



Dave Yost • Auditor of State



Dave Yost • Auditor of State

Independent Accountants' Report on Applying Agreed-Upon Procedures

Ohio Department of Developmental Disabilities
30 East Broad Street
Columbus, Ohio 43215

We have performed the procedures enumerated below, which were agreed to by the Ohio Department of Developmental Disabilities (DODD), on the Income and Expenditure Report of the Mahoning County Board of Developmental Disabilities (County Board) for the years ended December 31, 2015 and 2016 (Cost Reports). The County Board's management is responsible for preparing these reports. 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.

The County Board provided all reports used in the procedures unless otherwise specified.

Statistics – Square Footage

1. We compared program costs and statistics to reported square footage. We found Adult psychology and community employment costs with no corresponding square footage. The County Board provided an explanation and we reported no variance.
2. We compared the 2015 and 2016 square footage to the most recently reviewed totals and found program areas that changed by more than 10 percent and performed procedures 3 and 4 on those program areas.
3. We compared the square footage for each room on the floor plans of the Leonard Kirtz School building to the square footage summaries. We found no variances and that the square footage was allocated in accordance with DODD's Guide to Preparing Income and Expenditure Report for 2015 and 2016 (Cost Report Guides).
4. We compared the square footage summaries to the Cost Reports. We identified variances greater than 10 percent in Appendix A (2015). We found no variances in 2016.
5. We reviewed the results of the payroll procedures and found additional square footage variances greater than 10 percent as reported in Appendix A (2015) and Appendix B (2016).

Statistics – Attendance

1. We reviewed the Cost Reports and found no individuals served or units of service were omitted resulting in unallocated program or general expenses-all program costs.
2. We compared the number of individuals served and days of attendance on the Day Services Attendance Summary by Consumer, Location, Acuity and Month reports to the Cost Reports and to the Cost Report Guides. We found variances exceeding two percent as reported in Appendix A (2015) and Appendix B (2016). We also footed the attendance reports for accuracy and found no computational errors.

Statistics – Attendance (Continued)

- 3 We traced the total attendance days for five Adult Day Service individuals for two months in 2015 and in 2016 from the Day Services Attendance Summary by Consumer, Location, Acuity and Month reports to the Cost Reports. We found no differences.

We also compared the acuity level on the Day Services Attendance Summary by Consumer, Location, Acuity and Month report to the DODD Acuity Assessment Instrument Ratio Listing or Acuity Assessment Instrument or other documentation for each individual and ensured at least two individual from each acuity level were selected. We found no differences.

4. We did not perform the Community Employment procedure as the County Board stated it was unsuccessful in initiating a Community Employment program and recorded the costs and services under the facility based program. See also Revenue Cost Reporting and Reconciliation to the County Auditor Report, procedure 2.

Statistics – Transportation

1. We compared the number of one-way trips from the Billing History and Transportation Summary reports to the Cost Reports. We found no variances. We also footed the transportation reports for accuracy and found no computational errors.
2. We traced the number of trips for nine adults and one child for September 2015 and February 2016 from the daily reporting documentation to the Billing History report and to the Cost Reports. We found no variances in 2015. We found no variances greater than 10 percent in 2016.
3. We compared the cost of bus tokens/cabs between the Detailed Total Expenditures reports and the Cost Reports. We found no unreported transportation costs.

Statistics – Service and Support Administration (SSA)

1. We compared the Targeted Case Management (TCM), Other SSA Allowable, Home Choice and SSA Unallowable units in the Receivable Billing Reimbursable Summary by Funding Source, Service and Biller reports and Case Notes Summary of Time and Units Billed by Case Manager to the Cost Reports. We found no variances greater than two percent. We also footed the SSA reports for accuracy and found no computational errors.
2. We selected 60 Other SSA Allowable units for both 2015 and 2016 from the Receivable Billing Reimbursable Summary by Funding Source, Service and Biller reports and compared the case note documentation to the activities listed in Ohio Admin. Code § 5160-48-01(D) and the elements required by Ohio Admin. Code § 5160-48-01(F). We found no variances exceeding 10 percent.
3. We selected 30 SSA Unallowable units for both 2015 and 2016 from the Receivable Billing Reimbursable Summary by Funding Source, Service and Biller reports and compared the case note documentation to the activities listed in Ohio Admin. Code § 5160-48-01(D) and the elements required by Ohio Admin. Code § 5160-48-01(F). We found no variances greater than 10 percent.

Statistics – Service and Support Administration (Continued)

4. We confirmed that the County Board maintained case note documentation for non-individual specific activities (general time units) as described in the Cost Report Guides and that the 2015 units accounted for over 10 percent of total SSA units on the final *Schedule B-4* plus any general time units recorded.

