



Dave Yost • Auditor of State



**LOGAN COUNTY BOARD OF DEVELOPMENTAL DISABILITIES**

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## Independent Auditor's Report on Applying Agreed-Upon Procedures

Halina Schroeder, Audit Chief  
Division of Fiscal Administration, Audit Office  
Ohio Department of Developmental Disabilities  
30 E. Broad Street, 13<sup>th</sup> 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) HCBS 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 Logan County Board of Developmental Disabilities (County Board) prepared its *Income and Expenditure Report* for the years ended December 31, 2009 and 2010 (Cost Reports) in accordance with DODD's Guide to Preparing Income and Expenditure Reports for 2009 and 2010 (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 attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of DODD. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The Auditor of State, under the same authority noted above, also performed the Acuity Testing procedures below for the 2008, 2009 and 2010 cost reports.

### **Statistics – Square Footage**

1. DODD requested us to tour the facilities to identify how space was used by County Board programs and to identify new, closed or empty buildings along with rented or idle space and, if final 2008 square footage totals are the same and no significant changes in the floor plan have occurred, to perform no additional procedures.

We toured the facilities to identify how space was used by County Board programs and to identify new, closed or empty buildings along with rented or idle floor space. We found no unreported rented or idle floor space.

We discussed square footage changes with the County Board and we noted that significant changes have occurred; therefore, we performed the procedures below.

2. DODD requested us to report variances if the County Board's square footage for three rooms varied by more than 10 percent of the square footage reported in the summary which rolls up to *Schedule B-1, Section A, Square Footage* of the Cost Reports.

We measured three rooms and compared the square footage to the County Board's square footage summary.

We found no square footage variances for rooms that were measured exceeding 10 percent.

3. DODD requested us to report variances if the County Board's square footage for one floor plan varied by more than 10 percent of the square footage reported in the summary which rolls up to *Schedule B-1, Section A, Square Footage* of the Cost Reports.

We compared square footage for each room of the Discovery Center building's floor plan to the County Board's summary for each year. We found no variances exceeding 10 percent when comparing the total square footage of one floor plan to the County Board's summary.

4. DODD requested us to report variances if the County Board's square footage summary varied by more than 10 percent when comparing the County Board's summary to the Cost Report for any cell within *Schedule B-1, Section A, Square Footage* worksheet.

We compared the County Board's square footage summary to the square footage reported for each cell in *Schedule B-1, Section A, Square Footage* of the Cost Reports.

We found variances exceeding 10 percent and we reported these variances in Appendix A (2009) and Appendix B (2010).

5. DODD asked us to obtain the County Board's methodology for allocating square footage between programs and reviewed the methodology to ensure that square footage for areas shared by more than one type of service is allocated by program based on reported usage of the area in accordance with the Cost Report Guides.

We obtained the County Board's methodology for allocating square footage and compared the methodology with the Cost Report Guides.

The County Board reported the same square footage in the 2009 and 2010 cost reports. Therefore, we tested the 2009 methodology, and applied the results to both years' cost reports. We found no inconsistencies between the County Board's methodology and the Cost Report Guide.

### **Statistics – Attendance**

1. DODD requested us to review the Cost Reports to determine 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 result in unassigned program or general expenses-all program costs.

We determined that there were no individuals served or units of service omitted on *Schedule B-1, Section B, Attendance Statistics*, worksheet 4, or worksheets 7A to 7H which resulted in unassigned program or general expenses-all program costs.

2. DODD asked us to compare the County Board's final 2008 typical hours of service reported on *Schedule B-1, Section B, Attendance statistics* to the typical hours of service reported on *Schedule B-1* for 2009 and 2010 and, if the hours are the same, to do no additional procedures.

We compared the final 2008 typical hours of service to the typical hours of service reported on *Schedule B-1* for 2009 and 2010.

We found the reported typical hours of service changed in 2009 and 2010 and we compared the County Board's supporting documentation for typical hours of service to the typical hours of service reported on *Schedule B-1* for 2009 and 2010.

We found differences as reported in Appendix A (2009) and Appendix B (2010).

3. DODD requested us to report variances if the County Board's attendance statistics were not within two percent of the attendance statistics reported.

We compared the County Board's Attendance by Month All Client's by Age Group and Attendance by Acuity reports for the number of individuals served, days of attendance, and the Units Provided detail reports for 15 minute Community Employment units with similar information reported for Day Habilitation/Adult Day Services/Vocational Habilitation, and Community Employment on *Schedule B-1, Section B, Attendance Statistics* of the Cost Reports and determined if the statistics were reported in accordance with the Cost Report Guides. We also footed the County Board's reports on Attendance Statistics for accuracy.

We reported these variances in Appendix A (2009) and Appendix B (2010).

4. DODD requested us to report variances if the County Board's number of individuals served varied by more than 10 percent when compared to the prior year's final attendance statistics on *Schedule B-1, Section B, Attendance Statistics*.

We compared the County Board's final 2008 number of individuals served to the final individuals served for Day Habilitation/Adult Day Services/Vocational Habilitation for 2009 and the final 2009 individual served to the final individuals served for 2010 on *Schedule B-1, Section B, Attendance Statistics* and determined if the variances were over 10 percent.

We found no differences exceeding 10 percent.

5. DODD requested us to report variances if the individuals served on *Schedule B-1, Section B, Attendance Statistics* of the Cost Reports were not within three of the individuals documented on the attendance sheets.

We did not perform this test since the number of reported individuals in Procedure 4 above did not change by more than 10 percent from prior year's Schedule B-1.

6. DODD requested us to report variances to *Schedule B-1, Section B, Attendance Statistics* if more than three of the 15 minute community employment units tested were not calculated in accordance with the Cost Report Guide.

We haphazardly selected 15 units from 2009 and 15 units from 2010 from the County Board's Units Provided detailed reports and determined if the units were calculated in accordance with the Cost Report Guide.

We found no differences.

## **Acuity Testing**

1. DODD requested us to report variances if days of attendance and individuals served on the Days of Attendance and Individuals Served by Acuity supplemental cost report worksheet did not agree to the County Board's supporting documentation for 2008.

We compared the County Board's Attendance by Acuity reports for the number of individuals served and days of attendance for Day Habilitation/Adult Day Services/ Vocational Habilitation with the Days of Attendance and Individuals Served by Acuity supplemental cost report worksheet for 2008.

We found no differences on the Days of Attendance and Individuals Served by Acuity supplemental cost report worksheets with the County Board's 2008 Attendance by Acuity report.

We did not perform this procedure for 2009 and 2010 because the County Board did not submit the Days of Attendance and Individuals Served by Acuity supplemental cost report worksheet to DODD. However, the County Board reported total Attendance statistics on *Schedule B-1, Attendance Statistics* of the 2009 and 2010 cost report based on acuity reports (see Procedure 3 of Statistics-Attendance).

2. We also compared two individuals from each acuity level on the County Board's 2008, 2009 and 2010 Attendance by Acuity reports to the Acuity Assessment Instrument or other supporting documentation for each individual.

We found no acuity variances for any individuals and days of attendance reported on the 2008 or 2009 Attendance by Acuity reports.

We found 2 Individuals Served and 136 Days of Attendance on the 2010 Attendance by Acuity report that should be reclassified to acuity level A from acuity level A-1.

### **Statistics – Transportation**

1. DODD requested us to report variances if the County Board's transportation units were not within two percent of total units reported on each line of *Schedule B-3, Quarterly Summary of Transportation Statistics*.

