



Dave Yost • Auditor of State





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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, which were agreed to by the Ohio Department of Developmental Disabilities (DODD), on the *Income and Expenditure Report* of the Lawrence County Board of Developmental Disabilities (County Board) for the years ended December 31, 2013 and 2014 (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 square footage reported to identify potential square footage errors.

We found costs for 2013 Medicaid Administrative Claiming (MAC) services with no corresponding square footage. We also compared the 2013 and 2014 square footage totals to the final 2012 totals and found variances above 10 percent for Facility Based Services in both years and MAC in 2013.

The County Board stated that the final 2012 square footage reflects the correct usage for the MAC program in 2013. The 2013 facility based square footage should have reflected the 2012 square footage with an increase for the Adult Activity Center. The variance in 2014 was due to the County Board reporting the additional Adult Activity Center square footage.

We reported the omitted MAC square footage and the corrected facility based square footage in Appendix A (2013). We reported no variance in 2014.

2. DODD asked us to compare each room on the floor plan of one building in 2013 and one 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 DODD's Guide to Preparing Income and Expenditure Reports for 2013 and 2014 (Cost Report Guides) to identify any variances greater than 10 percent.

We did not perform this procedure (see procedure 1 above).

3. DODD asked us to compare the County Board's square footage summary for each year to the square footage reported in each cell in *Schedule B-1* to identify variances greater than 10 percent for any cell in *Schedule B-1*.

We did not perform this procedure (see procedure 1 above).

**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.

**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 unallocated program or general expenses-all program costs.

We found no unassigned or general expense-all program costs in either year. As result of the Payroll Testing procedures, costs were added to *Worksheet 7-D, Psychology* Column (D) Unassigned Children Program and statistics were needed to correctly assign these costs to Column (B) Pre-School and (C) School Age. We obtained the omitted statistics from the County Board as reported in Appendix A (2013).

2. We compared the County Board's Day Services Attendance Summary By Consumer, Location, Acuity and Month reports and Client Attendance Reports for the number of individuals served and days of attendance 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 reported variances in Appendix A (2013). We found no variances in 2014.

3. We traced the number of total attendance days for five Adult Day Service individuals for two months in 2013 and 2014 between the County Board's monthly attendance documentation 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 Day Services Attendance Summary By Consumer, Location, Acuity and Month reports to the Acuity Assessment Instrument for each individual.

We also selected an additional five individuals in 2013 and three individuals in 2014 and performed the same acuity level comparison. For differences in attendance days noted, we compared the paid claims in the Medicaid Billing System (MBS) data to the County Board's Day Services Attendance Summary By Consumer, Location, Acuity and Month reports to ensure the County Board was correctly reimbursed.

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

4. DODD asked us to select 30 Community Employment units from the County Board's reports and determine 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.

We did not perform this procedure as the County Board did not provide these services.

### Statistics – Transportation

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

We found no variances in 2013. We reported variances in Appendix B (2014).

2. We traced the number of trips for four adults and one child for April 2013 and October 2014 from the County Board's daily reporting documentation to *Schedule B-3* to identify any variances greater than 10 percent of the total trips tested each year.

We found no variances.

3. We compared the cost of bus tokens/cabs from the County Board's State Expenses Detailed reports to the amount reported in *Schedule B-3* to identify any variances greater than two percent of total costs reported on each row. We also determined if the costs were correctly reported on *Worksheet 8, Transportation Services*.

We reported variances in Appendix A (2013) and Appendix B (2014). We found no incorrectly reported costs on Worksheet 8.

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

1. We compared the number of Targeted Case Management (TCM), Other SSA Allowable, Home Choice and SSA Unallowable units from the County Board's 2013 Case Notes Listing for TCM Billing – Subtotaled by Consumer and 2014 Receivable Billing Reimbursable Detail reports with those statistics reported in *Schedule B-4, Quarterly Summary of Units of Service - Service and Support Administration* to identify 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). We found no variances exceeding two percent in 2014.

We also determined that the County Board incorrectly reported Home Choice units as TCM and SSA Unallowable units on *Schedule B-4*. The County Board provided the Case Notes Detail by Case Manager and Consumer reports for each Home Choice individual.

We totaled the units and reported the differences in Appendix A (2013) and Appendix B (2014). We also found that the County Board was reimbursed for TCM units that were Home Choice transition coordination services. See recoverable findings in Paid Claims Testing section.