We selected 60 general time units from the 2015 Billing History Report and determined if the case note documentation described activities listed in Ohio Admin. Code § 5160-48-01(D) or non-individual specific activities in the Cost Report Guides. We found no variances.

We did not perform this test for 2016 as the units did not meet the threshold for the procedure.

Revenue Cost Reporting and Reconciliation to the County Auditor Report

1. We compared the receipt totals from the county auditor's Revenue reports for the Special Education IDEA Part B (2300), Help Me Grow (2302), Capital Projects (3200), Operating (7450) and Reserve (7500) funds to the county auditor's report total reported on the reconciliation worksheet/form. We found no variances.

We then compared the total receipts reported on the reconciliation worksheet/form to the county auditor's receipt totals and calculated that the Cost Reports reconciled within acceptable limits.

2. We inspected the Year to Date Budget Report and found sources of potential revenue offsets/applicable credits where revenues are maintained separately. The County Board did not offset corresponding expenses for the following revenues via the use of specific expenditure costs centers on the Cost Reports in accordance with 2 CFR 200.405 and 2 CFR 200.406:
 - Miscellaneous refunds, reimbursements and other income in the amount of \$422,620 in 2015 and \$395,827 in 2016;
 - IDEA Part B revenues in the amount of \$69,387 in 2015 and \$66,121 in 2016;
 - School Lunch Program revenues in the amount of \$43,225 in 2015 and \$45,311 in 2016; and
 - Help Me Grow revenues in the amount of \$41,407 in 2015 and \$169,356 in 2016.

We also noted Opportunities for Ohioans with Disabilities revenue in the amount of \$19,326 in 2015 and \$28,660 in 2016. The County Board explained that, after attempting to implement a community employment program, it reported all costs under its facility based program. We reported offsets on *Schedule a1, Adult Program* in Appendix A (2015) and Appendix B (2016).

Paid Claims Testing

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

1. We selected 50 paid claims per year among all service codes (excluding TCM) for 2015 and 2016 from the MBS data. We compared the County Board's service documentation to the requirements of each respective service code per Ohio Admin. Code § 5123:2-9 in effect at the time of service delivery. We found one instance of non-compliance for Adult Day Support and Vocational Habilitation Combination - Daily Unit (FXD). We calculated recoverable finding as described in the 2015 table below.

Paid Claims Testing (Continued)

- We selected 50 TCM paid claims per year from the MBS data for 2015 and 2016 and compared the County Board's documentation to the requirements per Ohio Admin. Code § 5160-48-01 in effect at the time of service delivery. We found one instance of non-compliance in 2015 as described in the table below and reported corresponding unit adjustments in Appendix A (2015). We found no instances of non-compliance in 2016.

Recoverable Finding - 2015

Service Code	Units	Non -TCM Review Results	Finding
FXD	1	Billed incorrect service code resulting in overpayment	\$23.42
TCM Review Results			
TCM	18	Home Choice units billed as TCM	\$174.07
Total			\$197.49

Recoverable Finding - 2016

Service Code	Units	Comparison of Reimbursed to Reported Units	Finding
FCO	2	Units billed in excess of service delivery	\$12.96

- We did not perform the contracted transportation procedure as the County Board was not reimbursed for contracted transportation services and we found no instances of contracted services in the claims selected.
- We did not perform the transportation contracts procedure as the County Board did not bill for commercial transportation.
- We compared the Medicaid reimbursed TCM units and Community Employment units from the MBS Summary by Service Code report to the final units reported for both years.

We found that reimbursed units were less than final TCM reported units in both 2015 and 2016.

We found no difference for Community Employment units in 2015. We found the 2016 reimbursed Community Employment units exceeded reported units by two units and calculated a recoverable finding as described in the 2016 table above.

- We did not perform the *Summary of Service Costs – By Program* procedure as the County Board did not receive any reimbursements for these services.

Non-Payroll Expenditures and Reconciliation to the County Auditor Report

- We compared the disbursement totals from the county auditor's report listed on the reconciliation worksheet/form to the county auditor's Expenses reports for the Special Education IDEA Part B (2300), Help Me Grow (2302), Capital Projects (3200), Operating (7450), and Reserve (7500) funds and found no variances.

We then compared the total disbursements reported on the reconciliation worksheet/form to the county auditor's disbursement totals and calculated that the Cost Reports reconciled within acceptable limits.

