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LUCAS COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

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Independent Accountants' Report on Applying Agreed-Upon Procedures

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

Dear Ms. Schroeder:

As permitted by Ohio Rev. Code § 5123.05 and as required by the *Application for a § 1915(c) Home and Community Based Services Waiver*, Appendix I-2(c), the Auditor of State's Office performed the procedures enumerated below, to which the Ohio Department of Developmental Disabilities (DODD) agreed. The purpose is to assist you in evaluating whether the Lucas County Board of Developmental Disabilities (County Board) prepared its *Income and Expenditure Report* for the years ended December 31, 2012 and 2013 (Cost Reports) in accordance with DODD's Guide to Preparing Income and Expenditure Reports for 2012 and 2013 (Cost Report Guides) and to assist you in evaluating whether reported receipts and disbursements complied with 2 CFR 225 (OMB Circular A-87 *Cost Principles for State, Local, and Indian Tribal Governments*), and other compliance requirements described in the procedures below. The County Board's management is responsible for preparing these reports. This agreed-upon procedures engagement was conducted in accordance with the American Institute of Certified Public Accountants' attestation standards. The sufficiency of these procedures is solely the responsibility of DODD. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Statistics – Square Footage

1. We compared program costs and statistics to square footage reported in the Cost Reports to identify potential square footage errors. We inquired with the County Board to obtain explanation of any potential errors.

We found no differences; however, we noted the County Board excluded square footage being leased to Wynn Road Residential Homes and we added this square footage as non-reimbursable as reported in Appendix A (2012) and Appendix B (2013).

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

2. We compared the square footage for each room on the floor plan of the Telegraph building for 2012 and the Holland building for 2013 to the County Board's summary for each year which rolls up to *Schedule B-1, Section A, Square Footage* to ensure that square footage was allocated in accordance with the Cost Report Guides and identified variances greater than 10 percent.

We found no variances exceeding 10 percent.

Statistics – Square Footage (Continued)

3. We compared the County Board's square footage summary for each year to the square footage reported in each cell in *Schedule B-1, Section A, Square Footage* and identified variances greater than 10 percent for any cell in *Schedule B-1*.

We found no variances.

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

We found no differences.

Statistics – Attendance

1. We reviewed the Cost Reports and determined if individuals served or units of service were omitted on *Schedule B-1, Section B, Attendance Statistics*, worksheet 4, or worksheets 7A to 7H which resulted in program or general expenses-all program costs not being allocated to the County Board's programs.

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

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

We reported variances in Appendix A (2012) and Appendix B (2013).

3. We traced the number of total attendance days for four Adult Day Service and one Enclave individuals for two months in 2012 and 2013 between the County Board's monthly attendance documentation and Day Services Attendance Summary by Consumer, Location, Acuity and Month reports and the number of days reported on *Schedule B-1, Section B, Attendance Statistics*. We then compared the acuity level on the County Board's Day Services Attendance Summary by Consumer, Location, Acuity and Month reports to the Acuity Assessment Instrument or other documentation for each individual. We also selected an additional 12 individuals in 2012 and six individuals in 2013 to ensure at least two individuals from each acuity level were tested, and performed the same acuity level comparison. If differences were noted in acuity or attendance days, we would also compare the paid claims in the Medicaid Billing System (MBS) data to the County Board's monthly attendance documentation and Acuity Assessment Instrument to ensure the County Board was reimbursed for the proper number of attendance days and at the correct acuity level.

We reported variances in Appendix A (2012) and Appendix B (2013). We found overpayments; see Paid Claims Testing for recoverable findings.

We also found one individual where the acuity assessment instrument or equivalent document could not be located by the County Board.

Statistics – Attendance (Continued)

4. We selected 30 Supported Employment - Community Employment units from the Community Employment Units reports and determined if the units were calculated in accordance with the Cost Report Guides and met the service documentation requirements of Ohio Admin. Code § 5123:2-9 to identify variances greater than 10 percent to *Schedule B-1, Section B, Attendance Statistics*.

We found no differences or instances of non-compliance.

Statistics – Transportation

1. We compared the number of one-way trips from the County Board's Transportation Detail Trips Entered on Routes reports with those statistics as reported in *Schedule B-3, Quarterly Summary of Transportation Services* and identified any variances greater than two percent of total units reported on each row of *Schedule B-3*. We also footed the County Board's transportation reports for accuracy.

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

However, we found 2012 transportation services provided by the Anne Grady Center and TLC Transportation that were reported as one-way trips on *Schedule B-3*. We determined the cost for these transports from the detailed expenditure report. We reported differences to remove the trips and add the costs to *Schedule B-3* in Appendix A (2012).

