



Dave Yost • Auditor of State

**OUR LADY OF THE WAYSIDE GUADALUPE HOME
LORAIN COUNTY**

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Independent Auditor's Report on Applying Agreed-Upon Procedures

Mr. Chris Carson, Bureau Chief
Bureau of Audit Performance
Ohio Department of Medicaid
50 W. Town Street, 5th Floor
Columbus, Ohio 43215

Dear Mr. Carson:

As required by Ohio Rev. Code § 5111.27 and Ohio Admin. Code § 5101:3-3-20 the Auditor of State's Office performed the procedures enumerated below to which the Ohio Department of Medicaid (ODM) also agreed. These procedures are designed to assist you in evaluating whether Our Lady of the Wayside Guadalupe Home (hereafter referred to as the Provider) prepared its JFS 02524 ICF-MR Medicaid Cost Report (Cost Report) for the period January 1, 2011 through December 31, 2011 in accordance with the Medicaid cost report instructions and the Appendix to Ohio Admin. Code § 5101:3-3-71.1 (Cost Report Instructions) and to assist you in evaluating whether reported transactions complied with CMS Publication 15-1 (Provider Reimbursement Manual), and other compliance requirements described in the procedures below. Note that all rules and code sections relied upon in this report were those in effect during the audit period and may be different from those currently in effect. The Provider'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 ODM. 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.

Occupancy and Usage

1. ODM requested us to report variances if the Provider's inpatient days were greater than those reported on *Schedule A-1, Summary of Inpatient Days*.

We compared the Provider's inpatient days on the Monthly Census Summary Reports for the number of patient days for Medicaid and non-Medicaid patients to those reported on *Schedule A-1, Summary of Inpatient Days*. We also footed the reports for accuracy.

We found computational errors as reported in Appendix A.

2. ODM requested us to report variances if total Medicaid inpatient days and total inpatient days were greater than those reported on *Schedule A-1, Summary of Inpatient Days* for one month.

We compared the Medicaid inpatient days and total inpatient days reported on *Schedule A-1, Summary of Inpatient Days* for December 2011 with the Provider's December 2011 Daily Census report for Medicaid inpatient days and total inpatient days. We also footed the report for accuracy.

We found no variances where inpatient days were greater than reported for the month.

3. ODM requested us to report variances to *Schedule A-1, Summary of Inpatient Days* if total inpatient days were greater than those reported for one month.

We haphazardly selected three individual resident's medical records and compared the total days the resident was in the Provider's care for December 2011 with the total inpatient days reported on the Daily Census reports and *Schedule A-1, Summary of Inpatient Days*. For the selected individuals we also determined if the Provider included any waiver respite days as Medicaid or Medicare days and if bed hold days in excess of 30 in a calendar year received the proper authorization on form JFS 09402 in accordance with Ohio Admin. Code § 5101:3-3-16.8.

We found no variances where inpatient days were greater than reported for the month and no misclassified waiver respite days or unauthorized bed hold days.

4. ODM requested that we report variances if the Provider had reimbursed Medicaid days in excess of total Medicaid days reported on *Schedule A-1, Summary of Inpatient Days*.

We compared the number of reimbursed Medicaid days per the Medicaid Information Technology System (MITS) with the total Medicaid days reported on *Schedule A-1, Summary of Inpatient Days*.

We found the Provider had reimbursed Medicaid days in excess of total Medicaid days reported on *Schedule A-1*. See recoverable finding below.

Recoverable Finding: \$495,989

The Provider received \$495,989 from Medicaid during 2011 in payment for 1,578 inpatient days for five residents who were discharged from the Intermediate Care Facility (ICF) prior to 2011 and did not reside in the ICF any time during the year. According to OAC 5101:3-3-39(D), a provider shall notify the county department of Job and Family Services (CDJFS) when a resident is discharged so that future payments are terminated.

