



Dave Yost • Auditor of State



**LOGAN COUNTY BOARD OF DEVELOPMENTAL DISABILITIES**

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## Independent Accountants' Report on Applying Agreed-Upon Procedures

Halina Schroeder, Audit Chief  
Division of Fiscal Administration, Audit Office  
Ohio Department of Developmental Disabilities  
30 E. Broad Street, 8<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) Home and Community Based Services Waiver*, Appendix I-2(c), the Auditor of State's Office performed the procedures enumerated below, to which the Ohio Department of Developmental Disabilities (DODD) agreed. The purpose is to assist you in evaluating whether the Logan County Board of Developmental Disabilities (County Board) prepared its *Income and Expenditure Report* for the years ended December 31, 2011 and 2012 (Cost Reports) in accordance with DODD's Guide to Preparing Income and Expenditure Reports for 2011 and 2012 (Cost Report Guides) and to assist you in evaluating whether reported receipts and disbursements complied with 2 CFR 225 (OMB Circular A-87 *Cost Principles for State, Local, and Indian Tribal Governments*), and other compliance requirements described in the procedures below. The County Board's management is responsible for preparing these reports. This agreed-upon procedures engagement was conducted in accordance with the American Institute of Certified Public Accountants' attestation standards. The sufficiency of these procedures is solely the responsibility of DODD. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

### **STATISTICS – SQUARE FOOTAGE**

1. DODD requested that we 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. DODD also asked us to perform the additional procedures listed below only on those areas that changed by more than 10 percent from the final 2010 square footage totals.

We toured the facilities and found no unreported rented or idle floor space.

We compared 2011 and 2012 square footage totals to final 2010 square footage totals and found that the square footage reported changed by more than 10 percent in both 2011 and 2012.

2. DODD requested that we 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*.

We measured three rooms in the Administrative/Adult Services building and compared the square footage to the County Board's square footage summary.

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

**STATISTICS – SQUARE FOOTAGE (Continued)**

3. DODD requested that we 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*.

We compared square footage for each room on the floor plan of the Administrative/Adult building to the County Board's summary for each year.

We found no variances exceeding 10 percent.

4. DODD requested that we 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*.

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

We found variances exceeding 10 percent as reported in Appendix A (2011) and Appendix B (2012).

5. DODD requested that we obtain the County Board's methodology for allocating square footage between programs and review 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 and compared it to the Cost Report Guides.

We found no inconsistencies as a result of applying this procedure.

**STATISTICS – ATTENDANCE**

1. We reviewed 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 found no unassigned program or general expenses-all program costs.

2. DODD asked us to compare the County Board's final 2010 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 2011 and, if the hours are the same, to do no additional procedures.

We compared the final 2010 typical hours of service to the typical hours of service reported on *Schedule B-1* for 2011.

We found no differences.

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

**STATISTICS – ATTENDANCE (Continued)**

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

We found no differences in 2011. We reported differences in Appendix B (2012).

4. DODD requested that we report variances if the County Board's number of individuals served varied by more than 10 percent when comparing to the prior period's final attendance statistics on *Schedule B-1, Section B, Attendance Statistics* for 2011.

We compared the County Board's final 2010 number of individuals served to the final individuals served for Day Habilitation/Adult Day Services/Vocational Habilitation for 2011 on *Schedule B-1, Section B, Attendance Statistics*.

The number of reported individuals served did not change by more than 10 percent.

5. DODD requested that we report variances if the individuals served on 2011 *Schedule B-1, Section B, Attendance Statistics* were not within three of the individuals documented on the attendance sheets if the variance in procedure 4 was greater than 10 percent.

We did not perform this test since the variance in procedure 4 was not more than 10 percent.

6. DODD requested that we report variances in the total attendance days for five individuals for two months in 2012 between the County Board's monthly attendance documentation and the number of days reported on *Schedule B-1, Section B, Attendance Statistics*. DODD also asked us to compare the acuity level on the County Board's 2012 Attendance acuity report to the Acuity Assessment Instrument for each individual.

We traced the number of attendance days for five Adult Day Service individuals from January, March, April, May, June, July, August, September, October, and November of 2012 from the County Board's monthly attendance documentation to *Schedule B-1*.

We reported variance in Appendix B (2012).

We compared each acuity level on the 2012 attendance by acuity reports to the Acuity Assessment Instrument for the same five individuals. We also selected an additional individual, to ensure that at least two individuals from each acuity level was tested, and performed the same acuity level comparison.

We found no acuity variances.

7. DODD asked us to select 30 community employment units from 2011 and 2012 and determine if the units were calculated in accordance with the Cost Report Guides and met the service documentation requirements of Ohio Admin. Code § 5123:2-9-05 (see Paid Claims testing, procedure 1). DODD asked 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 Guides or if any unit did not meet the documentation requirements.

## **STATISTICS – ATTENDANCE (Continued)**

We haphazardly selected 15 units from 2011 and 15 units from 2012 from the County Board's detailed Community Employment units report and determined if the units were calculated in accordance with the Cost Report Guides and met the service documentation requirements.

We found no differences in 2011. In 2012, we found fewer than three units calculated in error.

## **ACUITY TESTING**

1. DODD requested that we report variances if the Days of Attendance by Acuity supplemental worksheet for 2009, 2010 and 2011 did not agree to the County Board's supporting documentation.