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

We found no differences exceeding 10 percent.

3. We compared the cost of bus tokens/cabs from the County Board's detailed expenditure report to the amount reported in *Schedule B-3, Quarterly Summary of Transportation Services* and identified any variances greater than two percent of total costs reported on each row of *Schedule B-3*. We also made any corresponding changes on *Worksheet 8, Transportation Services*.

We found no variances; however, we noted differences impacting transportation related costs reported on *Worksheet 8, Transportation Services* as reported in Appendix A (2012) and Appendix B (2013).

Statistics – Service and Support Administration (SSA)

1. We compared the number of Targeted Case Management (TCM), Other SSA Allowable and SSA Unallowable units from the County Board's SSA Units Detail Breakdown reports with those statistics reported in *Schedule B-4, Quarterly Summary of Units of Service-Service and Support Administration* and identified any variances greater than two percent of total units reported on each row of *Schedule B-4*. We also footed the County Board's SSA reports for accuracy.

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

Statistics – Service and Support Administration (Continued)

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

We found no variances.

3. We haphazardly selected two samples of 30 SSA Unallowable units for both 2012 and 2013 from the SSA Units Detail Breakdown reports and determined if the case note documentation described activities listed in Ohio Admin. Code § 5101:3-48-01(D) and included the elements required by Ohio Admin. Code § 5101:3-48-01(F) to identify any variances greater than 10 percent of total units tested in each year. If the variance identified was greater than 25 percent, we would select an additional sample of 30 units for that year and perform the same test. If the combined error rate of both samples for the same year was greater than 25 percent, we would project these differences across the population.

The variances exceeded 10 percent in 2012, but were less than 25 percent. The variances exceeded 25 percent in 2013 and we selected an additional sample of 30 SSA Unallowable units. The combined error rate exceeded 25 percent and we projected and then removed 5,119 units as the variances found were due to general time activities or the Service and Support Administrator was not certified to perform SSA activities.

We reported these differences in Appendix A (2012) and Appendix B (2013).

4. DODD asked that we 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, we would perform the following procedure:

DODD asked that we haphazardly select two samples of 60 general time units for both 2012 and 2013 from the SSA Units Detail Breakdown reports and determine 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 to identify any variances greater than 10 percent of total units tested in each year.

We did not perform this procedure as the County Board did not record general time units.

Revenue Cost Reporting and Reconciliation to the County Auditor Report

1. We compared the receipt totals from the county auditor's 2012 and 2013 Revenue Report (Non-Projects) for the General Developmental Disabilities (2180), Community Residential (2181) and Gift and Donation (2183) funds to the county auditor's report total reported on the *Reconciliation to County Auditor Worksheet*.

We then compared the total County Board receipts reported in the *Reconciliation to County Auditor Worksheets* to the county auditor's receipt totals to determine if the Cost Reports reconciled within acceptable limits.

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

We found no differences in 2012 and the Cost Report reconciled within acceptable limits. We reported difference in Appendix B (2013) and, after this adjustment, the Cost Report reconciled within acceptable limits.

2. DODD asked that we compare revenue entries on *Schedule C, Income Report* to the final Council of Governments (COG) County Board Summary Workbooks for 2012 and 2013.

We did not perform this procedure as the County Board did not participate in a COG.

3. We reviewed the County Board's revenue reports and *Schedule C, Income Report* to determine whether revenues are maintained separately to offset corresponding expense via the use of specific expenditure costs centers and identified any potential revenue offsets/applicable credits.

We identified the following sources of potential revenue credits for which the County Board did not offset costs on the Cost Reports in accordance with 2 CFR 225, Appendix A (C)(3)(c) and (4)(a):

- Miscellaneous refunds and reimbursements in the amount of \$123,467 in 2012 and \$101,213 in 2013;
- Title XX revenues in the amount of \$426,337 in 2012 and \$432,325 in 2013; and
- Help Me Grow revenues in the amount of \$94,519 in 2012 and \$204,953 in 2013.

Paid Claims Testing

1. We selected 100 paid claims among all service codes from 2012 and 2013 from the MBS data and compared these services to the County Board's service documentation and determined if the documentation matched requirements of each respective service code per Ohio Admin. Code § 5123:2-9. We applied the service documentation rules in effect at the time of service delivery.

