



Dave Yost • Auditor of State

LAKE COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

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Independent Accountants' Report on Applying Agreed-Upon Procedures

Halina Schroeder, Audit Chief
Division of Fiscal Administration, Audit Office
Ohio Department of Developmental Disabilities
30 East Broad Street, 8th Floor
Columbus, Ohio 43215

Dear Ms. Schroeder:

As permitted by Ohio Rev. Code § 5123.05 and as required by the *Application for a § 1915(c) Home and Community Based Services Waiver*, Appendix I-2(c), the Auditor of State's Office performed the procedures enumerated below, to which the Ohio Department of Developmental Disabilities (DODD) agreed. The purpose is to assist you in evaluating whether the Lake County Board of Developmentally Disabled (County Board) prepared its *Income and Expenditure Report* for the years ended December 31, 2012 and 2013 (Cost Reports) in accordance with DODD's Guide to Preparing Income and Expenditure Reports for 2012 and 2013 (Cost Report Guides) and to assist you in evaluating whether reported receipts and disbursements complied with 2 CFR 225 (OMB Circular A-87 *Cost Principles for State, Local, and Indian Tribal Governments*), and other compliance requirements described in the procedures below. The County Board's management is responsible for preparing these reports. This agreed-upon procedures engagement was conducted in accordance with 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 inquired with the County Board to obtain explanation of any potential errors.

We found costs for Adult Occupational Therapy (OT) and Physical Therapy (PT) services but no corresponding square footage reported as well as no square footage reported for space used by the YMCA at the Broadmoor building. We inquired of the County Board and it provided the square footage used for adult OT, PT and YMCA as reported in in Appendix A (2012) and Appendix B (2013).

We also compared the 2012 and 2013 square footage totals to the final 2011 totals and found variances above 10 percent. We performed the remaining square footage procedures on those areas that changed by more than 10 percent.

Statistics – Square Footage (Continued)

2. We compared the square footage for each room on the floor plan of the Willoughby Workshop building to the County Board's summary in 2012 and the Administration building in 2013 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 identified any variances greater than 10 percent.

We found no variances exceeding 10 percent.

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 in *Schedule B-1*.

We found no variances.

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

We found no additional variances.

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 VGC Attendance with Acuity, CES Enclave – Supported Employment Attendance and Units of Service reports for the number of individuals served, days of attendance, and 15 minute units with similar information reported for Day Habilitation/Adult Day Services/Vocational Habilitation, Enclave and Community Employment on *Schedule B-1, Section B, Attendance Statistics* and determined if the statistics were reported in accordance with the Cost Report Guides. We identified any variances greater than two percent of reported attendance statistics at each acuity level. We also footed the County Board's reports on attendance statistics for accuracy.

We found no variances greater than two percent in 2012. We reported variances greater than two percent in Appendix B (2013).

3. We traced the number of total attendance days for one Enclave and four Adult Day Service individuals for two months in 2012 and 2013 between the County Board's monthly attendance documentation and Attendance Acuity reports and the number of days reported on *Schedule B-1, Section B, Attendance Statistics*. We then compared the acuity level on the County Board's attendance acuity report to the Acuity Assessment Instrument or other documentation for each individual. We also selected an additional three individuals in 2012 and four individuals in 2013 to ensure at least two individuals from each acuity level were tested, and performed the same acuity level comparison.

We reported no differences.

Statistics – Attendance (Continued)

4. We selected 30 supported employment-community employment units from the 2012 and 2013 CES – Community Supported Employment Units of Service 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 to *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 2012 Transportation by Trips Age Group reports, 2013 VGC and Willoughby Bus Trips report, and 2012/2013 CES Van Trips and Broadmoor Bus Trips reports with those statistics as reported in *Schedule B-3, Quarterly Summary of Transportation Services* and identified any variances greater than two percent of total units reported on each row of *Schedule B-3*. We also footed the County Board's transportation reports for accuracy.

We reported variances greater than two percent in Appendix A (2012). We found no variances exceeding two percent in 2013.

2. We traced the number of trips for nine adults and one child for January, February, April to July, and September through December 2012 and February, March, May, and July to November 2013 from the County Board's daily reporting documentation to *Schedule B-3, Quarterly Summary of Transportation Services* and identified any variances greater than 10 percent of the total trips tested each year.

We found no variances in 2012 and no variances exceeding 10 percent in 2013.