We compared the number of one-way trips from the County Board's Transportation by Age Group reports with those statistics as reported in *Schedule B-3, Quarterly Summary of Transportation Statistics* of the Cost Reports. We also footed the County Board's Transportation by Age Group reports for accuracy.

We found differences as reported in Appendix A (2009) and Appendix B (2010).

2. DODD requested us to report variances of more than 10 percent of the total trips taken for five individuals for both 2009 and 2010, between the County Board's internal documentation versus the amount reported on *Schedule B-3, Quarterly Summary of Transportation Services*.

We traced the number of trips for five individuals for 2009 and five individuals for 2010 from the County Board's daily reporting documentation to *Schedule B-3, Quarterly Summary of Transportation Services*.

We found no differences exceeding 10 percent.



3. DODD requested us to report variances if the County Board's cost of bus tokens/cabs was not within two percent of the total amount reported on *Schedule B-3, Quarterly Summary of Transportation Statistics*.

We did not perform this procedure as the County Board did not report the cost of bus tokens, cabs on *Schedule B-3* of the Cost report for 2009 and 2010. However, we did review the County Board's State Expenses Without Payroll or Benefits Detailed reports for any of these costs not identified by the County Board (see procedures and results in the Non-Payroll Expenditures and Reconciliation to the County Audit Report Section).

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

1. DODD requested us to report variances if the Board's SSA units were not within two percent of total units reported on each line of *Schedule B-4, Quarterly Summary of Units of Service – Service and Support Administration*.

We compared the number of SSA units Targeted Case Management (TCM), Other SSA Allowable and SSA Unallowable from the County Board's TCM Summary reports with those statistics reported in *Schedule B-4, Quarterly Summary of Units of Service – Service and Support Administration*. We also footed the County Board's TCM Summary reports for accuracy.

We found differences as reported in Appendix A (2009) and Appendix B (2010).

2. DODD requested us to report variances if the Other SSA Allowable units tested had an error rate exceeding 10 percent and indicated a systemic issue.

We haphazardly selected a sample of 40 Other SSA Allowable units for both 2009 and 2010 from the Quarterly Unit Entry by Date Span reports and determined if the case note documentation described activities listed in Ohio Admin. Code § 5101:3-48-01(D), and also included the documentation required by Ohio Admin. Code § 5101:3-48-01(F). We also determined if the units for Other Allowable SSA services for both 2009 and 2010 were provided to individuals that were not Medicaid eligible at the time of service delivery per the Medicaid Information Technology System (MITS).

From the sample population of 3,441 Other SSA Allowable units for 2009, we selected our sample of 40 units and found 30 percent of those units were for individuals Medicaid eligible at the time of service delivery. We selected an additional 40 units and 7.5 percent of those units were for individuals Medicaid eligible at the time of service delivery.

We reported these differences in Appendix A.

From the sample population of 2,667 Other SSA Allowable units for 2010, we selected our sample of 40 units and found 25 percent of those units were for individuals Medicaid eligible at the time of service delivery. We selected an additional 40 units and 27.5 percent of those units were for individuals Medicaid eligible at the time of service delivery. We projected and reclassified 667 units as TCM units based on the lower error rate of 25 percent.

We reported these differences in Appendix B (2010).

3. DODD requested us to report variances if the SSA Unallowable units tested had an error rate exceeding 10 percent and indicated a systemic issue.

We haphazardly selected a sample of 40 SSA Unallowable units for 2009 and 40 units for 2010 from the Quarterly Unit Entry by Date Span reports and determined if the case note documentation described activities listed in Ohio Admin. Code § 5101:3-48-01(D), and also included the documentation required by Ohio Admin. Code § 5101:3-48-01(F).

From the sample population of 1,069 SSA Unallowable units for 2009, we selected our sample of 40 units and found 32.5 percent of those units were for allowable activities. We selected a second sample of 40 units and found 17.5 percent of those units were for allowable activities and we projected and then reclassified 187 SSA Unallowable units as 146 TCM Units and 41 Other SSA Allowable units based on the lower error rate of 17.5 percent.

We reported the differences in Appendix A (2009).

From the sample population of 1,167 SSA Unallowable units for 2010, we selected our sample of 40 units and found 20 percent of those units were for allowable activities. We selected a second sample of 40 units and found 27.5 percent of those units were for allowable activities and we projected and then reclassified 234 SSA Unallowable units as 196 TCM Units and 38 as Other SSA Allowable units.

We reported the differences in Appendix B (2010).

4. DODD requested us to report decreases exceeding five percent in total SSA units by line on *Schedule B-4* when compared to the prior year's final cost report.

We compared the final 2008 SSA units to the final 2009 SSA units and compared the final 2009 SSA units to the final 2010 SSA units.

The final units for Other SSA Allowable units decreased by more than five percent from the prior year's *Schedule B-4* and from 2009 to 2010 and we obtained the County Board's explanation that their billing company did a large Medicaid Inquiry in both years.

We also noted the final units for Other SSA Allowable units decreased by more than five percent from the prior year's *Schedule B-4* and we obtained the County Board's explanation that SSA Unallowable units in the prior year included General Time Units; however, they were excluded from the final 2009 SSA Unallowable units. We reported no variances in Appendix A (2009) and Appendix B (2010).

5. DODD requested 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. If the County Board does record general time units and they account for over 10% of total SSA units on the final audited Schedule B-4 plus any general time units recorded, DODD requested us to determine if they were properly classified and report any variances with an error rate exceeding 10 percent and indicated a systemic issue.

We haphazardly selected a sample of 40 General Time Units for both 2009 and 2010 from the Non-Billable SSA Detail reports and determined if the case note documentation described activities listed in Ohio Admin. Code § 5101:3-48-01(D) or in *Worksheet 9, Service and Support Administration Costs*, Section 1(b) of the Cost Report Guides.

The units found to be in error did not exceed 10 percent of our sample for 2009 or 2010.

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

1. We compared the receipt totals from the 12/31/2009 and 12/31/2010 County Auditor's Summary Revenue reports for (017) MR/DD General, (018) MR/DD - Gifts, (283) Community Support, and (083) Capital funds to the County Auditor's report totals reported on the *Reconciliation to County Auditor Worksheets*.

We found no differences.

2. DODD asked us to determine whether total County Board receipts reported in the *Reconciliation to County Auditor Worksheets* reconciled within 1/4 percent of the County Auditor's yearly report of total receipts for these funds.

Total County Board receipts from were within 1/4 percent of the County Auditor yearly receipt totals reported for these funds.

3. DODD asked that we compare the account description and amount for each revenue reconciling item on the *Reconciliation to County Auditor Worksheet* to the County Board's detailed revenue reports and other supporting documentation unless Procedure 2 above reconciled within the 1/4 percent threshold.

We did not perform this procedure since the total County Board receipts were within 1/4 percent of the County Auditor yearly receipt totals in Procedure 2 above.

4. We compared revenue entries on *Schedule C, Income Report* to the West Central Ohio Network (Westcon) Council of Government (COG) prepared County Board Summary Workbook.

We found differences as reported in Appendix A (2009) and Appendix B (2010).

5. We reviewed the County Board's detailed revenue report 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 \$31,704 in 2009 and \$664.30 in 2010;
- IDEA Part B revenues in the amount of \$57,401 in 2009;
- IDEA Early Childhood Special Education revenues in the amount of \$34,283 in 2009 and \$37,395 in 2010;
- Title XX revenues in the amount of \$32,971 in 2009 and \$44,438 in 2010;
- Help Me Grow revenues in the amount of \$23,276 in 2009 and \$21,294 in 2010; and
- Insurance reimbursements in the amount of \$38,025 in 2009 and \$33,181 in 2010.