For selected commercial transportation services codes that have contracted services, we compared the County Board's usual and customary rate 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, we obtained documentation and identified all overpayments related to reimbursements exceeding the usual and customary rate. Additionally, for any other selected services codes that have contracted services, we compared the County Board's contract rate with the reimbursed rate to ensure that the County Board was reimbursed no more than the contracted rate. For any errors found, we obtained with documentation and identified all overpayments related to reimbursements exceeding the contract rate.

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

We found instances of contracted services for commercial transportation in our sample. We found no differences between the usual and customary and reimbursed rates. We found instances of non-compliance in the following service codes: Adult Day Support - 15 Minute Unit (ADF), Non-Medical Transportation - One Way Trip (ATB and FTB), Supported Employment - Community- 15 Minute unit (ACO and FCO) and Targeted Case Management (TCM) as described below and made corresponding unit adjustments on *Schedule B-1, B-3* and *B-4* as reported in Appendix A (2012) and Appendix B (2013).

Paid Claims Testing (Continued)

In addition we reported findings for Adult Day Support and Vocational Habilitation Combination - Daily Unit (FXD and AXD) and Adult Day Support and Vocational Habilitation Combination - 15 minute unit (AXF) based on attendance testing. See procedure 3 in the Statistics – Attendance section. We also noted TCM service units in 2012 in which the individual was deceased on the date of service and did not meet the criteria for medical necessity. Per Ohio Admin. Code § 5160-48-01(B)(5) "Medically necessary" for the purposes of this rule means services and activities that are of an appropriate type, amount, duration, scope and intensity which are also appropriate to the individual's health and welfare needs, living arrangement, circumstances or expected outcomes."

Recoverable Finding – 2012

Finding \$1,285.11

Service Code	Units	Review Results	Finding
FTB	2	Lack of supporting documentation	\$24.81
ADF	52	Units billed in excess of service delivery	\$51.27
TCM	106	Services provided after date of death	\$1,051.92
FXD	6	Lack of supporting documentation (attendance testing)	\$157.11
		Total	\$1,285.11

Recoverable Finding – 2013

Finding \$1,025.18

Service Code	Units	Review Results	Finding
ATB	2	Lack of supporting documentation	\$24.59
FTB	4	Lack of supporting documentation	\$49.18
ACO	8	Billed wrong procedure code resulting in overpayment	\$44.91
FCO	48	Recorded start time did not match actual service delivery	\$319.53
AXD	12	Lack of supporting documentation (attendance testing)	\$562.50
AXF	13	Lack of supporting documentation (attendance testing)	\$24.47
		Total	\$1,025.18

Recommendation:

We recommend the County Board monitor TCM claims to ensure compliance with Ohio Admin. Code § 5160:1-2-01.2(J)(4) which states in pertinent part, "Coverage for an individual shall terminate on the date of the individual's death."

2. We compared the number of reimbursed TCM units and Community Employment units from the MBS Summary by Service Code report, to the final units on *Schedule B-4, Quarterly Summary of Units of Service – Service and Support Administration*, Line (1)(F), *TCM Units* and to *Schedule B-1, Section B, Attendance Statistics*, Line (4)(C), *Supported Employment – Community Employment*, 15 minute units, respectively to determine whether Medicaid reimbursed units were greater than final TCM and Supported Employment-Community Employment units.

We found no instance where the Medicaid reimbursed units were greater than final TCM and Supported Employment - Community Employment units.

Paid Claims Testing (Continued)

3. We compared the amounts reported on *Schedule A, Summary of Service Costs – By Program*, Lines (20), Environmental Accessibility Adaptations to Line (25), Other Waiver Services to the amount reimbursed for these services in 2012 and 2013 on the MBS Summary by Service Code report to determine whether any reimbursements exceeded disbursements on *Schedule A* by two percent.

We found no differences in 2012. We reported differences in Appendix B (2013).

Non-Payroll Expenditures and Reconciliation to the County Auditor Report

1. We compared the disbursement totals from the county auditor's report listed on the *Reconciliation to County Auditor Worksheets* to the county auditor's Consolidated Expense Listing reports for the General Developmental Disabilities (2180), Community Residential (2181) and Gift and Donations (2183) funds.

We then compared the total County Board disbursements reported in the *Reconciliation to County Auditor Worksheets* to the county auditor's disbursement totals to determine if the Cost Reports reconciled within acceptable limits.

We found no differences and the Cost Reports reconciled within acceptable limits.

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

We reported variances exceeding \$750 in Appendix A (2012) and Appendix B (2013).

3. DODD asked us to compare disbursement entries on *Schedule A, Summary of Service Costs – By Program* and worksheets 1 through 10 to the final COG County Board Summary Workbooks.