3. We compared the cost of bus tokens/cabs from the County Board's Departmental Expense Summary reports to the amount reported in *Schedule B-3, Quarterly Summary of Transportation Services* and identified any variances greater than two percent of total units reported on each row of *Schedule B-3* and impacting *Worksheet 8, Transportation Services*.

We reported variances greater than two percent in Appendix A (2012) and Appendix B (2013).

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 Receivable Billing, Reimbursable Summary By Consumer, Service and Date 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 of *Schedule B-4*. We also footed the County Board's SSA reports for accuracy.

We found no variances in 2012 and we reported variances in Appendix B (2013).

2. We haphazardly selected two samples of 60 Other SSA Allowable units for both 2012 and 2013 from the Receivable Billing, Reimbursable Summary By Consumer, Service and Date reports and determined if the case note documentation described activities listed in Ohio Admin. Code § 5101:3-48-01(D) and included the elements required by Ohio Admin. Code § 5101:3-48-01(F) to identify any variances greater than 10 percent of total units tested in each year.

We found no variances.

Statistics – Service and Support Administration (Continued)

3. We haphazardly selected two samples of 30 SSA Unallowable units for 2012 and 30 units for 2013 from the Receivable Billing, Reimbursable Summary By Consumer, Service and Date reports and determined if the case note documentation described activities listed in Ohio Admin. Code § 5101:3-48-01(D) and included the elements required by Ohio Admin. Code § 5101:3-48-01(F) to identify any variances greater than 10 percent of total units tested in each year.

We found no variances in 2012. We found no variances exceeding 10 percent in 2013.

4. DODD asked us to determine if the County Board maintained 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.

We did not perform this procedure as the County Board reported that it did not track general time units during 2012 and 2013.

Revenue Cost Reporting and Reconciliation to the County Auditor Report

1. We compared the receipt totals from the county auditor's 2012 and 2013 YTD Budget reports for the Developmental Disabilities (215) 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 no differences and the Cost Reports reconciled within acceptable limits.

2. We compared revenue entries on *Schedule C, Income Report* to the final Northeast Ohio Network Council (COG) County Board Summary Workbooks for 2012 and 2013.

We reported no differences.

3. We reviewed the County Board's Posted General Ledger Transaction 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 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 \$3,279 in 2012 and \$3,555 in 2013;
- IDEA Part B revenues in the amount of \$67,912 in 2012 and \$67,632 in 2013;
- IDEA Early Childhood Special Education revenues in the amount of \$16,437 in 2012 and \$16,430 in 2013;
- Title XX revenues in the amount of \$183,474 in 2012 and \$173,516 in 2013; and
- Bus Heaters and Radios State grant in the amount of \$86,552 in 2012.

Revenue Cost Reporting and Reconciliation to the County Auditor Report (Continued)

We noted Opportunities for Ohioans with Disabilities (formerly the Ohio Rehabilitation Services Commission) revenue in the amount of \$211,838 in 2012 and \$168,143 in 2013. We also noted \$127,158 in 2012 and \$156,940 in 2013 for COG costs related to this program and corresponding expenses were offset on *Schedule a1, Adult Program* as reported in Appendix A (2012) Appendix B (2013). We also noted corresponding match costs were reported on the *Reconciliation to the County Auditor Worksheet* of \$63,063 in 2012 and \$35,978 in 2013.

Paid Claims Testing

1. We selected 100 paid claims among all service codes from 2012 and 2013 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.

For selected commercial transportation services codes that have contracted services, DODD asked us to compare 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, DODD asked that we obtain documentation and identify all overpayments related to reimbursements exceeding the usual and customary rate. Additionally, for any other selected services codes that have contracted services, DODD requested 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 us to obtain documentation and identify all overpayments related to reimbursements exceeding the contract rate.

If there is no documentation to support paid claims or the units paid are not supported by service documentation per the Ohio Admin. Code, DODD asked us to calculate a recoverable finding and make any corresponding unit adjustments to *Schedule B-1, B-3 or B-4*. Recoverable findings are subject to interest collection pursuant to Ohio Rev. Code § 5164.60.

We found no instances of contracted services for commercial transportation or other contracted services in our sample. We found instances of non-compliance in the following service codes: Supported Employment - Enclave - 15 minute unit (ANF/FNF) and Non-Medical Transportation - One-Way Trip (ATB/FTB) as described below and made corresponding unit adjustments on *Schedule B-3*.

