



Dave Yost • Auditor of State



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Independent Accountants' Report on Applying Agreed-Upon Procedures

Ohio Department of Developmental Disabilities
30 East Broad Street
Columbus, Ohio 43215

We have performed the procedures enumerated below, with which the Ohio Department of Developmental Disabilities (DODD) agreed, solely to assist DODD in evaluating whether the Licking County Board of Developmental Disabilities (County Board) prepared its *Income and Expenditure Report* for the years ended December 31, 2013 and 2014 (Cost Reports) in accordance with DODD's Guide to Preparing Income and Expenditure Reports for 2013 and 2014 (Cost Report Guides), and to assist DODD 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 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 found no potential errors for 2013. We found costs for School Age services with no corresponding square footage in 2014. We determined the square footage was omitted and we reported square footage for this program in Appendix B. We also compared the 2013 and 2014 square footage totals to the final 2012 totals and found variances above 10 percent.

2. We compared the square footage for each room on the floor plan of the SSA building for 2013 and the Administrative and Early Intervention building for 2014 to the County Board's summary for each year which rolls up to *Schedule B-1, Section A, Square Footage* to ensure that square footage was allocated in accordance with the Cost Report Guides to identify any variances greater than 10 percent.

We found no variances.

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* to identify variances greater than 10 percent for any cell in *Schedule B-1*.

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

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 reported variances in Appendix A (2013) and Appendix B (2014).

Statistics – Attendance

1. We reviewed the Cost Reports and determined if individuals served or units of service were omitted on *Schedule B-1, Section B, Attendance Statistics*, worksheet 4, or worksheets 7A to 7H which resulted in unallocated program or general expenses-all program costs.

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

2. We compared the County Board's Day Services Attendance Summary by Consumer, Location, Acuity and Month and Services Provided Detail reports for the number of individuals served, days of attendance and 15 minute units with similar information 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 statistics at each acuity level. We also footed the County Board's attendance reports for accuracy.

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

3. We traced the number of total attendance days for one Enclave and four Adult Day Service individuals for two months in 2013 and 2014 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 reports to the DODD Acuity Assessment Instrument Ratio Listing or other documentation for each individual. We also selected an additional three individuals in 2013 and five individuals in 2014 to ensure at least two individuals from each acuity level were tested, and performed the same acuity level comparison. For differences in attendance days noted, we compared the Medicaid Billing System (MBS) data to the County Board's monthly attendance documentation to ensure the County Board was reimbursed for the proper number of attendance days.

We found no differences in 2013. We reported differences in Appendix B (2014) and found an overpayment (see Paid Claims Testing section). Additionally, the County Board could not locate the Acuity Assessment Instrument or other supporting documentation for four individuals.

4. We selected 30 Supported Employment-Community Employment units from the Service Provided Detail 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 variances or instances of non-compliance.

Statistics – Transportation

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

We found no variances exceeding two percent in 2013. We reported variances in Appendix B (2014). We also found omitted statistics for contracted transportation services in 2014; see the Non-Payroll Expenditure and Reconciliation to the County Auditor Report section.

Statistics – Transportation (Continued)

2. We traced the number of trips for five adults for March 2013 and November 2014 from the County Board's daily reporting documentation to *Schedule B-3, Quarterly Summary of Transportation Services* to identify any variances greater than 10 percent of the total trips tested each year.

We found no variances exceeding 10 percent.

3. We compared the cost of bus tokens/cabs from the County Board's State Expenses Without Payroll or Benefits (Detailed) Reports to the amount reported in *Schedule B-3, Quarterly Summary of Transportation Services* to identify any variances greater than two percent of total costs reported on each row. We also determined if the costs were correctly reported on *Worksheet 8, Transportation Services*.

We found no variances greater than two percent and no difference impacting *Worksheet 8*.

Statistics – Service and Support Administration (SSA)

1. We compared the number of Targeted Case Management (TCM), Other SSA Allowable, Home Choice and SSA Unallowable units from the County Board's Case Notes Listing for TCM Billing - Subtotaled by Consumer, Services Provided Summary and Billing History - Summary reports with those statistics reported in *Schedule B-4, Quarterly Summary of Units of Service-Service and Support Administration* to identify any variances greater than two percent of total units reported on each row. We also footed the County Board's SSA reports for accuracy.

