



**MAHONING COUNTY BOARD OF DEVELOPMENTAL DISABILITIES**

**AGREED UPON PROCEDURES**

**FOR THE COST REPORTING PERIOD  
JANUARY 1, 2008 THROUGH DECEMBER 31, 2008  
AND  
JANUARY 1, 2009 THROUGH DECEMBER 31, 2009**



**Dave Yost • Auditor of State**



**MAHONING COUNTY BOARD OF DEVELOPMENTAL DISABILITIES**

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# Dave Yost • Auditor of State

## Independent Accountant's Report on Applying Agreed-Upon Procedures

Halina Schroeder, Audit Chief  
Office of Audits, Ohio Department of Developmental Disabilities  
30 E. Broad Street, 13<sup>th</sup> Floor  
Columbus, Ohio 43215

Dear Ms. Schroeder:

As permitted by Ohio Rev. Code § 5123.05 and as required by the *Application for a § 1915(c) 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 Mahoning County Board of Developmental Disabilities (County Board) prepared its *Income and Expenditure Report* for the years ended December 31, 2008 and 2009 (Cost Reports) in accordance with DODD's Guide to Preparing Income and Expenditure Reports for 2008 and 2009 (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 report variances if the County Board's square footage for three rooms varied by more than 10 percent of the square footage reported in the summary which rolls up to *Schedule B-1, Section A, Square Footage* of the Cost Reports.

We measured three rooms and compared the square footage to the County Board's floor plan and to their square footage summary. We also 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 compared the square footage of every room from the County Board's floor plan for three of the County Board's buildings to their square footage summary and measured three rooms.

We found no square footage variances for rooms that were measured exceeding 10 percent. We found no unreported rented or idle floor space.

2.) DODD requested us to report variances if the County Board's square footage for one floor plan varied by more than ten 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 three buildings and traced each room on the floor plan to the County Board's summary for each year.

We found no variances exceeding 10 percent.

3.) DODD requested us to report variances if the County Board's square footage summary varied by more than ten 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 no variances exceeding 10 percent in 2009. We found variances exceeding 10 percent in 2008 and reported these variances in Appendix A (2008).

4.) 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 found no inconsistencies between the County Board's methodology and the Cost Report guides.

#### **Statistics – Attendance**

1.) DODD requested us to report variances if the County Board's attendance statistics were not within 10 percent of the attendance statistics reported to DODD.

We compared the County Board's Attendance Summary and Supported Employment Detail and Summary Sheet reports for the number of individuals served, days of attendance and 15 minute Community Employment units with similar information reported for Day Habilitation/Adult Day Services/ Vocational Habilitation, Enclave and Community Employment on *Schedule B-1, Section B, Attendance Statistics* of the Cost Reports and determined if the statistics were reported in accordance with the Cost Report Guides.

The County Board was able to provide a list of individuals served for Supported Employment – Community Employment; however, supporting documentation of services provided on individual dates of service for 2008 and 2009 was unavailable and was not examined (see Procedure 5 below). Therefore, individuals served reported for the Community Employment program on *Schedule B-1, Section B, Attendance Statistics* could not be supported as required under 2 CFR Part 225, Appendix A, Section (C)(1)(j) and (C)(3)(a) and were removed as reported in Appendix A (2008) and Appendix B (2009).

2.) We determined whether individuals served as summarized in *Schedule B-1, Section B, Attendance Statistics* included both Medicaid and non-Medicaid-eligible individuals as documented on the Medicaid Information Technology System (MITS).

We noted the summary of individuals served included both Medicaid and non-Medicaid eligible individuals.

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

We haphazardly selected 15 individual names from the County Board's attendance sheets for 2008 and 15 for 2009 and compared the individuals by name to the compiled listing of individuals served by

program documentation which rolls up to *Schedule B-1, Section B, Attendance Statistics* of the Cost Reports.

We found no differences.

4. We compared the County Board's supporting documentation for the hours of service to the typical hours of service reported 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 found no differences.

5. DODD requested us to report variances to *Schedule B-1, Section B, Attendance Statistics* if more than three of the community employment units tested did not meet service documentation requirements.