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

2. We compared the Account Detail and Crosswalk reports to the Cost Reports for all service contract and other expenses entries. We found no variances exceeding \$500 that resulted in reclassification to any program or worksheet/form.
3. We scanned the Account Detail reports and selected 60 disbursements from service contracts and other expenses. We inspected supporting documentation maintained by the County Board and compared the cost classification to the Cost Report Guides and 2 CFR 200. We found variances greater than two percent of total service contracts and other expenses on a worksheet/form and costs which are non-federal reimbursable and greater than \$500 as reported in Appendix A (2015) and Appendix B (2016).
4. We scanned the Account Detail reports for contracted transportation, service and support administration and adult services and verified, for any contracted services found, that corresponding statistics were included in the Cost Reports as required by 2 CFR 200.405 and the Cost Report Guides. We found no program costs that lacked corresponding statistics; however, we found misclassified contract costs as reported in Appendix B (2016).
5. We inspected the Account Detail reports for items purchased during 2015 and 2016 that met the County Board's capitalization criteria and traced them to the fixed asset listing. We found no unrecorded capital purchases.
6. We determined the County Board uses the county's financial system for reporting; therefore, we did not perform the procedure to determine if the County Board reconciled its income and expenditures to the county's financial system.
7. We verified that corresponding costs were reported for each adult program with final attendance statistics.

Property, Depreciation, and Asset Verification Testing

1. We compared the Depreciation Schedules to the amounts reported on the Cost Reports. We found no variances.
2. We compared the 2014 Depreciation Schedule to the 2015 and 2016 Depreciation Schedules for changes in the depreciation amounts for assets purchased prior to the period 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. We found no variances.
3. Using the County Board's capitalization threshold, we selected the lesser of 10 or 10 percent of the fixed assets which were being depreciated for the first time in 2015 and 2016. We computed the first year's depreciation for the three assets selected, based on their cost, acquisition date and useful life. We compared reported depreciation to the Cost Report Guides and the estimated useful lives prescribed in the 2013 American Hospital Association Asset Guide. We found no variances.
4. We did not perform the disposed assets procedure in 2015 as the County Board stated that no capital assets were disposed in that year. In 2016, we selected the lesser of 10 percent or 10 disposed assets from the Disposal Reports and confirmed the one asset was not removed from the Depreciation Schedule. We removed a loss for the asset as reported in Appendix B.

Payroll Testing

1. We compared total salaries and benefits on the Cost Reports to payroll disbursements on the county auditor's Expenses reports for the Special Education IDEA Part B (2300), Help Me Grow (2302), Capital Projects (3200), Operating (7450), and Reserve (7500) funds and found no variances greater than two percent.
2. We compared the salaries and benefit costs on the Individuals Earnings by Account and Crosswalk reports to the Cost Reports. We found no variances exceeding \$500 that resulted in reclassifications to another program or worksheet/form.
3. We selected the lesser of 40 employees or 25 percent of the number of total employees in 2015 and 2016. For the 40 employees selected each year, we compared the organizational chart, Individuals Earnings by Account reports and job descriptions to the worksheet/form in which each employee's salary and benefit costs were allocated. We found allocations which were not consistent with the Cost Report Guides as reported in Appendix A (2015) and Appendix B (2016).
4. The misclassification errors in procedure 3 were greater than 10 percent and we scanned the Individuals Earnings by Account reports and compared the classification of employees to the Cost Report worksheets/forms. We found allocations which were not consistent with the Cost Report Guides as reported in Appendix A (2015) and Appendix B (2016).

Medicaid Administrative Claiming (MAC)

1. We compared MAC salaries and benefits on the Individual Costs by Code reports to the Individual Earnings Record by Account and Detail Total Expenditures reports. We found County Board salary and benefit costs exceeded MAC salary and benefit costs.
2. We compared the Individual Costs by Code reports to the Medicaid Administration worksheet/form for both years. We found no variances.
3. We selected 14 non-validated RMTS observed moments for both the third quarter of 2015 and the second quarter of 2016 from the RMTS Participant Moments Question and Answer report. We inspected the County Board's documentation and compared the contents and classification to the DODD's Guide to Medicaid Administrative Claiming (MAC) using the Random Moment Time Studies (RMTS) Methodology for 2014. We found that the observed moments and documentation met the minimum requirements, but did not always include additional supporting documentation as preferred by the RMTS Guide.

This agreed-upon procedures engagement was conducted in accordance with the American Institute of Certified Public Accountants' attestation standards. We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on the County Board's Cost Reports. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported.

Mahoning County Board of Developmental Disabilities
Independent Accountants' Report on
Applying Agreed-Upon Procedures

This report is intended solely for the use of the County Board and the DODD, and is not intended to be, and should not be used by anyone other than these specified parties.

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping initial "D" and a long, sweeping tail on the "y".