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

2. We haphazardly selected two samples of 60 Other SSA Allowable units for both 2013 and 2014 from the Case Notes Listing for TCM Billing - Subtotaled by Consumer reports and determined if the case note documentation described activities listed in Ohio Admin. Code § 5160-48-01(D) and included the elements required by Ohio Admin. Code § 5160-48-01(F) to identify any variances greater than 10 percent of total units tested in each year.

We found no variances exceeding 10 percent in 2013. We found no variances in 2014.

3. We haphazardly selected two samples of 30 SSA Unallowable units for both 2013 and 2014 from the Case Notes Listing for TCM Billing - Subtotaled by Consumer reports and determined if the case note documentation described activities listed in Ohio Admin. Code § 5160-48-01(D) and included the elements required by Ohio Admin. Code § 5160-48-01(F) to identify any variances greater than 10 percent of total units tested in each year.

We found no variances exceeding 10 percent in either year.

4. We determined that the County Board maintained case note documentation for non-individual specific activities (general time units) as described in *Worksheet 9, Service and Support Administration Costs of the Cost Report Guides*, and these units accounted for over 10 percent of total SSA units on the final *Schedule B-4* plus any general time units recorded. We haphazardly selected two samples of 60 general time units for both 2013 and 2014 from the Case Notes Listing for TCM Billing - Subtotaled by Consumer reports and determined if the case note documentation described activities listed in Ohio Admin. Code § 5160-48-01(D) or in *Worksheet 9, Service and Support Administration Costs, Section 1(b) of the Cost Report Guides* to identify any variances greater than 10 percent of total units tested in each year.

We found no variances.

Revenue Cost Reporting and Reconciliation to the County Auditor Report

1. We compared the receipt totals from the county auditor's Revenue Reports for the Board of Developmental Disabilities (1011) and the Capital/Repair (3048) funds to the county auditor's report total reported on the *Reconciliation to County Auditor Worksheet*.

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

We found differences in 2013 and the Cost Report did not reconcile within acceptable limits due to the Capital/Repair fund not being included in the Cost Report. We reported these differences in Appendix A (2013) and with these adjustments, the Cost Report reconciled within acceptable limits. We found no differences in 2014 and the Cost Report reconciled within acceptable limits.

2. We compared revenue entries on *Schedule C, Income Report* to the final Mid East Ohio Regional Council and The Employment Connection (COGs) County Board Summary Workbooks for 2013 and 2014.

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

3. We reviewed the County Board's 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 to identify any potential revenue offsets/applicable credits.

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

- Miscellaneous refunds and reimbursements in the amount of \$67,952 in 2013 and \$28,426 in 2014;
- Fuel/Utility revenues in the amount of \$8,483 in 2013;
- Title XX revenues in the amount of \$115,914 in 2013; and
- Help Me Grow revenues in the amount of \$189,538 in 2013 and \$42,715 in 2014.

We also noted Opportunities for Ohioans with Disabilities revenue in the amount of \$163,621 in 2013 and \$193,113 in 2014; however, corresponding expenses were offset on *Schedule a1, Adult Program* as reported in Appendix A (2013) and Appendix B (2014).

Paid Claims Testing

1. We selected 100 paid claims among all service codes from 2013 and 2014 from the MBS data and compared these services to the County Board's service documentation and determined if the documentation matched requirements of each respective service code per Ohio Admin. Code § 5123:2-9. We applied the service documentation rules in effect at the time of service delivery. 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 corresponding unit adjustments to *Schedule B-1, B-3 or B-4*.

We found instances of non-compliance in the following service codes: Adult Day Support - 15 minute unit (ADF); Adult Day Support - Daily unit (ADS and FDS); Adult Day Support and Vocational Habilitation Combination - 15 minute unit (FXF); and Targeted Case Management (TCM) as described below.

Paid Claims Testing (Continued)

We reported findings for Adult Day Support and Vocational Habilitation Combination - Daily unit (AXD) found in the Statistics – Attendance Section, Procedure 3. We made corresponding unit adjustments on *Schedule B-1* and *B-4* as reported in Appendix A (2013) and Appendix B (2014).