We requested documentation supporting individual dates of service for Community Employment services in 2008 and 2009. The County Board could not provide supporting documentation of services provided on individual dates of service for 2008 and 2009 (see Procedure 1 above). As a result, 15 minute Community Employment units reported on *Schedule B-1, Section B; Attendance Statistics* could not be supported under 2 CFR Part 225, Appendix A, Section (C)(1)(j) and corresponding costs reported on *Worksheet 10, Adult Program* and square footage on *Schedule B-1, Allocation Statistics, Section A, Square Footage* in 2008 and 2009 lacked supporting documentation to show they benefitted the County Board's program and are unallowable under 2 CFR Part 225, Appendix A, Section (C)(3)(a).

We reported these differences in Appendix A (2008) and Appendix B (2009).

We also recommended the County Board maintain the required documentation for services as required by the Cost Report Guide in section *Schedule B-1, Allocation Statistics* which states in pertinent part, "This schedule requires statistical information specific to the Adult and Children's Programs" and the *Audit and Records Retention Requirements* section, which states, "Expenditure and Income Reports are subject to audit by DODD, ODJFS and CMS at their discretion. Records, documentation, and supplemental worksheets used to prepare the report must be kept on file for a period of seven years from the date of receipt of payment from all sources, or for six years following completion and adjudication of any state or federal initiated audit, whichever period of time is longer."

### **Statistics – Transportation**

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

We compared the number of one-way trips from the County Board's 2008 and 2009 Summary of Transportation Trips - One Way reports with those statistics as reported in *Schedule B-3, Quarterly Summary of Transportation Statistics* of the Cost Reports.

We found differences as reported in Appendix A (2008) and Appendix B (2009).

2. We compared the cost of bus tokens/cabs from the County Board's Expenses Detailed report to the amount reported in Schedule B-3 of the Cost Reports.

We found differences as reported in Appendix A (2008).

3. DODD requested us to report variances exceeding two percent in the total trips taken for the 30 individuals tested.

We haphazardly selected 15 individual names from the County Board's attendance sheets for 2008 and for 2009 and compared the individuals by name to the compiled listing of individuals transported to determine whether the compiled listing is complete.

We found no differences.

4. We determined whether the sample of individuals selected in Step 3 included both Medicaid and non-Medicaid-eligible individuals as documented on the Medicaid Information Technology System (MITS).

We noted the sample of individuals selected included both Medicaid and non-Medicaid eligible individuals.

5. DODD requested us to report variances of more than 10 percent of the total trips taken for two individuals for 2008 and 2009, between the County Board's internal documentation versus the amount reported to DODD in *Schedule B-3, Quarterly Summary of Transportation Services*.

We traced the number of trips for two individuals for 2008 and two for 2009 from the County Board's daily reporting documentation to *Schedule B-3, Quarterly Summary of Transportation Services*.

We found no differences exceeding ten percent.

#### **Statistics - Service and Support Administration (SSA)**

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

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

We found no differences or computational errors in 2008. We found differences as reported in Appendix B (2009).

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

We haphazardly selected two samples of 72 units for Other Allowable and Unallowable SSA services across 2008 and 2009 from the County Board's provider reports and determined if the case note documentation described activities listed in Ohio Admin. Code § 5101:3-48-01(D), and also included the documentation required by Ohio Admin. Code § 5101:3-48-01(F). We also determined if the 72 units for Other Allowable SSA services were provided to individuals that were not Medicaid eligible at the time of service delivery per MITS.

The units found to be in error exceeded ten percent of our sample and we reported these differences in Appendix A (2008).



3. 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 2007 SSA units the the final adjusted 2008 22A units and compared the final adjusted 2008 SSA units to the final adjusted 2009 SSA units.

The reported units decreased by more than five percent from the prior year's *Schedule B-4* and we obtained the County Board's explanation that there was high employee turnover and suspensions. We reported no variances in Appendix A (2008) and Appendix B (2009).

