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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, with which the Ohio Department of Developmental Disabilities (DODD) agreed, solely to assist DODD in evaluating whether the Lorain County Board of Developmental Disabilities (County Board) prepared its *Income and Expenditure Report* for the years ended December 31, 2013 and 2014 (Cost Reports) in accordance with DODD's Guide to Preparing Income and Expenditure Reports for 2013 and 2014 (Cost Report Guides) and to assist DODD in evaluating whether reported receipts and disbursements complied with 2 CFR 225 (OMB Circular A-87 *Cost Principles for State, Local, and Indian Tribal Governments*), and other compliance requirements described in the procedures below. The County Board's management is responsible for preparing these reports. This agreed-upon procedures engagement was conducted in accordance with the American Institute of Certified Public Accountants' attestation standards. The sufficiency of these procedures is solely the responsibility of DODD. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Statistics – Square Footage

1. We compared program costs and statistics to square footage reported in the Cost Reports to identify potential square footage errors.

We found no differences in 2013. We found 2014 Enclave costs without any corresponding square footage reported. We inquired of the County Board and were provided the square footage used for Enclave services. We reported these differences in Appendix B (2014).

We also compared the 2013 and 2014 square footage to the final 2012 totals and found variances above 10 percent. We performed the remaining square footage procedures on those areas that changed by more than 10 percent.

2. We compared the square footage for each room on the floor plan of the Oberlin Operational Vocational Center building in 2013 and Administration building in 2014 to the County Board's summary for each year which rolls up to *Schedule B-1, Section A, Square Footage* to ensure that square footage was allocated in accordance with the Cost Report Guides and identify any variances greater than 10 percent.

We found no variances.

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

We reported variances in Appendix A (2013) and Appendix B (2014).

Statistics – Square Footage (Continued)

4. We reviewed differences from our payroll testing procedures to determine if they resulted in square footage variances greater than 10 percent for any cell in *Schedule B-1*.

We found no variances greater than 10 percent.

Statistics – Attendance

1. We reviewed the Cost Reports and determined if individuals served or units of service were omitted on *Schedule B-1, Section B, Attendance Statistics*, worksheet 4, or worksheets 7A to 7H which resulted in program or general expenses-all program costs not being allocated to the County Board's programs.

We found no unassigned program or general expenses-all program costs.

2. We compared the County Board's Client Attendance – Age Group and Number of Individuals & Units with Service Codes ACO/FCO reports for the number of individuals served, days of attendance, and 15 minute units on *Schedule B-1, Section B, Attendance Statistics* and determined if the statistics were reported in accordance with the Cost Report Guides to identify any variances greater than two percent at each acuity level. We also footed the County Board's reports on attendance statistics for accuracy.

We reported variances in Appendix A (2013) and Appendix B (2014).

3. We traced the number of total attendance days for one Enclave and four Adult Day Service individuals for two months in 2013 and 2014 between the County Board's monthly attendance documentation and Client Attendance reports and *Schedule B-1, Section B, Attendance Statistics*.

We then selected 12 additional individuals in 2013 and 11 additional individuals in 2014, to ensure at least two individuals from each acuity level were tested, and compared the acuity level on the County Board's Client Attendance report to the Acuity Assessment Instrument or other documentation for each individual. For differences in attendance days noted, we compared the Medicaid Billing System (MBS) data to the County Board's monthly monitoring attendance documentation to ensure the County Board was reimbursed for the proper number of attendance days.

We reported differences in Appendix A (2013) and Appendix B (2014). We found no overpayment. The County Board could not locate the acuity assessment instrument or equivalent document for two of the individuals selected.

4. We selected 30 Supported Employment-Community Employment units from the Number of Individuals & Units with Service Codes ACO/FCO reports and determined if the units were calculated in accordance with the Cost Report Guides and met the service documentation requirements of Ohio Admin. Code § 5123:2-9 to identify variances greater than 10 percent on *Schedule B-1, Section B, Attendance Statistics*.

We found no variances or instances of non-compliance.

Statistics – Transportation

1. We compared the number of one-way trips from the County Board's Schedule B-3 Transportation Client Detail reports with those statistics in *Schedule B-3, Quarterly Summary of Transportation Services* and identified any variances greater than two percent of total children or adult program trips reported. We also footed the County Board's transportation reports for accuracy.

We reported differences for 2013 in Appendix A. We found no variances in 2014.

2. We traced the number of trips for 10 individuals for the first quarter of 2013 and September and December of 2014 from the County Board's daily reporting documentation to *Schedule B-3, Quarterly Summary of Transportation Services* to identify any variances greater than 10 percent of the total trips tested each year.

We found no variances exceeding 10 percent.

3. We compared the cost of bus tokens/cabs from the County Board's IHAC Expense Detail reports to the amount reported in *Schedule B-3, Quarterly Summary of Transportation Services* to identify any variances greater than two percent of total costs reported on each row. We also ensured costs were correctly reported on *Worksheet 8, Transportation Services* to identify any variance.

We found no variances.

Statistics – Service and Support Administration (SSA)

1. We compared the number of Targeted Case Management (TCM), Other SSA Allowable, and SSA Unallowable units from the County Board's TCM, Other SSA Allowable and SSA Unallowable Units reports with those statistics reported in *Schedule B-4, Quarterly Summary of Units of Service-Service and Support Administration* and identified any variances greater than two percent of total units reported on each row. We also footed the County Board's SSA reports for accuracy.

We reported differences in Appendix A (2013) and Appendix B (2014).

2. We haphazardly selected two samples of 60 Other SSA Allowable units for both 2013 and 2014 from the TCM, Other Allowable and Unallowable Units reports and determined if the case note documentation described activities listed in Ohio Admin. Code § 5160-48-01(D) and included the elements required by Ohio Admin. Code § 5160-48-01(F) to identify any variances greater than 10 percent of total units tested in each year.