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

- The driver holds a valid driver's license; has a Bureau of Motor Vehicles (BMV) driving record showing less than six points and has passed a controlled substance test as applicable for per-trip transportation;
- Proof of liability insurance and verification of policies and procedures on driver requirements as applicable for per-trip transportation;
- Performance of daily vehicle inspection by the driver and annual inspection as applicable to per-mile and per-trip transportation;
- Provided transportation in a modified vehicle (any size) or non-modified vehicle with a capacity of nine or more passengers; and drivers had physical examinations ensuring that they are qualified to provide non-medical transportation, as applicable to per-trip transportation;
- Provided transportation in a non-modified vehicle with the capacity of eight or less passengers, as applicable to per-mile transportation; and
- The transport vehicle met the definition of a commercial vehicle.

Additionally, for any other selected services codes that have contracted services, DODD asked that we compare the County Board's contract rate with the reimbursed rate to ensure that the County Board was reimbursed no more than the contracted rate. For any errors found, DODD requested that we obtain documentation to identify all overpayments.

From the paid claims sample, we found transportation services rendered by Licking County Transit Board. We determined that the selected services met the definition for per-trip non-medical transportation (ATB and FTB); however, we noted instances of non-compliance with provider and vehicle qualifications. Of the 19 drivers tested, four did not have a BMV driving record, two did not have a controlled substance test and one did not have a physical examination. None of the 18 vehicles tested had an annual inspection and two vehicle capacity specifications could not be provided. As a result, we identified recoverable findings for trips associated with these errors.

We determined the reimbursed rate did not exceed the contract rate. We found no instances of other contracted services in our sample.

Recoverable Finding – 2013

Finding \$559.65

Service Code	Units	Review Results	Finding
ATB	7	Non-compliance of driver and/or vehicle qualifications	\$53.06
FTB	4	Non-compliance of driver and vehicle qualifications	\$34.17
TCM	48	Units billed in excess of service delivery as a result of incorrect end time	\$472.42
		Total	\$559.65

Paid Claims Testing (Continued)

Recoverable Finding – 2014

Finding \$362.20

Service Code	Units	Review Results	Finding
ADF	32	Non-compliance of service documentation	\$43.26
ADS	2	Non-compliance of service documentation	\$71.41
ATB	6	Non-compliance of vehicle qualifications	\$56.37
FXD	3	Lack of supporting documentation	\$76.59
FXF	32	Lack of supporting documentation	\$32.67
FDS	1	Non-compliance of service documentation	\$25.53
FTB	6	Non-compliance of driver and vehicle qualifications	\$56.37
		Total	\$362.20

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

3. We compared the number of reimbursed TCM units and Community Employment units from the MBS Summary by Service Code report to the final units on *Schedule B-4, Quarterly Summary of Units of Service – Service and Support Administration, 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 reported units.

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

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

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

Non-Payroll Expenditures and Reconciliation to the County Auditor Report

1. We compared the disbursement totals from the county auditor's report listed on the *Reconciliation to County Auditor Worksheets* to the county auditor's Expense Reports for the Board of Developmental Disabilities (1011) fund.

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 State Expenses Without Payroll or Benefits (Detailed) 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 \$500.

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

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

3. We compared disbursement entries on *Schedule A, Summary of Service Costs – By Program* and worksheets 1 through 10 to the final COGs County Board Summary Workbooks.

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

4. We scanned the County Board's 2013 and 2014 State Expenses Without Payroll or Benefits (Detailed) Reports and judgmentally selected 40 disbursements from the service contracts and other expenses reported on worksheets 2 through 10. We determined if supporting documentation was maintained, the costs were allowable and properly classified according to the Cost Report Guides and 2 CFR 225, to identify any variances greater than two percent of total service contracts and other expenses on any worksheet or costs which are non-federal reimbursable under 2 CFR 225 Appendix B and greater than \$500.

We reported misclassified and non-federal reimbursable costs in Appendix A (2013) and Appendix B (2014).

We also scanned for contracted services or COG expenses on *Worksheet 8, Transportation Services; Worksheet 9, Service and Support Administration Costs; and Worksheet 10, Adult Program* without corresponding statistics.