4. DODD requested us to perform a review to determine compliance with Ohio Admin. Code § 5101-3-48-01(G)(12) which states "A CBMRDD shall not submit claims in excess of twenty-six units per day per service and support administrator (SSA) unless the service(s) associated with such claims is considered medically necessary . . ." Using Medicaid claims data, we identified the number of individuals and unique dates of service on which 27 or more TCM units were paid through the Medicaid program. We examined the results looking for trends and patterns indicating potential overbilling practices.

We found no indication of trend or pattern indicating potential overbilling.

#### **Revenue Reconciliation to the County Auditor Report**

1. We compared the receipt totals from the 12/31/2008 and 12/31/2009 County Auditor's Statement of Actual and Estimated Revenue for 245 Board of MR, 247 Board of MR-Reserve, 292 Federal Grants, 295 State and Local Grants, 469 Board of MR-Capital Projects and funds to the County Auditor's report totals reported on the *Reconciliation to the County Auditor Worksheets*.

We found no differences.

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 North East Ohio Network (NEON) Council of Government (COG) prepared Mahoning County Board Summary Workbooks.

We found differences as reported in Appendix A (2008) and Appendix B (2009).

4. We compared the account description and amount for each revenue reconciling item on the *Reconciliation to County Auditor Worksheet* to the County Board's Statement of Actual and Estimated Revenue reports and other supporting documentation.

We found no differences.

#### **Revenue Cost Report Testing**

1. We reviewed the County Board's Statement of Detailed and Actual Revenue reports and *Schedule C, Income Report* to determine whether revenues are maintained separately to offset corresponding expenses via the use of specific expenditure cost 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 already offset costs on the Cost Reports in accordance with 2 CFR 225, Appendix A (C)(3)(c) and (4)(a):

- Refunds in the amount of \$4,919 in 2008 and \$5,930 in 2009;
- Other income in the amount of \$1,516,872 in 2008 and \$938,499 in 2009;
- IDEA Part B revenues in the amount of \$84,400 in 2008 and \$110,934 in 2009;
- Title V revenues in the amount of \$287 in 2008 and \$81 in 2009;
- Title XX revenues in the amount of \$165,251 in 2008 and \$121,929 in 2008;
- School Lunch Program revenues in the amount of \$34,091 in 2008 and \$51,039 in 2009

We also identified two revenue offsets reported in Schedule A3 Kids, Allocation of Costs without supporting documentation. We reported these adjustments in Appendix B (2009).

**Paid Claims Testing**

1. We selected 50 paid claims among all service codes from 2008 and 2009 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 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.

We reported instances of documentation non-compliance in the Recoverable Findings Schedule of this report below.

**Recoverable Finding - 2008**

Finding \$23.48

We determined the County Board was over reimbursed for 2 units of Non-Medical Transportation-One Way Trip - Eligible Vehicle (ATB) service totaling \$23.48 in which the County Board was reimbursed for a client who was absent on the date of service.

Service Code	Units	Review Results	FFP <sup>1</sup> Amount
ATB	2	Billed for date client was absent	\$23.48

<sup>1</sup> Federal Financial Participation (FFP)

**Recoverable Finding - 2009**

Finding \$53.82

We determined the County Board was over reimbursed for 25 units of Adult Day/Voc Hab Combo - 15 minute unit (AXF) service totaling \$53.82 in which the County Board double billed the units for one date of service.

Service Code	Units	Review Results	FFP <sup>1</sup> Amount	eFMAP <sup>2</sup> Amount
AXF	25	Duplicate billing	\$46.46	\$7.36

<sup>1</sup> Federal Financial Participation (FFP)

<sup>2</sup> Enhanced Federal Medical Assistance Percentages (eFMAP)

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

We compared the number of reimbursed TCM units and Community Employment units from the MBS Summary by Service Code report, to the reimbursed 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 instances where the Medicaid reimbursed units was greater than units reported.

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

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 2008 and 2009 on the MBS Summary by Service Code reports.

The Board reported no amount on Schedule A, Lines 20 to 27. We found no differences.