We compared the County Board's Attendance By Acuity reports for Day Habilitation/Adult Day Services/Vocational Habilitation with the Days of Attendance by Acuity supplemental worksheet for 2009, 2010 and 2011.

For 2009, we found no variances.

For 2010, we found the following acuity variances:

- 534 Adult Day Services attendance days should be removed from acuity level A-1;
- 826 Adult Day Services attendance days should be removed from acuity level A;
- 42 Adult Day Services attendance days should be added to acuity level B; and
- 53 Adult Day Services attendance days should be removed from acuity level C.

For 2011, we found the following acuity variances:

- 506 Adult Day Services attendance days should be removed from acuity level A-1;
- 200 Adult Day Services attendance days should be added to acuity level A;
- 2 Adult Day Services attendance days should be added to acuity level B; and
- 3 Adult Day Services attendance days should be added to acuity level C.

2. We also compared two individuals from each acuity level on the County Board's 2009, 2010 and 2011 attendance by acuity reports to the Acuity Assessment Instrument for each individual for each respective year.

We found no acuity variances for 2009, 2010 or 2011.

We reported the differences from procedure 1 on a revised Days of Attendance by Acuity supplemental worksheet for 2010 and 2011 and submitted it to DODD.

## **STATISTICS – TRANSPORTATION**

1. DODD requested that we 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 Services*.

We compared the number of one-way trips from the County Board's Units Delivered report with those statistics as reported in *Schedule B-3*. We also footed the County Board's Units Delivered report for accuracy.

We reported differences exceeding two percent as reported in Appendix A (2011). We found no differences in 2012.



### **STATISTICS – TRANSPORTATION (Continued)**

We found that the County Board contracts with multiple transportation vendors in 2011 and 2012. In 2011 contract transportation services were provided by RTC, Industries and the County Board reported estimated community employment trips. We obtained supporting documentation for the actual trips as reported in Appendix A (2011).

We found in 2012, RTC Industries was the recipient of a grant from the Ohio Department of Transportation; with the grant proceeds received by RTC and then remitted to the County Board. The County Board confirmed that in 2012 the transportation services provided were part of RTC's program; therefore, we removed the one way trips from *Schedule B-3* and reclassified all expenses paid to RTC as non-federal reimbursable costs on *Worksheet 8, Transportation Services*. We reported differences in Appendix B (2012).

2. DODD requested that we report variances of more than 10 percent of the total trips taken for five individuals for both 2011 and 2012, 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 March 2011 and February for 2012 from the County Board's daily reporting documentation to *Schedule B-3*.

We found no differences exceeding 10 percent.

3. DODD requested that we 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 Services*.

The County Board did not report the cost of bus tokens, cabs on *Schedule B-3* for 2011 or 2012. We reviewed the County Board's State Expenses Detailed Reports for any of these costs not identified by the County Board.

We found unreported costs for parental mileage reimbursements in both years. We also found unreported parent reimbursement in 2012 that impacted *Worksheet 8, Transportation Services*. We reported these adjustments in Appendix A (2011) and Appendix B (2012).

### **STATISTICS – SERVICE AND SUPPORT ADMINISTRATION (SSA)**

1. DODD requested that we report variances if the County 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 Targeted Case Management (TCM), Other SSA Allowable, and SSA Unallowable units from the County Board's Case Notes Listing for TCM Billing reports with those statistics reported in *Schedule B-4*. We also footed the County Board's SSA reports for accuracy.

We found no differences exceeding two percent.

2. DODD requested that we report variances if the Other SSA Allowable units tested had an error rate exceeding 10 percent.

We haphazardly selected two samples of 60 Other SSA Allowable units for both 2011 and 2012 from the Case Notes Listing for TCM Billing reports and determined if the case note documentation described activities listed in Ohio Admin. Code § 5101:3-48-01(D) and also included the elements required by Ohio Admin. Code § 5101:3-48-01(F).

The units found to be in error did not exceed 10 percent of our sample for 2011 and 2012.

3. DODD asked us to report variances if the SSA Unallowable units tested had an error rate exceeding 10 percent.

## STATISTICS – SERVICE AND SUPPORT ADMINISTRATION (Continued)

We haphazardly selected a sample of 60 SSA Unallowable units for both 2011 and 2012 from the Case Notes Listing for TCM Billing reports and determined if the case note documentation described activities listed in Ohio Admin. Code § 5101:3-48-01(D) and also included the elements required by Ohio Admin. Code § 5101:3-48-01(F).

We reported variances in Appendix A (2011). We found no differences for 2012.

4. DODD requested that we report decreases exceeding five percent in total 2011 SSA units by line on *Schedule B-4* when compared to the prior year's final Cost Report. DODD also asked us to report changes exceeding five percent in total 2012 SSA units by line on *Schedule B-4* when compared to the prior year's final Cost Report.

We compared the final 2010 SSA units to the final 2011 SSA units and the final 2011 SSA units to the final 2012 SSA units.

The final 2011 units did not decrease by more than five percent from 2010.

The final 2012 TCM and Unallowable SSA units decreased by more than 5 percent, and Other SSA Allowable increased by more than 5 percent compared to 2011. We obtained the County Board's explanation that its billing company does quarterly reviews of Medicaid eligibility and someone that was not Medicaid eligible in a prior period became Medicaid eligible; therefore moving their units from SSA Unallowable to SSA Allowable.