The ICF is to notify the CDJFS within five business days of the discharge of a Medicaid eligible resident by completing the JFS 09401 form identifying the type of discharge, and forwarding the form to the CDJFS. The CDJFS terminates vendor payment and adjust Medicaid eligibility within ten days after the receipt of the JFS 09401. The CDJFS then completes and returns the JFS 09401 to the ICF within 10 days after the receipt of the form for any required payment adjustment. The ICF then submits the JFS 09400 form within 30 days of the receipt of the JFS 09401.

The Provider submitted JFS 09401 forms to the Lorain CDJFS for one resident discharged in December of 2002, for one resident discharged in December 2003, and for three residents discharged in May of 2009. However, the Provider continued to receive payment from Medicaid for each of these individuals after discharge through November of 2011. The total overpayment for these five individuals totaled \$2,206,162 for 7,487 inpatient days. During 2011, the overpayment totaled \$495,989 for 1,578 inpatient days.

Recommendation

We recommend the Provider develop a process to review monthly remittances to ensure that any residents discharged have been removed from the remittances and to identify any instances in which they are receiving funds for residents no longer residing within the facility. If there are issues identified, the Provider should contact ODM immediately to resolve the issue and return any excess funds.

Officials Response: The Provider disagreed with the finding and stated that these five individuals had been moved to and received services at other facilities owned and operated by Our Lady of the Wayside. The Provider stated that there were no excess days.

AOS Response: The scope of the agreed-upon procedures engagement was limited to Guadalupe Home. The findings reported are based only on payments associated with this facility and its Medicaid Provider number 0870026.

Medicaid Paid Claims

1. ODM requested that we select paid claims for three Provider residents in one month and report any variances if the claims did not meet the applicable documentation requirements.

We haphazardly selected three residents and obtained all of the paid claims for these residents from MITS for the month of December 2011 and compared the reimbursed Medicaid days to the days documented per the resident's medical records. We determined if the Provider's documentation met the general requirements of CMS Publication 15-1, Chapter 23, and Ohio Admin. Code § 5101:3-3-20 and if the days billed met the specific requirements of Ohio Admin. Code § 5101:3-3-16.8 (C) to (E) as an occupied or bed hold day and Ohio Admin. Code § 5101:3-3-39 for the payment adjustment requirements for resident's discharge, admittance to hospital, death or election to receive hospice care.

We found no instances of non-compliance with these documentation requirements.

Non-Payroll Expenses

1. ODM requested that we compare the Provider's non-payroll expenses to the amounts reported on *Schedule B-1, Other Protected Costs, Schedule B-2, Direct Care Cost Center, and Schedule C, Indirect Cost Care Center*, and report reclassifications between schedules and adjustments resulting in decreased costs exceeding five percent of non-payroll expenses on any schedule.

We compared all non-payroll expenses on *Schedule B-1, Other Protected Costs, Schedule B-2, Direct Care Cost Center, and Schedule C, Indirect Cost Care Center* to the Provider's 2011 Trial Balance and General Ledger reports.

We found no differences exceeding five percent on any schedule.

2. ODM requested that we select a sample of 20 non-payroll expenses reported on *Schedule B-1, Other Protected Costs; Schedule B-2, Direct Care Cost Center; Schedule C, Indirect Cost Center; and Exhibit 3, Home Office Trial Balance* and report expenses exceeding \$500 which lacked supporting documentation, were not properly allocated or were unallowable.

We selected 20 non-payroll expenses in total from non-payroll accounts on *Schedule B-1, Other Protected Costs; Schedule B-2, Direct Care Cost Center; Schedule C, Indirect Cost Center; and Exhibit 3, Home Office Trial Balance*. We reviewed these expenses to determine if they had supporting documentation, were properly allocated and classified, and were allowable expenses per the Cost Report Instructions, Ohio Admin. Code § 5101:3, and CMS Publication 15-1.

We found no differences exceeding \$500.