**Expenditure Reconciliation to the County Auditor Report**

1. We compared the disbursement totals reported on the 12/31/2008 and 12/31/2009 County Auditor's Report row of the *Reconciliation to County Auditor Worksheets* to the County Auditor's total disbursements reported on the Expenditures, Encumbrances, and Appropriations by Account reports for 245 Board of MR, 247 Board of MR-Reserve, 292 Federal Grants, 295 State and Local Grants, 469 Board of MR-Capital Projects and 483 MRDD-Capital Projects funds.

We found no differences.

2. DODD asked us to determine whether total County Board disbursements reported on 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. We compared all expenditure entries on Worksheets 2 through 10 to the County Board's detailed expenditure spreadsheets, the Warrants Issued by GL Account Code reports and to the North East Ohio Network (NEON) COG prepared Mahoning County Board Summary Workbooks.

We found differences as reported in Appendix A (2008) and Appendix B (2009).

4. We scanned the County Board's Warrants Issued by GL Account Code reports 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 noted differences as reported in Appendix A (2008).

5. We also compared the account description and amount for each reconciling item on the *Reconciliation to County Auditor Worksheet* to the County Board's Year to Date budget reports and other supporting documentation.

We found no differences.

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

1. We compared the County Board's policies regarding capitalization of fixed assets with the following guidelines:

- Cost Report Guides for preparing *Worksheet 1, Capital Costs*
- 2 CFR 225 (OMB Circular A-87, Appendix B, 15(a)(2)), and
- CMS Publication 15-1.

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

2. We scanned the County Board's Warrants Issued by GL Account Code reports for items purchased during 2008 and 2009 that met the County Board's capitalization criteria and traced them to inclusion on the County Board's Depreciation Schedule.

We found no unrecorded purchases meeting the capitalization criteria.

3. We scanned the County Board's Depreciation Schedule for 2008 and 2009 for depreciation taken on the same asset more than once, assets that have been fully depreciated, or depreciation taken on assets during the period of acquisition which were not in compliance with the Cost Report Guides.

We found no differences.

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

We found no differences.

5. We compared the County Board's final 2007 Depreciation Schedule to the County Board's 2008 and 2009 Depreciation Schedules for changes in the depreciation amounts for assets which were not in compliance with the Cost Report Guides.

We found no differences.

6. We haphazardly selected five assets from the County Board's Depreciation Schedule and traced these assets to their physical location.

We were able to trace all five assets to their physical location.

7. 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 are being depreciated in their first year in either 2008 or 2009 to determine if their useful life agreed to the estimated useful lives prescribed in the 2008 AHA Asset Guides. 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 Guides.

We found no differences.

8. We haphazardly selected the lesser of five percent or 20 disposed assets from 2008 and 2009 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 2008 for the disposed items based on its undepreciated basis and any proceeds received from the trade in of the asset to determine compliance with the Cost Report Guide and CMS Publication 15-1, Chapter 1.

We reported differences in Appendix A (2008).

### **Payroll Testing**

1. DODD asked us to determine whether total County Board salaries and benefits in the 2008 and 2009 cost reports were within two percent of the County Auditor's report totals for funds 245 Board of MR, 247 Board of MR-Reserve, and 292 Federal Grants.

We totaled salaries and benefits from Worksheets 2-10 from the 2008 and 2009 cost reports and compared the yearly totals to the county auditor's Statement of Expenditures, Encumbrances and Appropriations reports.

The variance was less than two percent.

2. We selected 40 employees and compared their job descriptions to the worksheet in which each employee's salary and benefit costs were allocated to ensure allocation is with the Cost Report Guides.

We found no differences.

3. We scanned the County Board's payroll journal for 2008 and 2009 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 no differences

4. DODD asked us to determine an expectation for changes in salary and benefit costs between 2008 and 2009 and to determine whether final salary and benefit costs were within two percent of this established expectation on worksheets 2 through 10.

We found variances in salary and benefit costs exceeding two percent of expectation on worksheets 2, 2A, 3, 4, 5, 7B, 7C, 7F, 8, 9, and 10. We obtained the County Board's explanation that variances were due to changes in employee positions including part-time employment and changes in fringe benefits. We reported no variances in Appendix A (2008) and Appendix B (2009).