Dave Yost
Auditor of State

October 29, 2018

This Page Left Intentionally Blank

Appendix A
Mahoning County Board of Developmental Disabilities
2015 Income and Expenditure Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Schedule B-1, Section A				
14. Facility Based Services (B) Adult	58,871	517	59,388	To reclassify square footage
21. Service And Support Admin (D) General	5,116	(847)	4,269	To match square footage summary
22. Program Supervision (B) Adult	1,850	847	2,697	To match square footage summary
		(517)	2,180	To reclassify square footage
Schedule B-1, Section B				
8. B (C) Facility Based Services	73	11	84	To correct individuals served
9. C (C) Facility Based Services	78	9	87	To correct individuals served
10. A (C) Facility Based Services	36,224	(422)	35,802	To correct days of attendance
10. A (E) Facility Based Services	-	422	422	To correct days of attendance
12. B (C) Facility Based Services	13,231	(572)	12,659	To correct days of attendance
12. B (E) Facility Based Services	-	572	572	To correct days of attendance
13. C (C) Facility Based Services	14,233	(641)	13,592	To correct days of attendance
13. C (E) Facility Based Services	-	641	641	To correct days of attendance
Schedule B-4				
1. TCM Units (D) 4th Quarter	21,299	(18)	21,281	To remove SSA units for Paid Claims errors
3. Home Choice Units (D) 4th Quarter	900	18	918	To reclassify SSA units for Paid Claims errors
Worksheet 2				
1. Salaries (X) Gen Expense All Prgm.	\$ 647,786	\$ (87,794)		To reclassify Director of Adult Day salary
		\$ 22,574	\$ 582,566	To reclassify Executive Assistant salary
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 343,597	\$ (38,333)		To reclassify Director of Adult Day benefits
		\$ 7,512	\$ 312,776	To reclassify Executive Assistant benefits
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 1,738		To reclassify DD awareness costs
		\$ 4,560	\$ 6,298	To reclassify DD awareness costs
4. Other Expenses (X) Gen Expense All Prgm.	\$ 247,427	\$ (1,738)		To reclassify DD awareness costs
		\$ (4,560)	\$ 241,129	To reclassify DD awareness costs
Worksheet 2A				
1. Salaries (A) Early Intervention	\$ 30,449	\$ (30,449)	\$ -	To reclassify Help Me Grow Supervisor salary
2. Employee Benefits (A) Early Intervention	\$ 17,720	\$ (17,720)	\$ -	To reclassify Help Me Grow Supervisor benefits
1. Salaries (C) School Age	\$ 120,861	\$ (32,887)		To reclassify Secretary salary
		\$ (12,515)	\$ 75,459	To reclassify Secretary salary
2. Employee Benefits (C) School Age	\$ 65,422	\$ (17,803)		To reclassify Secretary benefits
		\$ (6,775)	\$ 40,844	To reclassify Secretary benefits
1. Salaries (E) Facility Based Services	\$ 370,126	\$ 87,794		To reclassify Director of Adult Day salary
		\$ (26,028)		To reclassify Secretary salary
		\$ (24,551)		To reclassify Secretary salary
		\$ (58,100)		To reclassify Habilitation Center Director salary
		\$ (29,575)		To reclassify Secretary salary
		\$ (12,820)	\$ 306,846	To reclassify Executive Assistant salary
2. Employee Benefits (E) Facility Based Services	\$ 168,194	\$ 38,333		To reclassify Director of Adult Day benefits
		\$ (13,793)		To reclassify Secretary benefits
		\$ (9,237)		To reclassify Secretary benefits
		\$ (23,150)		To reclassify Habilitation Center Director benefits
		\$ (11,784)		To reclassify Secretary benefits
		\$ (5,108)	\$ 143,455	To reclassify Executive Assistant benefits
2. Employee Benefits (N) Service and Support Administration	\$ 63,177	\$ (22,574)		To reclassify Executive Assistant salary
		\$ (7,512)	\$ 33,091	To reclassify Executive Assistant benefits
1. Salaries (U) Transportation	\$ 151,090	\$ (30,985)		To reclassify Secretary salary
		\$ (60,210)		To reclassify Transportation Supervisor salary
		\$ (31,164)		To reclassify Secretary salary
		\$ (26,408)	\$ 2,323	To reclassify Secretary salary
2. Employee Benefits (U) Transportation	\$ 81,567	\$ (16,990)		To reclassify Secretary benefits
		\$ (33,014)		To reclassify Transportation Supervisor benefit
		\$ (17,088)		To reclassify Secretary benefits
		\$ (14,480)	\$ (5)	To reclassify Secretary benefits
4. Other Expenses (E) Facility Based Services	\$ 255,699	\$ (12,816)		To reclassify building services costs
		\$ (12,490)	\$ 230,393	To reclassify non program supervision costs
4. Other Expenses (N) Service and Support Administration	\$ 198,312	\$ (83,915)	\$ 114,397	To reclassify payee/guardianship costs