We also noted Ohio Rehabilitation Services Commission revenues in the amount of \$151,832 in 2010; Pathway fees in the amount of \$29,047 in 2010; and Bridges to Transition fees in the amount of

\$24,504 in 2010; however, corresponding expenses were passed through the County Board to other entities as reported in Appendix B (2010).

**Paid Claims Testing**

1. We selected 50 paid claims among all service codes from 2009 and 2010 from the Medicaid Billing System (MBS) data and determined if the claims met the following service documentation requirements of Ohio Admin. Code Sections 5123:2-9-05, 5123-2-9-18(H)(1)-(2), and 5101:3-48-01(F):

- Date of service;
- Place of service;
- Name of the recipient;
- Name of the provider;
- Signature of the person delivering the service or initials of the person delivering the service if the signature and corresponding initials are on file with the provider;
- Type of service (for homemaker/personal care, type must include if routine, on-site/on-call, or level one emergency);
- Number of units of the delivered service or continuous amount of uninterrupted time during which the service was provided; and
- Arrival and departure times of the provider of service's site visit to the recipient's location or of the recipient's visit to the provider of service's location.<sup>1</sup>

We found no instances of non-compliance with these documentation requirements for 2010. We found one instance of non-compliance in 2009 as reported below.

**Recoverable Finding - 2009**

**Finding \$1.19**

We determined the County Board was over reimbursed for one unit of FXF- Adult Day/Voc Hab Combo - 15 minute unit – Level one waiver in which the County Board incorrectly billed for one additional unit.

Service Code	Units	Review Results	FFP <sup>1</sup> Amount	eFMAP <sup>2</sup> Amount	Total Finding
FXF	1	CB overbilled 1 unit	\$1.03	\$0.16	\$1.19

<sup>1</sup> Federal Financial Participation Amount (FFP)

<sup>2</sup> Enhanced Federal Medical Assistance Percentage (eFMAP)

2. DODD requested us to report variances if units reimbursed by Medicaid were more than the units reported in the Cost Reports.

<sup>1</sup> For non-medical transportation (service codes) we reviewed similar service documentation requirements to ensure compliance with Ohio Admin. Code § 5123:2-9-18(H)(1)-(2) excluding (H)(1)(d),(f),(j) and (H)(2)(d),(f).

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.

We found no instance where the Medicaid reimbursed units were greater than audited TCM or Community Employment units.

3. DODD requested us to report whether any reimbursements exceeded disbursements on *Schedule A, Summary of Service Costs- By Program* worksheet by two percent.

We compared the amounts reported on *Schedule A, Summary of Service Costs – By Program*, Lines (20) Environmental Accessibility Adaptation to Line (25) Other Waiver Services to the amount reimbursed for these services in 2009 and 2010 on the MBS Summary by Service Code report.

We reviewed the MBS Summary by Service Code report and found the County Board did not get reimbursed for these services in 2009 and 2010.

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

1. We compared the disbursement totals from the 12/31/2009 and 12/31/2010 County Auditor's report listed on the *Reconciliation to County Auditor Worksheets* to the County Auditor's Summary Expense report balances for the (017) MR/DD General, (018) MR/DD - Gifts, (283) Community Support, and (083) Capital funds.

We found no difference in 2009. We found differences as reported in Appendix B (2010).

2. DODD asked us to determine whether total County Board disbursements reported in the *Reconciliation to County Auditor Worksheets* reconciled within 1/4 percent of the County Auditor's yearly report of total disbursements for these funds.

Total County Board disbursements were within 1/4 percent of the County Auditor yearly disbursement totals reported for these funds.

3. DODD asked that we compare the account description and amount for each reconciling item on the *Reconciliation to County Auditor Worksheet* to the County Board's detailed expense reports and other supporting documentation unless Procedure 2 above reconciled within the 1/4 percent threshold.

We did not perform this procedure since total County Board disbursements were within 1/4 percent of the County Auditor yearly disbursement totals in Procedure 2 above.

4. DODD asked us to compare the County Board's detailed disbursements to the amounts reported on Worksheets 2 through 10, and report variances exceeding \$100 for service contracts and other expenses on any Worksheet.

We compared all Service Contract and Other Expenses entries on Worksheets 2 through 10 to the County Board's State Expenses Without Payroll or Benefits Detailed reports.

We found differences IN 2009 as reported in Appendix A (2009). We found no differences in 2010.

5. We compared disbursement entries on Schedule A, Summary of Service Costs – By Program and Worksheets 2 through 10 to the Westcon Council of Government (COG) prepared County Board Summary Workbook.

We found differences as reported in Appendix A (2009) and Appendix B (2010).

6. DODD asked us to determine whether total County Board disbursements were properly classified, on Worksheets 2 through 10, within two percent of total service contracts and other expenses for each individual Worksheet and that no Worksheet included disbursements over \$100 which are non-federal reimbursable under 2 CFR 225 Appendix B.

We scanned the County Board's State Expenses Without Payroll or Benefits Detailed reports for service contracts and other expenses in the following columns and worksheets: Column X-Gen Expense all Programs on Worksheets 2, 3 and 8; Column N-Service and Support Admin Costs on Worksheet 9; and Columns E-Facility Based Services, F-Enclave, and G-Community Employment on Worksheet 10 and reviewed documentation to identify disbursements not classified as prescribed by the Cost Report Guides or costs which are non-federal reimbursable under 2 CFR 225 Appendix B.

We found differences as reported in Appendix A (2009) and Appendix B (2010) for misclassified and non-federal reimbursable costs.

7. We scanned the County Board's State Expenses Detailed reports for items purchased during 2009 and 2010 that met the County Board's capitalization criteria and traced them to inclusion on the County Board's Fixed Asset Listing.

We reported differences for purchases that were not properly capitalized as reported in Appendix B (2010). However, we did not determine if 2010 purchases were properly capitalized in 2011.

8. We haphazardly selected 20 disbursements from 2009 and 2010 from the County Board's State Expenses Without Payroll or Benefits Detailed reports that were classified as service contract and other expenses on Worksheets 2-10 (not selected for scanning under Step 5 above). We determined if supporting documentation was maintained as required by 2 CFR 225 (OMB Circular A-87, Appendix A, (C)(1)(j)) and the disbursement was properly classified according to the Cost Report Guides.

We reported differences in Appendix A (2009) and Appendix B (2010) for misclassified costs.

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

1. We compared the County Board's procedures regarding capitalization of fixed assets with the Cost Report Guides for preparing *Worksheet 1, Capital Costs* and 2 CFR 225 (OMB Circular A-87, Appendix B, 15(a)(2)).

We found no inconsistencies between the County Board's capitalization procedures and the guidelines listed above.

2. We compared the County Board's final 2008 Depreciation Schedule to the County Board's 2009 and 2010 Depreciation Schedules for changes in the depreciation amounts for assets purchased prior to the periods under review which were not in compliance with the Cost Report Guides.

We found no differences.

3. DODD asked us to compare the depreciation costs reported in the County Board's depreciation schedule to the amounts reported on Worksheet 1, Capital Costs, and to report variances exceeding \$100.

We compared all depreciation entries reported on *Worksheet 1, Capital Costs* to the County Board's Depreciation Schedule.

We found differences as reported in Appendix A (2009) and Appendix B (2010).

4. We scanned the County Board's Depreciation Schedule for 2009 and 2010 for 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.

We found no differences.