### **Non-Payroll Disbursement Testing**

1. We haphazardly selected 55 disbursements from 2008 and 2009 from the County Board's Warrants Issued by GL Account Code reports and 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 found no differences.

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,



**Dave Yost**  
Auditor of State

April 27, 2012

cc: Larry Duck, Superintendent, Mahoning County Board of Developmental Disabilities  
Marty Picciano, Business Manager, Mahoning County Board of Developmental Disabilities  
Dawn Burton, Board President, Mahoning County Board of Developmental Disabilities

**Appendix A**  
**Mahoning County Board of Developmental Disabilities**  
**2008 Income and Expenditure Report Adjustments**

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
<b>Schedule B-1, Section A</b>				
1. Building Services (B) Adult	2,235	2,415	4,650	To correct square footage
1. Building Services (C) Child	3,587	130	3,717	To correct square footage
2. Dietary Services (C) Child	4,225	2	4,227	To correct square footage
4. Nursing Services (B) Adult	2,611	200	2,811	To correct square footage
7. Occupational Therapy (B) Adult	532	245	777	To correct square footage
7. Occupational Therapy (C) Child	576	51	627	To correct square footage
8. Physical Therapy (B) Adult	636	140	776	To correct square footage
13. 6-21 Age Children (C) Child	25,976	10,091	36,067	To correct square footage
14. Facility Based Services (B) Adult	78,244	(22,120)	56,124	To correct square footage
15. Supported Emp. -Enclave (B) Adult	70	(29)	41	To correct square footage
16. Supported Emp. -Comm Emp. (B) Adult	276	(276)	0	To correct square footage
21. Service And Support Admin (D) General	4,724	545	5,269	To correct square footage
22. Program Supervision (B) Adult	1,450	396	1,846	To correct square footage
23. Administration (D) General	7,446	(2,340)	5,106	To correct square footage
24. Transportation (D) General	6,758	(1,150)	5,608	To correct square footage
25. Non-Reimbursable (B) Adult	0	122	122	To correct square footage
25. Non-Reimbursable (C) Child	0	4,600	4,600	To correct square footage
25. Non-Reimbursable (D) General	652	(330)	322	To correct square footage
<b>Schedule B-1, Section B</b>				
1. Total Individuals Served By Program (B) Supported Emp. -Enclave	26	7	33	To adjust number of individuals served
1. Total Individuals Served By Program (C) Supported Emp. -Community Employment	79	(79)	0	To remove individuals served
2. Days Of Attendance (B) Supported Emp. -Enclave	5,005	1,138	6,143	To adjust total days of attendance
4. 15 Minute Units (C) Supported Emp. -Community Employment	321,271	(321,271)	0	To remove 15 minute units without supporting documentation
<b>Schedule B-3</b>				
3. Children 6-21 (G) One Way Trips- Fourth Quarter	6,361	1,906	8,267	To correct 6-21 trips
5. Facility Based Services (B) Cost of Bus, Tokens, Cabs- First Quarter	\$30,261	(\$30,261)	\$0	To remove costs for transportation contract (per trip basis)
5. Facility Based Services (D) Cost of Bus, Tokens, Cabs- Second Quarter	\$35,024	(\$35,024)	\$0	To remove costs for transportation contract (per trip basis)
5. Facility Based Services (F) Cost of Bus, Tokens, Cabs- Third Quarter	\$52,283	(\$52,283)	\$0	To remove costs for transportation contract (per trip basis)
5. Facility Based Services (G) One Way Trips- Fourth Quarter	41,070	(8,474)	32,596	To correct facility based trips