We found contracted Adult Day Service and Transportation costs without corresponding statistics reported on *Schedules B-1 and B-3*. We obtained the omitted statistics or reclassified the related costs as either non-federal reimbursable or a program costs as reported in Appendix A (2013) and Appendix B (2014).

5. We scanned the County Board's State Expenses Without Payroll or Benefits (Detailed) Reports for items purchased during 2013 and 2014 that met the County Board's capitalization criteria and traced them to inclusion on the County Board's Assets Not Totally Depreciated (by Date Span) Reports.

We found no unrecorded capital purchases.

6. We determined that the County Board had supporting documentation for September 2013 and February 2014 showing that it reconciled its income and expenditures with the county auditor.

Property, Depreciation, and Asset Verification Testing

1. We compared the depreciation costs reported in the County Board's State Expenses Detailed and Assets Not Totally Depreciated (by Date Span) Reports to the amounts reported on *Worksheet 1, Capital Costs* to identify any variances greater than \$500.

We reported differences in Appendix A (2013). We found no differences exceeding \$500 in 2014.

2. We compared the County Board's final 2012 Assets Not Totally Depreciated (by Date Span) Report and prior year depreciation adjustments to the County Board's 2013 and 2014 Assets Not Totally Depreciated (by Date Span) Reports for changes in the depreciation amounts for assets purchased prior to the periods under review, depreciation taken on the same asset more than once, assets that have been fully depreciated in prior years, or depreciation taken on assets during the period of acquisition which were not in compliance with the Cost Report Guides to identify any cell variances greater than \$500.

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

Property, Depreciation, and Asset Verification Testing (Continued)

3. We determined 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 2014 and determined if the useful lives agreed to the estimated useful lives prescribed in the 2013 American Hospital Association (AHA) Asset Guide. We also recomputed the first year's depreciation for the one asset tested, based on its cost, acquisition date and useful life to determine compliance with the Cost Report Guides and AHA Asset Guide to identify any variances.

We did not perform this procedure for 2013 as there were no capital assets being depreciated in their first year. We reported difference in Appendix B (2014).

4. We haphazardly selected the lesser of 10 percent or 10 disposed assets from 2014 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 one disposed item 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 did not perform this procedure for 2013 as the County Board stated that no capital assets were disposed in that year. We reported differences in Appendix B (2014).

Payroll Testing

1. We compared total salaries and benefits from worksheets 2 through 10 to yearly totals of payroll disbursements on the county auditor's Expense Reports for the Board of Developmental Disabilities (1011) fund to identify variances greater than two percent.

The variance was less than two percent.

2. We compared the salaries and benefit costs on the County Board's payroll reports to the amounts reported on worksheets 2 through 10 to identify variances that resulted in differences to another program or worksheet exceeding \$500.

We found no variances.

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 25 selected, we compared the County Board's organizational chart, payroll 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, we would perform procedure 4.

We reported differences in Appendix A (2013) and Appendix B (2014) and, because misclassification errors exceeded 10 percent, we performed procedure 4.

4. We scanned the County Board's payroll reports for 2013 and 2014 and compared 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 found no differences in 2013. We reported differences in Appendix B (2014).

Medicaid Administrative Claiming (MAC)

1. We compared the salary and benefits entered on the MAC Cost by Individual reports to the County Board's payroll reports and determined if the MAC salary and benefits were greater.

We found MAC salary and benefits exceeded the County Board's salaries and benefits by less than one percent in 2013. We found County Board salary and benefits reported exceeded MAC salaries and benefits in 2014.

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 1st quarter of 2013 and 4th quarter of 2014. We selected 12 observed moments in 2013 and 14 observed moments in 2014 and determined if supporting documentation was maintained and the moments were properly classified in accordance with DODD's Guide to Medicaid Administrative Claiming (MAC) using the Random Moment Time Studies (RMTS) Methodology for 2012.

We found one observed moment for activity code 2-Targeted Case Management, one for activity code 7-Referral, Coordination and Monitoring of Medicaid Services and one for activity code 11-Program Planning, Development and Interagency Coordination of Medicaid Services that lacked supporting documentation in 2013. We also found one observed moment in 2013 in which the accompanying 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. We also noted two incomplete moments in 2014 that lacked supporting documentation.

We reported these instances of non-compliance to DODD.