Recoverable Finding - 2012 Finding \$43.34

Service Code	Units	Review Results	Finding
ANF	63	Billed 15 minute unit code instead of day service code	10.69
ATB	2	Units billed in excess of service delivery	25.05
FNF	36	Billed 15 minute unit code instead of day service code	7.60
		Total	\$43.34

Recoverable Finding - 2013 Finding \$24.83

Service Code	Units	Review Results	Finding
FTB	2	Units billed in excess of actual service delivery	24.83

Paid Claims Testing (Continued)

2. 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 TCM and Supported Employment-Community Employment units.

We reported no differences in 2012. We found no instances where 2013 Medicaid reimbursed units were greater than final Supported Employment-Community Employment units. However, we found 2013 TCM Medicaid reimbursed units were initially greater than the County Board's TCM units reported. However, the County Board provided a revised 2013 Receivable Billing Reimbursable Detail by Consumer, Service and Detail report and we re-performed the comparison and found TCM reimbursed units were not greater than final TCM units reported.

3. 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* to the amount reimbursed for these services in 2012 and 2013 on 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

1. We compared the disbursement totals from the county auditor's report listed on the *Reconciliation to County Auditor Worksheets* to the county auditor's YTD Budget reports for the Developmental Disabilities (215) and the DD Capital Outlay (404) 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 found no differences and the Cost Report reconciled within acceptable limits.

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

We reported variances for 2012 in Appendix A. We found no variances exceeding \$750 in 2013.

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 (2012) and Appendix B (2013).

4. We scanned the County Board's 2012 and 2013 Detailed Transaction 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 non-federal reimbursable costs in Appendix A (2012) and Appendix B (2013).

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

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 that are non-federal reimbursable because they do not demonstrate that the County Board's programs received a measurable benefit as required under Appendix A, section (C)(3)(a) and the Cost Report Guides.

We found no program costs that lacked corresponding statistics.

5. We scanned the County Board's detailed expense reports for items purchased during 2012 and 2013 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 if the County Board reconciled its income and expenditures on a monthly basis by verifying that the County Board maintained documentation of the reconciliation for at least one month in each calendar year.

The county board had supporting documentation for the months of April 2012 and September 2013 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*, and identified any cell variances greater than \$750.

We found no differences exceeding \$750.

2. We compared the County Board's final 2011 Depreciation Schedule and prior year depreciation adjustments to the County Board's 2012 and 2013 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.

3. We verified 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 2012 or 2013 and determined if the useful lives agreed to the estimated useful lives prescribed in the 2008 or 2013 American Hospital Association (AHA) Asset Guide.

We also recomputed the first year's depreciation for the five assets tested based on their cost, acquisition date and useful life to determine compliance with the Cost Report Guides and AHA Asset Guide and identified any variances.

We found no differences.

Property, Depreciation, and Asset Verification Testing (Continued)

4. We haphazardly selected the lesser of 10 percent or 10 disposed assets from 2012 and 2013 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 its 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 found no differences.

Payroll Testing

1. We compared total salaries and benefits from worksheets 2 through 10 from the Cost Reports and the yearly totals to the payroll disbursements on the county auditor's YTD Budget reports for the Developmental Disabilities (215) fund 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 Departmental Expense Summary and Pay Details by Department 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, staffing/payroll journal report 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 (2012) and Appendix B (2013).

4. DODD asked us to scan the County Board's detailed payroll reports for 2012 and 2013 and compared 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 Departmental Expense Summary reports and determined if the MAC salary and benefits were greater. If the variance was greater than one percent, we would contact DODD's Random Moment Time Study (RMTS) Coordinator to correct the misstatements identified.

We found the 2012 MAC salaries and benefits exceeded the County Board salaries and benefits by less than one percent. We found the 2013 County Board salaries and benefits exceeded MAC salaries and benefits.

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

Medicaid Administrative Claiming (Continued)

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 2nd quarter of 2012 and the 1st quarter of 2013. We selected 12 observed moments in 2012 and 13 observed moments in 2013 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 for Activity Code 18-General Administration that lacked any supporting documentation in 2012. We found no errors in 2013.

We reported these instances of non-compliance to DODD. In response, DODD communicated to us that it is working with the Ohio Department of Medicaid (ODM) to calculate findings for recovery, if needed.

