



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 Lorain 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.

### **Statistics – Square Footage**

1. We compared program costs and statistics to reported square footage and we found no potential errors.
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 Ellen Payner Administrative building in 2015 and the Elyria Opportunity/Vocational Center building in 2016 to the County Board's summary. We confirmed square footage was allocated by program in accordance with DODD's Guide to Preparing Income and Expenditure Report for 2015 and 2016 (Cost Report Guides) and that there were no variances greater than 10 percent.
4. We compared the County Board's square footage summaries to the square footage reported on the Cost Reports. We found variances greater than 10 percent as reported in Appendix A (2015) and we found no variances in 2016.
5. We reviewed reclassifications identified in the payroll testing procedures and confirmed they did not result in additional square footage variances greater than 10 percent.

### **Statistics – Attendance**

1. We reviewed the Cost Reports and confirmed 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, days of attendance and 15 minute units on the County Board's Client Attendance - Program Number of Clients, Days of Attendance, and Enclave Detail and Community Employment Detail reports to the Cost Reports and to the Cost Report Guides. We found variances greater than two percent of attendance statistics at each acuity level as reported in Appendix A (2015) and Appendix B (2016). We also footed the County Board's attendance reports for accuracy and found no computational errors.

**Statistics – Attendance (Continued)**

3. We traced total attendance days for one Enclave and four Adult Day Service individuals for two months in 2015 and 2016 between the County Board's monthly attendance documentation and Client Attendance - Program Number of Clients, Days of Attendance and Enclave Detail reports and the Cost Reports. We found differences as reported in Appendix A (2015) and Appendix B (2016).

We also compared the acuity level on the Client Attendance - Program Number of Clients, Days of Attendance and Enclave Detail reports to the DODD Acuity Assessment Instrument Ratio Listing or Acuity Assessment Instrument for each individual and ensured that at least two individuals from each acuity level were selected. We found no variances in 2015 and reported differences in Appendix B (2016). We compared the differences to the Medicaid Billing System (MBS) and confirmed there was no overpayment.

4. We selected 15 Community Employment units for both 2015 and 2016 from the Community Employment Detail reports and compared the calculation of units to the Cost Report Guides and the service documentation to the requirements of Ohio Admin. Code § 5123:2-9-15. We found no variances greater than 10 percent.

**Statistics – Transportation**

1. We compared the number of one-way trips from the 2015 Schedule B-3 Transportation Trips and 2016 Transportation Detail reports to the Cost Reports. We footed the County Board's transportation reports for accuracy and found no computation errors. We initially found no variances in the comparison to the Cost Reports; however, during the paid claims testing we found that the transportation reports were incomplete as they did not include the per-mile trips in 2015 and the Medicaid per-mile trips in 2016. The County Board provided additional transportation logs for 2015 and we obtained the per-mile trips for 2016 from the MBS data. We reported these variances in Appendix A (2015) and Appendix B (2016).
2. We traced the number of trips for nine adults and one child for a month in 2015 and 2016 from the County Board's daily reporting documentation to the Schedule B-3 Transportation Trips and Transportation Detail reports and the Cost Reports. We found no variances greater than 10 percent of the total trips tested.
3. We compared the cost of bus tokens/cabs from the County Board's IHAC Expense Detail reports to the Cost Reports. 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 Client Detail reports to the Cost Reports. We found no variances greater than two percent. We also footed the County Board's SSA reports for accuracy and found no computational errors.
2. We selected 60 Other SSA Allowable units for both 2015 and 2016 from the TCM, Other Allowable, and SSA Unallowable Units Client Detail reports and confirmed 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). We found no variances greater than 10 percent of total units tested in each year.

### Statistics – Service and Support Administration (Continued)

3. We selected 30 SSA Unallowable units for both 2015 and 2016 from the TCM, Other Allowable, and SSA Unallowable Units Client Detail and confirmed 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). We found no variances greater than 10 percent of total units tested in each year.
4. We confirmed that the County Board did not maintain case note documentation for non-individual specific activities (general time units) as described in the Cost Report Guides.