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



Dave Yost
Auditor of State

January 10, 2017

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

	<u>Reported</u> <u>Amount</u>	<u>Correction</u>	<u>Corrected</u> <u>Amount</u>	<u>Explanation of Correction</u>
Schedule A				
20. Environmental Accessibility Adaptations And/Or Modifications And Supplies (L) Community Residential	\$ -	\$ 11,512	\$ 11,512	To reclassify environmental adaptation expenses
21. Adaptive And Assistive Equipment (L) Community Residential	\$ -	\$ 12,416	\$ 12,416	To reclassify adaptive and assistive equipment expenses
27. Home Choice County Transition Services (L) Community Residential	\$ 2,891	\$ (2,891)	\$ -	To match final COG workbook
Schedule B-1, Section A				
1. Building Services (B) Adult	718	716	1,434	To match square footage summary
1. Building Services (C) Child	237	196	433	To match square footage summary
11. Early Intervention (C) Child	1,344	(672)	672	To reclassify Director of Transition Services square footage
14. Facility Based Services (B) Adult	25,519	(2,591)	22,928	To match square footage summary
16. Supported Emp. - Comm Emp. (B) Adult	229	29	930	To match square footage summary
		672	930	To reclassify Director of Transition Services square footage
21. Service And Support Admin (D) General	7,772	(3,113)	4,659	To match square footage summary
22. Program Supervision (B) Adult	482	183	665	To match square footage summary
25. Non-Reimbursable (B) Adult	-	672	672	To match square footage summary
25. Non-Reimbursable (C) Child	-	672	672	To match square footage summary
Schedule B-1, Section B				
12. B (B) Supported Emp. - Enclave	-	12	12	To match attendance report
Schedule B-4				
1 TCM Units (D) 4th Quarter	20,811	(48)	20,763	To remove units due to paid claim error
2. Other SSA Allowable Units (D) 4th Quarter	3,907	324	4,231	To match SSA report
Schedule C				
V. Other Revenues				
(I) Other (Detail On Separate Sheet)- County Revenue				
52 Other Revenues	\$ -	\$ 49,673	\$ 49,673	To include miscellaneous revenue
Worksheet 1				
3. Buildings/Improve (N) Service & Support Admin	\$ 28,752	\$ 4,701	\$ 33,453	To match 2012 depreciation schedule
5. Movable Equipment (V) Admin	\$ 5,688	\$ 2,006		To match 2012 depreciation schedule
		\$ 1,219		To match 2012 depreciation schedule
		\$ (589)	\$ 8,324	To match depreciation schedule
Worksheet 2				
1. Salaries (X) Gen Expense All Prgm.	\$ 462,676	\$ 2,783		To reclassify Contract Administrator salary
		\$ 3,848	\$ 469,307	To reclassify Waiver Coordinator salary
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 146,817	\$ 7,961		To reclassify Contract Administrator benefits
		\$ 5,001	\$ 159,779	To reclassify Waiver Coordinator benefits
4. Other Expenses (O) Non-Federal Reimbursable	\$ 227,626	\$ 3,412		To reclassify PERS reimbursement expenses
		\$ 600	\$ 231,638	To reclassify unallowable donation expense
4. Other Expenses (X) Gen Expense All Prgm.	\$ 57,237	\$ (3,412)		To reclassify PERS reimbursement expenses
		\$ (600)	\$ 53,225	To reclassify unallowable donation expense
Worksheet 2A				
1. Salaries (H) Unasgn Adult Program	\$ 95,863	\$ (23,018)	\$ 72,845	To reclassify Director of Transition Services salary
1. Salaries (L) Community Residential	\$ 2,783	\$ (2,783)	\$ -	To reclassify Contract Administrator salary
2. Employee Benefits (H) Unasgn Adult Program	\$ 33,445	\$ (3,149)	\$ 30,296	To reclassify Director of Transition Services benefits
2. Employee Benefits (L) Community Residential	\$ 7,961	\$ (7,961)	\$ -	To reclassify Contract Administrator benefits
Worksheet 3				
1. Salaries (A) Early Intervention	\$ 5,982	\$ (5,982)	\$ -	To reclassify Building Services Custodian salary
1. Salaries (D) Unasgn Children Program	\$ -	\$ 5,982	\$ 5,982	To reclassify Building Services Custodian salary