We found no variances.

3. We haphazardly selected samples of 30 SSA Unallowable units for 2013 and 2014 from the TCM, Other Allowable and Unallowable Units reports and determined if the case note documentation described activities listed in Ohio Admin. Code § 5160-48-01(D) and included the elements required by Ohio Admin. Code § 5160-48-01(F) to identify any variances greater than 10 percent of total units tested in each year.

We found no variances.

4. We determined the County Board did maintain case note documentation for non-individual specific activities (general time units) as described in *Worksheet 9, Service and Support Administration Costs of the Cost Report Guides* in 2013 but they did not account for over 10 percent of total SSA units on the final *Schedule B-4* plus any general time units. We determined the County Board did not record general time units in 2014.

Revenue Cost Reporting and Reconciliation to the County Auditor Report

1. We compared the receipt totals from the county auditor's 2013 and 2014 detailed receipt reports for the Special Levy (3280), Community Residential Services (3300), and Medicaid Services (3320) funds to the county auditor's report total reported on the Reconciliation to County Auditor Worksheet.

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

We found differences as reported in Appendix A (2013) and Appendix B (2014) and the Cost Reports reconciled within acceptable limits.

2. We compared revenue entries on *Schedule C, Income Report* to the final North East Ohio Network (COG) County Board Summary Workbooks for 2013 and 2014.

We reported differences in Appendix A (2013). We found no differences in 2014.

3. We reviewed the County Board's Revenue Pay-In reports and Schedule C, Income Report to determine whether revenues are maintained separately to offset corresponding expense via the use of specific expenditure costs centers and identified any potential revenue offsets/applicable credits. We identified the following sources of potential revenue credits for which the County Board did not offset costs or areas where costs may need separated between federal programs 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 \$23,415 in 2013 and or \$29,843 in 2014;
- IDEA Part B revenues in the amount of \$4,005 in 2014;
- IDEA Early Childhood Special Education revenues in the amount of \$106,745 in 2013 and \$102,605 in 2014;
- School Lunch Program revenues in the amount of \$36,545 in 2013 and \$53,185 in 2014;
- Title XX revenues in the amount of \$214,633 in 2013; and
- Help Me Grow revenues in the amount of \$137,574 in 2013.

We also noted Opportunities for Ohioans with Disabilities (formerly the Ohio Rehabilitation Services Commission) revenue in the amount of \$34,116 in 2014; however, we offset these revenues on *Schedule a1, Adult Program* as reported in Appendix B (2014).

Paid Claims Testing

1. We selected 100 paid claims among all service codes from 2013 and 2014 from the MBS data and compared these services to the County Board's service documentation and determined if the documentation matched requirements of each respective service code per Ohio Admin. Code § 5123:2-9. We applied the service documentation rules in effect at the time of service delivery.

If there is no documentation to support paid claims or the units paid are not supported by service documentation per the Ohio Admin. Code, we calculated a recoverable finding and made corresponding unit adjustments to Schedule B-1, B-3 or B-4.

Paid Claims Testing (Continued)

We found instances of non-compliance in the following service codes: Supported Employment-Community - 15 minute units (ACO); Non-medical Transportation - One way trips (ATB); Adult Day Support - Daily Unit (ADS); Adult Day/Vocational Habilitation Combination - 15 minute unit (AXF); Adult Day Support - 15 minute unit (ADF); and Transportation – Per Mile (ATN) as described below and made corresponding unit adjustments on *Schedule B-1* and *B-3* as reported in Appendix A (2013) and Appendix B (2014).

2. For selected contracted transportation services, we compared the County Board's usual and customary rate with the reimbursed rate to ensure that the County Board was reimbursed the lesser of the two as per Ohio Admin. Code § 5123:2-9-06. For any errors found, we obtained documentation and identified all overpayments related to reimbursements exceeding the usual and customary rate. Additionally, we determined if the provision of service met the following provider and staff qualification requirements as applicable under Ohio Admin. Code §5123:2-9-18:

- The driver holds a valid driver's license; has a Bureau of Motor Vehicles driving record showing less than six points and has passed a controlled substance test, as applicable for per-trip transportation;
- Proof of liability insurance and verification of policies and procedures on driver requirements, as applicable for per-trip transportation;
- Performance of daily vehicle inspection by the driver and annual inspection, as applicable to per-mile and per-trip transportation;
- Provided transportation in a modified vehicle (any size) or non-modified vehicle with a capacity of nine or more passengers; and drivers had physical examinations ensuring that they are qualified to provide non-medical transportation, as applicable to per-trip transportation;
- Provided transportation in a non-modified vehicle with the capacity of eight or less passengers, as applicable to per-mile transportation; and
- The transport vehicle met the definition of a commercial vehicle.

From the paid claims sample, we found contract transportation services rendered by First Student were billed as per trip non-medical transportation (ATB/FTB). We determined that the selected services met the requirements for per trip non-medical transportation; however, we found that yearly inspection logs for two vehicles and a daily inspection log for one vehicle was not maintained (out of 11 vehicles tested). As a result, we identified recoverable findings for those non-compliant services.

The County Board reported administrative costs for scheduling and vehicle maintenance and the contract was based on a per day rate and did not establish a usual and customary rate; therefore, we were unable to perform a comparison with the billed rate.

Additionally, for any other selected services codes that have contracted services, DODD asked that we compare the County Board's contract rate with the reimbursed rate to ensure that the County Board was reimbursed no more than the contracted rate. For any errors found, DODD asked that we obtain documentation and identify all overpayments related to reimbursements exceeding the contract rate.

We found no other instances of contracted services in our sample.