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

This report is intended solely for the use of the managements of the County Board, DODD, ODM 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

May 10, 2016

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Appendix A
Lake County Board of Developmental Disabilities
2012 Income and Expenditure Report Adjustments

	<u>Reported Amount</u>		<u>Correction</u>		<u>Corrected Amount</u>	<u>Explanation of Correction</u>
Schedule B-1, Section A						
7. Occupational Therapy (B) Adult	-		125		125	To reclassify FBS square footage to OT
8. Physical Therapy (B) Adult	-		125		125	To reclassify FBS square footage to PT
14. Facility Based Services (B) Adult	59,757		(125)		59,507	To reclassify FBS square footage to OT
			(125)		59,507	To reclassify FBS square footage to PT
25. Non-Reimbursable (C) Child	3,230		572		3,802	To reclassify in-kind rental left off CR to NFR
Schedule B-3						
2. Pre-School (G) One Way Trips- Fourth Quarter	1,002		413		1,415	To report correct number of one-way trips
3. School Age (G) One Way Trips- Fourth Quarter	4,070		(413)		3,657	To report correct number of one-way trips
5. Facility Based Services (G) One Way Trips- Fourth Quarter	15,985		(2)		15,983	To report correct number of one-way trips due to finding
5. Facility Based Services (H) Cost of Bus, Tokens, Cabs- Fourth Quarter	\$ 56,264	\$	743			To report correct cost of bus, tokens, cabs
			5,772	\$	62,779	To report correct cost of bus, tokens, cabs
6. Supported Emp. - Enclave (H) Cost of Bus, Tokens, Cabs- Fourth Quarter	\$ 15,310	\$	(743)	\$	14,567	To report correct cost of bus, tokens, cabs
7. Supported Emp. - Comm. Emp. (H) Cost of Bus, Tokens, Cabs- Fourth Quarter	\$ 34,238	\$	(5,772)	\$	28,466	To report correct cost of bus, tokens, cabs
Worksheet 1						
8. COG Expenses (L) Community Residential	\$ 381	\$	(98)	\$	283	To match final COG workbook
8. COG Expenses (M) Family Support Services	\$ 461	\$	(120)	\$	341	To match final COG workbook
8. COG Expenses (N) Service & Support Admin	\$ 375	\$	(367)	\$	8	To match final COG workbook
Worksheet 2						
3. Service Contracts (X) Gen Expense All Prgm.	\$ 137,588	\$	(675)	\$		To reclassify arbitration costs to NFR
			(288)		136,625	Food and Plaques for Employees
4. Other Expenses (O) Non-Federal Reimbursable	\$ 222,518	\$	700	\$		To reclassify a Media Relations expense as NFR
			962			To reclassify Food at Board Meetings as NFR
			3,816			To reclassify food, promotional items, and sponsorship costs as NFR
			796			To reclassify food and food purchased for a training w/o an agenda
			675			To reclassify arbitration costs to NFR
			734			To reclassify promotional materials to NFR
			23			To reclassify employee items to NFR
			288		230,512	Food and Plaques for Employees
4. Other Expenses (X) Gen Expense All Prgm.	\$ 145,033	\$	(700)	\$		To reclassify a Media Relations expense as NFR
			(962)			To reclassify a Food at Board Meetings as NFR
			(3,816)			To reclassify food, promotional items, and sponsorship costs as NFR
			(796)			To reclassify food and food purchased for a training w/o an agenda
			(734)			To reclassify promotional materials to NFR
			(23)		138,002	To reclassify employee items to NFR
5. COG Expenses (L) Community Residential	\$ 25,012	\$	(11,194)	\$	13,818	To match final COG workbook
5. COG Expense (M) Family Support Services	\$ 30,278	\$	(13,663)	\$	16,615	To match final COG workbook
5. COG Expense (N) Service & Support Admin	\$ 24,647	\$	(24,264)	\$	383	To match final COG workbook
5. COG Expense (O) Non-Federal Reimbursable	\$ -	\$	37,216	\$	37,216	To match final COG workbook
5. COG Expenses (M) Family Support Services	\$ 536	\$	(536)	\$	-	To match final COG workbook
5. COG Expenses (N) Service & Support Admin	\$ 437	\$	(437)	\$	-	To match final COG workbook

Appendix A (Page 2)
Lake County Board of Developmental Disabilities
2012 Income and Expenditure Report Adjustments