5. DODD asked us to determine if the County Board maintained case note documentation for non-individual specific activities (general time units) as described in *Worksheet 9, Service and Support Administration Costs* of the Cost Report Guides. If the County Board did record general time units and they accounted for over 10 percent of total SSA units on the final *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 indicating a systemic issue.

We haphazardly selected a sample of 60 general time units for both 2011 and 2012 from the TCM NBGT Units Report 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.

We found no errors in 2011. The units found to be in error in 2012 did not exceed 10 percent.

## REVENUE COST REPORTING AND RECONCILIATION TO THE COUNTY AUDITOR REPORT

1. DODD asked us to compare the receipt totals from the county auditor's detailed receipt reports for the County Board to the county auditor's report totals reported on the *Reconciliation to County Auditor Worksheets*.

We compared the receipt totals from the 12/31/2011 and 12/31/2012 county auditor's Revenue Report Summary for the Community Support (283), Capital (083), Gifts (018) and Board of MRDD (017) funds to the county auditor's report totals reported on the *Reconciliation to County Auditor Worksheets*.

We found no differences.

## REVENUE COST REPORTING AND RECONCILIATION TO THE COUNTY AUDITOR REPORT (continued)

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 and, if the Cost Reports do not reconcile within limits, to perform procedure 3.

Total County Board receipts were within 1/4 percent of the county auditor's yearly receipt totals reported for these funds.

3. DODD asked us to compare the account description and amount for each revenue reconciling item on the *Reconciliation to County Auditor Worksheet* to the County Board's revenue report summary and other supporting documentation such as county tax settlement sheets.

We did not perform this procedure since the Cost Reports reconciled within limits.

4. DODD requested that we compare revenue entries on *Schedule C, Income Report* to the council of governments prepared County Board Summary Workbooks for 2011 and 2012.

We compared revenue entries on *Schedule C, Income Report* to the West Central Ohio Network (WestCON) prepared County Board Summary Workbooks.

We found no differences in 2011. We found differences as reported in Appendix B (2012).

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 \$660 in 2011 and \$14,819 in 2012;
- IDEA Early Childhood Special Education revenues in the amount of \$34,982 in 2011 and \$38,296 in 2012;
- Title XX revenues in the amount of \$48,219 in 2011 and \$44,728 in 2012;
- New Freedom Grant revenues in the amount of \$78,961 in 2012;
- Insurance reimbursements in the amount of \$55,284 in 2011 and \$63,476 in 2012; and
- Insurance reimbursement for property damage in the amount of \$4,960 in 2012.

## PAID CLAIMS TESTING

1. We selected 100 paid services among all service codes from 2011 and 2012 from the Medicaid Billing System (MBS) data and determined if the services met the following service documentation requirements of Ohio Admin. Code §§ 5123:2-9-05, 5123-2-9-18(H)(1)-(2), and 5101:3-48-01(F) as applicable to the specific service provided:

- 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;

**PAID CLAIMS TESTING (Continued)**

- Number of units of the delivered service or continuous amount of uninterrupted time during which the service was provided;
- Group size in which the services were delivered; 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.

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 applied the service documentation rules in effect at the time of service delivery. Also for selected services codes that have contracted services, DODD asked us to compare the County Board's usual and customary rate with the reimbursed rate to ensure that the County Board was reimbursed the lesser of the two as per Ohio Admin. Code § 5123:2-9-06. For any errors found, DODD asked that we obtain documentation and identify all overpayments related to reimbursements exceeding the usual and customary rate.

We found instances of non-compliance with these documentation requirements for 2011 and 2012 in the following service codes: Targeted Case Management (TCM), Non-Medical Transportation - One Way trip - Eligible vehicle (ATB and FTB), Adult Day/Vocational Habilitation Combination - 15 minute unit (AXF and FXF), and Adult Day Support - 15 minute unit (ADF and FDF). There were no non-medical transportation services provided by a commercial vehicle/bus or taxi/livery in our sample.

**Recoverable Finding - 2011 Finding \$221.17**

Service Code	Units	Review Results	Finding
TCM	1	Units billed exceeded actual service delivery	\$9.93
ATB	6	No supporting documentation	\$74.34
FTB	6	No supporting documentation	\$86.71
AXF	48	Documentation contained incorrect duration of service	\$50.19
		<b>Total</b>	<b>\$221.17</b>

**Recoverable Finding - 2012 Finding \$651.96**

Service Code	Units	Review Results	Finding
TCM	36	Units billed exceeded actual service delivery	\$354.32
FDF	30	Billed wrong service code	\$5.18
FTB	3	No supporting documentation	\$36.51
FXF	48	Documentation contained incorrect duration of service	\$49.74
ADF	48	Documentation contained incorrect duration of service	\$23.83
ATB	12	No supporting documentation	\$182.38
		<b>Total</b>	<b>\$651.96</b>

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

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

### PAID CLAIMS TESTING (Continued)

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 final TCM and Supported Employment - Community Employment units.

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

We compared the amounts reported on *Schedule A, Summary of Service Costs – By Program*, Lines (20), Environmental Accessibility Adaptations to Line (25), Other Waiver Services to the amount reimbursed for these services in 2011 and 2012 on the MBS Summary by Service Code report.