5. We haphazardly selected three County Board's fixed assets which meet the County Board's capitalization policy and purchased in either 2009 or 2010 to determine if their useful life agreed to the estimated useful lives prescribed in the 2008 American Hospital Association (AHA) Asset Guide. We also recomputed the first year's depreciation for these assets, based on their cost, acquisition date and period of useful life to determine compliance with the Cost Report Guides and AHA Asset Guide.

We found no differences.

6. We haphazardly selected one disposed assets from 2010 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 applicable to 2010 for the disposed item based on its undepreciated basis and any proceeds received from the disposal of the asset to determine compliance with the Cost Report Guide and CMS Publication 15-1, Chapter 1.

We found differences IN 2010 as reported in Appendix B (2010). We did not perform this procedure for 2009 because the County Board stated that no capital assets were disposed of in 2009. We scanned the 2009 State Account Code Detailed Report and did not identify any proceeds from the sale of assets.

## **Payroll Testing**

1. DODD asked us to determine whether total County Board salaries and benefits in the 2009 and 2010 cost reports were within two percent of the County Auditor's report totals for these funds.

We totaled salaries and benefits from Worksheets 2-10 from the 2009 and 2010 Cost Reports and compared the yearly totals to the County Auditor's Summary Expense reports.

The variance was less than two percent.

2. DODD asked us to compare the County Board's payroll disbursements to the amounts reported on worksheets 2 through 10, and to report variances exceeding \$100 for salaries or employee benefit expenses.

We compared all Salary and Employee Benefit entries on worksheets 2 through 10 to the County Board's State Expenses Summary reports.

We found no differences exceeding \$100 for Salary or Employee Benefit expenses on any worksheet.

3. We selected 22 employees and compared the County Board's organizational chart, and payroll journal to the worksheet in which each employee's salary and benefit costs were allocated to ensure allocation is consistent with the Cost Report Guides.

We reported differences from these procedures in Appendix A (2009) and Appendix B (2010).

4. DODD asked us to scan the County Board's payroll reports for 2009 and 2010 and compare 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 if the errors in Procedure 3 above exceeded 10 percent.

We did not perform this procedure as the misclassification errors in Procedure 3 above did not exceed 10 percent of the sample size.

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

1. DODD asked us to contact its Random Moment Time Study (RMTS) Coordinator to report differences if the MAC salary and benefits exceeded the County Board's payroll records by one percent or more.

We compared the salary and benefits entered on the MAC Random Moment Time Summary (RMTS) reports to the County Board's payroll records.

We found no variance exceeding one percent in 2010. We did not perform this procedure for 2009 as the County Board did not participate in MAC in 2009.

2. We compared the original Individual MAC RMTS Report(s) to Worksheet 6, columns (I) and (O) for both years.

We reported differences in Appendix B (2010). We did not perform this procedure for 2009 as the County Board did not participate in MAC in 2009.

3. We compared Ancillary Costs on the Roll Up Report for the Ohio Department of Job and Family Services to Lines 6-10 of the *MAC Reconciliation Worksheet*.

We reported differences in Appendix B (2010). We did not perform this procedure for 2009 as the County Board did not participate in MAC in 2009.

4. We selected 12 RMTS observed moments completed by employees of the County Board from the DODD RMTS Participant Moments Question and Answer report for the fourth quarter of 2010 in which they documented their time spent on administering Medicaid-funded programs. We determined if supporting documentation of the County Board employees' activity for each observed moment was maintained and the observed moment was properly classified in accordance with DODD's Guide to Medicaid Administrative Claiming (MAC) using the Random Moment Time Studies (RMTS) Methodology for 2010.



We found one RMTS observed moment for Activity Code 4, Non-Medicaid Outreach, three RMTS observed moments for Activity Code 8, Referral, Coordination and Monitoring of Non-Medicaid Services, one RMTS observed moment for Activity Code 11, program planning, development and interagency coordination of Medicaid services, one RMTS observed moment for Activity Code 13, Medicaid Related Provider Relations, one RMTS observed moment for Activity Code 17, Major Unusual Incidents and Unusual Incidents Investigations for combined population, and five RMTS observed moments for Activity Code 18, general administration that lacked supporting documentation.

We reported these instances of non-compliance to DODD. DODD is currently working with the Ohio Department of Medicaid (ODM) to determine an acceptable methodology to calculate the findings for recovery.

**Recommendation:**

We recommended the County Board maintain documentation for RMTS observed moments in accordance with DODD's Guide to Medicaid Administrative Claiming (MAC) using the Random Moment Time Studies (RMTS) Methodology in the section Response and Documentation of Random Moment says in pertinent part, "Appropriate documentation should provide the detail needed to support the activity selected for the sample moment and clearly identify the date and time corresponding to the sampled moment."

The County Board responded that they had not located the documentation and that employees were not required to submit documentation for RMTS moments to their fiscal department until 2012.

We did not receive a response from officials to the exceptions noted above.

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.

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

Sincerely,

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping "D" and "Y".

**Dave Yost**  
Auditor of State

September 13, 2013

cc: Saul Bauer, Superintendent, Logan County Board of DD  
Lana Switzer, Business Manager, Logan County Board of DD  
Denyse Bayliss, Board President, Logan County Board of DD