3. ODM requested that we review the allocation methodology used in the Provider's Home Office Trial Balance allocating costs on *Schedule B-1, Other Protected Costs; Schedule B-2, Direct Care*

Cost Center; Schedule C, Indirect Cost Care Center; and equity on Schedule E-1, Return on Equity Capital of Proprietary Providers, and determine if it was reasonable, allowable, related to residential care, and properly classified in accordance with Ohio Admin. Code § 5101:3, CMS Publications 15-1 and Section 2150, and the Cost Report Instructions and report any reclassifications between schedules and adjustments resulting in decreased Home Office Costs on any schedule

We reviewed the allocation methodology used in the Provider's General Ledger allocating costs on *Schedule B-1, Other Protected Costs; Schedule B-2, Direct Care Cost Center; Schedule C, Indirect Cost Care Center; and equity on Schedule E-1, Return on Equity Capital of Proprietary Providers* to determine whether it was reasonable, allowable, related to residential care, and properly classified in accordance with Ohio Admin. Code § 5101:3, CMS Publications 15-1 and Section 2150, and the Cost Report Instructions.

We found no inconsistencies or improper allocation methodologies used in the Home Office Trial Balances which allocated costs among multiple ICF providers.

4. ODM requested that we scan the Provider's non-payroll expenses reported on *Schedule B-1, Other Protected Costs, Schedule B-2, Direct Care Cost Center, and Schedule C, Indirect Cost Center* for non-federal reimbursable costs or costs not properly classified exceeding \$500 or contractor costs over \$10,000 that should have been reported on *Schedule C-3, Costs of Services from Related Parties*.

We scanned the Provider's General Ledger and Trial Balance reports for non-payroll expenses reported on *Schedule B-1, Other Protected Costs, Schedule B-2, Direct Care Cost Center, and Schedule C, Indirect Cost Center* for non-federal reimbursable costs or costs not classified in accordance with Ohio Admin. Code § 5101:3, CMS Publication 15-1, and the Cost Report Instructions exceeding \$500. We also scanned for any contractors with costs over \$10,000 which would require reporting on *Schedule C-3, Costs of Services from Related Parties*.

We found no differences exceeding \$500. We found no contracts which should be reported on *Schedule C-3*.

5. ODM requested that we compare the 2011 non-payroll costs reported on *Schedule B-1, Other Protected Costs, Schedule B-2, Direct Care Cost Center, and Schedule C, Indirect Cost Care Center* by chart of account code to non-payroll costs reported by chart of account code in 2010 and obtain the Provider's explanation for non-payroll variances that increased by more than five percent and \$500 from the prior year's schedules and report adjustments exceeding \$500 and five percent of non-payroll costs on any schedule.

We compared the 2011 non-payroll costs reported on *Schedule B-1, Other Protected Costs, Schedule B-2, Direct Care Cost Center, and Schedule C, Indirect Cost Care Center* by chart of account code to non-payroll costs reported by chart of account code in 2010 and obtained the Provider's explanation for up to five non-payroll variances that increased by more than five percent from the prior year's schedules.

We obtained the Provider's explanation that the variances were related to additional fuel expenses, increased vehicle repair expenses, payroll taxes increased to correspond with increased wages, changes in consumers' needs, and an increase in Franchise fees.

We found no adjustments exceeding \$500 and five percent of non-payroll costs on any schedule.

Property

1. ODM requested we compare the Provider's procedures regarding capitalization of fixed assets used for preparing *Schedule D, Capital Cost Center, Schedule D-1, Analysis of Property, Plant and Equipment*, and *Schedule D-2, Capital Additions/Deletions* with the Cost Report Instructions and CMS Publication 15-1, and report any variances.

We compared the Provider's procedures regarding capitalization of fixed assets used for preparing *Schedule D, Capital Cost Center, Schedule D-1, Analysis of Property, Plant and Equipment*, and *Schedule D-2, Capital Additions/Deletions* with the Cost Report Instructions and CMS Publication 15-1.