We found the County Board was not reimbursed for these services in 2011 and 2012.

### NON-PAYROLL EXPENDITURES AND RECONCILIATION TO THE COUNTY AUDITOR REPORT

1. We compared the disbursement totals from the 12/31/2011 and 12/31/2012 county auditor's report listed on the *Reconciliation to County Auditor Worksheets* to the county auditor's Expense Report for the MR/DD (017), Community Support (283), Capital Improvement (083) and Gift (018) funds.

We found no differences.

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 and, if Cost Reports did not reconcile within acceptable limits, to perform procedure 3.

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

3. DODD asked us to compare the account description and amount for each reconciling item on the *County Auditor Reconciliation Worksheets* to the County Board's Expense Detail.

We did not perform this procedure since the Cost Reports reconcile within limits.

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 Detail reports.

We found differences as reported in Appendix A (2011) and Appendix B (2012).

5. We compared disbursement entries on *Schedule A, Summary of Service Costs – By Program* and worksheets 2 through 10 to the COG prepared County Board Summary Workbooks.

## NON-PAYROLL EXPENDITURES AND RECONCILIATION TO THE COUNTY AUDITOR REPORT (Continued)

We found differences as reported in Appendix A (2011) and Appendix B (2012).

6. DODD asked us to determine whether the County Board's detailed disbursements were properly classified within two percent of total service contracts and other expenses for all worksheets and if any worksheet included disbursements over \$100 which are non-federal reimbursable under 2 CFR 225 Appendix B.

We scanned the County Board's State Expenses Detailed Reports for service contracts and other expenses in the following columns and worksheets: column (X) General Expense-All Programs on worksheets 2 through 8; column (N) Service and Support Administration Costs on worksheet 9; and columns (E) Facility Based Services, (F) Enclave, (G) Community Employment and (H) Unassigned Adult Program 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 (2011) and Appendix B (2012) for misclassified and non-federal reimbursable costs.

7. DODD asked us to scan the County Board's detailed expense reports for items purchased during 2011 and 2012 that met the County Board's capitalization threshold and trace them to inclusion on the County Board's fixed asset listing.

We scanned the County Board's State Expenses Detailed Reports for items purchased during 2011 and 2012 that met the County Board's capitalization criteria and traced them to inclusion on the County Board's Depreciation Schedule.

We found no unrecorded purchases meeting the capitalization criteria.

8. We haphazardly selected 20 disbursements from 2011 and 2012 from the County Board's State Expenses Detail Reports that were classified as service contract and other expenses on worksheets 2 through 10. 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 (2011) for misclassified costs and Appendix B (2012) for non-federal reimbursable 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 as a result of applying this procedure.

2. DODD asked us to compare the depreciation costs reported in the County Board's depreciation schedules 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 Schedules.

We found no differences exceeding \$100.

### **PROPERTY, DEPRECIATION, AND ASSET VERIFICATION TESTING (Continued)**

3. DODD asked that we compare the County Board's final 2010 Depreciation Schedule to the County Board's 2011 and 2012 Depreciation Schedules for changes in the depreciation amounts for assets purchased prior to the periods under review, depreciation taken on the same asset more than once, assets that have been fully depreciated in prior years, or depreciation taken on assets during the period of acquisition which were not in compliance with the Cost Report Guides.

We reported differences for prior period corrections in Appendix A (2011) and Appendix B (2012).

4. We haphazardly selected two of the County Board's fixed assets which meet the County Board's capitalization policy and were being depreciated in their first year in either 2011 or 2012 to determine if the useful lives 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 useful life to determine compliance with the Cost Report Guides and AHA Asset Guide.

We found no differences.

5. DODD asked us to haphazardly select the lesser of five percent or 20 disposed assets from 2011 and 2012 from the County Board's list of disposed assets and determined if the asset was removed from the County Board's fixed asset ledger. DODD also asked us to recalculate depreciation and any gain or loss applicable to 2011 (and 2012, if applicable) for the disposed items based on its undepreciated basis and any proceeds received from the disposal or sale of the asset to determine compliance with the Cost Report Guide and CMS Publication 15-1, Chapter 1.

We did not perform this procedure because the County Board stated that no capital assets were disposed of in 2011 or 2012. We scanned the County Board's State Account Code Detail Reports and did not find any proceeds from the sale or exchange of fixed assets.

### **PAYROLL TESTING**

1. DODD asked us to determine whether total County Board salaries and benefits in the Cost Reports were within two percent of the county auditor's report totals for the County Board's funds.

We totaled salaries and benefits from worksheets 2 through 10 from the Cost Reports and compared the yearly totals to the county auditor's expense report for the MR/DD (017), Gifts (018), Capital (083) and Community Support (283) funds.

Because the variance was greater than two percent for 2011, we scanned the County Board's State Expenses Detailed Report to identify misclassified costs. We determined that the variance was due to service contracts posted as payroll. We reported differences in Appendix A (2011) and, with these adjustments, the revised salary and benefit costs were within two percent of the county auditor's report totals.

The variance was less than two percent in 2012.

2. DODD asked us to compare the County Board's detailed 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 Detail Reports.