Paid Claims Testing (Continued)

Recoverable Finding - 2013

| Service Code | Units | Review Results | Finding |
|--------------|-------|--|-----------------------------|
| ACO | 2 | Lack of supporting documentation | \$7.68 |
| ADS | 1 | Documentation does not include description and details of services delivered | \$26.15 |
| AXF | 17 | Documentation does not include description and details of services delivered | \$53.35 |
| ATB | 5 | Lack of vehicle documentation | \$76.64 |
| | | Total | \$163.82¹ |

Recoverable Finding - 2014

| Service Code | Units | Review Results | Finding |
|--------------|-------|--|----------------------------|
| ATN | 2 | Units billed in excess of actual service delivery | \$0.34 |
| ADF | 28 | Documentation does not include description and details of services delivered | \$29.29 |
| ADS | 1 | Documentation does not include description and details of services delivered | \$26.15 |
| FND | 1 | Documentation does not include description and details of services delivered | \$22.01 |
| | | Total | \$77.79¹ |

¹Recoverable findings are subject to interest collection pursuant to Ohio Rev. Code § 5164.60.

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

We found no instance where the Medicaid reimbursed units were greater than final TCM and Supported Employment - Community Employment units.

- We compared the amounts reported on *Schedule A, Summary of Service Costs – By Program*, Lines (20), Environmental Accessibility Adaptations to Line (25), Other Waiver Services in 2013 and 2014 to the MBS Summary by Service Code report to determine whether any reimbursements exceeded disbursements on *Schedule A* by two percent.

We found no differences.

Non-Payroll Expenditures and Reconciliation to the County Auditor Report

- We compared the disbursement totals from the county auditor's report listed on the Reconciliation to County Auditor Worksheets to the county auditor's Expenditure reports for the Special Levy (3280), Community Residential Services (3300), and Medicaid Services (3320) funds.

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

We reported differences in Appendix A (2013) and Appendix B (2014) and the Cost Report reconciled within acceptable limits both years.

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

2. We compared the County Board's IHAC Expense Detail reports to all service contract and other expenses entries on worksheets 2 through 10 to identify variances resulting in reclassification to another program or worksheet exceeding \$750.

We reported variances in Appendix A (2013) and Appendix B (2014).

3. We compared disbursement entries on *Schedule A, Summary of Service Costs – By Program* and worksheets 1 through 10 to the final COG County Board Summary Workbooks.

We reported differences in Appendix A (2013) and Appendix B (2014).

Subsequent to issuing our March 16, 2017 report, we re-performed the comparison above and identified an additional adjustment on *Worksheet 4, Facility Based Services* and corrected the adjustment amount to *Worksheet 2, Facility Based Services* as reported in Appendix A (2013).

4. We scanned the County Board's 2013 and 2014 IHAC Expense Detail reports and judgmentally selected 60 disbursements from the service contracts and other expenses reported on worksheets 2 through 10. We determined if supporting documentation was maintained, the costs were allowable and properly classified according to the Cost Report Guides and 2 CFR 225, and identified any variances greater than two percent of total service contracts and other expenses on any worksheet or costs which are non-federal reimbursable under 2 CFR 225 Appendix B and greater than \$750.

We reported misclassified and non-federal reimbursable costs in Appendix A (2013) and Appendix B (2014).

We also scanned for contracted services or COG expenses on *Worksheet 8, Transportation Services*; *Worksheet 9, Service and Support Administration Costs*; and *Worksheet 10, Adult Program* without corresponding statistics.

We found no program costs that lacked corresponding statistics.

5. We scanned the County Board's IHAC Expense Detail reports for items purchased during 2013 and 2014 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.

6. We determined County Board did have supporting documentation for the months of May 2013 and June 2014 showing that it reconciled its income and expenditures with the county auditor.

Property, Depreciation, and Asset Verification Testing

1. We compared the depreciation costs reported in the County Board's depreciation schedules to the amounts reported on *Worksheet 1, Capital Costs* to identify variances greater than \$750.

We found no differences.

2. We compared the County Board's final 2012 Depreciation Schedule and prior year depreciation adjustments to the County Board's 2013 and 2014 Depreciation Schedules for changes in the depreciation amounts for assets purchased prior to the periods under review, depreciation taken on the same asset more than once, assets that have been fully depreciated in prior years, or depreciation taken on assets during the period of acquisition which were not in compliance with the Cost Report Guides to identify any cell variances greater than \$750.

We found no differences.

Property, Depreciation, and Asset Verification Testing (Continued)

3. We determined the County Board's capitalization threshold and haphazardly selected the lesser of 10 or 10 percent of the County Board's fixed assets which meet the capitalization threshold and were being depreciated in their first year in either 2013 or 2014 and determined if the useful lives agreed to the estimated useful lives prescribed in the 2013 American Hospital Association (AHA) Asset Guide. We also recomputed the first year's depreciation for the seven assets tested, based on cost, acquisition date and useful life to determine compliance with the Cost Report Guides and AHA Asset Guide to identify any variances.

We found no differences

4. We haphazardly selected the lesser of 10 percent or 10 disposed assets from 2013 and 2014 from the County Board's list of disposed assets and determined if the asset was removed from the County Board's fixed asset ledger. We also recalculated depreciation and any gain or loss for the two disposed items tested, based on the undepreciated basis and any proceeds received from the disposal or sale of the asset to determine compliance with the Cost Report Guide and CMS Publication 15-1, Chapter 1.

We reported differences in Appendix A (2013) and Appendix B (2014).

Payroll Testing

1. We compared total salaries and benefits from worksheets 2 through 10 and the yearly totals to the payroll disbursements on the county auditor's disbursements report for the Special Levy (3280), Community Residential Services (3300), and Medicaid (3320) funds to identify variances greater than two percent of the county auditor's report totals for these funds.

The variance was less than two percent.