We noted one inconsistency between the Provider's capitalization policy and the guidelines in that the Provider does not determine a salvage value when calculating depreciation as required by CMS Publication 15-1, 104.19, which states in pertinent part, "virtually all assets have a salvage value substantial enough to be included in calculating depreciation, and only in the rare instance is salvage value so negligible that it may be ignored". See procedure 3 below for corresponding adjustments.

Recommendation

We recommend the Provider calculate a salvage value equal to 10 percent of historical cost when determining the initial net book value to be depreciated for each new capital asset purchase.

2. ODM requested that we compare capital assets and corresponding depreciation listed on *Schedule D, Capital Cost Center, Schedule D-1, Analysis of Property, Plant and Equipment*, and *Schedule D-2, Capital Additions/Deletions* to the Provider's Depreciation Schedule and Book Asset Detail report and report differences exceeding \$500.

We compared capital assets and corresponding depreciation listed on *Schedule D, Capital Cost Center, Schedule D-1, Analysis of Property, Plant and Equipment*, and *Schedule D-2, Capital Additions/Deletions* to the Provider's Year-to-Date Depreciation Report and the Book Value Report.

We found no differences exceeding \$500.

3. ODM requested that we select a total of three additions, renovations, and/or deletions reported on *Schedule D-1, Analysis of Property, Plant and Equipment*, and *Schedule D-2, Capital Additions/Deletions* and determined if the cost basis, useful life and depreciation expense were in accordance with the Cost Report Instructions and Ohio Admin. Code § 5101:3-3-01 (BB), and report any differences.

We selected a total of three additions, renovations and deletions reported on *Schedule D-1, Analysis of Property, Plant and Equipment* and *Schedule D-2, Capital Additions/Deletions* and reviewed the cost basis, useful life and depreciation expense to determine whether they were in accordance with the Cost Report Instructions and 5101:3-3-01 (BB). We also reviewed the assets used in residential care to determine if they should be reclassified as the Costs of Ownership in accordance with Ohio Admin § 5101:3 and CMS Publication 15-1. In addition, we determined if assets were used in residential care or should be reclassified as the Costs of Ownership in accordance with Ohio Admin § 5101:3 and CMS Publication 15-1.

We found differences as reported in Appendix A.

4. ODM requested we review rent and lease agreements to determine if any related party lease costs were recorded in accordance Ohio Admin. Code §§ 5101:3-3-01(BB) and 5101:3-3-84.3, and that non-related leases meet the requirements of FASB 13, if costs were recorded in *Schedule D, Analysis of Property, Plant and Equipment* in Lease and Rent Accounts 8060 or 8065, and report any differences.

We reviewed rent and lease agreements and we found no differences.

5. ODM requested we compare the renovation costs and financing costs in the Non-extensive Renovation Letter to *Schedule D-1, Analysis of Property, Plant and Equipment*, if costs were recorded in *Schedule E, Balance Sheet*, Account 1300, (Renovations), and report any differences.

We compared the renovation costs and financing costs in the Non-extensive Renovation Letter to *Schedule D-1, Analysis of Property, Plant and Equipment*.

We found no differences.

6. ODM requested we review the fixed asset/depreciation listing to ensure transportation expenses were reasonable, allowable and related to patient care as defined in CMS Publication 15-1. ODM also requested we review the W-2s to determine if any corporate officers and owners who exclusively used vehicles reported additional compensation or were adjusted from allowable expenses pursuant to CMS Publication 15-1, Chapter 9, if transportation costs are recorded in *Schedule D-1, Analysis of Property, Plant and Equipment*, and report any differences

We reviewed the Book Value Report to ensure transportation expenses were reasonable, allowable and related to patient care. We did not review W-2s as we did not identify any corporate officers who exclusively used any of the vehicles.

We found no differences.