	<u>Reported Amount</u>	<u>Correction</u>	<u>Corrected Amount</u>	<u>Explanation of Correction</u>
Worksheet 3				
1. Salaries (K) Co. Board Operated ICF/MR	\$ 97,417	\$ 19,765	\$ 117,182	To reclassify salary based on Rod Graham's job description
2. Employee Benefits (K) Co. Board Operated ICF/MR	\$ 53,752	\$ 8,648	\$ 62,400	To reclassify benefits based on Rod Graham's job description
5. COG Expenses (L) Community Residential	\$ 826	\$ 167	\$ 993	To match final COG workbook
5. COG Expenses (M) Family Support Services	\$ 1,000	\$ 194	\$ 1,194	To match final COG workbook
5. COG Expenses (N) Service & Support Admin	\$ 814	\$ (787)	\$ 27	To match final COG workbook
Worksheet 5				
1. Salaries (A) Early Intervention	\$ 443,396	\$ 31,842	\$ 475,238	To reclassify salary based on Linda DeRosa's job description
1. Salaries (B) Pre-School	\$ 492,033	\$ 31,842	\$ 523,875	To reclassify salary based on Linda DeRosa's job description
1. Salaries (D) Unasgn Children Program	\$ 245,662	\$ (63,683)	\$ 181,979	To reclassify salary based on Linda DeRosa's job description
1. Salaries (K) Co. Board Operated ICF/MR	\$ 3,448,592	\$ (19,765)	\$ 3,428,827	To reclassify salary based on Rod Graham's job description
2. Employee Benefits (A) Early Intervention	\$ 142,313	\$ 12,899	\$ 155,212	To reclassify benefits based on Linda DeRosa's job description
2. Employee Benefits (B) Pre-School	\$ 190,145	\$ 12,899	\$ 203,044	To reclassify benefits based on Linda DeRosa's job description
2. Employee Benefits (D) Unasgn Children Program	\$ 99,518	\$ (25,798)	\$ 73,720	To reclassify benefits based on Linda DeRosa's job description
2. Employee Benefits (K) Co. Board Operated ICF/MR	\$ 1,917,915	\$ (8,648)	\$ 1,909,267	To reclassify benefits based on Rod Graham's job description
4. Other Expenses (A) Early Intervention	\$ 14,028	\$ (809)	\$ 13,219	To reclassify food costs not related to programs
4. Other Expenses (B) Pre-School	\$ 3,547	\$ (20)	\$ 3,527	To reclassify food costs (donuts) not related to programs
4. Other Expenses (D) Unasgn Children Program	\$ 21,650	\$ (25)	\$ 21,625	To reclassify food costs not related to programs
4. Other Expenses (K) Co. Board Operated ICF/MR	\$ 737,369	\$ (1,392)	\$	To reclassify Holiday parties as NFR
		(7,352)		To reclassify Food, beverages, and Holiday parties as NFR
		(674)		To reclassify Food and Drinks to NFR
		(198)	727,753	To reclassify Vending Machine costs to NFR
4. Other Expenses (L) Community Residential	\$ 54,584	\$ (60)	\$ 54,524	To reclassify food costs (pizza) not related to programs
4. Other Expenses (O) Non-Federal Reimbursable	\$ 22,455	\$ 20	\$	To reclassify food costs (donuts) not related to programs
		809		To reclassify food costs not related to programs
		25		To reclassify food costs not related to programs
		60		To reclassify food costs (pizza) not related to programs
		1,392		To reclassify Holiday parties as NFR
		7,352		To reclassify Food, beverages, and Holiday parties as NFR
		674		To reclassify Food and Drinks to NFR
		198	32,985	To reclassify Vending Machine costs to NFR
5. COG Expenses (L) Community Residential	\$ 219,904	\$ (628)	\$ 219,276	To match final COG workbook
5. COG Expenses (M) Family Support Services	\$ 266,202	\$ 6,695	\$ 272,897	To match final COG workbook
5. COG Expenses (O) Non-Federal Reimbursable	\$ 211,771	\$ (211,771)	\$ -	To match final COG workbook
Worksheet 7-B				
5. COG Expenses (L) Community Residential	\$ -	\$ 7,677	\$ 7,677	To match final COG workbook
Worksheet 8				
4. Other Expenses (B) Pre-School	\$ 37,543	\$ (1,395)	\$ 36,148	Adjustment to agree the Cost Report to GL
4. Other Expenses (C) School Age	\$ 96,483	\$ (3,487)	\$ 92,996	Adjustment to agree the Cost Report to GL
4. Other Expenses (E) Facility Based Services	\$ 300,357	\$ (11,159)	\$ 289,198	Adjustment to agree the Cost Report to GL

Appendix A (Page 3)
Lake County Board of Developmental Disabilities
2012 Income and Expenditure Report Adjustments