We did not perform this procedure as the County Board did not participate in a COG.

4. We scanned the County Board's 2012 and 2013 detailed expenditure reports and judgmentally selected 60 disbursements from the service contracts and other expenses reported on worksheets 2 through 10. We determined if supporting documentation was maintained, the costs were allowable and properly classified according to the Cost Report Guides and 2 CFR 225, and identified any variances greater than two percent of total service contracts and other expenses on any worksheet or costs which are non-federal reimbursable under 2 CFR 225 Appendix B and greater than \$750.

We also scanned for contracted services on *Worksheet 8, Transportation Services; Worksheet 9, Service and Support Administration Costs; and Worksheet 10, Adult Program* without corresponding statistics that are non-federal reimbursable because they do not demonstrate that the County Board's programs received a measurable benefit as required under Appendix A, section (C)(3)(a) and the Cost Report Guides.

We reported misclassified and non-federal reimbursable costs in Appendix A (2012) and Appendix B (2013).

We also found contracted services that were omitted from the Cost Reports in 2012 and 2013. We obtained the statistics and reported these in Appendix A (2012) and Appendix B (2013).

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

5. We scanned the County Board's detailed expenditure reports for items purchased during 2012 and 2013 that met the County Board's capitalization criteria and traced them to inclusion on the County Board's Depreciation Schedules.

We found no unrecorded purchases meeting the capitalization criteria.

6. We determined if the County Board reconciled its income and expenditures on a monthly basis by verifying that the County Board maintained documentation of the reconciliation for at least one month in each calendar year.

The County Board had supporting documentation for the months of November 2012 and March 2013 showing that it reconciled its income and expenditures with the county auditor.

Property, Depreciation, and Asset Verification Testing

1. We compared the depreciation costs reported in the County Board's Depreciation Schedules to the amounts reported on *Worksheet 1, Capital Costs* and identified any cell variances greater than \$750.

We found no differences.

2. We compared the County Board's final 2011 Depreciation Schedule and prior year depreciation adjustments to the County Board's 2012 and 2013 Depreciation Schedules for changes in the depreciation amounts for assets purchased prior to the periods under review, depreciation taken on the same asset more than once, assets that have been fully depreciated in prior years, or depreciation taken on assets during the period of acquisition which were not in compliance with the Cost Report Guides to identify any cell variances greater than \$750.

We reported differences exceeding \$750 in Appendix A (2012) and Appendix B (2013).

3. We verified the County Board's capitalization threshold and haphazardly selected the lesser of 10 or 10 percent of the County Board's fixed assets which meet the capitalization threshold and were being depreciated in their first year in either 2012 or 2013 and determined if the useful lives agreed to the estimated useful lives prescribed in the 2008 or 2013 American Hospital Association (AHA) Asset Guide. We also recomputed the first year's depreciation for the four assets tested, based on their cost, acquisition date and useful life to determine compliance with the Cost Report Guides and AHA Asset Guide and identified any variances.

We reported differences in Appendix A (2012) and Appendix B (2013).

4. We haphazardly selected the lesser of 10 percent or 10 disposed assets from 2012 and 2013 from the County Board's list of disposed assets and determined if the asset was removed from the County Board's fixed asset ledger. We also recalculated depreciation and any gain or loss for the 10 disposed items tested, based on its undepreciated basis and any proceeds received from the disposal or sale of the asset to determine compliance with the Cost Report Guide and CMS Publication 15-1, Chapter 1.

We reported differences in Appendix A (2012). We found no differences in 2013.

Payroll Testing

1. We compared total salaries and benefits from worksheets 2 through 10 of the Cost Reports and the yearly totals to the payroll disbursements on the county auditor's Consolidated Expense Listing reports for the Operating (2180), Community Residential (2181) and Gift Donation (2183) funds to identify any variances greater than two percent of the county auditor's report totals for these funds.

The variance was less than two percent.

2. We compared the salaries and benefit costs on the County Board's Salaries by Department and Benefit Allocation worksheets to the amounts reported on worksheets 2 through 10 to identify variances resulting in differences to another program or worksheet exceeding \$750.

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

3. We calculated a sample size of the lesser of 40 employees or 25 percent of the average number of total employees over the two year period. For the sample of 40 selected, we compared the County Board's organizational chart, Salary Detail reports and job descriptions to the worksheet in which each employee's salary and benefit costs were allocated to ensure the allocation is consistent with the Cost Report Guides. We identified any misclassification errors and, if the misclassification errors are greater than 10 percent of the sample tested, we would perform procedure 4.