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 3 (Continued)				
2. Employee Benefits (A) Early Intervention	\$ 1,207	\$ (1,207)	\$ -	To reclassify Building Services Custodian benefits
2. Employee Benefits (D) Unasgn Children Program	\$ -	\$ 1,207	\$ 1,207	To reclassify Building Services Custodian benefits
3. Service Contracts (E) Facility Based Services	\$ 29,576	\$ 9,003	\$ 38,579	To reclassify building service expense
Worksheet 5				
1. Salaries (O) Non-Federal Reimbursable	\$ -	\$ 7,902	\$ 7,902	To reclassify MUI Investigator salary
2. Employee Benefits (O) Non-Federal Reimbursable	\$ -	\$ 2,135	\$ 2,135	To reclassify MUI Investigator benefits
3. Service Contracts (L) Community Residential	\$ 193,051	\$ (35,747)	\$ 157,304	To reclassify developmental center fees
5. COG Expenses (L) Community Residential	\$ 227,664	\$ (12,416)		To reclassify adaptive and assistive equipment expenses
		\$ (11,512)	\$ 203,736	To reclassify environmental adaptation expenses
Worksheet 8				
3. Service Contracts (H) Unasgn Adult Program	\$ 1,470,387	\$ (1,236)	\$ 1,469,151	To reclassify vendor expenses with no corresponding statistics
3. Service Contracts (O) Non-Federal Reimbursable	\$ -	\$ 1,236	\$ 1,236	To reclassify vendor expenses with no corresponding statistics
5. COG Costs (G) Community Employment	\$ 3,557	\$ (3,557)	\$ -	To match final COG workbook
Worksheet 9				
1. Salaries (N) Service & Support Admin. Costs	\$ 1,068,551	\$ (3,848)		To reclassify Waiver Coordinator salary
		\$ (7,902)	\$ 1,056,801	To reclassify MUI Investigator salary
2. Employee Benefits (N) Service & Support Admin. Costs	\$ 439,214	\$ (5,001)		To reclassify Waiver Coordinator benefits
		\$ (2,135)	\$ 432,078	To reclassify MUI Investigator benefits
Worksheet 10				
1. Salaries (G) Community Employment	\$ 199,756	\$ 23,018	\$ 222,774	To reclassify Director of Transition Services salary
2. Employee Benefits (G) Community Employment	\$ 102,046	\$ 3,149	\$ 105,195	To reclassify Director of Transition Services salary
3. Service Contracts (E) Facility Based Services	\$ 146,503	\$ (9,003)	\$ 137,500	To reclassify building service expense
a1 Adult				
10. Community Employment (B) Less Revenue	\$ 163,621	\$ 4,428	\$ 168,049	To record RSC expenses
Reconciliation to County Auditor Worksheet				
Expense:				
Plus: Other	\$ 8,483	\$ 35,747	\$ 44,230	To reclassify developmental center fees
Less: Capital Costs	\$ (60,494)	\$ (2,006)		To reconcile depreciation adjustment
		\$ (1,219)		To reconcile depreciation adjustment
		\$ (4,701)		To reconcile depreciation adjustment
		\$ 589	\$ (67,831)	To reconcile depreciation adjustment
Less: COG Expenses Posted on Schedule A	\$ (68,496)	\$ (11,512)		To reconcile Schedule A COG expenses
		\$ (12,416)	\$ (92,424)	To reconcile Schedule A COG expenses
Revenue:				
Plus: Transfer in	\$ -	\$ 284,868	\$ 284,868	To record settlement revenue
Total from 12/31 County Auditor's Report	\$ 11,303,672	\$ 334,541	\$ 11,638,213	To reconcile to county auditor report