Appendix A  
 Logan County Board of Developmental Disabilities  
 2009 Income and Expenditure Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
<b>Schedule A</b>				
19. Room and Board/Cost to Live (L) Community Residential	\$ -	\$ 8,742	\$ 8,742	To reconcile with audited COG
25. Other Waiver Services (L) Community Residential	\$ 8,742	\$ (8,742)	\$ -	To reconcile with audited COG
<b>Schedule B-1, Section A</b>				
1. Building Services (B) Adult	1,117	1,853	2,970	To correct square footage
1. Building Services (C) Child	1,157	2,006	3,163	To correct square footage
2. Dietary Services (B) Adult	436	1,308	1,744	To correct square footage
2. Dietary Services (C) Child	1,239	117	1,356	To correct square footage
4. Nursing Services (B) Adult	300	97	397	To correct square footage
4. Nursing Services (C) Child	539	(65)	474	To correct square footage
5. Speech/Audiology (C) Child	634	(329)	305	To correct square footage
7. Occupational Therapy (C) Child	786	(36)	750	To correct square footage
8. Physical Therapy (C) Child	91	(37)	54	To correct square footage
11. 0-2 Age Children (C) Child	1,855	4,227	6,082	To correct square footage
12. 3-5 Age Children (C) Child	16,631	(1,889)	14,742	To correct square footage
14. Facility Based Services (B) Adult	17,183	(2,180)	15,003	To correct square footage
21. Service And Support Admin (D) General	890	593	1,483	To correct square footage
22. Program Supervision (B) Adult	1,659	171	1,830	To correct square footage
22. Program Supervision (C) Child	780	(613)	167	To correct square footage
23. Administration (D) General	2,636	(594)	2,042	To correct square footage
25. Non-Reimbursable (B) Adult	120	(120)	-	To correct square footage
25. Non-Reimbursable (C) Child	-	8,554	8,554	To correct square footage
<b>Schedule B-1, Section B</b>				
1. Total Individuals Served By Program (A) Facility Based Services	78	55	133	To report individuals served
1. Total Individuals Served By Program (C) Supported Emp. - Community Employment	-	21	21	To report days of attendance
3. Typical Hours Of Service (A) Facility Based Services	6	0.5	6.5	To correct typical hours of service
4. 15 Minute Units (C) Supported Emp. -Community Employment	131	19	150	To correct units
<b>Schedule B-3</b>				
2. Children 3-5 (G) One Way Trips- Fourth Quarter	-	16,973	16,973	To report preschool trips
5. Facility Based Services (G) One Way Trips- Fourth Quarter	3,796	3,073	238	To report trips
		850	7,957	To report trips
7. Supported Emp. -Comm Emp. (G) One Way Trips- Fourth Quarter	-	4,910	4,910	To report community employment trips
<b>Schedule B-4</b>				
1. TCM Units (D) 4th Quarter	1,511	1,362		To correct SSA units to actual
		146		To reclassify units based on sample results
		13	3,032	To correct SSA units
2. Other SSA Allowable Units (D) 4th Quarter	399	144		To correct SSA units to actual
		41		To reclassify units based on sample results
		(13)		To reclassify units based on sample results
		(9)		To reclassify units based on sample results
		(1)	538	To remove units recorded for deceased individual
		(23)		To remove units recorded for deceased individual
5. SSA Unallowable Units (A) 1st Quarter	2,408	(1,199)		To remove general time units
		(187)		To reclassify units based on sample results
		9		To reclassify units based on sample results
		(5)	1,026	To remove units from sample recorded in error
5. SSA Unallowable Units (B) 2nd Quarter	2,101	(2,101)	-	To remove general time units
5. SSA Unallowable Units (C) 3rd Quarter	1,815	(1,815)	-	To remove general time units
5. SSA Unallowable Units (D) 4th Quarter	1,089	(1,089)	-	To remove general time units
<b>Schedule C</b>				
<b>ii. Department of MR/DD</b>				
(G) Waiver Administration- Subsidy- COG Revenue	\$ -	\$ 921	\$ 921	To reconcile with audited COG
<b>V. Other Revenues</b>				
(I) Other (Detail On Separate Sheet)- COG Revenue			\$ -	
24. POS Subsidy Revenue	\$ -	\$ 3,377	\$ 3,377	To recocile with audited COG
<b>Worksheet 1</b>				
2. Land Improvements (D) Unasn Children Programs	\$ -	\$ 1,350	\$ 1,350	To correct depreciation expense
2. Land Improvements (X) Gen Expense All Prgm.	\$ -	\$ 5,025	\$ 5,025	To correct depreciation expense
		(460)	\$ 4,565	To correct depreciation expense
3. Buildings/Improve (D) Unasn Children Programs	\$ -	\$ 68,443	\$ 68,443	To correct depreciation expense
3. Buildings/Improve (E) Facility Based Services	\$ -	\$ 75,147	\$ 75,147	To correct depreciation expense
		419	75,566	To correct depreciation expense
3. Buildings/Improve (X) Gen Expense All Prgm.	\$ -	\$ 19,802	\$ 19,802	To correct depreciation expense
4. Fixtures (D) Unasn Children Programs	\$ -	\$ 1,623	\$ 1,623	To correct depreciation expense
4. Fixtures (X) Gen Expense All Prgm.	\$ -	\$ 2,372	\$ 2,372	To correct depreciation expense
5. Movable Equipment (C) Ages 6-21	\$ -	\$ 23	\$ 23	To correct depreciation expense
5. Movable Equipment (D) Unasn Children Programs	\$ -	\$ 1,883	\$ 1,883	To correct depreciation expense
5. Movable Equipment (E) Facility Based Services	\$ -	\$ 1,114	\$ 1,114	To correct depreciation expense
5. Movable Equipment (U) Transportation	\$ -	\$ 23,393	\$ 23,393	To correct depreciation expense
5. Movable Equipment (X) Gen Expenses All Prgm.	\$ -	\$ 17,431	\$ 17,431	To correct depreciation expense
8. COG Expenses (L) Community Residential	\$ 112	\$ 134	\$ 246	To reconcile with audited COG
8. COG Expenses (M) Family Support Services	\$ 57	\$ 68	\$ 125	To reconcile with audited COG
8. COG Expenses (N) Service & Support Admin	\$ 26	\$ 36	\$ 62	To reconcile with audited COG
<b>Worksheet 2</b>				
3. Service Contracts (X) Gen Expense All Prgm.	\$ 100,881	\$ (20,640)	\$ 80,241	To reclassify non-Federal reimbursable expenses
		(26,382)	\$ 53,859	To reclassify fees paid to COG
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 33,028	\$ 33,028	To reclassify non-Federal reimbursable expenses
4. Other Expenses (X) Gen Expense All Prgm.	\$ 117,640	\$ (14,864)	\$ 102,776	To reclassify fees paid to COG
		(33,028)	\$ 69,748	To reclassify non-Federal reimbursable expenses
		(10,740)	\$ 59,008	To reclassify TCM match
		\$ 52,589	\$ 111,597	To reclassify IT fees
		(12,401)	\$ 99,196	To reclassify DayHab installments
5. COG Expenses (L) Community Residential	\$ 3,740	\$ (301)	\$ 3,439	To reconcile with audited COG
5. COG Expense (M) Family Support Services	\$ 1,902	\$ (154)	\$ 1,748	To reconcile with audited COG
5. COG Expense (N) Service & Support Admin	\$ 855	\$ 16	\$ 871	To reconcile with audited COG
10. Unallowable Fees (O) Non-Federal Reimbursable	\$ 23,582	\$ 81,404	\$ 104,986	To record auditor/treasurer fees
		20,640	\$ 125,626	To reclassify non-Federal reimbursable expenses
<b>Worksheet 2A</b>				
1. Salaries (D) Unasn Children Program	\$ 183,893	\$ (35,418)	\$ 148,475	To reclassify direct services salaries; Collins
		(69,202)	\$ 79,273	To reclassify direct services salaries; Badenhop
2. Employee Benefits (D) Unasn Children Program	\$ 62,192	\$ (10,038)	\$ 52,154	To reclassify direct services benefits; Collins
		(\$18,302)	\$ 33,852	To reclassify direct services benefits; Badenhop
<b>Worksheet 3</b>				
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 90,915	\$ 2,482	\$ 93,397	To reclassify benefits
4. Other Expenses (X) Gen Expense All Prgm.	\$ 333,664	\$ (3,874)	\$ 329,790	To reconcile cost report with detailed report
		(2,482)	\$ 327,308	To reclassify benefits
		(2,665)	\$ 324,643	To reclassify the SSA portion of Infal
		(52,589)	\$ 272,054	To reclassify IT fees
5. COG Expenses (L) Community Residential	\$ 501	\$ (40)	\$ 461	To reconcile to audited COG
5. COG Expenses (M) Family Support Services	\$ 255	\$ (21)	\$ 234	To reconcile to audited COG
5. COG Expenses (N) Service & Support Admin	\$ 115	\$ 2	\$ 117	To reconcile to audited COG