5. Facility Based Services (H) Cost of Bus, Tokens, Cabs- Fourth Quarter	\$90,123	(\$90,123)	\$0	To remove costs for transportation contract (per trip basis)
6. Supported Emp. -Enclave (G) One Way Trips- Fourth Quarter	2,560	2,272	4,832	To correct enclave trips
7. Supported Emp. -Comm Emp. (G) One Way Trips- Fourth Quarter	7,600	(1,081)	6,519	To correct community employment trips
<b>Schedule B-4</b>				
1. TCM Units (D) 4th Quarter	15,336	10	15,346	To reclassify TCM units
2. Other SSA Allowable Units (D) 4th Quarter	1,522	(10)	1,512	To reclassify TCM units
<b>Schedule C</b>				
<b>II. Department of MR/DD</b>				
(A) Supported Living- COG Revenue	\$0	\$984,871	\$984,871	To match audited COG report
(B) Family Support Services- COG Revenue	\$1,027,125	(\$1,027,070)	\$55	To match audited COG report
(C) SSA Subsidy- COG Revenue	\$55	(\$55)	\$0	To match audited COG report
(E) Residential Facility- Non Waiver Services- COG Revenue	\$0	\$278,252	\$278,252	To match audited COG report
(G) Waiver Administration- Subsidy- COG Revenue	\$0	\$20,165	\$20,165	To match audited COG report
<b>V. Other Revenues</b>				
(I) Other (Detail On Separate Sheet)- County Revenue				
24.	\$0	\$42,254	\$42,254	To match audited COG report
<b>Worksheet 1</b>				
5. Movable Equipment (U) Transportation	\$194,143	\$5,239	\$199,382	To record the loss on trade in of an asset
8. COG Expenses (L) Community Residential	\$19,253	(\$18,104)	\$1,149	To match audited COG report
8. COG Expenses (M) Family Support Services	\$2,352	(\$2,207)	\$145	To match audited COG report
<b>Worksheet 2</b>				
5. COG Expenses (L) Community Residential	\$12,893	\$182,553	\$195,446	To match audited COG report
5. COG Expense (M) Family Support Services	\$1,575	\$23,059	\$24,634	To match audited COG report
10. Unallowable Fees (O) Non-Federal Reimbursable	\$0	\$91,957	\$91,957	1.5% fee paid in cash not included on cost report
		\$24,590	\$24,590	1.5% fee deducted but not included on cost report
			\$116,547	
<b>Worksheet 2A</b>				
5. COG Expenses (L) Community Residential	\$30,993	\$17,508	\$48,501	To match audited COG report
5. COG Expenses (M) Family Support Services	\$3,786	\$2,327	\$6,113	To match audited COG report
<b>Worksheet 3</b>				
5. COG Expenses (L) Community Residential	\$406,580	(\$406,485)	\$95	To match audited COG report
5. COG Expenses (M) Family Support Services	\$49,669	(\$49,657)	\$12	To match audited COG report
<b>Worksheet 5</b>				
1. Salaries (O) Non-Federal Reimbursable	\$183,991	(\$94,636)	\$89,355	To reallocate SSA payroll
2. Employee Benefits (O) Non-Federal Reimbursable	\$72,803	(\$20,029)	\$52,774	To reallocate SSA benefits
		(\$8,085)	\$44,689	To reallocate SSA benefits
		(\$1,052)	\$43,637	To reallocate SSA benefits
		(\$9,318)	\$34,319	To reallocate SSA benefits
5. COG Expenses (L) Community Residential	\$882,564	(\$27,145)	\$855,419	To match audited COG report
<b>Worksheet 9</b>				
1. Salaries (N) Service & Support Admin. Costs	\$1,323,793	\$94,636	\$1,418,429	To reallocate SSA payroll
2. Employee Benefits (N) Service & Support Admin. Costs	\$629,599	\$20,029	\$649,628	To reallocate SSA benefits
		\$8,085	\$657,713	To reallocate SSA benefits
		\$1,052	\$658,765	To reallocate SSA benefits
		\$9,318	\$668,083	To reallocate SSA benefits

**Appendix A**  
**Mahoning County Board of Developmental Disabilities**  
**2008 Income and Expenditure Report Adjustments**