### Revenue Cost Reporting and Reconciliation to the County Auditor Report

1. We compared the receipt totals from the county auditor's Funds Available Analysis Reports for the Special Levy (3280), Supported Living (3300) and Medicaid Services (3320) funds to the county auditor's report total reported on the reconciliation worksheet/form. We found variances as reported in Appendix A (2015) and Appendix B (2016).

We then compared the total County Board receipts reported on the reconciliation worksheet/form to the county auditor's receipt totals and confirmed the Cost Reports did not reconcile within acceptable limits due an erroneous reconciling item in 2015 and the failure to report a transfer in both 2015 and 2016. We reported these differences in Appendix A (2015) and Appendix B (2016) and, with these adjustments, the Cost Reports reconcile within acceptable limits.

2. We inspected the County Board's 2015 In House Revenue Detailed and 2016 detailed revenue reports and found the following sources of potential revenue offsets/applicable credits where revenues are maintained separately; however, the County Board did not offset corresponding expenses via the use of specific expenditure costs centers or separate costs between federal programs 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 \$7,114 and \$8,656 in 2016;
  - IDEA Part B revenues in the amount of \$4,007 in 2015 and \$117,488 in 2016;
  - IDEA Early Childhood Special Education revenues in the amount of \$77,348 in 2015 and \$3,984 in 2016;
  - School Lunch Program revenues in the amount of \$50,149 in 2015 and \$57,730 in 2016; and
  - Help Me Grow revenues in the amount of \$63,317 in 2015.

We also noted Opportunities for Ohioans with Disabilities revenue in the amount of \$64,204 in 2015 and \$63,695 in 2016 offset by the County Board on *A1 Adult worksheet/form*.

### Paid Claims Testing

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

1. We selected 50 paid claims among all service codes (excluding TCM) for both 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 instances of non-compliance in the following service codes: Transportation (ATN), Non-Medical Transportation – Per Mile (ATW), Adult Day and Vocational Habilitation Combination – 15 minute unit (AXF) and Non-Medical Transportation – Per Trip (ATB). We calculated recoverable findings for non-compliance related to units paid that were not supported by service and support documentation, as described in the tables below. We confirmed there were no corresponding unit adjustments.

**Paid Claims Testing (Continued)**

2. 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 an instance of non-compliance as described in the table below and reported the corresponding unit adjustment in Appendix A (2015). We found no instances of non-compliance in 2016.
  
3. For selected contracted transportation services, we compared the County Board's usual and customary rate with the reimbursed rate and confirmed that the County Board was reimbursed the lesser of the two as per Ohio Admin. Code § 5123:2-9-06. Additionally, we confirmed 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 selected, we found contract transportation services rendered by First Student were billed as per trip non-medical transportation (ATB/FTB). We confirmed that the selected services met the requirements for per trip non-medical transportation. We found the County Board's contract did not specify a per trip rate; therefore, we calculated the total 2015 and 2016 contract transportation costs from the County Board's IHAC Expense Detail Reports and total trips provided from the 2015 Combined Schedule B-3 Transportation by Attendance Table and 2016 Transportation Detail reports and calculated a yearly per trip contract transportation rate.

We found differences between the reimbursed and calculated rate and, as a result, we identified recoverable findings as described in the tables below for the contracted transportation claims in our sample. We found no other instances of contract services in our sample.