	<u>Reported Amount</u>	<u>Correction</u>	<u>Corrected Amount</u>	<u>Explanation of Correction</u>
Worksheet 9				
5. COG Expenses (N) Service & Support Admin. Costs	\$ 4,919	\$ 1,364	\$ 6,283	To match final COG workbook
Worksheet 10				
4. Other Expenses (E) Facility Based Services	\$ 124,300	\$ (2,844) (531) (3,568) (20) (423) (922)	\$ 115,992	To reclassify Food and Holiday Parties as NFR To reclassify Food and Holiday Parties as NFR To reclassify food & beverage costs not related to programs To reclassify food (cookies) costs not related to programs To reclassify Kitchen Supplies costs to NFR To reclassify Vending Machine costs to NFR
4. Other Expenses (F) Enclave	\$ 14,304	\$ (131)	\$ 13,975	To reclassify food costs not related to programs
4. Other Expenses (O) Non-Federal Reimbursable	\$ 1,952	\$ 131	\$ 13,975	To reclassify Vending Machine costs to NFR To reclassify food costs not related to programs
		2,844 531 3,568 20 423 922 198		To reclassify Food and Holiday Parties as NFR To reclassify Food and Holiday Parties as NFR To reclassify food & beverage costs not related to programs To reclassify food (cookies) costs not related to programs To reclassify Kitchen Supplies costs to NFR To reclassify Vending Machine costs to NFR To reclassify Vending Machine costs to NFR
5. COG Expenses (G) Community Employment	\$	\$ 127,558	\$ 127,558	To record VRP-3 expenses
a1 Adult				
10. Community Employment (B) Less Revenue	\$	\$ 127,558	\$ 127,558	To offset VRP-3/RSC expenses
Reconciliation to County Auditor Worksheet Expense:				
Plus: Purchases Greater Than \$5,000	\$ 670,701	\$ (98) \$ (120) \$ (367)	\$ 670,116	To match final COG workbook To match final COG workbook To match final COG workbook
Less: Capital Costs	\$ (807,355)	\$ 1,217	\$ (806,138)	To Match the capital costs on wkst 1

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Appendix B
Lake County Board of Developmental Disabilities
2013 Income and Expenditure Report Adjustments

	<u>Reported Amount</u>	<u>Correction</u>	<u>Corrected Amount</u>	<u>Explanation of Correction</u>
Schedule A				
19. Room and Board/Cost to Live (L) Community Residential	\$ 48,752	\$ 21,550	\$ 70,302	To reclassify COG expenses
Schedule B-1, Section A				
8. Physical Therapy (B) Adult	-	250	250	To reclassify FBS sq ft to PT
14. Facility Based Services (B) Adult	59,762	(250)	59,512	To reclassify FBS sq ft to PT
25. Non-Reimbursable (C) Child	3,230	572	3,802	To reclassify in-kind rental left off CR to NFR
Schedule B-1, Section B				
1. Total Individuals Served By Program (C) Supported Emp. - Community Employment	50	(7)	43	To correct individuals served
Schedule B-3				
5. Facility Based Services (H) Cost of Bus, Tokens, Cabs- Fourth Quarter	\$ 46,974	\$ 6,491	\$ 53,465	To report correct cost of bus, tokens, cabs
6. Supported Emp. - Enclave (F) Cost of Bus, Tokens, Cabs- Third Quarter	\$ 14,482	\$ (11,445)	\$ 3,037	To report correct cost of bus, tokens, cabs
6. Supported Emp. - Enclave (G) One Way Trips- Fourth Quarter	2,085	(2)	2,083	To report correct number of one-way trips due to finding
6. Supported Emp. - Enclave (H) Cost of Bus, Tokens, Cabs- Fourth Quarter	\$ 31,200	\$ (31,200)	-	To report correct cost of bus, tokens, cabs
7. Supported Emp. - Comm. Emp. (H) Cost of Bus, Tokens, Cabs- Fourth Quarter	\$ 19,021	\$ 36,154	\$ 55,175	To report correct cost of bus, tokens, cabs
Schedule B-4				
1. TCM Units (D) 4th Quarter	10,089	655	10,744	To correctly report SSA units
2. Other SSA Allowable Units (C) 3rd Quarter	503	(234)	269	To correctly report SSA units
2. Other SSA Allowable Units (D) 4th Quarter	421	(421)	-	To correctly report SSA units
Worksheet 1				
8. COG Expenses (G) Community Employment	\$ 45	\$ (45)	-	To match final COG workbook
8. COG Expenses (L) Community Residential	\$ 48	\$ 456	\$ 504	To match final COG workbook
8. COG Expenses (M) Family Support Services	\$ 75	\$ 736	\$ 811	To match final COG workbook
8. COG Expenses (N) Service & Support Admin	\$ 5	\$ (2)	\$ 3	To match final COG workbook
8. COG Expenses (O) Non-Federal Reimbursable	-	\$ 1	\$ 1	To match final COG workbook
Worksheet 2				
3. Service Contracts (X) Gen Expense All Prgm.	\$ 155,106	\$ (730)	\$ 154,346	To reclassify chap sticks & pens as promotional items to NFR
4. Other Expenses (O) Non-Federal Reimbursable	\$ 250,635	\$ 470	\$ 251,105	To reclassify a pizza party prize to NFR
		97	\$ 251,202	To reclassify food costs as NFR
		374	\$ 251,576	To reclassify meals for meetings as NFR
		730	\$ 252,306	To reclassify chap sticks & pens as promotional items to NFR
		30	\$ 252,336	To reclassify a pizza party prize to NFR
		153	\$ 252,489	To classify cake, a Christmas tree, and beverages as NFR
4. Other Expenses (X) Gen Expense All Prgm.	\$ 187,929	(470)	\$ 187,459	To reclassify food for Board Meetings as NFR
		(97)	\$ 187,362	To reclassify food costs as NFR
		(374)	\$ 186,988	To reclassify meals for meetings as NFR
		(153)	\$ 186,835	To classify cake, a Christmas tree, and beverages as NFR
5. COG Expense (G) Community Employment	\$ 24,777	\$ (24,777)	-	To match final COG workbook
5. COG Expenses (L) Community Residential	\$ 26,329	\$ (12,337)	\$ 13,992	To match final COG workbook
5. COG Expense (M) Family Support Services	\$ 41,160	\$ (18,649)	\$ 22,511	To match final COG workbook
5. COG Expense (N) Service & Support Admin	\$ 2,865	\$ (2,789)	\$ 76	To match final COG workbook
5. COG Expense (O) Non-Federal Reimbursable	\$ 116	\$ 28,699	\$ 28,815	To match final COG workbook