Appendix A
Mahoning County Board of Developmental Disabilities
2015 Income and Expenditure Report Adjustments

Worksheet 3

1. Salaries (C) School Age	\$ 146,495	\$ 1,800			To reclassify Custodian Substitute salary
		\$ 288	\$ 148,583		To reclassify Custodian Substitute salary
1. Salaries (E) Facility Based Services	\$ 244,448	\$ 4,820			To reclassify Custodian Substitute salary
		\$ 5,380	\$ 254,648		To reclassify Custodian Substitute salary
2. Employee Benefits (C) School Age	\$ 77,094	\$ 329			To reclassify Custodian Substitute benefits
		\$ 53	\$ 77,476		To reclassify Custodian Substitute benefits
2. Employee Benefits (E) Facility Based Services	\$ 112,235	\$ 359			To reclassify Custodian Substitute benefits
		\$ 401	\$ 112,995		To reclassify Custodian Substitute benefits
4. Other Expenses (E) Facility Based Services	\$ 219,397	\$ 12,816	\$ 232,213		To reclassify building services costs

Worksheet 5

1. Salaries (A) Early Intervention	\$ 53,105	\$ 30,449	\$ 83,554		To reclassify Help Me Grow Supervisor salary
1. Salaries (C) School Age	\$ 1,186,476	\$ 32,887			To reclassify Secretary salary
		\$ (10,248)			To reclassify Nurse Substitute salary
		\$ (1,800)			To reclassify Custodian Substitute salary
		\$ (126)			To reclassify Nurse Substitute salary
		\$ 12,515			To reclassify Secretary salary
		\$ (288)	\$ 1,219,416		To reclassify Custodian Substitute salary
2. Employee Benefits (A) Early Intervention	\$ 28,726	\$ 17,720	\$ 46,446		To reclassify Help Me Grow Supervisor benefits
2. Employee Benefits (C) School Age	\$ 435,622	\$ 17,803			To reclassify Secretary benefits
		\$ (1,874)			To reclassify Nurse Substitute benefits
		\$ (329)			To reclassify Custodian Substitute benefits
		\$ (23)			To reclassify Nurse Substitute benefits
		\$ 6,775			To reclassify Secretary benefits
		\$ (53)	\$ 457,921		To reclassify Custodian Substitute benefits
4. Other Expenses (L) Community Residential	\$ 37,742	\$ 83,915	\$ 121,657		To reclassify payee/guardianship costs

Worksheet 7-B

1. Salaries (C) School Age	\$ 107,182	\$ 10,248			To reclassify Nurse Substitute salary
		\$ 126	\$ 117,556		To reclassify Nurse Substitute salary
1. Salaries (E) Facility Based Services	\$ 251,938	\$ 5,428			To reclassify Nurse Substitute salary
		\$ 636			To reclassify Nurse Substitute salary
		\$ 6,755			To reclassify Nurse Substitute salary
		\$ 1,180			To reclassify Nurse Substitute salary
		\$ 2,077	\$ 268,014		To reclassify Nurse Substitute salary
2. Employee Benefits (C) School Age	\$ 38,548	\$ 1,874			To reclassify Nurse Substitute benefits
		\$ 23	\$ 40,445		To reclassify Nurse Substitute benefits
2. Employee Benefits (E) Facility Based Services	\$ 79,934	\$ 2,035			To reclassify benefits
		\$ 961			To reclassify Nurse Substitute benefits
		\$ 117			To reclassify Nurse Substitute benefits
		\$ 1,269			To reclassify Nurse Substitute benefits
		\$ 217			To reclassify Nurse Substitute benefits
		\$ 368	\$ 84,901		To reclassify Nurse Substitute benefits
4. Other Expenses (E) Facility Based Services	\$ 9,081	\$ (2,035)	\$ 7,046		To reclassify benefits

Worksheet 8

1. Salaries (X) Gen Expense All Prgm.	\$ 2,132,996	\$ 30,985			To reclassify Secretary salary
		\$ 60,210			To reclassify Transportation Supervisor salary
		\$ 31,164			To reclassify Secretary salary
		\$ 26,408	\$ 2,281,763		To reclassify Secretary salary
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 1,276,467	\$ 16,990			To reclassify Secretary benefits
		\$ 33,014			To reclassify Transportation Supervisor benefits
		\$ 17,088			To reclassify Secretary benefits
		\$ 14,480			To reclassify Secretary benefits