### **PAYROLL TESTING (Continued)**

We found differences as reported in Appendix A (2011). We found no differences in 2012.

3. DODD requested that we select a sample based on 25 percent of the two-year average number of employees and compare the County Board's organizational chart, staffing/payroll journal and job descriptions, if needed, to the worksheet in which each employee's salary and benefit costs were allocated to ensure allocation is consistent with the Cost Report Guides. If misclassification errors exceed 10 percent, DODD requested us to perform procedure 4.

We selected 31 employees and compared the County Board's organizational chart and State Expenses Detailed Report 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 in Appendix A (2011). We found no differences in 2012.

4. DODD asked us to scan the County Board's detailed payroll reports for 2011 and 2012 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 errors in procedure 3 did not exceed 10 percent.

### **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 versus the County Board's payroll records exceeded one percent or more.

We compared the salary and benefits entered on the MAC Cost by Individual reports to the County Board's State Expenses Detailed Reports.

We found no variance exceeding one percent.

2. DODD asked us to compare the MAC Cost by Individual reports to Worksheet 6, columns (I) and (O) for both years.

We found no differences.

3. DODD asked us to compare Ancillary Costs on the Roll Up Report for the Ohio Department of Medicaid (ODM) report to Lines 6-10 of the *MAC Reconciliation Worksheet*.

We reported differences in Appendix A (2011) and Appendix B (2012).

4. DODD asked us to select 10 RMTS and 10 percent above of the RMTS observed moments above that amount completed by employees of the County Board from the DODD RMTS Participant Moments Question and Answer report for the third quart of 2011 and the second quarter of 2012 in which they documented their time spent on administering Medicaid-funded programs. DODD also asked us to determine 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 and 2012.



### **MEDICAID ADMINISTRATIVE CLAIMING (Continued)**

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 third quarter of 2011 and 11 RMTS observed moments from the second quarter of 2012 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 and 2012.

We found one observed moment for Activity Code 8 - Referral, Coordination and Monitoring of Non-Medicaid Services; one observed moment for Activity Code 11 - Program Planning, Development and Interagency Coordination of Medicaid Services; three observed moments for Activity Code 12 - Program Planning, Development and Interagency Coordination of Non-Medicaid Services; and two observed moments for Activity Code 18 - General Administration that lacked supporting documentation in 2011.

In 2012, we observed one observed moment for Activity Code 18 - General Administration that lacked supporting documentation and one observed moment for Activity Code 4 - Non-Medicaid Outreach where the documentation did not reflect the date of the sampled moment as required by the RMTS guide, section on Examples of Unacceptable Documentation.

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

### **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."

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

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



**Dave Yost**  
Auditor of State

July 27, 2015

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**Appendix A**  
**Logan County Board of Developmental Disabilities**  
**2011 Income and Expenditure Report Adjustments**

	<u>Reported Amount</u>	<u>Correction</u>	<u>Corrected Amount</u>	<u>Explanation of Correction</u>
<b>Schedule B-1, Section A</b>				
8. Physical Therapy (C) Child	54	107	161	To agree to the summary
17. Medicaid Administration (A) MAC	162	(161)	1	To agree to the summary
23. Administration (D) General	2,995	(782)	2,213	To agree to the summary
24. Transportation (D) General	360	(120)	240	To agree to the summary
<b>Schedule B-3</b>				
2. Pre-School (H) Cost Of Bus, Tokens, Cabs- Fourth Quarter	\$ -	\$ 251	\$ 251	To report correct cost of bus, tokens, cabs
3. School Age (A) One Way Trips- First Quarter	95	(95)	-	To report correct number of one-way trips
3. School Age (C) One Way Trips- Second Quarter	329	(329)	-	To report correct number of one-way trips
3. School Age (E) One Way Trips- Third Quarter	162	(162)	-	To report correct number of one-way trips
3. School Age (G) One Way Trips- Fourth Quarter	398	(398)	-	To report correct number of one-way trips
5. Facility Based Services (G) One Way Trips- Fourth Quarter	4,374	1,075	5,449	To report correct number of one-way trips
7. Supported Emp. -Comm Emp. (A) One Way Trips- First Quarter	21	719	740	To report correct number of one-way trips
7. Supported Emp. -Comm Emp. (C) One Way Trips- Second Quarter	30	840	870	To report correct number of one-way trips
7. Supported Emp. -Comm Emp. (E) One Way Trips- Third Quarter	24	998	1,022	To report correct number of one-way trips
7. Supported Emp. -Comm Emp. (G) One Way Trips- Fourth Quarter	16	842	858	To report correct number of one-way trips
<b>Schedule B-4</b>				
2. Other SSA Allowable Units (D) 4th Quarter	455	9	464	Unallowable unit tests revealed units to be allowable
5. SSA Unallowable Units (D) 4th Quarter	379	(9)	370	Unallowable unit tests revealed units to be allowable
<b>Worksheet 1</b>				
2. Land Improvements (X) Gen Expense All Prgm.	\$ 6,055	\$ (460)	\$ 5,595	To correct depreciation for paving project
4. Fixtures (D) Unasgn Children Programs	\$ 1,623	\$ (491)	\$ 1,132	To remove depreciation for hot water tank
5. Moveable Equipment (E) Facility Based Services	\$ 2,254	\$ 419	\$ 2,673	To record depreciation for high capacity cabinets
8. COG Expenses (E) Facility Based Services	\$ -	\$ 1	\$ 1	To correct COG report due to no enclave program
8. COG Expenses (M) Family Support Services	\$ 65	\$ (1)	\$ 64	To match COG report
<b>Worksheet 2</b>				
4. Other Expenses (O) Non-Federal Reimbursable	\$ 3,897	\$ 2,109	\$ 6,006	To reclassify employee morale expenses
4. Other Expenses (X) Gen Expense All Prgm.	\$ 144,448	\$ (2,109)	\$ 142,339	To reclassify employee morale expenses
		\$ (75,457)	\$ 66,882	To reclassify RSC match expense
		\$ 5,000	\$ 71,882	To reclassify training expense
		\$ (1,000)	\$ 70,882	To reclassify postage for Discovery Center
		\$ 450	\$ 71,332	To reclassify all staff training
5. COG Expenses (E) Facility Based Services	\$ 5	\$ 15	\$ 20	To correct COG report due to no enclave program
5. COG Expenses (F) Enclave	\$ 15	\$ (15)	\$ -	To correct COG report due to no enclave program
10. Unallowable Fees (O) Non-Federal	\$ 59,648	\$ 91,292	\$ 150,940	To record county auditor fees
<b>Worksheet 2A</b>				
1. Salaries (D) Unasgn Children Program	\$ (6,382)	\$ 2,098	\$ (4,284)	To correct salary amount
		\$ 6,382	\$ 2,098	To remove negative salary amount
1. Salaries (E) Facility Based Services	\$ (6,382)	\$ 30,389	\$ 24,007	To reclassify sec/acct secretary salary
		\$ (2,098)	\$ 21,909	To correct salary amount
		\$ 6,382	\$ 28,291	To remove negative salary amount
2. Employee Benefits (D) Unasgn Children Program	\$ 15,116	\$ (6,382)	\$ 8,734	To reclassify to remove negative salary amounts
2. Employee Benefits (E) Facility Based Services	\$ 15,116	\$ 19,094	\$ 34,210	To reclassify sec/acct secretary benefits
		\$ (6,382)	\$ 27,828	To reclassify to remove negative salary amounts