2. We compared the salaries and benefit costs on the County Board's IHAC Expense Detail reports to the amounts reported on worksheets 2 through 10 to identify variances resulting in differences to another program or worksheet exceeding \$750.

We found no variances.

3. We calculated a sample size of the lesser of 40 employees or 25 percent of the average number of total employees over the two year period. For the sample of 40 selected, we compared the County Board's organizational chart, IHAC Expense Detail and Hours and Wages by Cost Centers reports and job descriptions to the worksheet in which each employee's salary and benefit costs were allocated to ensure the allocation is consistent with the Cost Report Guides.

We identified any misclassification errors and, if the misclassification errors are greater than 10 percent of the sample tested, we would perform procedure 4.

We reported differences in Appendix A (2013). We found no differences in 2014.

4. DODD asked that we scan the County Board's detailed payroll reports and compare the classification of employees to entries on worksheets 2 through 10 to determine if salary and benefit costs were reported in accordance with the Cost Report Guides.

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

Medicaid Administrative Claiming (MAC)

1. We compared the salary and benefits entered on the MAC Cost by Individual reports to the County Board's MAC Salary Info quarterly reports and determined if the MAC salary and benefits were greater.

We found County Board salary and benefits reported equaled MAC salaries and benefits.

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

We found no differences.

3. We selected 10 RMTS observed moments and 10 percent of any RMTS moments above that amount that were completed by employees of the County Board from the DODD RMTS Participant Moments Question and Answer report for the 1st quarter of 2013 and 4th quarter of 2014. We selected 15 observed moments in 2013 and 13 observed moments in 2014 and determined if supporting documentation was maintained and the moments were properly classified in accordance with DODD's Guide to Medicaid Administrative Claiming (MAC) using the Random Moment Time Studies (RMTS) Methodology for 2012.

We found two observed moments in 2013 for Activity Code 11 - Planning and/or developing services, programs, policy and/or resources in which the documentation described the activity, but did not reflecting the date and time of the moment as suggested by the RMTS guide's Examples of Acceptable Documentation and Unacceptable Documentation. We also found one observed moment in 2013 for Activity code 7 - Coordinating current services that lacked any supporting documentation. We found no errors in 2014.

We reported these instances of non-compliance to DODD.

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



Dave Yost
Auditor of State

March 16, 2017 except for the additional and corrected adjustment in Non-Payroll and Expenditure Reconciliation to the County Auditor, Procedure 3, which is as of October 23, 2017

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Appendix A
Lorain County Board of Developmental Disabilities
2013 Income and Expenditure Report Adjustments

| | Reported Amount | Correction | Corrected Amount | Explanation of Correction |
|---|----------------------------|-------------------|-----------------------------|---|
| Schedule B-1, Section A | | | | |
| 1. Building Services (B) Adult | 3,177 | 631 | 3,808 | To match detail report |
| 1. Building Services (C) Child | 3,206 | 2,437 | 5,643 | To match detail report |
| 2. Dietary Services (B) Adult | 5,034 | 621 | 5,655 | To match detail report |
| 4. Nursing Services (C) Child | 360 | 264 | 624 | To match detail report |
| 5. Speech/Audiology (B) Adult | 374 | 16 | 390 | To match detail report |
| 7. Occupational Therapy (B) Adult | 992 | (437) | 555 | To match detail report |
| 8. Physical Therapy (B) Adult | 992 | (177) | 815 | To match detail report |
| 11. Early Intervention (C) Child | 2,250 | 1,566 | 3,816 | To match detail report |
| 12. Pre-School (C) Child | 10,858 | (5,844) | 5,014 | To match detail report |
| 13. School Age (C) Child | 21,756 | 9,562 | 31,318 | To match detail report |
| 14. Facility Based Services (B) Adult | 68,660 | 3,787 | 72,447 | To match detail report |
| 15. Supported Emp. - Enclave (B) Adult | 860 | 245 | 1,105 | To match detail report |
| 16. Supported Emp. - Comm Emp. (B) Adult | 860 | 245 | 1,105 | To match detail report |
| 17. Medicaid Administration (A) MAC | 616 | (426) | 190 | To match detail report |
| 21. Service And Support Admin (D) General | 3,749 | 3,106 | 6,855 | To match detail report |
| 22. Program Supervision (B) Adult | 4,818 | (2,468) | 2,350 | To match detail report |
| 22. Program Supervision (C) Child | 1,207 | (285) | 922 | To match detail report |
| 23. Administration (D) General | 7,754 | 2,373 | 10,127 | To match detail report |
| Schedule B-1, Section B | | | | |
| 1. Total Individuals Served By Program (C) Supported Emp. - Community Employment | 178 | (127) | 51 | To correct individuals served |
| 4. 15 Minute Units (C) Supported Emp. - Community Employment | 4,320 | (2,268) | | To correct 15 Minute units |
| | | (2) | 2,050 | To remove units with no supporting documentation |
| 6. A (A) Facility Based Services | 554 | 78 | 632 | To correct individuals served |
| 8. B (A) Facility Based Services | 98 | 11 | 109 | To correct individuals served |
| 9. C (A) Facility Based Services | 147 | (5) | 142 | To correct individuals served |
| 10. A (A) Facility Based Services | 84,671 | 2,659 | | To correct days of attendance |
| | | (8) | 87,322 | To remove days of attendance |
| 12. B (A) Facility Based Services | 19,968 | (2,565) | 17,403 | To correct days of attendance |
| Schedule B-3 | | | | |
| 5. Facility Based Services (G) One Way Trips- Fourth Quarter | 41,207 | (5) | 41,202 | To remove one way trips with no supporting documentation |
| 6. Supported Emp. - Enclave (G) One Way Trips- Fourth Quarter | - | 3,724 | 3,724 | To report correct number of one-way trips |
| Schedule B-4 | | | | |
| 5. SSA Unallowable Units (D) 4th Quarter | 3,156 | (978) | 2,178 | To correctly report SSA units |
| Schedule C | | | | |
| V. Other Revenues | | | | |
| (I) Other (Detail On Separate Sheet)- COG Revenue\$ | - | \$ 960,000 | 960,000 | To match final COG workbook |
| Worksheet 1 | | | | |
| 5. Movable Equipment (D) Unasgn Children Programs | \$ 21,934 | \$ 895 | \$ 22,829 | To record loss on sale |
| 8. COG Expenses (A) Early Intervention | \$ 2 | \$ 14 | \$ 16 | To match final COG workbook |
| 8. COG Expenses (B) Pre-School | \$ 1 | \$ 6 | \$ 7 | To match final COG workbook |
| 8. COG Expenses (C) School Age | \$ 45 | \$ 417 | \$ 462 | To match final COG workbook |
| 8. COG Expenses (E) Facility Based Services | \$ 57 | \$ 529 | \$ 586 | To match final COG workbook |
| 8. COG Expenses (G) Community Employment | \$ 1 | \$ 5 | \$ 6 | To match final COG workbook |
| 8. COG Expenses (K) Co. Board Operated ICF/MR | \$ 29 | \$ 273 | \$ 302 | To match final COG workbook |
| 8. COG Expenses (L) Community Residential | \$ 76 | \$ 703 | \$ 779 | To match final COG workbook |
| 8. COG Expenses (M) Family Support Services | \$ 105 | \$ 973 | \$ 1,078 | To match final COG workbook |
| 8. COG Expenses (N) Service & Support Admin | \$ 18 | \$ 35 | \$ 53 | To match final COG workbook |