Appendix A  
 Logan County Board of Developmental Disabilities  
 2009 Income and Expenditure Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
<b>Worksheet 5</b>				
1. Salaries (B) Ages 3-5	\$ 799,763	\$ (45,573)	\$ 754,190	To reclassify psychologist expenses
1. Salaries (C) Ages 6-21	\$ 33,671	\$ (159)	\$ 33,512	To reclassify psychologist expenses
1. Salaries (D) Unasn Children Program	\$ 8,805	\$ 35,418	\$ 44,223	To reclassify direct services salaries; Collins
		\$ 69,202	\$ 113,425	To reclassify direct services salaries; Badenhop
2. Employee Benefits (B) Ages (3-5)	\$ 283,041	\$ (18,486)	\$ 264,555	To reclassify psychologist expenses
2. Employee Benefits (D) Unasn Children Program	\$ 2,267	\$ 10,038	\$ 12,305	To reclassify direct services benefits; Collins
		\$ 18,302	\$ 30,607	To reclassify direct services benefits; Badenhop
4. Other Expenses (B) Ages (3-5)	\$ 6,338	\$ (134)	\$ 6,204	To reconcile cost report with detailed expense report
4. Other Expenses (C) Ages (6-21)	\$ 2,454	\$ 9,870	\$ 12,324	To reconcile cost report with detailed expense report
		\$ (2,454)	\$ -	To reclassify Teens in Transit expenses
<b>Worksheet 7-D</b>				
1. Salaries (D) Unasn Children Program	\$ -	\$ 45,732	\$ 45,732	To reclassify psychologist expenses
2. Employee Benefits (D) Unasn Children Program	\$ -	\$ 18,486	\$ 18,486	To reclassify psychologist expenses
3. Service Contracts (D) Unasn Children Program	\$ -	\$ 14,523	\$ 14,523	To reclassify psychology expenses
4. Other Expenses (D) Unasn Children Program	\$ 340	\$ 363	\$ 703	To reclassify psychology expenses
<b>Worksheet 7-G</b>				
3. Service Contracts (D) Unasn Children Program	\$ 14,523	\$ (14,523)	\$ -	To reclassify psychology expenses
4. Other Expenses (D) Unasn Children Program	\$ 363	\$ (363)	\$ -	To reclassify psychology expenses
<b>Worksheet 8</b>				
4. Other Expenses (X) Gen Expense All Prgm.	\$ 91,155	\$ 6,615	\$ 97,770	To reclassify transportation expenses
5. COG Costs (X) Gen Expense All Prgm.	\$ 20,331	\$ (20,331)	\$ -	To reconcile to audited COG
<b>Worksheet 9</b>				
4. Other Expenses (N) Service & Support Admin. Costs	\$ 6,807	\$ 2,665	\$ 9,472	To reclassify the SSA portion of Infall
		\$ (290)	\$ 9,182	To reclassify community support reimbursement
5. COG Expenses (N) Service & Support Admin. Costs	\$ -	\$ 22,521	\$ 22,521	To reconcile to audited COG
<b>Worksheet 10</b>				
2. Employee Benefits (E) Facility Based Services	\$ 279,222	\$ 7,212	\$ 286,434	To reclassify unemployment expenses
3. Service Contracts (E) Facility Based Services	\$ 73,240	\$ (67,000)	\$ 6,240	To reclassify Pathways match
		\$ 12,401	\$ 18,641	To reclassify DayHab installments
4. Other Expenses (E) Facility Based Services	\$ 67,756	\$ (1,199)	\$ 66,557	To reclassify fees paid to COG
		\$ 290	\$ 66,847	To reclassify community support reimbursement
		\$ (205)	\$ 66,642	To reclassify non-Federal reimbursable expenses
		\$ (6,615)	\$ 60,027	To reclassify transportation expenses
		\$ (7,212)	\$ 52,815	To reclassify unemployment expenses
		\$ 2,454	\$ 55,269	To reclassify Teens in Transit expenses
4. Other Expenses (F) Enclave	\$ 2,801	\$ (2,801)	\$ -	To reclassify community employment expenses
4. Other Expenses (G) Community Employment	\$ 119	\$ 2,801	\$ 2,920	To reclassify community employment expenses
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 205	\$ 205	To reclassify non-Federal reimbursable expenses
<b>Reconciliation to County Auditor Worksheet Expense:</b>				
Plus: Purchases Greater Than \$5,000	\$ 59,160	\$ 3,874	\$ 63,034	To reclassify purchase > \$5,000
Plus: Fees Paid To COG, Or Payments And Transfers made To COG	\$ -	\$ 1,199	\$ 1,199	To reclassify fees paid to COG
		\$ 26,382	\$ 27,581	To reclassify fees paid to COG
		\$ 14,864	\$ 42,445	To reclassify fees paid to COG
Plus: Match Paid To ODMRDD For IO & LVI Waivers		\$ -	\$ -	
Plus: Match Paid To ODMRDD For TCM	\$ 22,944	\$ 10,740	\$ 33,684	To reclassify TCM match
Plus: Pathways	\$ -	\$ 67,000	\$ 67,000	To reclassify Pathways match
Less: Capital Costs	\$ -	\$ (1,350)	\$ (1,350)	To reconcile off depreciation expense
		\$ (5,025)	\$ (6,375)	To reconcile off depreciation expense
		\$ (68,443)	\$ (74,818)	To reconcile off depreciation expense
		\$ (75,147)	\$ (150,000)	To reconcile off depreciation expense
		\$ (19,802)	\$ (169,802)	To reconcile off depreciation expense
		\$ (1,623)	\$ (171,425)	To reconcile off depreciation expense
		\$ (2,372)	\$ (173,797)	To reconcile off depreciation expense
		\$ (23)	\$ (173,820)	To reconcile off depreciation expense
		\$ (1,883)	\$ (175,703)	To reconcile off depreciation expense
		\$ (1,114)	\$ (176,817)	To reconcile off depreciation expense
		\$ (23,393)	\$ (200,210)	To reconcile off depreciation expense
		\$ (17,431)	\$ (217,641)	To reconcile off depreciation expense
		\$ (419)	\$ (218,060)	To reconcile off depreciation expense
		\$ 460	\$ (217,599)	To reconcile off depreciation expense
Less: County Auditor/Treasurer Fees	\$ -	\$ (81,404)	\$ (81,404)	To record auditor/treasurer fees
<b>Revenue:</b>				
Less: COG Revenue	\$ (239,412)	\$ (4,298)	\$ (243,710)	To reconcile to audited COG

**Appendix B**  
**Logan County Board of Developmental Disabilities**  
**2010 Income and Expenditure Report Adjustments**