Payroll

1. ODM requested that we compare the Provider's payroll expenses to the amounts reported on *Schedule B-1, Other Protected Costs; Schedule B-2, Direct Care Cost Center; Schedule C, Indirect Cost Care Center; Schedule C-1, Administrator's Compensation; and Schedule C-2, Owner's Relatives Compensation* and report reclassifications between schedules and adjustments resulting in decreased costs or hours exceeding five percent on any schedule

We compared all salary, fringe benefits and payroll tax entries and hours worked reported on *Schedule B-2, Direct Care Cost Center; Schedule C, Indirect Cost Care Center; Schedule C-1, Administrator's Compensation* to the Provider's 2011 General Ledger Report and other supporting documentation to identify variances exceeding five percent of total payroll costs or hours reported on any schedule. There were no entries on *Schedule C-2, Owner's Relatives Compensation*.

We found differences exceeding five percent as reported in Appendix A.

2. ODM requested that we select a sample of 10 employees reported on *Schedule B-1, Other Protected Costs; Schedule B-2, Direct Care Cost Center; Schedule C, Indirect Cost Center; and Exhibit 3, Home Office Trial Balance* and determine if any salaries and fringe benefit expenses exceeding \$500 were not properly allocated and classified or were unallowable.

We selected 10 employees (including all Administrators) and compared the Provider's job descriptions to the schedule in which each employee's salary and fringe benefit expenses were reported to determine if they were allowable under CMS Publication 15-1, were properly classified, allocated and allowable in accordance with Ohio Admin. Code § 5101:3; CMS Publication 15-1, Chapter 9 and Section 2150; and the Cost Report Instructions, and identified any variances exceeding \$500.

We found no differences.

3. ODM requested that we compare the 2011 payroll costs reported on *Schedule B-1, Other Protected Costs; Schedule B-2, Direct Care Cost Center; Schedule C, Indirect Cost Care Center; Schedule C-1, Administrator's Compensation; and Schedule C-2, Owner's Relatives Compensation* by chart of account code to payroll costs reported by chart of account code in 2010 and obtain the Provider's explanation for five payroll variances that increased by more than five percent from the prior year's schedules and report adjustments exceeding \$500 and five percent of payroll costs on any schedule.

We compared the 2011 payroll costs reported on *Schedule B-1, Other Protected Costs; Schedule B-2, Direct Care Cost Center; Schedule C, Indirect Cost Care Center; and Schedule C-1, Administrator's Compensation* by chart of account code to payroll costs reported by chart of account code in 2010 and found five payroll variances that increased by more than five percent and \$500 from the prior year's schedules.

We obtained the Provider's explanations that all variances were due to wage increases, increases in staffing, and increases in the number of hours worked.

Based on these explanations, we found no variances exceeding \$500 and five percent of non-payroll costs on any schedule.

Revenue

1. ODM requested us to compare all revenues on the Provider's Revenue Ledger with those revenues reported on *Attachment 1, Revenue Trial Balance* and report differences exceeding five percent of total revenues reported.

We compared all revenues on the Provider's 2011 General Ledger Report with those revenues reported on *Attachment 1, Revenue Trial Balance* to determine if all revenues were reported in accordance with Ohio Admin. Code § 5101:3, CMS Publication 15-1, and the Cost Report Instructions.

We found no differences.

2. ODM requested we scan the Provider's Revenue Ledger to identify any revenue offsets/applicable credits exceeding \$500 which the Provider did not record on *Attachment 2, Adjustments to Trial Balance* or were not offset against expenses on *Schedule B-1, Other Protected Costs, Schedule B-2, Direct Care Cost Center, and Schedule C, Indirect Cost Care Center*.

We scanned the Provider's General Ledger report to identify any revenue offsets or applicable credits which were not reported on *Attachment 2* or *Schedules B-1, B-2 or C* to offset corresponding expenses in accordance with CMS Publication 15-1, Chapters 1, 6 and 8.