We reported differences in Appendix A (2012) and Appendix B (2013).

4. DODD asked us to scan the County Board's Salary Detail reports for 2012 and 2013 and compare the classification of employees to entries on worksheets 2 through 10 to determine if salary and benefit costs were reported in accordance with the Cost Report Guides.

We did not perform this procedure as the errors in procedure 3 did not exceed 10 percent.

Medicaid Administrative Claiming (MAC)

1. We compared the salary and benefits entered on the MAC Cost by Individual reports to the County Board's Salary Detail reports and determined if the MAC salary and benefits were greater. If the variance was greater than one percent, we would contact DODD's Random Moment Time Study (RMTS) Coordinator to correct the misstatements identified.

We found County Board salary and benefits exceeded MAC salary and benefits in 2012. We found MAC salary and benefits did exceed the County Board salary and benefits in 2013, but the variance was less than one percent.

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

We found no differences.

3. We selected 10 RMTS observed moments and 10 percent of any RMTS moments above that amount that were completed by employees of the County Board from the DODD RMTS Participant Moments Question and Answer report for the 2nd quarter of 2012 and the 1st quarter of 2013. We selected 20 observed moments in 2012 and 20 observed moments in 2013 and determined if supporting documentation was maintained and the moments were properly classified in accordance with DODD's Guide to Medicaid Administrative Claiming (MAC) using the Random Moment Time Studies (RMTS) Methodology for 2012.

Medicaid Administrative Claiming (Continued)

We found one observed moment for Activity Code 18-General Administration that lacked supporting documentation in 2012. We also found one observed moment for Activity Code 1-Direct Care and one observed moment for Activity Code 18-General Administration in which the accompanying supporting documentation did not reflect the date and time of the sampled moment as required by the RMTS Guide, section on examples of unacceptable documentation in 2012.

We found one observed moment for Activity Code 11-Program Planning, Development and Interagency Coordination of Medicaid Services in which the supporting documentation was unclear or vague to support the response to the sampled moment as required by the RMTS Guide, section on examples of unacceptable documentation in 2013.

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

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

April 25, 2016

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Schedule B-1, Section A				
25. Non-Reimbursable (B) Adult	56,403	7,200	63,603	To record Wynn Rd square footage
Schedule B-1, Section B				
1. Total Individuals Served by Program (C) Supported Emp. - Community Employment	169	18	187	To match Community Employment units report
4. 15 Minute Units (C) Supported Emp. - Community Employment	12,438	984	13,422	To record the Andersons 15 minute units
6. A (B) Supported Emp. - Enclave	153	4		To match attendance report
		1	158	To reclassify individual served based on AAI
7. A-1 (B) Supported Emp. - Enclave	1	(1)	-	To reclassify individual served based on AAI
10. A (A) Facility Based Services	78,489	(7)	78,482	To correct attendance days based on attendance logs
10. A (B) Supported Emp. - Enclave	22,802	197	22,999	To reclassify days of attendance based on AAI
11. A-1 (B) Supported Emp. - Enclave	197	(197)	-	To reclassify days of attendance based on AAI
Schedule B-3				
3. School Age (C) One Way Trips- Second Quarter	135	(135)	-	To remove contracted transportation trips
3. School Age (E) One Way Trips- Third Quarter	1,226	(1,226)	-	To remove contracted transportation trips
3. School Age (H) Cost of Bus, Tokens, Cabs- Fourth Quarter	-	\$ 113,746	\$ 113,746	To record contracted transportation costs
5. Facility Based Services (G) One Way Trips- Fourth Quarter	32,945	(2)	32,943	To remove trips from paid claim error
Schedule B-4				
1. TCM Units (D) 4th Quarter	61,451	(106)	61,345	To remove units from paid claim errors
2. Other SSA Allowable Units (D) 4th Quarter	4,613	(784)		To match detailed SSA report
		6	3,835	To reclassify allowable units
5. SSA Unallowable Units (D) 4th Quarter	3,282	(2,581)		To match detailed SSA report
		(6)	695	To reclassify allowable units
Worksheet 1				
2. Land Improvements (U) Transportation	\$ 7,877	\$ (609)	\$ 7,268	To correct loss on disposal of asset
3. Buildings/Improve (E) Facility Based Services	\$ 215,119	\$ (1,431)	\$ 213,688	To correct loss on disposal of asset
3. Buildings/Improve (V) Admin	\$ 997	\$ 1,496	\$ 2,493	To correct depreciation
4. Fixtures (U) Transportation	\$ 6,070	\$ (907)	\$ 5,163	To remove depreciation for item less than \$5,000
5. Movable Equipment (E) Facility Based Services	\$ 24,366	\$ (394)		To correct loss on disposal of asset
		\$ (780)	\$ 23,192	To correct loss on disposal of asset
5. Movable Equipment (N) Service & Support Admin	\$ 3,941	\$ (1,305)	\$ 2,636	To remove depreciation taken in period of acquisition
5. Movable Equipment (U) Transportation	\$ 317,882	\$ (167)	\$ 317,715	To correct depreciation on asset tested
5. Movable Equipment (V) Admin	\$ 58,186	\$ (2,064)	\$ 56,122	To remove depreciation for duplicate asset
Worksheet 2				
1. Salaries (X) Gen Expense All Prgm.	\$ 1,870,116	\$ 19,769	\$ 1,889,885	To reclassify Mail Courier salary
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 736,427	\$ 9,292	\$ 745,719	To reclassify Mail Courier benefits
4. Other Expenses (O) Non-Federal Reimbursable	\$ 37,518	\$ 1,998	\$ 39,516	To reclassify unallowable advertising and general government costs
4. Other Expenses (X) Gen Expense All Prgm.	\$ 684,110	\$ (1,998)		To reclassify unallowable advertising and general government costs
		\$ 96,800	\$ 778,912	To reclassify billing expenses
Worksheet 5				
3. Service Contracts (L) Community Residential	\$ 1,856,265	\$ (23,750)	\$ 1,832,515	To reclassify Adult Day Service costs with no statistics
3. Service Contracts (M) Family Support Services	\$ 1,241,013	\$ (17,934)	\$ 1,223,079	To reclassify QA review costs