2. We selected 60 Other SSA Allowable units for both 2013 and 2014 from the Case Notes Listing for TCM Billing – Subtotaled by Consumer 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 selected 30 SSA Unallowable units for 2013 and 2014 from the Case Notes Listing for TCM Billing – Subtotaled by Consumer 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 reported variances in Appendix A (2013). We found no variances in 2014.

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

4. We determined 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 and they accounted for over 10 percent of total SSA units on the final *Schedule B-4* plus any general time units recorded.

We haphazardly selected 60 general time units for both 2013 and 2014 from the Receivable Billing Reimbursable Detail reports and determined if the case note documentation described activities listed in Ohio Admin. Code § 5160:48-01(D) or in Worksheet 9, Service and Support Administration Costs, Section 1(b) of the Cost Report Guides to identify any variances greater than 10 percent of total units tested in each year.

We found no variances.

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

1. We compared the receipt totals from the county auditor's 2013 and 2014 Revenue Transaction Ledger reports for the Supported Living (B40), General (B50), Family Resources (T50) and Appalachian Family and Children (B52) 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 Southern Ohio Council of Governments (COG) County Board Summary Workbooks for 2013 and 2014.

We found no differences

3. We reviewed the County Board's Revenue Transaction Ledger 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 \$121,846 in 2013 and or \$98,892 in 2014;
- IDEA Part B revenues in the amount of \$34,708 in 2013 and \$64,788 in 2014;
- IDEA Early Childhood Special Education revenues in the amount of \$29,519 in 2013 and \$63,812 in 2014;
- Title XX revenues in the amount of \$37,967 in 2013;
- Help Me Grow revenues in the amount of \$101,198 in 2013 and \$123,853 in 2014; and
- School Excess Cost Reimbursement in the amount of \$433,937 in 2013 and \$547,928 in 2014.

We also noted Opportunities for Ohioans with Disabilities revenue in the amount of \$2,588 in 2013 and \$15,000 in 2014; however, corresponding expenses were offset on *Schedule a 1, Adult Program* in Appendix A (2013). We also identified match payments in 2013 for \$24,348 and \$15,896 in 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.

We found instances of non-compliance with Adult Day/Vocational Habilitation Combination - 15 minute unit (AXF), Non-Medical Transportation – Per Trip (FTB), and Targeted Case Management (TCM) units (see also the Statistics – Service and Support Administration Section) as described in the tables below. We also made corresponding unit adjustments on *Schedule B-3* as reported in Appendix B (2014).

2. For selected contracted transportation 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 requested that we identify all overpayments related to reimbursements exceeding the usual and customary rate. Additionally, DODD asked us to determine if the provision of service met the provider and staff qualification requirements as applicable under Ohio Admin. Code § 5123:2-9-18.

Also, for any other selected services codes that have contracted services, DODD asked us to 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 identify all overpayments.

We found no instances of contracted services in the claims selected.

**Recoverable Finding - 2013**

Service Code	Units	Review Results	Finding
AXF	5	Units billed in excess of service delivery	\$7.95
TCM	41	Home Choice units billed as TCM	\$399.98
		<b>Total</b>	<b>\$407.93<sup>1</sup></b>

**Recoverable Finding - 2014**

Service Code	Units	Review Results	Finding
FTB	2	Units billed in excess of actual service delivery	\$23.72
TCM	11	Home Choice units billed as TCM	\$107.31
		<b>Total</b>	<b>\$131.03<sup>1</sup></b>

<sup>1</sup> Recoverable findings are subject to interest collection pursuant to Ohio Rev. Code § 5164.60.

3. 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* and *Schedule B-1, Section B, Attendance Statistics*, respectively to determine whether Medicaid reimbursed units exceeded final units.

We found no instance where the Medicaid reimbursed units were greater than final TCM units. The County Board was not reimbursed for Community Employment units.

**Paid Claims Testing (Continued)**

4. 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 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 Expense Reports for the Supported Living (B40), General (B50), Family Resources (T50) and Appalachian Family and Children (B52) 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 Reports reconciled within acceptable limits.

2. We compared the County Board's SAC 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 \$250.

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).

4. We scanned the County Board's 2013 and 2014 State Expenses Detail Reports and selected 20 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 to identify 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 \$250.

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

We also scanned for contracted services or COG expenses on *Worksheet 8, Worksheet 9, and Worksheet 10* without corresponding statistics.

