
Worksheet 1				
5. Movable Equipment (D) Unasn Children Programs	112,191	\$ (9,059)	\$ 103,132	To adjust period of acquisition depreciation
5. Movable Equipment (E) Facility Based Services	120,683	\$ 577		To adjust depreciation
		\$ 198		To adjust loss on disposal
		\$ (600)	\$ 120,858	To adjust period of acquisition depreciation
5. Movable Equipment (U) Transportation	291,175	\$ 30,245		To adjust loss on disposal
		\$ (48,286)	\$ 273,134	To adjust period of acquisition depreciation
8. COG Expenses (N) Service & Support Admin	-	\$ 74	\$ 74	to correct COG entries
8. COG Expenses (O) Non-Federal Reimbursable	-	\$ 337	\$ 337	to correct COG entries
Worksheet 2				
4. Other Expenses (X) Gen Expense All Prgm.	912,957	\$ (91,362)	\$ 821,595	to adjust contingency fees
5. COG Expense (N) Service & Support Admin	-	\$ 3,735	\$ 3,735	to correct COG entries
5. COG Expense (O) Non-Federal Reimbursable	-	\$ 17,132	\$ 17,132	to correct COG entries
10. Unallowable Fees (O) Non-Federal Reimbursable	-	\$ 352,258		to add county auditor fees
		\$ 91,362	\$ 443,620	to adjust contingency fees
Worksheet 2A				
4. Other Expenses (E) Facility Based Services	150,573	\$ (182)	\$ 150,392	To reclassify costs
Worksheet 5				
5. COG Expenses (O) Non-Federal Reimbursable	-	\$ 115,964	\$ 115,964	to correct COG entries
Worksheet 7C				
4. Other Expenses (D) Unasn Children Program	98,174	\$ (3,780)	\$ 94,394	To reclassify costs
Worksheet 7E				
4. Other Expenses (D) Unasn Children Program	189,923	\$ 3,780	\$ 193,703	To reclassify costs
Worksheet 9				
5. COG Expenses (N) Service & Support Admin. Costs	-	\$ 25,279	\$ 25,279	to correct COG entries
Worksheet 10				
1. Salaries (F) Enclave	-	\$ 105,185	\$ 105,185	reclassify expenses
1. Salaries (G) Community Employment	105,185	\$ (105,185)	\$ -	reclassify expenses
2. Employee Benefits (F) Enclave	-	\$ 63,340	\$ 63,340	reclassify expenses
2. Employee Benefits (G) Community Employment	63,340	\$ (63,340)	\$ -	reclassify expenses
4. Other Expenses (E) Facility Based Services	4,821	\$ 182	\$ 5,003	To reclassify costs
Reconciliation to County Auditor Worksheet				
Expense:				
Plus: Transfers Out-General	-	\$ 500,000	\$ 500,000	To Correct Reconciliation
Plus: Leases And Rentals	-	\$ 398,487	\$ 398,487	To Correct Reconciliation
Plus: Purchases Greater Than \$5,000	-	\$ 99,964	\$ 99,964	To Correct Reconciliation
Plus: Fees Paid To COG, Or Payments And Transfers made To C	786,595	\$ (786,595)	\$ -	To Correct Reconciliation
Plus:	18,829,994	\$ (18,829,994)	\$ -	To Correct Reconciliation
Less: Capital Costs	(571,164)	\$ (577)		To adjust depreciation
		\$ (30,245)		To adjust loss on disposal
		\$ (198)		To adjust loss on disposal
		\$ 57,945	\$ (544,238)	To adjust period of acquisition depreciation
Less: Auditor/Treasurer Fees	-	\$ (352,258)	\$ (352,258)	to add county auditor fees
Total from 12/31 County Auditor's Report	42,776,993	\$ (18,618,139)	\$ 24,158,854	To Correct Reconciliation
Revenue:				
Total from 12/31 County Auditor's Report	-	\$ 29,595,374	\$ 29,595,374	To add county auditor total



Dave Yost • Auditor of State

TRUMBULL COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

TRUMBULL 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
APRIL 16, 2013