**Appendix A (Page 2)**  
**Logan County Board of Developmental Disabilities**  
**2011 Income and Expenditure Report Adjustments**

	<u>Reported Amount</u>	<u>Correction</u>	<u>Corrected Amount</u>	<u>Explanation of Correction</u>
<b>Worksheet 3</b>				
4. Other Expenses (X) Gen Expense All Prgm.	\$ 245,784	\$ (5,000)	\$ 240,784	To reclassify employee training
5. COG Expenses (E) Facility Based Services	\$ 1	\$ 2	\$ 3	To correct COG report due to no enclave program
5. COG Expenses (F) Enclave	\$ 2	\$ (2)	\$ -	To correct COG report due to no enclave program
<b>Worksheet 5</b>				
1. Salaries (B) Pre-School	\$ 721,561	\$ 1,553		To reclassify physical education instructor salary
		\$ 19,332	\$ 742,446	To reclassify preschool instructor salary
1. Salaries (C) School Age	\$ 19,332	\$ (19,332)	\$ -	To reclassify school age instructor salary
2. Employee Benefits (B) Pre-School	\$ 238,383	\$ 378		To reclassify physical education instructor benefits
		\$ 29,392	\$ 268,153	To reclassify preschool instructor benefits
2. Employee Benefits (C) School Age	\$ 29,392	\$ (29,392)	\$ -	To reclassify school age instructor benefits
4. Other Expenses (D) Unasgn Children Program	\$ 4,970	\$ 1,000	\$ 5,970	To reclassify postage for Discovery Center
<b>Worksheet 7-B</b>				
4. Other Expenses (E) Facility Based Services	\$ 7,915	\$ (450)	\$ 7,465	To reclassify all staff training
<b>Worksheet 7-E</b>				
2. Employee Benefits (D) Unasgn Children	\$ 44,534	\$ 100	\$ 44,634	To reclassify fitness contributions as
4. Other Expenses (D) Unasgn Children Program	\$ 1,208	\$ (100)	\$ 1,108	To reclassify fitness contributions as benefits
<b>Worksheet 8</b>				
1. Salaries (X) Gen Expense All Prgm.	\$ 657,526	\$ (657,526)	\$ -	To reclassify contract expenses
3. Service Contracts (X) Gen Expense All Prgm.	\$ -	\$ 657,526	\$ 657,526	To reclassify contract expenses
<b>Worksheet 9</b>				
2. Employee Benefits (N) Service & Support Admin. Costs	\$ 155,069	\$ 220	\$ 155,289	To reclassify fitness contributions
4. Other Expenses (N) Service & Support Admin. Costs	\$ 7,728	\$ (220)	\$ 7,508	To reclassify fitness contributions
<b>Worksheet 10</b>				
1. Salaries (E) Facility Based Services	\$ 726,527	\$ (1,553)		To reclassify physical education instructor salary
		\$ (30,389)	\$ 694,585	To reclassify Sec/Acct Secretary salary
2. Employee Benefits (E) Facility Based Services	\$ 391,072	\$ (378)		To reclassify physical education instructor benefits
		\$ (19,094)		To reclassify Sec/Acct Secretary benefits
		\$ 7,001	\$ 378,601	To reclassify unemployment and fitness contributions
2. Employee Benefits (G) Community Employment	\$ 95,530	\$ 1,150	\$ 96,680	To reclassify health savings account
4. Other Expenses (E) Facility Based Services	\$ 60,654	\$ (12,000)		To reclassify RSC match expenses
		\$ (7,001)	\$ 41,653	To reclassify unemployment and fitness contributions
4. Other Expenses (G) Community Employment	\$ 3,993	\$ (1,150)	\$ 2,843	To reclassify health savings account
5. COG Expenses (E) Facility Based Services	\$ 86	\$ 258	\$ 344	To correct COG report due to no enclave program
5. COG Expenses (F) Enclave	\$ 258	\$ (258)	\$ -	To correct COG report due to no enclave program