We found no program costs that lacked corresponding statistics.

5. We scanned the County Board's State Expenses Detailed 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 Assets Not Totally Depreciated (By Date Span) Reports.

We found no unrecorded 2013 purchases meeting the capitalization criteria. We reported differences for purchases that were not properly capitalized in Appendix B (2014).

6. We determined the County Board had supporting documentation for April 2013 and August 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 Assets Not Totally Depreciated (By Date Span) Reports to the amounts reported on *Worksheet 1, Capital Costs* to identify any variances greater than \$250.

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

2. We compared the County Board's final 2012 Assets Not Totally Depreciated (By Date Span) Report and prior year depreciation adjustments to the County Board's 2013 and 2014 Assets Not Totally Depreciated (By Date Span) Reports 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 \$250.

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

3. We determined the County Board's capitalization threshold and selected one asset in 2013 and one asset in 2014 from the County Board's fixed assets which meet the capitalization threshold and were being depreciated in their first year 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 two assets tested, based on cost, acquisition date and useful life to determine compliance with the Cost Report Guides and to identify any variances.

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

4. DODD asked us to haphazardly select the lesser of 10 percent or 10 disposed assets from 2013 and 2014 from the County Board's list of disposed assets and determine if the asset was removed from the County Board's fixed asset ledger. DODD also asked us to recalculate depreciation and any gain or loss for the disposed items tested, based on 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 did not perform this procedure because the County Board stated that no capital assets were disposed in 2013 or 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 Lawrence Co. Expense Reports for the General (B50) fund to identify variances greater than two percent.

The variance was less than two percent.

2. We compared the salaries and benefit costs on the County Board's State Expenses Detail Reports to the amounts reported on worksheets 2 through 10 to identify variances resulting in differences to another program or worksheet exceeding \$250.

We found no variances in 2013. We reported variances in Appendix B (2014).

3. We calculated the lesser of 40 employees or 25 percent of the average number of total employees over the two year period. For the sample of 36 employees selected, we compared the County Board's State Expenses Detail Reports, Payroll Totals By Job Description By Date Span 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) and Appendix B (2014).

**Payroll Testing (Continued)**

4. DODD asked us to scan the County Board's State Expenses Detail 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 State Expenses Detail Reports and determined if the MAC salary and benefits were greater.

We found 2013 MAC salary and benefits reported exceeded the County Board's salaries and benefits by less than one percent. We found 2014 County Board salary and benefits reported exceeded 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 all three observed moments for the 1st quarter of 2013 and all nine observed moments from the 4th quarter of 2014 from the DODD RMTS Participant Moments Questions and Answer report that were completed by employees of the County Board 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 no differences.

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 DODD, and is not intended to be, and should not be used by anyone other than these specified parties.