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 5 (Continued)				
4. Other Expenses (D) Unasgn Children Program	\$ 131,382	\$ (1,013)	\$ 130,369	To match detailed expenditure report
4. Other Expenses (L) Community Residential	\$ 241,430	\$ (326)	\$ 241,104	To reclassify Vocational Service costs with no statistics
Worksheet 7-B				
4. Other Expenses (E) Facility Based Services	\$ -	\$ 23,256	\$ 23,256	To reclassify nursing costs
Worksheet 8				
1. Salaries (H) Unasgn Adult Program	\$ 2,180,217	\$ (38,754)		To match payroll report
		\$ (19,769)		To reclassify Mail Courier salary
		\$ 27,914	\$ 2,149,608	To reclassify Travel Trainer salary
2. Employee Benefits (H) Unasgn Adult Program	\$ 1,027,491	\$ (9,292)		To reclassify Mail Courier benefits
		\$ 12,840	\$ 1,031,039	To reclassify Travel Trainer benefits
4. Other Expenses (E) Facility Based Services	\$ 1,225	\$ 879,423	\$ 880,648	To reclassify Facility Based per mile expenses
4. Other Expenses (F) Enclave	\$ -	\$ 90,743	\$ 90,743	To reclassify Enclave per mile expenses
4. Other Expenses (G) Community Employment	\$ -	\$ 61,515	\$ 61,515	To reclassify Community Employment per mile expenses
4. Other Expenses (H) Unasgn Adult Program	\$ 1,879,757	\$ (90,743)		To reclassify Enclave per mile expenses
		\$ (61,515)		To reclassify Community Employment per mile expenses
		\$ (879,423)	\$ 848,076	To reclassify Facility Based per mile expenses
Worksheet 9				
4. Other Expenses (N) Service & Support Admin. Costs	\$ 206,738	\$ 17,934	\$ 224,672	To reclassify QA review costs
Worksheet 10				
1. Salaries (E) Facility Based Services	\$ 8,963,970	\$ (54,515)	\$ 8,909,455	To match payroll report
1. Salaries (G) Community Employment	\$ 562,032	\$ (47,389)	\$ 514,643	To reclassify Job Procurement Specialist salary
1. Salaries (H) Unasgn Adult Program	\$ 1,749,274	\$ 93,270		To match payroll report
		\$ (27,914)		To reclassify Travel Trainer salary
		\$ 47,389	\$ 1,862,019	To reclassify Job Procurement Specialist salary
2. Employee Benefits (G) Community Employment	243,922	\$ (20,377)	223,545	To reclassify Job Procurement Specialist benefits
2. Employee Benefits (H) Unasgn Adult Program	\$ 714,114	\$ (12,840)		To reclassify Travel Trainer benefits
		\$ 20,377	\$ 721,651	To reclassify Job Procurement Specialist benefits
3. Service Contracts (H) Unasgn Adult Program	\$ 116,314	\$ (96,800)	\$ 19,514	To reclassify billing fees
4. Other Expenses (E) Facility Based Services	\$ 538,640	\$ (23,256)	\$ 515,384	To reclassify nursing expenses
4. Other Expenses (H) Unasgn Adult Program	\$ 209,478	\$ (766)	\$ 208,712	To match detailed expenditure report
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 23,750		To reclassify Adult Day Service costs with no statistics
		\$ 326	\$ 24,076	To reclassify Vocational Service costs with no statistics
Reconciliation to County Auditor Worksheet Expense:				
Less: Capital Costs	\$ (743,059)	\$ 1,305		To reconcile depreciation adjustment
		\$ 167		To reconcile depreciation adjustment
		\$ 2,064		To reconcile depreciation adjustment
		\$ 907		To reconcile depreciation adjustment
		\$ (1,496)		To reconcile depreciation adjustment
		\$ 609		To reconcile depreciation adjustment
		\$ 1,431		To reconcile depreciation adjustment
		\$ 394		To reconcile depreciation adjustment
		\$ 780	\$ (736,898)	To reconcile depreciation adjustment