Worksheet 10

1. Salaries (E) Facility Based Services	\$ 2,777,043	\$ (4,820)			To reclassify Custodian Substitute salary
		\$ 26,028			To reclassify Secretary salary
		\$ (5,428)			To reclassify Nurse Substitute salary
		\$ 24,551			To reclassify Secretary salary
		\$ 58,100			To reclassify Habilitation Center Director salary
		\$ (5,380)			To reclassify Custodian Substitute salary
		\$ (636)			To reclassify Nurse Substitute salary
		\$ (6,755)			To reclassify Nurse Substitute salary
		\$ (1,180)			To reclassify Nurse Substitute salary
		\$ (2,077)			To reclassify Nurse Substitute salary
		\$ 29,575			To reclassify Secretary salary
		\$ 12,820	\$ 2,901,841		To reclassify Executive Assistant salary
2. Employee Benefits (E) Facility Based Services	\$ 1,368,057	\$ (359)			To reclassify Custodian Substitute benefits
		\$ 13,793			To reclassify Secretary benefits
		\$ (961)			To reclassify Nurse Substitute benefits

Appendix A
Mahoning County Board of Developmental Disabilities
2015 Income and Expenditure Report Adjustments

Worksheet 10 (Continued)

			\$ 9,237		To reclassify Secretary benefits
			\$ 23,150		To reclassify Habilitation Center Director benefits
			\$ (401)		To reclassify Custodian Substitute benefits
			\$ (117)		To reclassify Nurse Substitute benefits
			\$ (1,269)		To reclassify Nurse Substitute benefits
			\$ (217)		To reclassify Nurse Substitute benefits
			\$ 11,784		To reclassify Secretary benefits
			\$ 5,108		To reclassify Executive Assistant benefits
			\$ (368)	\$ 1,427,437	To reclassify Nurse Substitute benefits
4. Other Expenses (E) Facility Based Services	\$ 303,428	\$ 12,490			To reclassify non program supervision costs
A1 Adult					
8. Facility Based Services (B) Less Revenue	\$ -	\$ 19,326	\$ 19,326		To add OOD revenue offset