**Dave Yost**  
Auditor of State

April 3, 2017

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

	<u>Reported</u> <u>Amount</u>	<u>Correction</u>	<u>Corrected</u> <u>Amount</u>	<u>Explanation of Correction</u>
<b>Schedule B-1, Section A</b>				
14. Facility Based Services (B) Adult	25,317	(4,433)		To match prior audited square footage
		6,060	26,944	To add adult activity center square footage
17. Medicaid Administration (A) MAC	-	50	50	To match prior audited square footage
<b>Schedule B-1, Section B</b>				
7. A-1 (A) Facility Based Services	26	7	33	To correct individuals served
9. C (A) Facility Based Services	40	1	41	To correct individuals served
10. A (A) Facility Based Services	17,146	2	17,148	To correct days of attendance
<b>Schedule B-3</b>				
3. School Age (H) Cost of Bus, Tokens, Cabs- Fourth Quarter	\$ -	\$ 6,202	\$ 6,202	To report correct costs of parent transports
5. Facility Based Services (H) Cost of Bus, Tokens, Cabs- Fourth Quarter	\$ -	\$ 336	\$ 336	To report correct costs of parent transports
<b>Schedule B-4</b>				
1. TCM Units (D) 4th Quarter	8,029	(41)	7,988	To correctly report Home Choice units
2. Other SSA Allowable Units (D) 4th Quarter	150	844	994	To correctly report SSA units
3. Home Choice Units (D) 4th Quarter	-	41	41	To correctly report Home Choice units
5. SSA Unallowable Units (D) 4th Quarter	592	150		To correctly report SSA units
		(4)	738	To correctly report SSA units
<b>Worksheet 1</b>				
2. Land Improvements (B) Pre-School	\$ 3,999	\$ 900	\$ 4,899	To record depreciation for roof ECC
2. Land Improvements (E) Facility Based Services	\$ 742	\$ 2,985	\$ 3,727	To record depreciation for paving TSI
4. Fixtures (C) School Age	\$ 900	\$ (600)	\$ 300	To correct depreciation for main breaker
5. Movable Equipment (U) Transportation	\$ 8,581	\$ (1,125)		To match depreciation on detail report
		\$ 7,415	\$ 14,871	To record depreciation for bus #4
6. Capital Leases (B) Pre-School	\$ 960	\$ (960)	\$ -	To remove depreciation for copier
6. Capital Leases (C) School Age	\$ 960	\$ (960)	\$ -	To remove depreciation for copier
6. Capital Leases (E) Facility Based Services	\$ 960	\$ (960)	\$ -	To remove depreciation for copier
6. Capital Leases (N) Serv & Support Admin	\$ 960	\$ (960)	\$ -	To remove depreciation for copier
6. Capital Leases (V) Admin	\$ 960	\$ (960)	\$ -	To remove depreciation for copier
8. COG Expenses (H) Unasgn Adult Programs	\$ 142	\$ (142)	\$ -	To match final COG workbook
8. COG Expenses (L) Community Residential	\$ 11	\$ (2)	\$ 9	To match final COG workbook
<b>Worksheet 2</b>				
1. Salaries (X) Gen Expense All Prgm.	\$ 296,342	\$ (4,769)	\$ 291,573	To reclassify Public Relations salary
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 137,346	\$ (1,394)	\$ 135,952	To reclassify Public Relations benefits
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 4,769		To reclassify Public Relations salary
		\$ 9,938		To reclassify advertising expenses and employee appreciation expenses
		\$ 1,394	\$ 16,101	To reclassify Public Relations benefits
4. Other Expenses (X) Gen Expense All Prgm.	\$ 281,811	\$ (60,720)		To reclassify auditor fees
		\$ (7,279)		To reclassify Community Residential Expenses
		\$ (9,938)		To reclassify advertising expenses and employee appreciation expenses
		\$ (3,448)		To reclassify non-profit expenses TSI
		\$ (11,389)		To reclassify non-profit expenses TSI
		\$ 960		To recalssify copier lease - not capital
		\$ 960		To recalssify copier lease - not capital
		\$ 960		To recalssify copier lease - not capital
		\$ 960		To recalssify copier lease - not capital
		\$ 960	193,837	To recalssify copier lease - not capital
5. COG Expense (G) Community Employment	\$ 1,623	\$ (1,623)	\$ -	To match final COG workbook
5. COG Expenses (L) Community Residential	\$ 126	\$ (29)	\$ 97	To match final COG workbook
10. Unallowable Fees (O) Non-Federal	\$ 188,721	\$ 60,720	\$ 249,441	To reclassify auditor fees