**Recoverable Finding – 2015**

Service Code	Units	Non-TCM Review Results	Finding
ATN	6	Units billed in excess of service delivery	\$1.02
AXF	1	Units billed in excess of service delivery	\$1.87
		TCM Review Results	
TCM	28	Billed for coverage exclusions	\$270.77

**Paid Claims Testing (Continued)**

**Recoverable Finding – 2015 (Continued)**

Service Code	Units	Selected Contracted Services Results	Finding
ATB	8	Reimbursed rate exceeded contracted rate	\$22.59
FTB	10	Reimbursed rate exceeded contracted rate	\$28.24
		<b>Total</b>	<b>\$324.49</b>

**Recoverable Finding – 2016**

Service Code	Units	Non-TCM Review Results	Finding
ATW	25	Reimbursed rate exceeded per-person, per-mile rate	\$7.54
		<b>Selected Contracted Services Results</b>	
ATB	6	Reimbursed rate exceeded contracted rate	\$14.06
FTB	8	Reimbursed rate exceeded contracted rate	\$18.76
STB	2	Reimbursed rate exceeded contracted rate	\$7.52
		<b>Total</b>	<b>\$47.88</b>

4. We confirmed that the County Board did not have any commercial transportation contracts after April 15, 2015 or renewed transportation contracts after December 31, 2015.
5. We compared the reimbursed TCM units and Community Employment units from the MBS data to the final units and confirmed total net Medicaid reimbursed units were less than final TCM and Community Employment units.
6. We compared the amounts reported on *Summary of Service Costs – By Program* for categories from Environmental Accessibility Adaptations to Other Waiver Services to the MBS data. We confirmed total net reimbursements did not exceed disbursements by two percent.

**Non-Payroll Expenditures and Reconciliation to the County Auditor Report**

1. We compared the disbursement totals from the county auditor's report listed on the reconciliation worksheet/form to the county auditor's Funds Available Analysis Reports for the Special Levy (3280), Supported Living (3300) and Medicaid Services (3320) funds. We found variances as reported in Appendix A (2015) and Appendix B (2016).

We then compared the total County Board disbursements reported on the reconciliation worksheet/form to the county auditor's disbursement totals and confirmed the Cost Reports did not reconcile within acceptable limits due to omitted transfers on the Cost Reports. We reported these differences in Appendix A (2015) and Appendix B (2016) and, with these adjustments, the Cost Reports reconcile within acceptable limits.

2. We compared the County Board's IHAC Expense Detail Reports to all service contract and other expenses entries. We found no variances in 2015 exceeding \$500 that resulted in reclassifications to any program or worksheet/form and reported variances in Appendix B (2016).

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

3. We scanned the County Board's IHAC Expense Detail Reports and selected 60 disbursements from service contracts and other expenses. We inspected supporting documentation maintained by the County Board and compared the classification of the costs to the Cost Report Guides and 2 CFR 200. We found variances greater than two percent of total service contracts and other expenses on 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 for contracted transportation, service and support administration and adult services in the Cost Reports without corresponding statistics that do not comply with 2 CFR 200.405 and the Cost Report Guides. We found no costs without corresponding statistics in 2015. We found contract adult day service and transportation costs without corresponding statistics in 2016. We reported the omitted statistics in Appendix B.
5. We inspected the County Board's IHAC Expense Detail Reports for items purchased during 2015 and 2016 that met the County Board's capitalization criteria and traced any items identified to the County Board's Depreciation Schedules. We found no unrecorded capital purchases in 2015. We found one unrecorded capital purchase in 2016 from procedure 3 and reported differences to record the first year's depreciation in Appendix B.
6. We confirmed that the County Board had supporting documentation for February, April, July, and December in 2015 and March, May, August, and November in 2016 showing that it reconciled its income and expenditures on a monthly basis with the county auditor in accordance with Ohio Admin. Code § 5123:2-1-02 (L)(1).
7. We confirmed that corresponding costs were reported for each adult program with final attendance statistics.

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

1. We compared the County Board's Capital Costs – Depreciation reports to the Cost Reports. We reported variances over \$500 in Appendix A (2015) and found no variances in 2016.
2. We compared the County Board's 2014 Capital Costs – Depreciation report to its 2015 and 2016 Capital Costs – Depreciation reports 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 greater than \$500.
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 six 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 selected the lesser of 10 percent or 10 disposed assets from the County Board's list of disposed assets in 2016 and confirmed the assets selected were not removed from the Capital Costs – Depreciation report and depreciation was incorrectly reported. We reported variances in Appendix B (2016). The County Board did not dispose of any assets in 2015.