We did not identify any unrecorded revenue offsets or applicable credits exceeding \$500 that would offset corresponding expenses.

Assets, Liabilities and Owner's Equity

ODM requested us to perform procedures 1 through 6 below if the Provider was a for-profit provider and if *Schedule E-1, Return on Equity Capital of Proprietary Providers* reported equity above zero.

1. ODM requested we compare Assets and Liabilities on the *Schedule E, Balance Sheet* with the Provider's trial balance report and other supporting documentation for those accounts greater than five percent of total reported assets or liabilities. ODM requested that we identify any amount was unsupported, unallowable or improperly classified per Ohio Admin. Code § 5101:3, CMS Publication 15-1, or the Cost Report Instructions.

We did not perform this procedure as the Provider indicated on *Schedule A* of the Cost Report that it is a nonprofit corporation.

2. ODM requested we determine if the Provider is on a proper accrual basis and if their accrual policies are applied consistently between periods as required by the Cost Report Instructions, and report any differences.

We did not perform this procedure as the Provider indicated on *Schedule A* of the Cost Report that it is a nonprofit corporation.

3. ODM requested we compare the Provider's ending account balance with beginning balance for all accounts on *Schedule E, Balance Sheet* and obtained an explanation for any account ending balance with variances exceeding 25 percent or \$100,000 of the beginning balance, and report any adjustments.

We did not perform this procedure as the Provider indicated on *Schedule A* of the Cost Report that it is a nonprofit corporation.

4. ODM requested we compare the savings account balance on the Trial Balance report to *Schedule E, Balance Sheet* to determine if total cash on hand from investments/savings exceeds three months of the Provider's total annual operating expenses as reported on *Schedule A-3, Summary of Costs* and is not allowable equity as Invested Funds, pursuant to CMS Pub. 15-1, Section 1218.2, and report any differences.

We did not perform this procedure as the Provider indicated on *Schedule A* of the Cost Report that it is a nonprofit corporation.

5. ODM requested we compare reconciling items on the bank reconciliation report/schedule with the December 2011 bank statement and Trial Balance report and report any differences.

We did not perform this procedure as the Provider indicated on *Schedule A* of the Cost Report that it is a nonprofit corporation.

6. ODM requested we compare amounts reported on *Schedule E-1, Return on Equity Capital of Proprietary Providers* to supporting documentation to ensure net equity calculations for Capital, Due from Owners/Officers, Related Party Loans, Equity in Assets Leased from Related Parties, or Home Office Equity were in accordance with CMS Publication 15-1 and Ohio Admin. Code § 5101:3-3-01(BB), and report any differences.

We did not perform this procedure as the Provider indicated on *Schedule A* of the Cost Report that it is a nonprofit corporation.

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

This report is intended solely for the use of the managements of the Provider, the Ohio Department of Medicaid, the Ohio Department of Developmental Disabilities, 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

March 26, 2014

cc: Terry Davis, Chief Executive Officer, Our Lady of the Wayside Guadalupe Home
Shirley Sharp, Business Administrator, Our Lady of the Wayside Guadalupe Home
Gary Bauman, Board Chairman, Our Lady of the Wayside Guadalupe Home