Appendix A (Page 3)  
 Logan County Board of Developmental Disabilities  
 2011 Income and Expenditure Report Adjustments

	<u>Reported Amount</u>		<u>Correction</u>		<u>Corrected Amount</u>	<u>Explanation of Correction</u>
<b>Reconciliation to County Auditor Worksheet</b>						
<b>Expense:</b>						
Plus: Not Allowed and Reconciled Items	\$ 135,595	\$	75,457			To reclassify RSC match expense
		\$	12,000	\$	223,052	To reclassify RSC match expense
Less: Capital Costs	\$ (213,401)	\$	460			To reconcile depreciation for paving project
		\$	(419)			To reconcile off deprecation for high capacity cabinets
		\$	491	\$	(212,869)	To reconcile depreciation for hot water heater disposal
Less: County Auditor/Treasurer Fees	\$ -	\$	(91,292)	\$	(91,292)	To reconcile off county Auditor fees
<b>Medicaid Administration Worksheet</b>						
6- Ancillary Costs (A) Reimbursement Requested	\$ -	\$	11,685	\$	11,685	To record ancillary costs
10. Through Calendar Year						

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**Appendix B**  
**Logan County Board of Developmental Disabilities**  
**2012 Income and Expenditure Report Adjustments**

	<u>Reported Amount</u>		<u>Correction</u>		<u>Corrected Amount</u>	<u>Explanation of Correction</u>
<b>Schedule A</b>						
20. Environmental Accessibility Adaptations And/Or Modifications And Supplies (L) Community Residential	\$ 787	\$	(787)	\$	-	To match COG report
21. Adaptive And Assistive Equipment (L) Community Residential	\$ 5,550	\$	(5,550)	\$	-	To match COG report
<b>Schedule B-1, Section A</b>						
1. Building Services (B) Adult	2,477		260		2,737	To agree to the summary
5. Speech/Audiology (C) Child	427		(122)		305	To agree to the summary
7. Occupational Therapy (C) Child	1,183		(379)		804	To agree to the summary
8. Physical Therapy (C) Child	258		(97)		161	To agree to the summary
17. Medicaid Administration (A) MAC	-		1		1	To agree to the summary
22. Program Supervision (C) Child	-		167		167	To agree to the summary
23. Administration (D) General	3,157		(944)		2,213	To agree to the summary
24. Transportation (D) General	360		(120)		240	To agree to the summary
<b>Schedule B-1, Section B</b>						
4. 15 Minute Units (C) Supported Emp. - Community Employment	253		(12)		241	To agree unit totals to the detailed report
10. A (A) Facility Based Services	14,555		(1)		14,554	To correct variance for unrecorded test
<b>Schedule B-3</b>						
2. Pre-School (H) Cost Of Bus, Tokens, Cabs- Fourth Quarter	\$ -	\$	173			To report correct cost of bus, tokens, cabs
		\$	634	\$	807	To report correct cost of bus, tokens, cabs
5. Facility Based Services (E) One Way Trips- Third Quarter	11,006		(1,931)		9,075	To remove non-profit trips
5. Facility Based Services (G) One Way Trips- Fourth Quarter	8,960		(8,960)		-	To remove non-profit trips
7. Supported Emp. -Comm Emp. (G) One Way Trips- Fourth Quarter	-				-	
<b>Schedule C</b>						
<b>I. County</b>						
(B) Interest- COG Revenue	\$ 91,016	\$	7,207	\$	98,223	To match COG report
<b>Worksheet 1</b>						
2. Land Improvements (X) Gen Expense All Prgm.	\$ 6,055	\$	(460)	\$	5,595	To correct depreciation for paving project
4. Fixtures (D) Unasn Children Programs	\$ 1,623	\$	(491)	\$	1,132	To remove depreciation for hot water tank
5. Moveable Equipment (E) Facility Based Services	\$ 2,254	\$	419	\$	2,673	To record depreciation for high capacity cabinets
8. COG Expenses (E) Facility Based Services	\$ -	\$	1	\$	1	To correct COG report due to no enclave program
8. COG Expenses (G) Community Employment	\$ -	\$	1	\$	1	To match COG report
8. COG Expenses (L) Community Residential	\$ -	\$	86	\$	86	To match COG report
8. COG Expenses (M) Family Support Services	\$ -	\$	57	\$	57	To match COG report
8. COG Expenses (N) Service & Support Admin	\$ -	\$	37	\$	37	To match COG report
8. COG Expenses (O) Non-Federal Reimbursable	\$ -	\$	5	\$	5	To match COG report
<b>Worksheet 2</b>						
4. Other Expenses (O) Non-Federal Reimbursable	\$ 96	\$	594	\$	690	To reclassify employee morale costs
4. Other Expenses (X) Gen Expense All Prgm.	\$ 106,060	\$	(594)			To reclassify employee morale costs
		\$	(1,013)			To reclassify SSA computer repairs
		\$	(59,037)			To reclassify expenses paid in error
		\$	(68)	\$	45,348	To reclassify speech laptops
5. COG Expenses (B) Pre-School	\$ -	\$	7	\$	7	To match COG report
5. COG Expense (C) School Age	\$ -	\$	14	\$	14	To match COG report
5. COG Expense (E) Facility Based Services	\$ -	\$	21	\$	21	To correct COG report due to no enclave program
5. COG Expense (G) Community Employment	\$ -	\$	29	\$	29	To match COG report
5. COG Expenses (L) Community Residential	\$ -	\$	3,431	\$	3,431	To match COG report
5. COG Expense (M) Family Support Services	\$ -	\$	2,291	\$	2,291	To match COG report
5. COG Expense (N) Service & Support Admin	\$ -	\$	1,463	\$	1,463	To match COG report
5. COG Expense (O) Non-Federal Reimbursable	\$ -	\$	7,417	\$	7,417	To match COG report