### **Payroll Testing**

1. We compared total salaries and benefits on the Cost Reports to the payroll disbursements yearly totals on the county auditor's Funds Available Analysis Reports for the Special Levy (3280), Supported Living (3300) and Medicaid Services (3320) funds. We found no variances greater than two percent.
2. We compared the salaries and benefit costs on the County Board's IHAC Expense Detail Reports to the Cost Reports. We found no variances that resulted in reclassifications to another program or worksheet/form exceeding \$500.
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 County Board's organizational chart, IHAC Salary Data and IHAC Expense Detail Reports and job descriptions to the worksheet/form in which each employee's salary and benefit costs were allocated. We found employee allocations which were not consistent with the Cost Report Guides as reported in Appendix A (2015) and Appendix B (2016). We also confirmed the misclassification errors were less than 10 percent and no additional procedures were performed.

### **Medicaid Administrative Claiming (MAC)**

1. We compared MAC salaries and benefits on the Individual Costs by Code reports to the County Board's MAC Salary Breakdown reports and confirmed County Board salary and benefit costs exceeded MAC salaries and benefit costs.
2. We compared the Individual Costs by Code reports to the Medicaid Administration worksheet/form for both years and found no variances.
3. We selected 15 non-validated RMTS observed moments for the third quarter of 2015 and 16 non-validated moments for 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 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. 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.



**Dave Yost**  
Auditor of State

June 29, 2018

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**Appendix A**  
**Lorain County Board of Developmental Disabilities**  
**2015 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 A</b>				
1. Building Services (B) Adult	3,402	406	3,808	To match square footage summary
4. Nursing Services (B) Adult	842	105	947	To match square footage summary
19. Community Residential (D) General	18,972	(2,240)	16,732	To match square footage summary
<b>Schedule B-1, Section B</b>				
1. Total Individuals Served By Program (D) Supported Emp. - Community Employment	91	69	160	To match Community Employment report
10. Total Days of Attendance by Acuity A (C) Facility Based Services-Non -Title XX	80,936	1	80,937	To correct days of attendance
<b>Schedule B-3</b>				
6. Supported Emp. - Enclave (G) One Way Trips- Fourth Quarter	3,027	9,516	12,543	To record Enclave van trips
<b>Schedule B-4</b>				
1. TCM Units (D) 4th Quarter	24,049	(28)	24,021	To reclassify units due to paid claim error
5. SSA Unallowable Units (D) 4th Quarter	2,280	28	2,308	To reclassify units due to paid claim error
<b>Worksheet 1</b>				
3. Buildings/Improve (E) Facility Based Services	\$ 152,987	\$ 1,019	\$ 154,006	To match depreciation schedule
3. Buildings/Improve (L) Community Residential	\$ 24,098	\$ 2,737	\$ 26,835	To match depreciation schedule
5. Movable Equipment (E) Facility Based Services	\$ 32,219	\$ 1,634	\$ 33,853	To match depreciation schedule
5. Movable Equipment (U) Transportation	\$ 62,058	\$ (1,634)	\$ 60,424	To match depreciation schedule
<b>Worksheet 2</b>				
1. Salaries (X) Gen Expense All Prgm.	\$ 946,174	\$ (6,773)	\$ 939,401	To reclassify Investigative Agent salary
4. Other Expenses (O) Non-Federal Reimbursable	\$ 370,520	\$ 28,358	\$ 398,878	To reclassify unallowable advertising and employee morale expenses
4. Other Expenses (X) Gen Expense All Prgm.	\$ 189,008	\$ (220)	\$ 188,788	To reclassify fees paid to COG
		\$ (28,358)	\$ 160,430	To reclassify unallowable advertising and employee morale expenses
<b>Worksheet 5</b>				
1. Salaries (O) Non-Federal Reimbursable	\$ -	\$ 6,773	\$ 6,773	To reclassify Investigative Agent salary
3. Service Contracts (L) Community Residential	\$ 390,893	\$ (147,132)	\$ 243,761	To reclassify developmental center fees
		\$ 11,550	\$ 255,311	To reclassify Special Olympics expenses
<b>Worksheet 10</b>				
3. Service Contracts (E) Facility Based Services	\$ 29,964	\$ (11,550)	\$ 18,414	To reclassify Special Olympics expenses
4. Other Expenses (G) Community Employment	\$ 39,205	\$ (9,507)	\$ 29,698	To reclassify unallowable advertising expenses
4. Other Expenses (O) Non-Federal	\$ 1,824	\$ 9,507	\$ 11,331	To reclassify unallowable advertising expenses
<b>Reconciliation to County Auditor Worksheet</b>				
<b>Expense:</b>				
Plus: Transfers Out-General	\$ -	\$ 3,000,000	\$ 3,000,000	To record transfer out
Plus: Fees Paid to COG	\$ -	\$ 220	\$ 220	To reclassify fees paid to COG
Less: Other	\$ -	\$ 147,132	\$ 147,132	To reclassify developmental center fees
Total from 12/31 County Auditor's Report	\$ 36,354,153	\$ 3,020,205	\$ 39,374,358	To match county auditor's report
<b>Revenue:</b>				
Less: Waiver Reconciliation Refund	\$ (222,019)	\$ 222,019	\$ -	To remove reconciling item
Plus: Transfers In	\$ -	\$ 3,000,000	\$ 3,000,000	To record transfer in
Total from 12/31 County Auditor's Report	\$ 35,604,130	\$ 3,222,019	\$ 38,826,149	To match county auditor's report