Appendix A
Our Lady of the Wayside Guadalupe Home
2011 Cost Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Schedule A-1 Summary of Inpatient Days				
1. January - Authorized Days (2)	431	(17)	414	To correct authorized days
3. March - Authorized Days (2)	424	(26)	398	To correct authorized days
4. April - Authorized Days (2)	399	(11)	388	To correct authorized days
6. June - Authorized Days (2)	419	(8)	411	To correct authorized days
7. July - Authorized Days (2)	434	(15)	419	To correct authorized days
8. August - Authorized Days (2)	422	(25)	397	To correct authorized days
9. September - Authorized Days (2)	420	(12)	408	To correct authorized days
10. October - Authorized Days (2)	434	(14)	420	To correct authorized days
11. November - Authorized Days (2)	420	(9)	411	To correct authorized days
12. December - Authorized Days (2)	421	(20)	401	To correct authorized days
1. January - Hospital Leave Days (3)	3	17	20	To correct hospital leave days
3. March - Hospital Leave Days (3)	10	26	36	To correct hospital leave days
4. April - Hospital Leave Days (3)	21	(19)	2	To correct hospital leave days
5. May - Hospital Leave Days (3)	31	(31)	-	To correct hospital leave days
6. June - Hospital Leave Days (3)	1	8	9	To correct hospital leave days
7. July - Hospital Leave Days (3)	-	15	15	To correct hospital leave days
8. August - Hospital Leave Days (3)	12	14	26	To correct hospital leave days
9. September - Hospital Leave Days (3)	-	12	12	To correct hospital leave days
10. October - Hospital Leave Days (3)	-	14	14	To correct hospital leave days
11. November - Hospital Leave Days (3)	-	9	9	To correct hospital leave days
12. December - Hospital Leave Days (3)	13	7	20	To correct hospital leave days
Schedule C Indirect Care Cost Center				
35. Housekeeping - 7245 - Salary Facility Employed (1)	\$ 24,930	\$ (24,930)		To reclassify repair costs incorrectly posted to salaries
		\$ 54,530	\$ 54,530	To reclassify salary expenses incorrectly posted to repairs
51. Plant Operations and Maintenance - 7330 - Salary Facility Employed (1)	\$ 58,008	\$ (54,530)		To reclassify salary expenses incorrectly posted to repairs
		\$ 24,930		To reclassify repair costs incorrectly posted to salaries
		\$ (3,176)		To reclassify non-payroll expense
		\$ (302)	\$ 24,930	To reclassify non-payroll expense
52. Repair and Maintenance - 7340 - Other/Contract Wages (2)	\$ 52,995	\$ 3,176		To reclassify non-payroll expense
		\$ 302	\$ 56,473	To reclassify non-payroll expense

Appendix A
Our Lady of the Wayside Guadalupe Home
2011 Cost Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Schedule D Capital Cost Center				
4. Depreciation - Equipment - 8040 - Total (3)	\$ 4,812	\$ (27)		To recalculate Dep. Expense by adding in a 10% Salvage Value
		\$ (6)	\$ 4,779	To recalculate Dep. Expense by adding in a 10% Salvage Value
5. Depreciation - Transportation Equipment - 8050 - Total (3)	\$ 19,641	\$ (195)	\$ 19,446	To recalculate Dep. Expense by adding in a 10% Salvage Value
Schedule D-1 Analysis of Property, Plant and Equipment				
5. Equipment - Accumulated Depreciation (5)	\$ 284,935	\$ 27		To recalculate Dep. Expense by adding in a 10% Salvage Value
		\$ 6		To recalculate Dep. Expense by adding in a 10% Salvage Value
		\$ 6	\$ 284,974	To recalculate Dep. Expense by adding in a 10% Salvage Value
5. Equipment - Depreciation this Period (7)	\$ 4,812	\$ (27)		To recalculate Dep. Expense by adding in a 10% Salvage Value
		\$ (6)		To recalculate Dep. Expense by adding in a 10% Salvage Value
		\$ (6)	\$ 4,773	To recalculate Dep. Expense by adding in a 10% Salvage Value
6. Transportation - Accumulated Depreciation (5)	\$ 630,355	\$ 195	\$ 630,550	To recalculate Dep. Expense by adding in a 10% Salvage Value
6. Transportation - Depreciation this Period (7)	\$ 19,641	\$ (195)	\$ 19,446	To recalculate Dep. Expense by adding in a 10% Salvage Value

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Dave Yost • Auditor of State

GUADALUPE HOME INTERMEDIATE CARE FACILITY

LORAIN COUNTY

CLERK'S CERTIFICATION

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

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
APRIL 22, 2014**