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

| | Reported Amount | Correction | Corrected Amount | Explanation of Correction |
|--|----------------------------|-------------------|-----------------------------|--|
| Worksheet 2 | | | | |
| 1. Salaries (X) Gen Expense All Prgm. | \$ 871,854 | \$ (83,372) | \$ 788,482 | To reclassify Adult Services Director salary |
| 2. Employee Benefits (X) Gen Expense All Prgm. | \$ 806,569 | \$ (37,699) | \$ 768,870 | To reclassify Adult Services Director benefits |
| 3. Service Contracts (X) Gen Expense All Prgm. | \$ 260,560 | \$ (22,000) | \$ 238,560 | To reclassify retainer |
| 4. Other Expenses (O) Non-Federal Reimbursable | \$ 2,446 | \$ 914 | \$ 295 | To reclassify public awareness expenses |
| | | 28,307 | | To reclassify public awareness expenses |
| | | 22,000 | 53,962 | To reclassify retainer |
| 4. Other Expenses (X) Gen Expense All Prgm. | \$ 159,444 | \$ (914) | | To reclassify public awareness expenses |
| | | (295) | | To reclassify public relation expenses |
| | | (28,307) | | To reclassify public awareness expenses |
| | | | 129,928 | |
| 5. COG Expenses (A) Early Intervention | \$ 1,029 | \$ (260) | \$ 769 | To match final COG workbook |
| 5. COG Expenses (B) Pre-School | \$ 474 | \$ (120) | \$ 354 | To match final COG workbook |
| 5. COG Expense (C) School Age | \$ 29,369 | \$ (7,439) | \$ 21,930 | To match final COG workbook |
| 5. COG Expense (E) Facility Based Services | \$ 37,312 | \$ (9,451) | \$ 27,861 | To match final COG workbook |
| 5. COG Expense (G) Community Employment | \$ 413 | \$ (105) | \$ 308 | To match final COG workbook |
| 5. COG Expense (K) Co. Board Operated ICF/MR | \$ 19,191 | \$ (4,861) | \$ 14,330 | To match final COG workbook |
| 5. COG Expenses (L) Community Residential | \$ 49,601 | \$ (12,601) | \$ 37,000 | To match final COG workbook |
| 5. COG Expense (M) Family Support Services | \$ 68,590 | \$ (17,374) | \$ 51,216 | To match final COG workbook |
| 5. COG Expense (N) Service & Support Admin | \$ 11,879 | \$ (9,362) | \$ 2,517 | To match final COG workbook |
| Worksheet 2A | | | | |
| 1. Salaries (E) Facility Based Services | \$ 1,437,466 | \$ (76,216) | \$ 1,361,250 | To reclassify Workshop Director salary |
| 1. Salaries (H) Unasgn Adult Program | \$ - | \$ 83,372 | \$ 83,372 | To reclassify Adult Services Director salary |
| 2. Employee Benefits (E) Facility Based Services | \$ 778,264 | \$ (36,064) | \$ 742,200 | To reclassify Workshop Director benefits |
| 2. Employee Benefits (H) Unasgn Adult Program | \$ - | \$ 37,699 | \$ 37,699 | To reclassify Adult Services Director benefits |
| 3. Service Contracts (E) Facility Based Services | \$ 21,533 | \$ (5,772) | \$ 15,761 | To reclassify Special Olympics |
| 4. Other Expenses (E) Facility Based Services | \$ 60,383 | \$ (9,595) | \$ 50,788 | To reclassify Special Olympics |
| 5. COG Expenses (A) Early Intervention | \$ 26 | \$ (26) | \$ - | To match final COG workbook |
| 5. COG Expenses (B) Pre-School | \$ 12 | \$ (12) | \$ - | To match final COG workbook |
| 5. COG Expenses (C) School Age | \$ 741 | \$ (741) | \$ - | To match final COG workbook |
| 5. COG Expenses (E) Facility Based Services | \$ 942 | \$ (942) | \$ - | To match final COG workbook |
| 5. COG Expenses (G) Community Employment | \$ 10 | \$ (10) | \$ - | To match final COG workbook |
| 5. COG Expenses (K) Co. Operated ICF/MR | \$ 484 | \$ (484) | \$ - | To match final COG workbook |
| 5. COG Expenses (L) Community Residential | \$ 1,252 | \$ (1,252) | \$ - | To match final COG workbook |
| 5. COG Expenses (M) Family Support Services | \$ 1,731 | \$ (1,731) | \$ - | To match final COG workbook |
| 5. COG Expenses (N) Service & Support Admin | \$ 300 | \$ (300) | \$ - | To match final COG workbook |
| Worksheet 3 | | | | |
| 5. COG Expenses (A) Early Intervention | \$ 41 | \$ (3) | \$ 38 | To match final COG workbook |
| 5. COG Expenses (B) Pre-School | \$ 19 | \$ (1) | \$ 18 | To match final COG workbook |
| 5. COG Expenses (C) School Age | \$ 1,161 | \$ (69) | \$ 1,092 | To match final COG workbook |
| 5. COG Expenses (E) Facility Based Services | \$ 1,475 | \$ (88) | \$ 1,387 | To match final COG workbook |
| 5. COG Expenses (G) Community Employment | \$ 16 | \$ (1) | \$ 15 | To match final COG workbook |
| 5. COG Expenses (K) Co. Board Operated ICF/MR | \$ 759 | \$ (46) | \$ 713 | To match final COG workbook |
| 5. COG Expenses (L) Community Residential | \$ 1,961 | \$ (119) | \$ 1,842 | To match final COG workbook |
| 5. COG Expenses (M) Family Support Services | \$ 2,711 | \$ (162) | \$ 2,549 | To match final COG workbook |
| 5. COG Expenses (N) Service & Support Admin | \$ 470 | \$ (345) | \$ 125 | To match final COG workbook |
| Worksheet 4 | | | | |
| 5. COG Expenses (D) Unasgn Children Program | \$ 5,457 | \$ (5,457) | \$ - | To match final COG workbook |
| 5. COG Expenses (E) Facility Based Services | \$ - | \$ 5,457 | \$ 5,457 | To match final COG workbook |
| Worksheet 5 | | | | |
| 5. COG Expenses (L) Community Residential | \$ 260,495 | \$ 17,485 | \$ 277,980 | To match final COG workbook |
| Worksheet 8 | | | | |
| 3. Service Contracts (E) Facility Based Services | \$ 2,849,180 | \$ (12,780) | \$ 2,836,400 | To remove due to trace |