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
<b>Schedule A</b>				
19. Room and Board/Cost to Live (L) Community Residential	\$ 7,658	\$ 1,564	\$ 9,222	To reconcile to audited COG
20. Environmental Accessibility Adaptations And/Or Modifications And Supplies (L) Community Residential	\$ -	\$ 6,232	\$ 6,232	To reconcile to audited COG
<b>Schedule B-1, Section A</b>				
1. Building Services (B) Adult	1,030	1,940	2,970	To correct square footage
1. Building Services (C) Child	1,157	2,006	3,163	To correct square footage
2. Dietary Services (C) Child	1,239	117	1,356	To correct square footage
5. Speech/Audiology (C) Child	634	(329)	305	To correct square footage
7. Occupational Therapy (C) Child	759	(9)	750	To correct square footage
8. Physical Therapy (C) Child	78	(24)	54	To correct square footage
11. 0-2 Age Children (C) Child	2,147	3,376	5,523	To correct square footage
12. 3-5 Age Children (C) Child	15,240	61	15,301	To correct square footage
14. Facility Based Services (B) Adult	15,298	(295)	15,003	To correct square footage
16. Supported Emp. -Comm Emp. (B) Adult	322	(322)	-	To correct square footage
17. Medicaid Administration (A) MAC	-	79	79	To correct square footage
21. Service And Support Admin (D) General	1,198	(1,198)	-	To correct square footage
22. Program Supervision (B) Adult	2,118	(288)	1,830	To correct square footage
22. Program Supervision (C) Child	288	(121)	167	To correct square footage
23. Administration (D) General	3,196	250	3,446	To correct square footage
25. Non-Reimbursable (C) Child	-	8,554	8,554	To correct square footage
<b>Schedule B-1, Section B</b>				
1. Total Individuals Served By Program (A) Facility Based Services	124	17	141	To correct number of individuals served
1. Total Individuals Served By Program (C) Supported Emp. -Community Employer	-	24	24	To report individuals served
2. Days Of Attendance (A) Facility Based Services	-	-	-	
3. Typical Hours Of Service (A) Facility Based Services	6	0.5	6.5	To correct typical hours of service
4. 15 Minute Units (C) Supported Emp. -Community Employment	222	63	285	To report units
<b>Schedule B-3</b>				
5. Facility Based Services (G) One Way Trips- Fourth Quarter	4,493	2,906	7,399	To report trips
7. Supported Emp. -Comm Emp. (G) One Way Trips- Fourth Quarter	-	3,765	3,765	To report community employment trips
<b>Schedule B-4</b>				
1. TCM Units (D) 4th Quarter	2,598	276		To correct SSA units to actual
		667		To reclassify units based on sample results
		196	3,737	To reclassify units based on sample results
2. Other SSA Allowable Units (C) 3rd Quarter	887	(391)	496	To reclassify units based on sample results
2. Other SSA Allowable Units (D) 4th Quarter	468	(192)		To correct SSA units to actual
		(276)		To reclassify units based on sample results
		38		To reclassify units based on sample results
		(3)	35	To remove units in error
5. SSA Unallowable Units (D) 4th Quarter	224	102		To correct SSA units to actual
		(234)	92	To reclassify units based on sample results
<b>Schedule C</b>				
<b>I. County</b>				
<b>II. Department of MR/DD</b>				
<b>IV. Federal Programs</b>				
<b>V. Other Revenues</b>				
<b>(I) Other (Detail On Separate Sheet)- COG Revenue</b>				
11. Waiver Reconciliation	\$ 37,864	\$ (37,864)	\$ -	To reconcile to audited COG
23. Waiver Reconciliation	\$ -	\$ 31,100	\$ 31,100	To reconcile to audited COG
<b>VI. Capital Revenue</b>				
<b>Worksheet 1</b>				
2. Land Improvements (D) Unasn Children Programs	\$ 339	\$ 1,010	\$ 1,349	To correct depreciation expense
2. Land Improvements (O) Non-Federal Reimbursable	\$ 3,677	\$ (3,677)	\$ -	To correct depreciation expense
2. Land Improvements (X) Gen Expense All Prgm.	\$ -	\$ 6,055	\$ -	To correct depreciation expense
		(460)	5,595	To correct depreciation expense
3. Buildings/Improve (D) Unasn Children Programs	\$ 16,962	\$ 51,464	\$ 68,426	To correct depreciation expense
3. Buildings/Improve (E) Facility Based Services	\$ 73,608	\$ 1,539	\$ -	To correct depreciation expense
		419	-	To correct depreciation expense
3. Buildings/Improve (G) Community Employment	\$ 20,423	\$ (20,423)	\$ -	To correct depreciation expense
3. Buildings/Improve (L) Community Residential	\$ 19,802	\$ (19,802)	\$ -	To correct depreciation expense
3. Buildings/Improve (O) Non-Federal Reimbursable	\$ 6,112	\$ (6,112)	\$ -	To correct depreciation expense
3. Buildings/Improve (X) Gen Expense All Prgm.	\$ 1,802	\$ 18,000	\$ 19,802	To correct depreciation expense
4. Fixtures (D) Unasn Children Programs	\$ -	\$ 1,623	\$ -	To correct depreciation expense
		2,018	3,641	To report a loss on disposal of an asset
4. Fixtures (O) Non-Federal Reimbursable	\$ 2,539	\$ (2,539)	\$ -	To correct depreciation expense
4. Fixtures (X) Gen Expense All Prgm.	\$ -	\$ 2,372	\$ 2,372	To correct depreciation expense
5. Movable Equipment (D) Unasn Children Programs	\$ 123	\$ 1,667	\$ 1,790	To correct depreciation expense
5. Movable Equipment (K) Co. Board Operated ICF/MR	\$ 23,393	\$ (23,393)	\$ -	To correct depreciation expense
5. Movable Equipment (L) Community Residential	\$ 409	\$ (409)	\$ -	To correct depreciation expense
5. Movable Equipment (O) Non-Federal Reimbursable	\$ 10,914	\$ (10,914)	\$ -	To correct depreciation expense
5. Movable Equipment (U) Transportation	\$ 6,730	\$ 23,393	\$ 30,123	To correct depreciation expense
5. Movable Equipment (X) Gen Expenses All Prgm.	\$ -	\$ 14,314	\$ 14,314	To correct depreciation expense
8. COG Expenses (L) Community Residential	\$ 119	\$ (3)	\$ 116	To reconcile to audited COG
8. COG Expenses (M) Family Support Services	\$ 133	\$ (8)	\$ 125	To reconcile to audited COG
8. COG Expenses (N) Service & Support Admin	\$ 62	\$ 3	\$ 65	To reconcile to audited COG
8. COG Expenses (O) Non-Federal Reimbursable	\$ -	\$ 8	\$ 8	To reconcile to audited COG
<b>Worksheet 2</b>				
1. Salaries (X) Gen Expense All Prgm.	\$ 271,434	\$ (77,228)	\$ 194,206	To reclassify MAC non-federal reimbursable salaries
3. Service Contracts (X) Gen Expense All Prgm.	\$ 21,980	\$ (10,000)	\$ 11,980	To reclassify non-Federal reimbursable expenses
4. Other Expenses (O) Non-Federal Reimbursable	\$ 25,029	\$ 48,126	\$ 73,155	To reclassify non-Federal reimbursable expenses
4. Other Expenses (X) Gen Expense All Prgm.	\$ 178,291	\$ (10,159)	\$ 168,132	To reclassify non-Federal reimbursable expenses
		(48,126)		To reclassify non-Federal reimbursable expenses
		(42,125)		To reclassify TCM match
		34,157		To reclassify IT expenses
		(27,414)		To reclassify admin fees
		(14,943)	69,681	To reclassify purchase > \$5,000
5. COG Expenses (B) Ages 3-5	\$ -	\$ 7	\$ 7	To reconcile to audited COG
5. COG Expenses (L) Community Residential	\$ 2,736	\$ (332)	\$ 2,404	To reconcile to audited COG
5. COG Expense (M) Family Support Services	\$ 3,062	\$ (472)	\$ 2,590	To reconcile to audited COG
5. COG Expense (N) Service & Support Admin	\$ 1,420	\$ (78)	\$ 1,342	To reconcile to audited COG
5. COG Expense (O) Non-Federal Reimbursable	\$ -	\$ 159	\$ 159	To reconcile to audited COG
10. Unallowable Fees (O) Non-Federal Reimbursable	\$ -	\$ 76,687	\$ 76,687	To record auditor/treasurer fees
		\$10,000		To reclassify non-Federal reimbursable expenses
		\$10,159		To reclassify non-Federal reimbursable expenses
		\$27,414	\$ 126,260	To reclassify admin fees
<b>Worksheet 2A</b>				
1. Salaries (D) Unasn Children Program	\$ 200,862	\$ (36,772)	\$ 164,090	To reclassify direct services salaries; Collins
		(71,761)	92,329	To reclassify direct services salaries; Badenhop
1. Salaries (E) Facility Based Services	\$ 209,133	\$ (30,438)	\$ 178,695	To reclassify MAC non-federal reimbursable salaries
2. Employee Benefits (D) Unasn Children Program	\$ 71,558	\$ (10,724)	\$ 60,834	To reclassify direct services benefits; Collins
		(18,967)	41,867	To reclassify direct services benefits; Badenhop