This Page Left Intentionally Blank

Appendix B
Mahoning County Board of Developmental Disabilities
2016 Income and Expenditure Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Summary of Service Costs				
Home Choice Community Transition Services, Community Residential	\$ -	\$ 67,154	\$ 67,154	To reclassify home choice expenses
Square Footage Allocation				
Speech/Audiology, Child	2,417	131	2,548	To reclassify square footage
Early Intervention, Child	882	(131)	751	To reclassify square footage
Facility Based Services, Adult	58,871	517	59,388	To reclassify square footage
Program Supervision, Adult	1,850	(517)	1,333	To reclassify square footage
			-	
Attendance Statistics				
Total Unduplicated Individuals Served Acuity				
A, Facility Based Services (Non-Title XX Only)	198	(21)	177	To correct individuals served
Capital Costs				
Moveable Equipment, Transportation	\$ 283,903	\$ (5,645)	\$ 278,258	To remove loss recognized on sale of asset.
Indirect Cost Allocation				
Salaries, Gen Expense All Program	\$ 635,540	\$ (89,805)	\$ 545,735	To reclassify Adult Services Director salary
		\$ 5,385	\$ 551,120	To reclassify Executive Assistant salary
Employee Benefits, Gen Expense All Program	\$ 353,862	\$ (41,081)	\$ 312,781	To reclassify Adult Day Services benefits
Other Expenses, Non-Federal Reimbursable	\$ -	\$ 5,375	\$ 5,375	To reclassify DD awareness costs
Other Expenses, Gen Expense All Program	\$ 313,550	\$ (5,375)	\$ 308,175	To reclassify DD awareness costs
Program Supervision				
Salaries, Early Intervention	\$ 62,973	\$ (62,973)	\$ -	To reclassify Help Me Grow Supervisor salary
Salaries, School Age	\$ 127,966	\$ (32,555)	\$ 95,411	To reclassify Secretary salary
		\$ (18,597)	\$ 76,814	To reclassify Secretary salary
Salaries, Facility Based Services	\$ 366,370	\$ 89,805	\$ 456,175	To reclassify Adult Services Director salary
		\$ (26,124)	\$ 430,051	To reclassify Secretary salary
		\$ (24,974)	\$ 405,077	To reclassify Secretary salary
		\$ (59,461)	\$ 345,616	To reclassify Habilitation Center Director salary
		\$ (18,355)	\$ 327,261	To reclassify Secretary salary
		\$ (5,250)	\$ 322,011	To reclassify Secretary salary
Salaries, Service & Support Admin	\$ 29,110	\$ (5,385)	\$ 23,725	To reclassify Executive Assistant salary
Salaries, Transportation	\$ 151,135	\$ (31,489)	\$ 119,646	To reclassify Secretary salary
		\$ (61,241)	\$ 58,405	To reclassify Transportation Supervisor salary
		\$ (32,328)	\$ 26,077	To reclassify Secretary salary
		\$ (26,077)	\$ -	To reclassify Secretary salary
Employee Benefits, Early Intervention	\$ 35,001	\$ (35,001)	\$ -	To reclassify Help Me Grow Supervisor benefits
Employee Benefits, School Age	\$ 72,301	\$ (1,822)	\$ 70,479	To reclassify Secretary benefits
		\$ (10,508)	\$ 59,971	To reclassify Secretary benefits
Employee Benefits, Facility Based Services	\$ 161,038	\$ 41,081	\$ 202,119	To reclassify Adult Services Director benefits
		\$ (14,517)	\$ 187,602	To reclassify Secretary benefits
		\$ (9,099)	\$ 178,503	To reclassify Secretary benefits
		\$ (24,117)	\$ 154,386	To reclassify Habilitation Center Director benefits
		\$ (7,445)	\$ 146,941	To reclassify Secretary benefits
		\$ (2,129)	\$ 144,812	To reclassify Secretary benefits
Employee Benefits, Transportation	\$ 88,102	\$ (18,357)	\$ 69,745	To reclassify Secretary benefits
		\$ (35,702)	\$ 34,043	To reclassify Transportation Supervisor benefits
		\$ (18,846)	\$ 15,197	To reclassify Secretary benefits
		\$ (15,197)	\$ -	To reclassify Secretary benefits
Other Expenses, Facility Based Services	\$ 127,313	\$ (10,139)	\$ 117,174	To reclassify building service costs
Other Expenses, Service & Support Admin	\$ 129,851	\$ (82,517)	\$ 47,334	To reclassify payee/guardianship costs
Building Services Cost				
Salaries, School Age	\$ 149,352	\$ 1,978	\$ 151,330	To reclassify Custodian Substitute salary
Salaries, Facility Based Services	\$ 253,906	\$ 6,925	\$ 260,831	To reclassify Custodian Substitute salary
		\$ 5,394	\$ 266,225	To reclassify Custodian Substitute salary
Employee Benefits, School Age	\$ 78,636	\$ 536	\$ 79,172	To reclassify Custodian Substitute benefits
Employee Benefits, Facility Based Services	\$ 116,547	\$ 1,301	\$ 117,848	To reclassify Custodian Substitute benefits
		\$ 1,014	\$ 118,862	To reclassify Custodian Substitute benefits
Other Expenses, Facility Based Services	\$ 219,869	\$ 10,140	\$ 230,009	To reclassify building service costs
Direct Services				
Salaries, Early Intervention	\$ 240,199	\$ (32,378)	\$ 207,821	To reclassify Speech Language Specialist salary
		\$ 62,973	\$ 270,794	To reclassify Help Me Grow Supervisor salary
Salaries, School Age	\$ 1,087,689	\$ 32,555	\$ 1,120,244	To reclassify Secretary salary
		\$ (2,121)	\$ 1,118,123	To reclassify Nurse salary
		\$ (1,978)	\$ 1,116,145	To reclassify the Custodian Substitute salary
		\$ (1,831)	\$ 1,114,314	To reclassify Nurse salary
		\$ 18,597	\$ 1,132,911	To reclassify Secretary salary
		\$ (1,058)	\$ 1,131,853	To reclassify Nurse Substitute salary
		\$ (1,229)	\$ 1,130,624	To reclassify Nurse Substitute salary
Employee Benefits, Early Intervention	\$ 100,648	\$ (12,001)	\$ 88,647	To reclassify Speech Language Specialist benefits
		\$ 35,001	\$ 123,648	To reclassify Help Me Grow Supervisor benefits
Employee Benefits, School Age	\$ 462,078	\$ 1,822	\$ 463,900	To reclassify Secretary benefits
		\$ (575)	\$ 463,325	To reclassify Nurse benefits
		\$ (536)	\$ 462,789	To reclassify Custodian Substitute benefits
		\$ (496)	\$ 462,293	To reclassify Nurse Substitute benefits
		\$ 10,508	\$ 472,793	To reclassify Secretary benefits

Appendix B
Mahoning County Board of Developmental Disabilities
2016 Income and Expenditure Report Adjustments