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

| | Reported Amount | Correction | Corrected Amount | Explanation of Correction |
|--|----------------------------|-------------------|-----------------------------|--|
| Worksheet 9 | | | | |
| 5. COG Expenses (N) Service & Support Admin. Costs | \$ 62,557 | \$ (62,557) | \$ - | To match final COG workbook |
| Worksheet 10 | | | | |
| 1. Salaries (E) Facility Based Services | \$ 4,524,901 | \$ 76,216 | \$ 4,601,117 | To reclassify Workshop Director salary |
| 2. Employee Benefits (E) Facility Based Services | \$ 2,283,335 | \$ 36,064 | \$ 2,319,399 | To reclassify Workshop Director benefits |
| 4. Other Expenses (E) Facility Based Services | \$ 128,043 | \$ 9,595 | \$ 137,638 | To reclassify Special Olympics |
| 4. Other Expenses (F) Enclave | \$ 5,778 | \$ 5,772 | \$ 11,550 | To reclassify Special Olympics |
| Reconciliation to County Auditor Worksheet | | | | |
| Expense: | | | | |
| Plus: Transfers Out-General | \$ 960,000 | \$ 3,250,000 | \$ 4,210,000 | To reconcile transfer |
| Less: Capital Costs | \$ (605,792) | \$ (895) | | To record loss on sale |
| | | (14) | | To match final COG workbook |
| | | (6) | | To match final COG workbook |
| | | (417) | | To match final COG workbook |
| | | (529) | | To match final COG workbook |
| | | (5) | | To match final COG workbook |
| | | (273) | | To match final COG workbook |
| | | (703) | | To match final COG workbook |
| | | (973) | | To match final COG workbook |
| | | (35) | (609,642) | To match final COG workbook |
| Total from 12/31 County Auditor's Report | \$ 35,109,845 | \$ (900) | \$ 38,358,945 | To correct county auditor amount |
| | | 3,250,000 | | To reconcile transfer |
| Revenue: | | | | |
| Plus: Transfers | \$ - | \$ 3,250,000 | \$ 3,250,000 | To reconcile transfer |
| Total from 12/31 County Auditor's Report | \$ 34,249,904 | \$ 3,250,000 | \$ 37,499,904 | To reconcile transfer |