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

	<u>Reported</u> <u>Amount</u>	<u>Correction</u>	<u>Corrected</u> <u>Amount</u>	<u>Explanation of Correction</u>
<b>Worksheet 4</b>				
4. Other Expenses (E) Facility Based Services	\$ 14,235	\$ (683)	\$ 13,552	To reclassify bridges program expenses
<b>Worksheet 5</b>				
1. Salaries (C) School Age	\$ 603,691	\$ (41,727)	\$ 561,964	To reclassify Psychologist salary
		\$ (441,127)	\$ 120,837	To reclassify Teacher's Aide and Shared Services costs
1. Salaries (O) Non-Federal Reimbursable	\$ 295	\$ 441,127	\$ 441,422	To reclassify Teacher's Aide and Shared Services costs
2. Employee Benefits (C) School Age	\$ 195,499	\$ (5,920)	\$ 189,579	To reclassify Psychologist benefits
4. Other Expenses (L) Community Residential	\$ 18,151	\$ 7,279	\$ 25,430	To reclassify Community Residential Expenses
<b>Worksheet 7B</b>				
5. COG Expenses (L) Community Residential	\$ 962	\$ (165)	\$ 797	To match final COG workbook
<b>Worksheet 7D</b>				
1. Salaries (D) Unasgn Children Program	\$ -	\$ 41,727	\$ 41,727	To reclassify School Psychologist salary
2. Employee Benefits (D) Unasgn Children Program	\$ -	\$ 5,920	\$ 5,920	To reclassify School Psychologist salary
13. No. of Individual Served (B) Pre-School	-	157	157	To record statistics for Psychology
13. No. of Individual Served (C) School Age	-	25	25	To record statistics for Psychology
<b>Worksheet 7E</b>				
3. Service Contracts (C) School Age	\$ 12,361	\$ 1,000	\$ 13,361	To match detail expense report
<b>Worksheet 8</b>				
4. Other Expenses (C) School Age	\$ 465	\$ 1,633	\$ 2,098	To reclassify school age parent transport costs
4. Other Expenses (X) Gen Expense All Prgm.	\$ 240,943	\$ (24,715)	\$ 216,228	To reclassify bus #4 expenses - Purchases >\$5,000
		\$ (1,633)	\$ 214,595	To reclassify school age parent transport costs
<b>Worksheet 10</b>				
3. Service Contracts (E) Facility Based Services	\$ 24,348	\$ (24,348)	\$ -	To reconcile bridges match payment
4. Other Expenses (E) Facility Based Services	\$ 120,305	\$ 3,448	\$ 123,753	To reclassify non-profit expenses TSI
		\$ 11,389	\$ 135,142	To reclassify non-profit expenses TSI
4. Other Expenses (G) Community Employment	\$ -	\$ 683	\$ 683	To reclassify bridges program expenses
5. COG Expenses (G) Community Employment	\$ 12,421	\$ (12,421)	\$ -	To match final COG workbook
<b>a1 Adult</b>				
10. Community Employment (B) Less Revenue	\$ -	\$ 683	\$ 683	To record bridges expenses
<b>Reconciliation to County Auditor Worksheet</b>				
<b>Expense:</b>				
Plus: Leases And Rentals	\$ 4,798	\$ (960)	\$ 3,838	To reclassify copier lease - Not capital
		\$ (960)	\$ 2,878	To reclassify copier lease - Not capital
		\$ (960)	\$ 1,918	To reclassify copier lease - Not capital
		(959)	\$ 959	To reclassify copier lease - Not capital
		(959)	\$ -	To reclassify copier lease - Not capital
Plus: Purchases Greater Than \$5,000	\$ 74,121	\$ 24,715	\$ 98,836	To reclassify bus #4 expense
Plus: Other	\$ -	\$ 24,348	\$ 24,348	To reconcile bridges match payment
Less: Capital Costs	\$ (151,012)	\$ (900)	\$ (151,912)	To reconcile depreciation
		\$ (2,985)	\$ (154,897)	To reconcile depreciation
		\$ (7,415)	\$ (162,312)	To reconcile depreciation
		\$ 1,125	\$ (161,187)	To reconcile depreciation
		\$ 600	\$ (160,587)	To reconcile depreciation
		\$ 960	\$ (159,627)	To reconcile depreciation
		\$ 960	\$ (158,667)	To reconcile depreciation
		\$ 960	\$ (157,707)	To reconcile depreciation
		\$ 960	\$ (156,747)	To reconcile depreciation
		\$ 960	\$ (155,787)	To reconcile depreciation

**Appendix B**  
**Lawrence County Board of Developmental Disabilities**  
**2014 Income and Expenditure Report Adjustments**