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

	<u>Reported Amount</u>	<u>Correction</u>	<u>Corrected Amount</u>	<u>Explanation of Correction</u>
Worksheet 2A				
1. Salaries (D) Unasgn Children Program	\$ 91,045	\$ (274)	\$ 90,771	To reclassify salary between the payroll journal and CR
1. Salaries (E) Facility Based Services	\$ 192,502	\$ (1,094)	\$ 191,408	To reclassify salary between the payroll journal and CR
1. Salaries (K) Co. Operated ICF/MR	\$ 147,373	\$ (4,103)	\$ 143,270	To reclassify salary between the payroll journal and CR
5. COG Expenses (G) Community Employment	\$ 120	\$ (120)	\$ -	To match final COG workbook
5. COG Expenses (L) Community Residential	\$ 127	\$ (127)	\$ -	To match final COG workbook
5. COG Expenses (M) Family Support Services	\$ 199	\$ (199)	\$ -	To match final COG workbook
5. COG Expenses (N) Service & Support Admin	\$ 14	\$ (14)	\$ -	To match final COG workbook
5. COG Expenses (O) Non-Federal Reimbursable	\$ 1	\$ (1)	\$ -	To match final COG workbook
Worksheet 3				
1. Salaries (K) Co. Board Operated ICF/MR	\$ 96,308	\$ 21,097	\$ 117,405	To reclassify salary based on Rod Graham's job description
2. Employee Benefits (K) Co. Board Operated ICF/MR	\$ 37,739	\$ 6,055	\$ 43,794	To reclassify benefits based on Rod Graham's job description
5. COG Expenses (G) Community Employment	\$ 1,178	\$ (1,178)	\$ -	To match final COG workbook
5. COG Expenses (L) Community Residential	\$ 1,252	\$ (60)	\$ 1,192	To match final COG workbook
5. COG Expenses (M) Family Support Services	\$ 1,957	\$ (39)	\$ 1,918	To match final COG workbook
5. COG Expenses (N) Service & Support Admin	\$ 136	\$ (130)	\$ 6	To match final COG workbook
5. COG Expenses (O) Non-Federal Reimbursable	\$ 6	\$ (4)	\$ 2	To match final COG workbook
Worksheet 5				
1. Salaries (A) Early Intervention	\$ 449,746	\$ 33,484	\$ 483,230	To reclassify salary based on Linda DeRosa's job description
1. Salaries (B) Pre-School	\$ 484,271	\$ 33,484	\$ 517,755	To reclassify salary based on Linda DeRosa's job description
1. Salaries (D) Unasgn Children Program	\$ 250,451	\$ (66,868)	\$ 183,583	To reclassify salary based on Linda DeRosa's job description
1. Salaries (K) Co. Board Operated ICF/MR	\$ 3,343,680	\$ (21,097)	\$ 3,322,583	To reclassify salary based on Rod Graham's job description
2. Employee Benefits (A) Early Intervention	\$ 104,191	\$ 9,241	\$ 113,432	To reclassify benefits based on Linda DeRosa's job description
2. Employee Benefits (B) Pre-School	\$ 122,926	\$ 9,241	\$ 132,167	To reclassify benefits based on Linda DeRosa's job description
2. Employee Benefits (D) Unasgn Children Program	\$ 66,637	\$ (18,482)	\$ 48,155	To reclassify benefits based on Linda DeRosa's job description
2. Employee Benefits (K) Co. Board Operated ICF/MR	\$ 1,318,865	\$ (6,055)	\$ 1,312,810	To reclassify benefits based on Rod Graham's job description
4. Other Expenses (A) Early Intervention	\$ 9,597	\$ (43)	\$ 9,554	To reclassify groceries to NFR