	<b>Reported Amount</b>	<b>Correction</b>	<b>Corrected Amount</b>	<b>Explanation of Correction</b>
<b>Worksheet 10</b>				
1. Salaries (G) Community Employment	\$65,376	(\$65,376)	\$0	To remove community employment costs having no adult statistics
2. Employee Benefits (G) Community Employment	\$29,655	(\$29,655)	\$0	To remove community employment costs having no adult statistics
4. Other Expenses (G) Community Employment	\$352	(\$352)	\$0	To remove community employment costs having no adult statistics
4. Other Expenses (O) Non-Federal Reimbursable	\$0	\$95,383	\$95,383	To remove community employment costs having no adult statistics
<b>Reconciliation to County Auditor Worksheet</b>				
<b>Expense:</b>				
Memo: 1 1/2% ODMRDD "Administrative & Oversight Fee" (Not In Total)	\$91,597	(\$91,957)		1.5% fee paid in cash not included on cost report
		(\$24,590)	(\$24,950)	1.5% fee deducted but not included on cost report
Less: Capital Costs	(\$871,696)	(\$5,239)	(\$876,935)	To record the loss on trade in of an asset



**Appendix B**  
**Mahoning County Board of Developmental Disabilities**  
**2009 Income and Expenditure Report Adjustments**

	<b>Reported Amount</b>	<b>Correction</b>	<b>Corrected Amount</b>	<b>Explanation of Correction</b>
<b>Schedule B-1, Section B</b>				
1. Total Individuals Served By Program (B) Supported Emp. -Enclave	28	5	33	To adjust number of individuals served
1. Total Individuals Served By Program (C) Supported Emp. -Community Employment	80	(80)	0	To remove community employment individuals
4. 15 Minute Units (C) Supported Emp. -Community Employment	383,219	(383,219)	0	To remove 15 minute units without supporting documentation
<b>Schedule B-3</b>				
3. Children 6-21 (G) One Way Trips- Fourth Quarter	5,249	5,434	10,683	To adjust one way trips
5. Facility Based Services (G) One Way Trips- Fourth Quarter	32,075	7,585	39,660	To adjust one way trips
<b>Schedule B-4</b>				
3. Home Choice Units (A) 1st Quarter	0	348	348	To reclassify Home Choice Units
3. Home Choice Units (B) 2nd Quarter	0	322	322	To add Home Choice Units
5. SSA Unallowable Units (D) 4th Quarter	3,228	(670)	2,558	To reclassify Home Choice Units
<b>Worksheet 1</b>				
8. COG Expenses (L) Community Residential	\$11,117	(\$10,041)	\$1,076	To match audited COG report
8. COG Expenses (M) Family Support Services	\$2,598	(\$2,346)	\$252	To match audited COG report
<b>Worksheet 2</b>				
5. COG Expenses (L) Community Residential	\$139,306	(\$337)	\$138,969	To match audited COG report
5. COG Expense (M) Family Support Services	\$32,561	(\$78)	\$32,483	To match audited COG report
<b>Worksheet 2A</b>				
5. COG Expenses (L) Community Residential	\$24,729	(\$879)	\$23,850	To match audited COG report
5. COG Expenses (M) Family Support Services	\$5,780	(\$205)	\$5,575	To match audited COG report
<b>Worksheet 10</b>				
1. Salaries (G) Community Employment	\$67,149	(\$67,149)	\$0	To remove community employment costs having no adult statistics
2. Employee Benefits (G) Community Employment	\$26,193	(\$26,193)	\$0	To remove community employment costs having no adult statistics
4. Other Expenses (G) Community Employment	\$384	(\$384)	\$0	To remove community employment costs having no adult statistics
4. Other Expenses (O) Non-Federal Reimbursable	\$0	\$93,727	\$93,727	To remove community employment costs having no adult statistics
<b>A3 Kids</b>				
5. Dietary Services (B) Less Revenue	\$42,468	(\$42,468)	\$0	To remove an unsupported entry
5. Direct Services (B) Less Revenue	\$111,020	(\$111,020)	\$0	To remove an unsupported entry

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# Dave Yost • Auditor of State

**MAHONING COUNTY BOARD OF DEVELOPMENTAL DISABILITIES**

**MAHONING COUNTY**

**CLERK'S CERTIFICATION**

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

*Susan Babbitt*

**CLERK OF THE BUREAU**

**CERTIFIED  
MAY 10, 2012**