	<u>Reported</u> <u>Amount</u>	<u>Correction</u>	<u>Corrected</u> <u>Amount</u>	<u>Explanation of Correction</u>
<b>Schedule B-3</b>				
3. School Age (H) Cost of Bus, Tokens, Cabs- Fourth Quarter	\$ -	\$ 8,570	\$ 8,570	To report correct costs of parent transports
5. Facility Based Services (G) One Way Trips- Fourth Quarter	11,668	(2)		To report correct number of one-way trips
		(2,170)	9,496	To reclassify Title XX trips
9. Facility Based Services (G) One Way Trips- Fourth Quarter	-	2,170	2,170	To reclassify Title XX trips
<b>Schedule B-4</b>				
1. TCM Units (D) 4th Quarter	8,020	(11)	8,009	To correctly report Home Choice units
3. Home Choice Units (D) 4th Quarter	-	11	11	To correctly report Home Choice units
<b>Worksheet 1</b>				
2. Land Improvements (C) School Age	\$ 2,942	\$ 945	\$ 3,887	To record depreciation for paving - Rick Eplion Paving
4. Fixtures (C) School Age	\$ 900	\$ (600)	\$ 300	To correct depreciation for main breaker
5. Movable Equipment (U) Transportation	\$ 7,456	\$ 7,415	\$ 14,871	To record depreciation for bus #4
<b>Worksheet 2</b>				
1. Salaries (X) Gen Expense All Prgm.	\$ 346,714	\$ (5,018)	\$ 341,696	To Reclassify Public Relations Salary
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 192,584	\$ (32,362)		To match detail expense report
		\$ (1,643)	\$ 158,579	To reclassify Pubic Relations Benefits
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 5,018		To Reclassify Public Relations Salary
		\$ 5,467		To reclassify advertising and employee appreciation expenses
		\$ 1,643	\$ 12,128	To reclassify Pubic Relations Benefits
4. Other Expenses (X) Gen Expense All Prgm.	\$ 171,827	\$ (3,500)		To reclassify non-profit expense TSI
		\$ (5,467)		To reclassify advertising and employee appreciation expenses
		\$ (60,894)	\$ 101,966	To reclassify auditor fees
10. Unallowable Fees (O) Non-Federal	\$ 149,067	\$ 60,894		To reclassify auditor fees
		\$ (21,055)	\$ 188,906	To match detail expense report
<b>Worksheet 3</b>				
4. Other Expenses (E) Facility Based Services	\$ 148,048	\$ (19,394)	\$ 128,654	To capitalize Honey well Fire & Alarm System
<b>Worksheet 5</b>				
1. Salaries (C) School Age	\$ 606,882	\$ (564,950)	\$ 41,932	To reclassify Teacher's Aide and Shared Services costs
1. Salaries (O) Non-Federal Reimbursable	\$ 6,618	\$ 564,950	\$ 571,568	To reclassify Teacher's Aide and Shared Services costs
4. Other Expenses (B) Pre-School	\$ 41,810	\$ (10,190)	\$ 31,620	To capitalize smart tables
4. Other Expenses (C) School Age	\$ 36,279	\$ (10,382)	\$ 25,897	To capitalize smart tables
<b>Worksheet 8</b>				
3. Service Contracts (C) School Age	\$ -	\$ 5,790	\$ 5,790	To reclassify parent transport costs
3. Service Contracts (X) Gen Expense All Prgm.	\$ 5,790	\$ (5,790)	\$ -	To reclassify parent transport costs
		\$ 2,779	\$ 2,779	To reclassify parent transport costs
4. Other Expenses (C) School Age	\$ -	\$ 2,779		To reclassify parent transport costs
4. Other Expenses (X) Gen Expense All Prgm.	\$ 203,548	\$ (2,779)		To reclassify parent transport costs
		\$ (24,715)	\$ 176,054	To reclassify expenses for capital asset - Bus #4
<b>Worksheet 9</b>				
4. Other Expenses (N) Service & Support Admin. Costs	\$ 16,245	\$ 723	\$ 16,968	To match detail expense report

**Appendix B**  
**Lawrence County Board of Developmental Disabilities**  
**2014 Income and Expenditure Report Adjustments**

	<b>Reported Amount</b>	<b>Correction</b>	<b>Corrected Amount</b>	<b>Explanation of Correction</b>
<b>Worksheet 10</b>				
2. Employee Benefits (E) Facility Based Services	\$ 276,638	\$ (1,888)	\$ 274,750	To match detail expense report
4. Other Expenses (E) Facility Based Services	\$ 75,234	\$ (15,896)		To reconcile bridges match payment
		\$ 3,500	\$ 62,838	To reclassify non-profit TSI expenses
<b>Reconciliation to County Auditor Worksheet</b>				
Plus: Purchases Greater Than \$5,000	\$ 39,750	\$ 24,715		To reconcile Bus # 4
		\$ 19,394		To reconcile Honeywell Fire & Alarm
		\$ 10,190		To reconcile 2 smart tabs
		\$ 10,382	\$ 104,431	To reconcile 2 smart tabs
Plus: Other	\$ 201,231	\$ 32,850		To match detail expense report
		\$ 15,896	\$ 249,977	To reconcile bridges match payment
Less: County Auditor/Treasurer Fees	\$ (21,055)	\$ 21,055	\$ -	To remove County Auditor Fees from Recon WS



# Dave Yost • Auditor of State

**LAWRENCE COUNTY BOARD OF DEVELOPMENTAL DISABILITIES**

**LAWRENCE 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  
JUNE 13, 2017**