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Schedule A				
19. Room and Board/Cost to Live (L) Community Residential	\$ 163,589	\$ (3)	\$ 163,586	To match final COG workbook
20. Environmental Accessibility Adaptations And/Or Modifications And Supplies (L) Community Residential	\$ 10	\$ 41,362	\$ 41,372	To reclassify environmental adaptation expenses
21. Adaptive And Assistive Equipment (L) Community Residential	\$ 16	\$ 11,634	\$ 11,650	To reclassify adaptive and assistive equipment expenses
Schedule B-1, Section A				
1. Building Services (B) Adult	718	171	889	To match square footage summary
1. Building Services (C) Child	327	106	433	To match square footage summary
6. Psychology (B) Adult	247	(82)	165	To match square footage summary
13. School Age (C) Child	-	938	938	To match square footage summary
14. Facility Based Services (B) Adult	25,519	(14,055)	11,464	To match square footage summary
15. Supported Emp. - Enclave (B) Adult	174	(83)	91	To match square footage summary
16. Supported Emp. - Comm Emp. (B) Adult	229	(100)	129	To match square footage summary
		672	801	To reclassify Director of Transition Services square footage
21. Service And Support Admin (D) General	7,772	(3,113)	4,659	To match square footage summary
22. Program Supervision (B) Adult	482	119	601	To match square footage summary
22. Program Supervision (C) Child	1,344	(672)	672	To match square footage summary
23. Administration (D) General	4,781	(672)	4,109	To reclassify Director of Transition Services square footage
25. Non-Reimbursable (B) Adult	-	12,294	12,294	To match square footage summary
25. Non-Reimbursable (C) Child	-	336	336	To match square footage summary
Schedule B-1, Section B				
8. B (C) Facility Based Services (Non-Title XX Only)	-	25	25	To match attendance report
9. C (C) Facility Based Services (Non-Title XX Only)	-	20	20	To match attendance report
10. A (C) Facility Based Services	13,722	(2)	13,720	To correct days of attendance
		(2)	13,718	To remove days due to paid claim error
Schedule B-3				
5. Facility Based Services (G) One Way Trips- Fourth Quarter	12,694	4,021	16,715	To match transportation report
		223	16,938	To record contract vendor trips
Schedule B-4				
2. Other SSA Allowable Units (D) 4th Quarter	3,977	497	4,474	To match SSA report
Schedule C				
V. Other Revenues				
(H) Refunds- COG Revenue	\$ -	\$ 6,500	\$ 6,500	To match final COG workbook
Worksheet 1				
3. Buildings/Improve (E) Facility Based Services	\$ 9,529	\$ 296	\$ 9,825	To correct depreciation for restroom renovation
5. Movable Equipment (E) Facility Based Services	\$ 251	\$ (645)	\$ (394)	To record gain on disposal of van
5. Movable Equipment (V) Admin	\$ 15,524	\$ 2,006	\$ 17,530	To match 2012 depreciation schedule
		\$ 1,219	\$ 18,749	To match 2012 depreciation schedule
Worksheet 2				
1. Salaries (X) Gen Expense All Prgm.	\$ 495,570	\$ 2,420	\$ 497,990	To reclassify Manager of Provider Relations salary
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 150,725	\$ 8,624	\$ 159,349	To reclassify Manager of Provider Relations benefits
3. Service Contracts (X) Gen Expense All Prgm.	\$ 64,513	\$ (976)	\$ 63,537	To reclassify fees paid to COG
4. Other Expenses (O) Non-Federal Reimbursable	\$ 241,939	\$ 3,582	\$ 245,521	To reclassify PERS reimbursement expenses
		\$ (3,000)	\$ 242,521	To reclassify fees paid to COG
		\$ 1,400	\$ 243,921	To reclassify unallowable employee morale expenses