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Appendix B

**Lorain County Board of Developmental Disabilities
2014 Income and Expenditure Report Adjustments**

| | Reported Amount | Correction | Corrected Amount | Explanation of Correction |
|--|----------------------------|-------------------|-----------------------------|---|
| Schedule B-1, Section A | | | | |
| 1. Building Services (B) Adult | 1,622 | 2,186 | 3,808 | To match summary report |
| 1. Building Services (C) Child | 3,206 | 2,437 | 5,643 | To match summary report |
| 2. Dietary Services (B) Adult | 5,034 | 621 | 5,655 | To match summary report |
| 4. Nursing Services (B) Adult | 842 | 105 | 947 | To match summary report |
| 4. Nursing Services (C) Child | 360 | 264 | 624 | To match summary report |
| 5. Speech/Audiology (B) Adult | 512 | (122) | 390 | To match summary report |
| 8. Physical Therapy (B) Adult | 579 | 236 | 815 | To match summary report |
| 10. Nutritional Services (C) Child | 20 | (20) | - | To match summary report |
| 11. Early Intervention (C) Child | 2,550 | 1,266 | 3,816 | To match summary report |
| 12. Pre-School (C) Child | 11,551 | (6,537) | 5,014 | To match summary report |
| 13. School Age (C) Child | 23,449 | 7,869 | 31,318 | To match summary report |
| 15. Supported Emp. - Enclave (B) Adult | - | 1,383 | 1,383 | To match summary report |
| 16. Supported Emp. - Comm Emp. (B) Adult | 1,780 | (397) | 1,383 | To match summary report |
| 21. Service And Support Admin (D) General | 3,903 | 2,952 | 6,855 | To match summary report |
| 22. Program Supervision (B) Adult | 3,725 | (1,375) | 2,350 | To match summary report |
| 22. Program Supervision (C) Child | 1,566 | (644) | 922 | To match summary report |
| 23. Administration (D) General | 8,310 | 1,737 | 10,047 | To match summary report |
| 24. Transportation (D) General | 56 | 59 | 115 | To match summary report |
| 25. Non-Reimbursable (B) Adult | 837 | (837) | - | To match summary report |
| 25. Non-Reimbursable (D) General | 249 | (249) | - | To match summary report |
| Schedule B-1, Section B | | | | |
| 8. A (C) Facility Based Services Non Title XX Only | 105 | (8) | 96 | To reclassify Individuals Served |
| 9. A (C) Facility Based Services Non Title XX Only | 149 | 1 | 150 | To reclassify Individuals Served |
| 10. A (C) Facility Based Services Non Title XX Only | 79,264 | 1,625 | | To correct days of attendance |
| 10. A (D) Supported Emp. - Enclave Non Title XX Only | 15,119 | (5) | 80,884 | To remove days of attendance |
| 12. B (C) Facility Based Services Non Title XX Only | 18,698 | (2) | | To correct days of attendance |
| 13. A (C) Facility Based Services Non Title XX Only | 24,028 | (1) | 15,116 | To remove day of attendance |
| | | (1,955) | | To correct days of attendance |
| | | 220 | 16,963 | To reclassify days of attendance |
| | | (220) | 23,808 | To correct days of attendance |
| Schedule B-4 | | | | |
| 2. Other SSA Allowable Units (D) 4th Quarter | 4,013 | (742) | 3,271 | To correctly report SSA units |
| Worksheet 1 | | | | |
| 5. Movable Equipment (E) Facility Based Services | \$ 46,186 | \$ 1,180 | \$ 47,366 | To record loss on sale |
| 8. COG Expenses (A) Early Intervention | \$ 29 | \$ (15) | \$ 14 | To match final COG workbook |
| 8. COG Expenses (C) School Age | \$ 33 | \$ (17) | \$ 16 | To match final COG workbook |
| 8. COG Expenses (D) Unasgn Children Programs | \$ 135 | \$ (135) | \$ - | To match final COG workbook |
| 8. COG Expenses (E) Facility Based Services | \$ - | \$ 67 | \$ 67 | To match final COG workbook |
| 8. COG Expenses (G) Community Employment | \$ 6 | \$ (3) | \$ 3 | To match final COG workbook |
| 8. COG Expenses (K) Co. Board Operated ICF/MR | \$ 137 | \$ (69) | \$ 68 | To match final COG workbook |
| 8. COG Expenses (L) Community Residential | \$ 674 | \$ (510) | \$ 164 | To match final COG workbook |
| 8. COG Expenses (M) Family Support Services | \$ 971 | \$ (493) | \$ 478 | To match final COG workbook |
| 8. COG Expenses (N) Service & Support Admin | \$ 5 | \$ (3) | \$ 2 | To match final COG workbook |
| Worksheet 2 | | | | |
| 4. Other Expenses (O) Non-Federal Reimbursable | \$ - | \$ 13,800 | \$ 8,893 | To reclassify public awareness expenses |
| | | 11,818 | 34,511 | To reclassify public awareness expenses |
| 4. Other Expenses (X) Gen Expense All Prgm. | \$ 163,075 | \$ (13,800) | \$ (11,818) | To reclassify public awareness expenses |
| | | 11,818 | 137,457 | To reclassify public awareness expenses |
| 5. COG Expenses (A) Early Intervention | \$ 1,586 | \$ (378) | \$ 1,208 | To match final COG workbook |
| 5. COG Expenses (B) Pre-School | \$ 67 | \$ (16) | \$ 51 | To match final COG workbook |
| 5. COG Expense (C) School Age | \$ 1,826 | \$ (436) | \$ 1,390 | To match final COG workbook |
| 5. COG Expense (E) Facility Based Services | \$ 7,523 | \$ (1,794) | \$ 5,729 | To match final COG workbook |
| 5. COG Expense (G) Community Employment | \$ 340 | \$ (81) | \$ 259 | To match final COG workbook |
| 5. COG Expense (K) Co. Board Operated ICF/MR | \$ 7,641 | \$ (1,822) | \$ 5,819 | To match final COG workbook |
| 5. COG Expenses (L) Community Residential | \$ 37,462 | \$ (23,358) | \$ 14,104 | To match final COG workbook |
| 5. COG Expense (M) Family Support Services | \$ 54,016 | \$ (12,882) | \$ 41,134 | To match final COG workbook |
| 5. COG Expense (N) Service & Support Admin | \$ 298 | \$ (106) | \$ 192 | To match final COG workbook |

Appendix B (Page 2)