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

	<b>Reported Amount</b>	<b>Correction</b>	<b>Corrected Amount</b>	<b>Explanation of Correction</b>
<b>Attendance Statistics</b>				
Total Individuals Served By Program, Non-Title XX Only Supported Emp. - Community Employment	128	(9)	119	To match Community Employment report
15 Minute Units, Non-Title XX Only Supported Emp. - Community Employment	3,070	(77)	2,993	To match Community Employment report
<b>Total Unduplicated Individuals Served Acuity</b>				
A, Facility Based Services (Non-Title XX Only)	538	1	539	To reclassify individual served based on acuity level
B, Facility Based Services (Non-Title XX Only)	81	(1)	80	To reclassify individual served based on acuity level
C, Facility Based Services (Non-Title XX Only)	123	1	124	To record additional individual served
<b>Total Days of Attendance by Acuity</b>				
A, Facility Based Services (Non-Title XX Only)	83,878	238	84,116	To reclassify days of attendance based on acuity level
B, Facility Based Services (Non-Title XX Only)	14,955	(238)	14,717	To reclassify days of attendance based on acuity level
C, Facility Based Services (Non-Title XX Only)	21,211	1 129	21,341	To correct days of attendance To record days of attendance for contracted vendor
<b>Annual Summary of Transportation Services</b>				
<b>Non-Title XX-Adult</b>				
Facility Based Services, One Way Trips	174,712	258	174,970	To record trips for contracted vendor
Supported Emp. - Enclave, One Way Trips	13,571	955	14,526	To record Enclave van trips
<b>Capital Costs</b>				
Buildings/Improve, Co. Board Operated ICF/IID	\$ 31,501	\$ (5,100)	\$ 26,691	To remove loss for disposed asset To record depreciation for new asset
Fixtures, Co. Board Operated ICF/IID	\$ 7,555	\$ (1,175)	\$ 6,380	To remove loss for disposed asset
Moveable Equipment, Facility Based Services	\$ -	\$ 92,798	\$ 92,798	To reclassify depreciation expense
Moveable Equipment, Enclave	\$ -	\$ (3,237)	\$ 89,561	To remove loss for disposed asset
		\$ 29,991	\$ 29,991	To reclassify depreciation expense
		\$ (1,542)	\$ 28,449	To remove loss for disposed asset
<b>Indirect Cost Allocation</b>				
Salaries, Gen Expense All Program	\$ 1,189,875	\$ (9,551)	\$ 1,180,324	To reclassify Investigative Agent salary
Service Contracts, Gen Expense All Program	\$ 182,858	\$ (4,488)	\$ 178,370	To reclassify unallowable donation and advertising expenses
Other Expenses, Non-Federal Reimbursable	\$ 32,591	\$ 10,365	\$ 42,956	To reclassify unallowable advertising and employee morale expenses
		\$ 4,488	\$ 47,444	To reclassify unallowable donation and advertising expenses