Appendix B (Page 2)
Licking County Board of Developmental Disabilities
2014 Income and Expenditure Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 2 (Continued)				
4. Other Expenses (X) Gen Expense All Prgm.	\$ 94,099	\$ (3,582)		To reclassify PERS reimbursement expenses
		\$ (1,400)		To reclassify unallowable employee morale expenses
		\$ (3,104)	\$ 86,013	To reclassify fees paid to COG
Worksheet 2A				
1. Salaries (D) Unasgn Children Program	\$ 54,436	\$ (46,186)		To reclassify Director of Transition Services salary
		\$ (8,250)	\$ -	To reclassify Director of Transition Services salary
1. Salaries (E) Facility Based Services	\$ 81,732	\$ (81,732)	\$ -	To reclassify Director of Complete Employment Services salary
1. Salaries (H) Unasgn Adult Program	\$ -	\$ 81,732	\$ 81,732	To reclassify Director of Complete Employment Services salary
2. Employee Benefits (D) Unasgn Children Program	\$ 10,298	\$ (8,338)		To reclassify Director of Transition Services benefits
		\$ (1,120)	\$ 840	To reclassify Director of Transition Services benefits
2. Employee Benefits (E) Facility Based Services	\$ 30,365	\$ (30,365)	\$ -	To reclassify Director of Complete Employment Services benefits
2. Employee Benefits (H) Unasgn Adult Program	\$ -	\$ 30,365	\$ 30,365	To reclassify Director of Complete Employment Services benefits
Worksheet 5				
1. Salaries (L) Community Residential	\$ 5,623	\$ (2,420)	\$ 3,203	To reclassify Manager of Provider Relations salary
2. Employee Benefits (L) Community Residential	\$ 9,614	\$ (8,624)	\$ 990	To reclassify Manager of Provider Relations benefits
3. Service Contracts (C) School Age	\$ -	\$ 5,000	\$ 5,000	To reclassify child recreation program expense
3. Service Contracts (L) Community Residential	\$ 295,312	\$ (176,184)		To match expenditure report
		\$ (44,878)	\$ 74,250	To reclassify developmental center fees
5. COG Expenses (L) Community Residential	\$ 17	\$ 176,184		To match final COG workbook
		\$ (2,229)		To reclassify adaptive and assistive equipment expenses
		\$ (41,362)	\$ 132,610	To reclassify environmental adaptation expenses
Worksheet 8				
3. Service Contracts (E) Facility Based Services	\$ 1,372,542	\$ (6,393)	\$ 1,366,149	To reclassify vendor expenses with no corresponding statistics
3. Service Contracts (O) Non-Federal Reimbursable	\$ -	\$ 6,393	\$ 6,393	To reclassify vendor expenses with no corresponding statistics
Worksheet 9				
3. Service Contracts (N) Service & Support Admin.	\$ 156,498	\$ (1,855)	\$ 154,643	To reclassify fees paid to COG
Worksheet 10				
1. Salaries (E) Facility Based Services	\$ 462,478	\$ (35,176)	\$ 427,302	To reclassify Transition Services Coordinator salary
1. Salaries (G) Community Employment	\$ 171,617	\$ 46,186		To reclassify Director of Transition Services salary
		\$ 8,250		To reclassify Director of Transition Services salary
		\$ 35,176	\$ 261,229	To reclassify Transition Services Coordinator salary
2. Employee Benefits (E) Facility Based Services	\$ 177,248	\$ (6,912)	\$ 170,336	To reclassify Transition Services Coordinator benefits
2. Employee Benefits (G) Community Employment	\$ 90,555	\$ 8,338		To reclassify Director of Transition Services benefits
		\$ 1,120		To reclassify Director of Transition Services benefits
		\$ 6,912	\$ 106,925	To reclassify Transition Services Coordinator benefits

Appendix B (Page 3)
 Licking County Board of Developmental Disabilities
 2014 Income and Expenditure Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 10 (Continued)				
3. Service Contracts (E) Facility Based Services	\$ 824,905	\$ (15,357)		To reclassify fees paid to COG
		\$ (5,000)	\$ 804,548	To reclassify child recreation program expense
a1 Adult				
10. Community Employment (B) Less Revenue	\$ -	\$ 196,100	\$ 196,100	To record RSC expenses
Reconciliation to County Auditor Worksheet Expense:				
Plus: Fees Paid To COG, Or Payments And Transfers made To COG	\$ 723,099	\$ 976		To reclassify fees paid to COG
		\$ 3,104		To reclassify fees paid to COG
		\$ 3,000		To reclassify fees paid to COG
		\$ 1,855		To reclassify fees paid to COG
		\$ 15,357	\$ 747,391	To reclassify fees paid to COG
Plus: Other	\$ 531,957	\$ 44,878	\$ 576,835	To reclassify developmental center fees
Less: COG Expenses Posted on Schedule A	\$ (340,434)	\$ (11,634)		To reconcile Schedule A COG expenses
		\$ (41,362)		To reconcile Schedule A COG expenses
		\$ 176,184	\$ (217,246)	To match to final COG workbook



Dave Yost • Auditor of State

LICKING COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

LICKING 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
FEBRUARY 14, 2017