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

	Reported Amount		Correction		Corrected Amount	Explanation of Correction
Schedule A						
22. Respite (L) Community Residential	\$ 10,550	\$	(10,550)	\$	-	To reclassify non-waiver respite expenses
Schedule B-1, Section A						
25. Non-Reimbursable (B) Adult	56,403		7,200		63,603	To record Wynn Rd square footage
Schedule B-1, Section B						
1. Total Individuals Served By Program (C) Supported Emp. - Community Employment	207		39		246	To match Community Employment units report
4. 15 Minute Units (C) Supported Emp. - Community Employment	10,150		19,911			To match Community Employment units report
			(56)			To remove 15 minute units from paid claim errors
			624		30,629	To record the Andersons 15 minute units
6. A (A) Facility Based Services	373		7		380	To record Sunshine Inc. individuals served
10. A (A) Facility Based Services	68,251		22		68,273	To record Sunshine Inc. days of attendance
12. B (A) Facility Based Services	36,238		(13)		36,225	To correct attendance days based on logs
13. C (A) Facility Based Services	35,769		(7)		35,762	To correct attendance days based on logs
Schedule B-3						
5. Facility Based Services (G) One Way Trips- Fourth Quarter	26,933		(6)		26,927	To remove trips from paid claim errors
Schedule B-4						
5. SSA Unallowable Units (C) 3rd Quarter	4,764		(438)		4,326	To remove projected general time units and units provided by non-certified SSA
5. SSA Unallowable Units (D) 4th Quarter	4,761		(4,761)		-	To remove projected general time units and units provided by non-certified SSA
Worksheet 1						
3. Buildings/Improve (E) Facility Based Services	\$ 161,185	\$	587			To correct depreciation on assets tested
			(1,521)	\$	160,251	To remove depreciation on a repair
3. Buildings/Improve (V) Admin	\$ 997	\$	(997)	\$	-	To removed depreciation for fully depreciated asset
4. Fixtures (U) Transportation	\$ 5,236	\$	(907)	\$	4,329	To remove depreciation for item less than \$5,000
5. Movable Equipment (U) Transportation	\$ 315,296	\$	(1,215)	\$	314,081	To remove depreciation on a repair
5. Movable Equipment (V) Admin	\$ 52,389	\$	(2,064)	\$	50,325	To remove depreciation for duplicate asset
Worksheet 2						
1. Salaries (X) Gen Expense All Prgm.	\$ 1,892,193	\$	19,224	\$	1,911,417	To reclassify Mail Courier salary
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 711,162	\$	8,956	\$	720,118	To reclassify Mail Courier benefits
4. Other Expenses (O) Non-Federal Reimbursable	\$ 25,528	\$	882	\$	26,410	To reclassify unallowable advertising, employee morale and donation expenses
4. Other Expenses (X) Gen Expense All Prgm.	\$ 723,981	\$	19,627			To reclassify property insurance costs
			(882)			To reclassify unallowable advertising, employee morale and donation expenses
			2,092	\$	744,818	To reclassify property tax costs
Worksheet 2A						
1. Salaries (H) Unasgn Adult Program	\$ 815,114	\$	(54,995)	\$	760,119	To reclassify Chief Financial Officer of Production salary
2. Employee Benefits (H) Unasgn Adult Program	\$ 312,590	\$	(21,398)	\$	291,192	To reclassify Chief Financial Officer of Production benefits
4. Other Expenses (H) Unasgn Adult Program	\$ 40,899	\$	(19,627)	\$	21,272	To reclassify property insurance costs
Worksheet 3						
4. Other Expenses (A) Early Intervention	\$ 17,081	\$	2,577	\$	19,658	To match detailed expenditure report
4. Other Expenses (E) Facility Based Services	\$ 509,987	\$	11,238	\$	521,225	To match detailed expenditure report
4. Other Expenses (N) Service & Support Admin	\$ 24,232	\$	3,655	\$	27,887	To match detailed expenditure report
4. Other Expenses (V) Admin	\$ 91,533	\$	2,796	\$	94,329	To match detailed expenditure report