Other Expenses, Gen Expense All Program	\$ 177,439	\$ (10,365)	\$ 167,074	To reclassify unallowable advertising and employee morale expenses
<b>Building Services Cost</b>				
Other Expenses, Co. Board Operated ICF/IID	\$ 61,268	\$ (7,737)	\$ 53,531	To reclassify capital asset acquisition
<b>Direct Services</b>				
Salaries, Non-Federal Reimbursable	\$ -	\$ 9,551	\$ 9,551	To reclassify Investigative Agent salary
Service Contracts, Co. Board Operated ICF/IID	\$ 135,202	\$ (7,095)	\$ 128,107	To reclassify adult day service expenses
		\$ (2,580)	\$ 125,527	To reclassify transportation expenses
Service Contracts, Community Residential	\$ 438,516	\$ (180,936)	\$ 257,580	To reclassify developmental center fees
<b>Transportation Services</b>				
Service Contracts, Facility Based Services	\$ 2,668,642	\$ 2,580	\$ 2,671,222	To reclassify transportation expenses
Other Expenses, Facility Based Services	\$ 146,749	\$ (92,798)	\$ 53,951	To reclassify depreciation expense
Other Expenses, Enclave	\$ 62,752	\$ (29,991)	\$ 32,761	To reclassify depreciation expense
<b>Adult Program</b>				
Service Contracts, Facility Based Services	\$ 28,370	\$ 7,095	\$ 35,465	To reclassify adult day service expenses
Other Expenses, Unassign Adult Program	\$ 29,792	\$ (27,172)	\$ 2,620	To reclassify unallowable advertising expenses
Other Expenses, Non-Federal Reimbursable	\$ 2,001	\$ 27,172	\$ 29,173	To reclassify unallowable advertising expenses

**Appendix B (Page 2)**  
**Lorain County Board of Developmental Disabilities**  
**2016 Income and Expenditure Report Adjustments**

	<b>Reported Amount</b>	<b>Correction</b>	<b>Corrected Amount</b>	<b>Explanation of Correction</b>
<b>CBCR Reconcile</b>				
<b>CBCR Reconcile Expenses</b>				
Totals from Auditor's Report	\$ 35,100,600	\$ 3,500,000	\$ 38,600,600	To match county auditor's report
<b>CBCR Reconcile Expenses Detail Records</b>				
Other: NMT Capital Costs to Wksht 8	\$ (122,788)	\$ 92,798		To remove depreciation reconciling item
		\$ 29,990	\$ -	To remove depreciation reconciling item
Purchases Greater Than \$5,000	\$ 290,019	\$ 7,737	\$ 297,756	To reclassify capital asset acquisition
Transfers Out-General	\$ -	\$ 3,500,000	\$ 3,500,000	To record transfer out
Fees paid to Development Centers	\$ -	\$ 180,936	\$ 180,936	To reclassify developmental center fees
<b>CBCR Reconcile Revenues</b>				
Totals from Auditor's Report	\$ 39,803,239	\$ 3,500,000	\$ 43,303,239	To match county auditor's report
<b>CBCR Reconcile Revenues Detail Records</b>				
Transfers In	\$ -	\$ 3,500,000	\$ 3,500,000	To record transfer in

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# 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  
AUGUST 9, 2018**