Lorain County Board of Developmental Disabilities
2014 Income and Expenditure Report Adjustments

| | Reported Amount | Correction | Corrected Amount | Explanation of Correction |
|---|--------------------|--------------|---------------------|---|
| Worksheet 2A | | | | |
| 3. Service Contracts (M) Family Support Services | \$ 52,504 | \$ (1,709) | \$ 50,795 | To reclassify supported living expense |
| 5. COG Expenses (A) Early Intervention | \$ 180 | \$ (180) | \$ - | To match final COG workbook |
| 5. COG Expenses (B) Pre-School | \$ 8 | \$ (8) | \$ - | To match final COG workbook |
| 5. COG Expenses (C) School Age | \$ 208 | \$ (208) | \$ - | To match final COG workbook |
| 5. COG Expenses (E) Facility Based Services | \$ 856 | \$ (856) | \$ - | To match final COG workbook |
| 5. COG Expenses (G) Community Employment | \$ 39 | \$ (39) | \$ - | To match final COG workbook |
| 5. COG Expenses (K) Co. Operated ICF/MR | \$ 869 | \$ (869) | \$ - | To match final COG workbook |
| 5. COG Expenses (L) Community Residential | \$ 4,262 | \$ (4,262) | \$ - | To match final COG workbook |
| 5. COG Expenses (M) Family Support Services | \$ 6,145 | \$ (6,145) | \$ - | To match final COG workbook |
| 5. COG Expenses (N) Service & Support Admin | \$ 34 | \$ (34) | \$ - | To match final COG workbook |
| Worksheet 3 | | | | |
| 4. Other Expenses (E) Facility Based Services | \$ 121,866 | \$ (1,083) | \$ 120,783 | To add expense due to trace |
| 5. COG Expenses (A) Early Intervention | \$ 5,153 | \$ 1,005 | \$ 6,158 | To match final COG workbook |
| 5. COG Expenses (B) Pre-School | \$ 219 | \$ 43 | \$ 262 | To match final COG workbook |
| 5. COG Expenses (C) School Age | \$ 5,932 | \$ 1,156 | \$ 7,088 | To match final COG workbook |
| 5. COG Expenses (E) Facility Based Services | \$ 24,445 | \$ 4,765 | \$ 29,210 | To match final COG workbook |
| 5. COG Expenses (G) Community Employment | \$ 1,104 | \$ 216 | \$ 1,320 | To match final COG workbook |
| 5. COG Expenses (K) Co. Board Operated ICF/MR | \$ 24,828 | \$ 4,839 | \$ 29,667 | To match final COG workbook |
| 5. COG Expenses (L) Community Residential | \$ 121,723 | \$ (49,811) | \$ 71,912 | To match final COG workbook |
| 5. COG Expenses (M) Family Support Services | \$ 175,514 | \$ 34,214 | \$ 209,728 | To match final COG workbook |
| 5. COG Expenses (N) Service & Support Admin | \$ 967 | \$ 11 | \$ 978 | To match final COG workbook |
| Worksheet 4 | | | | |
| 3. Service Contracts (B) Pre-School | \$ 34,293 | \$ (29,408) | \$ 4,885 | To reclassify expense due to trace |
| 3. Service Contracts (C) School Age | \$ 5,298 | \$ 29,408 | \$ 34,706 | To reclassify expense due to trace |
| Worksheet 5 | | | | |
| 3. Service Contracts (M) Family Support Services | \$ 31,641 | \$ 1,709 | \$ 33,350 | To reclassify supported living expense |
| 5. COG Expenses (L) Community Residential | \$ 245,029 | \$ (123,794) | \$ 121,235 | To match final COG workbook |
| Worksheet 8 | | | | |
| 3. Service Contracts (E) Facility Based Services | \$ 2,729,093 | \$ (17,932) | \$ 2,711,161 | To reclassify special olympics |
| Worksheet 9 | | | | |
| 3. Service Contracts (N) Service & Support Admin. Costs | \$ 236,168 | \$ (107,762) | \$ 128,406 | To reclassify Developmental Center expenses |
| 5. COG Expenses (N) Service & Support Admin. Costs | \$ 1,947 | \$ (691) | \$ 1,256 | To match final COG workbook |
| Worksheet 10 | | | | |
| 3. Service Contracts (E) Facility Based Services | \$ 21,290 | \$ 17,932 | \$ 39,222 | To reclassify special olympics |
| 4. Other Expenses (G) Community Employment | \$ 39,352 | \$ (8,893) | \$ 30,459 | To reclassify public awareness expenses |
| a1 Adult | | | | |
| 10. Community Employment (B) Less Revenue | \$ - | \$ 34,116 | \$ 34,116 | To record RSC expenses |
| Reconciliation to County Auditor Worksheet | | | | |
| Expense: | | | | |
| Plus: Transfers Out-General | \$ 1,500,000 | \$ 4,500,000 | \$ 6,000,000 | To reconcile transfer |
| Plus: Other | \$ - | \$ 107,762 | \$ 107,762 | To reclassify Developmental Center expenses |
| Less: Capital Costs | \$ (568,383) | \$ (1,180) | \$ - | To record loss on sale |
| | | 15 | | To match final COG workbook |
| | | 17 | | To match final COG workbook |
| | | 135 | | To match final COG workbook |
| | | (67) | | To match final COG workbook |
| | | 3 | | To match final COG workbook |
| | | 69 | | To match final COG workbook |
| | | 510 | | To match final COG workbook |
| | | 493 | | To match final COG workbook |
| | | 3 | (568,385) | To match final COG workbook |
| Total from 12/31 County Auditor's Report | \$ 36,360,678 | \$ 4,500,000 | \$ 40,860,678 | To reconcile transfer |
| Revenue: | | | | |
| Plus: | \$ - | \$ 3,000,000 | \$ 3,000,000 | To reconcile transfer |
| Total from 12/31 County Auditor's Report | \$ 37,225,265 | \$ 3,000,000 | \$ 40,225,265 | To reconcile transfer |



Dave Yost • Auditor of State

LORAIN COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

LORAIN 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 9, 2017**