**Appendix B**  
**Logan County Board of Developmental Disabilities**  
**2010 Income and Expenditure Report Adjustments**

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
<b>Worksheet 3</b>				
4. Other Expenses (X) Gen Expense All Prgm.	\$ 367,261	\$ (34,157)		To reclassify IT expenses
		\$ (16,384)		To reclassify purchases > \$5,000
		\$ (2,665)		To reclassify IT expenses
		\$ (2,750)	\$ 311,305	To reclassify IT expenses
5. COG Expenses (B) Ages 3-5	\$ -	\$ 1	\$ 1	To reconcile to audited COG
5. COG Expenses (L) Community Residential	\$ 217	\$ (4)	\$ 213	To reconcile to audited COG
5. COG Expenses (M) Family Support Services	\$ 243	\$ (14)	\$ 229	To reconcile to audited COG
5. COG Expenses (N) Service & Support Admin	\$ 113	\$ 6	\$ 119	To reconcile to audited COG
5. COG Expenses (O) Non-Federal Reimbursable	\$ -	\$ 14	\$ 14	To reconcile to audited COG
<b>Worksheet 5</b>				
1. Salaries (D) Unasnq Children Program	\$ 1,666	\$ 36,772		To reclassify direct services benefits; Collins
		\$ 71,761	\$ 110,199	To reclassify direct services benefits; Badenhop
2. Employee Benefits (D) Unasnq Children Program	\$ 223	\$ 10,724		To reclassify direct services benefits; Collins
		\$ 18,967	\$ 29,914	To reclassify direct services benefits; Badenhop
4. Other Expenses (C) Ages (6-21)	\$ 5,023	\$ (5,023)	\$ -	To reclassify Teens in Transit services
5. COG Expenses (B) Ages (3-5)	\$ -	\$ 106	\$ 106	To reconcile to audited COG
5. COG Expenses (L) Community Residential	\$ 41,305	\$ (2,926)	\$ 38,379	To reconcile to audited COG
5. COG Expenses (M) Family Support Services	\$ 46,218	\$ (4,870)	\$ 41,348	To reconcile to audited COG
5. COG Expenses (O) Non-Federal Reimbursable	\$ -	\$ 2,546	\$ 2,546	To reconcile to audited COG
<b>Worksheet 6</b>				
1. Salaries (O) Non-Federal Reimbursable	\$ -	\$ 142,064	\$ 142,064	To reclassify MAC non-federal reimbursable salaries
<b>Worksheet 8</b>				
2. Employee Benefits (X) Gen Expense All Prgm.	\$ -	\$ 89	\$ 89	To reclassify unemployment expenses
4. Other Expenses (X) Gen Expense All Prgm.	\$ 79,969	\$ (89)	\$ 79,880	To reclassify unemployment expenses
<b>Worksheet 9</b>				
1. Salaries (N) Service & Support Admin. Costs	\$ 287,459	\$ (34,398)	\$ 253,061	To reclassify MAC non-federal reimbursable salaries
2. Employee Benefits (N) Service & Support Admin. Costs	\$ 133,887	\$ 7,700	\$ 141,587	To reclassify benefits
4. Other Expenses (N) Service & Support Admin. Costs	\$ 25,075	\$ (7,700)		To reclassify benefits
		\$ 2,665		To reclassify IT expenses
		\$ (534)	\$ 19,506	To reclassify community support expenses
<b>Worksheet 10</b>				
2. Employee Benefits (E) Facility Based Services	\$ 290,410	\$ 9,304	\$ 299,714	To reclassify benefits
4. Other Expenses (E) Facility Based Services	\$ 306,551	\$ (9,304)		To reclassify benefits
		\$ (79,979)		To reclassify Pathways expenses
		\$ (43,787)		To reclassify fees paid to COG
		\$ (31)		To reclassify non-Federal reimbursable expenses
		\$ (107,132)		To reclassify Pathways match
		\$ 2,750		To reclassify IT expenses
		\$ 534		To reclassify community support expenses
		\$ 5,023	\$ 74,625	To reclassify Teens in Transit services
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 31	\$ 31	To reclassify non-Federal reimbursable expenses
<b>Reconciliation to County Auditor Worksheet</b>				
<b>Expense:</b>				
Plus: Purchases Greater Than \$5,000	\$ 99,675	\$ 16,384		To reclassify purchases > \$5,000
		\$ 14,943	\$ 131,002	To reclassify purchases > \$5,000
Plus: Fees Paid To COG, Or Payments And Transfers made To COG	\$ -	\$ 43,787	\$ 43,787	To reclassify fees paid to COG
Plus: Match Paid To ODMRDD For IO & LVI Waivers	\$ -	\$ -	\$ -	
Plus: Match Paid To ODMRDD For TCM	\$ -	\$ 42,125	\$ 42,125	To reclassify TCM match
Plus: Pathways Match	\$ -	\$ 79,979		To reclassify Pathways expenses
		\$ 107,132	\$ 187,111	To reclassify Pathways match
Less: Capital Costs	\$ -	\$ (187,249)		To report Capital Costs
		\$ (1,010)		To reconcile off depreciation expense
		\$ 3,677		To reconcile off depreciation expense
		\$ (6,055)		To reconcile off depreciation expense
		\$ (51,464)		To reconcile off depreciation expense
		\$ (1,539)		To reconcile off depreciation expense
		\$ 20,423		To reconcile off depreciation expense
		\$ 19,802		To reconcile off depreciation expense
		\$ 6,112		To reconcile off depreciation expense
		\$ (18,000)		To reconcile off depreciation expense
		\$ (1,623)		To reconcile off depreciation expense
		\$ 2,539		To reconcile off depreciation expense
		\$ (2,372)		To reconcile off depreciation expense
		\$ (1,667)		To reconcile off depreciation expense
		\$ 23,393		To reconcile off depreciation expense
		\$ 409		To reconcile off depreciation expense
		\$ 10,914		To reconcile off depreciation expense
		\$ (23,393)		To reconcile off depreciation expense
		\$ (14,314)		To reconcile off depreciation expense
		\$ (2,018)		To report a loss on disposal of asset
		\$ (419)		To reconcile off depreciation expense
		\$ 460	\$ (223,394)	To reconcile off depreciation expense
Less: County Auditor/Treasurer Fees	\$ -	\$ (78,687)	\$ (78,687)	To record auditor/treasurer fees
Total from 12/31 County Auditor's Report	\$ 7,348,681	\$ (187,249)	\$ 7,161,432	To adjust to County Auditor totals
<b>Revenue:</b>				
Less: COG Revenue	\$ (318,947)	\$ 6,764	\$ (312,183)	To reconcile to audited COG
<b>Medicaid Administration Worksheet</b>				
6. Other Costs (A) Reimbursement Requested Through Calendar Year				
7. Capital Costs (A) Reimbursement Requested Through Calendar Year				
8. Indirect Costs (A) Reimbursement Requested Through Calendar Year	\$ -	\$ 6,328	\$ 6,328	To record Ancillary costs
9. Program Supervision Costs (A) Reimbursement Requested Through Calendar Year				
10. Building Services Costs (A) Reimbursement Requested Through Calendar Year				



# Dave Yost • Auditor of State

**LOGAN COUNTY BOARD OF DEVELOPMENTAL DISABILITIES**

**LOGAN 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  
SEPTEMBER 26, 2013**