4. Other Expenses (C) School Age	\$ 7,681	\$ (275)	\$ 7,406	To reclassify damages from a consumer hurting property
4. Other Expenses (D) Unasgn Children Program	\$ 13,927	\$ (475)	\$ 13,452	To reclassify Food for Staff and Promotional Items
4. Other Expenses (K) Co. Board Operated ICF/MR	\$ 737,708	\$ (1,961)	\$ 735,747	To reclassify Food & Beverage to NFR
		(216)		To reclassify pizza and other food to NFR
		(230)	\$ 735,301	To reclassify Halloween, Christmas, and NFR
4. Other Expenses (O) Non-Federal Reimbursable	\$ 89,843	\$ 1,961		To reclassify Food & Beverage to NFR
		216		To reclassify pizza and other food to NFR
		475		To reclassify Food for Staff and Promotional Items
		43		To reclassify groceries to NFR
		275		To reclassify damages from a consumer hurting property
		230	93,043	To reclassify Halloween, Christmas, and NFR
5. COG Expenses (L) Community Residential	\$ 166,774	\$ 2,166	\$ 168,940	To match final COG workbook
5. COG Expenses (M) Family Support Services	\$ 260,713	\$ 11,075	\$ 271,788	To match final COG workbook
5. COG Expenses (O) Non-Federal Reimbursable	\$ 734	\$ (472)	\$ 262	To match final COG workbook

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

	<u>Reported Amount</u>	<u>Correction</u>	<u>Corrected Amount</u>	<u>Explanation of Correction</u>
Worksheet 7B				
1. Salaries (K) Co. Board Operated ICF/MR	\$ 670,865	\$ 274	\$	To reclassify salary between the payroll journal and CR
		1,094		To reclassify salary between the payroll journal and CR
		4,102	676,335	To reclassify salary between the payroll journal and CR
Worksheet 9				
5. COG Expenses (N) Service & Support Admin. Costs	\$ 18,145	\$ (17,225)	\$ 920	To match final COG workbook
Worksheet 10				
4. Other Expenses (E) Facility Based Services	\$ 117,517	(4,516)		To reclassify Food & Beverages to NFR
		(513)	112,488	To reclassify Food for Holiday parties to NFR
4. Other Expenses (F) Enclave	\$ 13,348	(83)		To reclassify a microwave to NFR
		(219)	13,046	To reclassify food costs to NFR
4. Other Expenses (G) Community Employment	\$ 3,512	(7)	3,505	To reclassify a microwave to NFR
4. Other Expenses (O) Non-Federal Reimbursable	\$ 2,546	4,516		To reclassify Food & Beverages to NFR
		513		To reclassify Food for Holiday parties to NFR
		83		To reclassify a microwave to NFR
		7		To reclassify a microwave to NFR
		219	7,884	To reclassify food costs to NFR
a1 Adult				
10. Community Employment (B) Less Revenue	\$ 25,738	156,940	182,678	To record RSC expenses
Reconciliation to County Auditor Worksheet				
Expense:				
Less: COG Expenses reported on Schedule A	\$ (48,752)	(21,550)	(70,302)	To match final COG workbook

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Dave Yost • Auditor of State

LAKE COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

LAKE COUNTY

CLERK'S CERTIFICATION

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

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
MAY 24, 2016**