Direct Services (Continued)						
		\$	(287)		To reclassify Nurse Substitute benefits	
		\$	(333)	\$	472,181 To reclassify Nurse Substitute benefits	
Service Contracts, Community Residential	\$	59,923	\$	(59,524)	\$	399 To reclassify developmental center costs
Other Expenses, Community Residential	\$	37,978	\$	82,517	\$	120,495 To reclassify payee/guardianship costs
Professional Services - Nursing Services						
Salaries, School Age	\$	101,360	\$	2,121		To reclassify Nurse salary
			\$	1,831		To reclassify Nurse salary
			\$	1,058		To reclassify Nurse Substitute salary
			\$	1,229	\$	107,599 To reclassify Nurse Substitute salary
Salaries, Facility Based Services	\$	264,036	\$	11,260		To reclassify Nurse Substitute salary
			\$	573		To reclassify Nurse Substitute salary
			\$	1,237		To reclassify Nurse Substitute salary
			\$	7,399	\$	284,505 To reclassify Nurse Substitute salary
Employee Benefits, School Age	\$	43,070	\$	575		To reclassify Nurse benefits
			\$	496		To reclassify Nurse Substitute benefits
			\$	287		To reclassify Nurse Substitute benefits
			\$	333	\$	44,761 To reclassify Nurse Substitute benefits
Employee Benefits, Facility Based Services	\$	112,534	\$	2,116		To reclassify Nurse Substitute benefits
			\$	108		To reclassify Nurse Substitute benefits
			\$	247		To reclassify Nurse Substitute benefits
			\$	2,012	\$	117,017 To reclassify Nurse Substitute benefits
Professional Services - Speech Services						
Salaries, Early Intervention	\$	-	\$	32,378	\$	32,378 To reclassify Speech Language Specialist salary
Employee Benefits, Early Intervention	\$	-	\$	12,001	\$	12,001 To reclassify Speech Language Specialist benefits
Transportation Services						
Salaries, Gen Expense All Program	\$	1,967,442	\$	31,489		To reclassify Secretary salary
			\$	61,241		To reclassify Transportation Supervisor salary
			\$	32,328		To reclassify Secretary salary
			\$	26,077	\$	2,118,577 To reclassify Secretary salary
Employee Benefits, Gen Expense All Program	\$	1,164,547	\$	18,357		To reclassify Secretary benefits
			\$	35,702		To reclassify Transportation Supervisor benefits
			\$	18,846		To reclassify Secretary benefits
			\$	15,197	\$	1,252,649 To reclassify Secretary benefits
Service Contracts, Community Employment	\$	26,603	\$	(6,506)	\$	20,097 To reclassify contracted adult day expenses
Services and Support Admin						
Other Expenses, Service & Support Admin Costs	\$	233,540	\$	(67,154)	\$	166,386 To reclassify home choice expenses
Adult Program						
Salaries, Facility Based Services	\$	2,709,689	\$	(6,925)		To reclassify Custodian Substitute salary
			\$	26,124		To reclassify Secretary salary
			\$	(11,260)		To reclassify Nurse Substitute salary
			\$	24,974		To reclassify Secretary salary
			\$	59,461		To reclassify Habilitation Center Director salary
			\$	(573)		To reclassify Nurse Substitute salary
			\$	(1,237)		To reclassify Nurse Substitute salary
			\$	(7,399)		To reclassify Nurse Substitute salary
			\$	(5,394)		To reclassify Custodian Substitute salary
			\$	18,355		To reclassify Secretary salary
			\$	5,250	\$	2,811,065 To reclassify Secretary salary
Employee Benefits, Facility Based Services	\$	1,447,434	\$	(1,301)		To reclassify Custodian Substitute benefits
			\$	14,517		To reclassify Secretary benefits
			\$	(2,116)		To reclassify Nurse Substitute benefits
			\$	9,099		To reclassify Secretary benefits
			\$	24,117		To reclassify Habilitation Center Director benefits
			\$	(108)		To reclassify Nurse Substitute benefits
			\$	(247)		To reclassify Nurse Substitute benefits
			\$	(2,012)		To reclassify Nurse Substitute benefits
			\$	(1,014)		To reclassify Custodian Substitute benefits
			\$	7,445		To reclassify Secretary benefits
			\$	2,129	\$	1,497,943 To reclassify Secretary benefits
Service Contracts, Facility Based Services	\$	-	\$	6,506	\$	6,506 To reclassify contracted adult day expenses
A1 Adult						
Community Employment, Less Revenue	\$	-	\$	28,660	\$	28,660 To add OOD revenue offset
CBCR Reconcile						
CBCR Reconcile Expenses						
Other YO Developmental Center Match	\$	59,904	\$	59,524	\$	119,428 To reclassify developmental center costs



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
NOVEMBER 13, 2018**