**Appendix B (Page 2)**  
**Logan County Board of Developmental Disabilities**  
**2012 Income and Expenditure Report Adjustments**

	<b>Reported Amount</b>	<b>Correction</b>	<b>Corrected Amount</b>	<b>Explanation of Correction</b>
<b>Worksheet 2 (Continued)</b>				
10. Unallowable Fees (O) Non-Federal Reimbursable	\$ 233,492	\$ (88,052)	\$ 145,440	To correct the amount posted to the cost report
<b>Worksheet 3</b>				
5. COG Expenses (B) Pre-School	\$ -	\$ 1	\$ 1	To match COG report
5. COG Expenses (C) School Age	\$ -	\$ 2	\$ 2	To match COG report
5. COG Expenses (E) Facility Based Services	\$ -	\$ 3	\$ 3	To correct COG report due to no enclave program
5. COG Expenses (G) Community Employment	\$ -	\$ 3	\$ 3	To match COG report
5. COG Expenses (L) Community Residential	\$ -	\$ 412	\$ 412	To match COG report
5. COG Expenses (M) Family Support Services	\$ -	\$ 275	\$ 275	To match COG report
5. COG Expenses (N) Service & Support Admin	\$ -	\$ 176	\$ 176	To match COG report
5. COG Expenses (O) Non-Federal Reimbursable	\$ -	\$ 25	\$ 25	To match COG report
<b>Worksheet 5</b>				
4. Other Expenses (B) Pre-School	\$ 6,092	\$ (173)	\$ 5,919	To reclassify parent transportation reimbursement
5. COG Expenses (M) Family Support Services	\$ 24,428	\$ 6,337	\$ 30,765	To match COG report
<b>Worksheet 7-C</b>				
4. Other Expenses (D) Unasgn Children Program	\$ 346	\$ 68	\$ 414	To reclassify speech laptop expense
<b>Worksheet 8</b>				
3. Service Contracts (B) Pre-School	\$ 634	\$ 173	\$ 807	To reclassify parent transportation reimbursement
3. Service Contracts (O) Non-Federal	\$ -	\$ 87,008	\$ 87,008	To remove non-profit trips
3. Service Contracts (X) Gen Expense All Prgm.	\$ 632,390	\$ (87,008)	\$ 545,382	To remove non-profit trips
<b>Worksheet 9</b>				
4. Other Expenses (N) Service & Support Admin. Costs	\$ 5,419	\$ 1,013	\$ 6,432	To reclassify SSA laptops
5. COG Expenses (N) Service & Support Admin. Costs	\$ 19,646	\$ (4)	\$ 19,642	To match COG report
<b>Worksheet 10</b>				
4 Other Expenses (E) Facility Based Services	\$ 42,559	\$ (800)	\$ 41,759	To correct amount reported on the cost report
5. COG Expenses (E) Facility Based Services	\$ -	\$ 288	\$ 288	To correct COG report due to no enclave program
<b>Reconciliation to County Auditor Worksheet Expense:</b>				
Plus: Reconciled Items	\$ 502,104	\$ (3,481)		To reconcile RSC grants
		\$ 91,533		To post auditor fees that were reconciled off twice
		\$ 59,037	\$ 649,193	To reclassify expenses paid in error
Less: Capital Costs	\$ (218,488)	\$ 460		To reconcile depreciation for paving project
		\$ (419)		To reconcile off depreciation for high capacity cabinets
		\$ 491	\$ (217,956)	To reconcile depreciation for hot water heater disposal
Less: COG Expenses Posted on Schedule A	\$ (14,353)	\$ 6,337	\$ (8,016)	To match COG report
<b>Medicaid Administration Worksheet</b>				
6- Ancillary Costs (A) Reimbursement Requested	\$ -	\$ 11,243	\$ 11,243	To record ancillary costs
10. 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  
OCTOBER 6, 2015**