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

	Reported Amount		Correction		Corrected Amount	Explanation of Correction
Worksheet 3 (Continued)						
4. Other Expenses (X) Gen Expense All Prgm.	\$ 27,781	\$	1,487	\$	29,268	To match detailed expenditure report
Worksheet 5						
3. Service Contracts (L) Community Residential	\$ 1,725,583	\$	(4,610)			To reclassify nursing services
		\$	(1,529)	\$	1,719,444	To reclassify Vocational Service costs
4. Other Expenses (L) Community Residential	\$ -	\$	10,550	\$	10,550	To reclassify non-waiver respite expenses
Worksheet 7-B						
3. Service Contracts (X) Gen Expense All Prgm.	\$ -	\$	4,610	\$	4,610	To reclassify nursing services
Worksheet 8						
1. Salaries (H) Unasgn Adult Program	\$ 2,003,167	\$	(19,224)	\$	1,983,943	To reclassify Mail Courier salary
2. Employee Benefits (H) Unasgn Adult Program	\$ 933,228	\$	(8,956)	\$	924,272	To reclassify Mail Courier benefits
3. Service Contracts (E) Facility Based Services	\$ -	\$	734,869	\$	734,869	To reclassify Facility Based per mile expenses
3. Service Contracts (F) Enclave	\$ -	\$	138,716	\$	138,716	To reclassify Enclave per mile expenses
3. Service Contracts (G) Community Employment	\$ -	\$	61,290	\$	61,290	To reclassify Community Employment per mile expenses
3. Service Contracts (H) Unasgn Adult Program	\$ 934,875	\$	(138,716)			To reclassify Enclave per mile expenses
		\$	(61,290)			To reclassify Community Employment per mile expenses
		\$	(734,869)	\$	-	To reclassify Facility Based per mile expenses
4. Other Expenses (H) Unassgn Adult Program	\$ 660,684	\$	(2,092)			To reclassify property tax costs
		\$	(93,230)	\$	565,362	To reclassify Adult Day Service costs
Worksheet 10						
1. Salaries (H) Unasgn Adult Program	\$ 1,444,686	\$	54,995	\$	1,499,681	To reclassify Chief Financial Officer of Production salary
2. Employee Benefits (H) Unasgn Adult Program	\$ 571,316	\$	21,398	\$	592,714	To reclassify Chief Financial Officer of Production benefits
3. Service Contracts (H) Unasgn Adult Program	\$ 144,482	\$	(19,783)	\$	124,699	To match detailed expenditure report
4. Other Expenses (E) Facility Based Services	\$ 381,856	\$	1,529			To reclassify Vocational Service costs
		\$	93,230	\$	476,615	To reclassify Adult Day Service costs
4. Other Expenses (H) Unasgn Adult Program	\$ 159,040	\$	(9,017)	\$	150,023	To reclassify unallowable donation and general government costs
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$	9,017	\$	9,017	To reclassify unallowable donation and general government costs
Reconciliation to County Auditor Worksheet						
Expense:						
Less: Capital Costs	\$ (644,495)	\$	(587)			To reconcile depreciation adjustment
		\$	907			To reconcile depreciation adjustment
		\$	997			To reconcile depreciation adjustment
		\$	2,064			To reconcile depreciation adjustment
		\$	1,215			To reconcile depreciation adjustment
		\$	1,521	\$	(638,378)	To reconcile depreciation adjustment
Revenue:						
Total from 12/31 County Auditor's Report	\$ 69,317,031	\$	1,250	\$	69,318,281	To correct county auditor total



Dave Yost • Auditor of State

LUCAS COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

LUCAS COUNTY

CLERK'S CERTIFICATION

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

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
MAY 12, 2016**