



Dave Yost • Auditor of State



Dave Yost • Auditor of State

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, which were agreed to by the Ohio Department of Developmental Disabilities (DODD), on the Income and Expenditure Report of the Lucas County Board of Developmental Disabilities (County Board) for the years ended December 31, 2015 and 2016 (Cost Reports). The County Board's management is responsible for preparing these reports. 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 reported square footage and we found no differences.
2. We compared the 2015 and 2016 square footage to the most recently reviewed totals and found program areas that changed by more than 10 percent and performed procedures 3 and 4 on those program areas.
3. We compared the square footage for each room on the floor plans of the Larc Lane building in 2015 and the Administration building in 2016 to the County Board's summary. We confirmed square footage was allocated by program in accordance with DODD's Guide to Preparing Income and Expenditure Report for 2015 and 2016 (Cost Report Guides) and that there were no variances greater than 10 percent.
4. We compared the County Board's square footage summaries to the square footage reported in the Cost Reports and we found no variances greater than 10 percent.
5. We reviewed reclassifications identified in the payroll testing procedures to confirm if they resulted in additional square footage variances. We found no variances greater than 10 percent in 2015. We found variances greater than 10 percent in 2016 as reported in Appendix B (2016).

Statistics – Attendance

1. We reviewed the Cost Reports and confirmed no individuals served or units of service were omitted and resulted in unallocated program or general expenses-all program costs.
2. We compared the number of individuals served, days of attendance and 15 minute units on the County Board's Day Service Attendance Summaries by Consumer, Location, Acuity and Month and Community Employment reports to the Cost Reports to confirm compliance with the Cost Report Guides. We identified variances greater than two percent of attendance statistics at each acuity level as reported in Appendix A (2015) and Appendix B (2016). We also footed the County Board's attendance reports for accuracy and found no computational errors.

Statistics – Attendance (Continued)

3. We traced the total attendance days for one Enclave and five Adult Day Service individuals for two months in 2015 and 2016 between the County Board's monthly attendance documentation and Day Service Attendance Summaries by Consumer, Location, Acuity and Month reports and the Cost Reports and found differences as reported in Appendix A (2015) and Appendix B (2016).

We also compared the acuity level on the Day Service Attendance Summaries by Consumer, Location, Acuity and Month reports to the DODD Acuity Assessment Instrument Ratio Listing for each individual and ensured at least two individuals from each acuity level were selected. We found no variances in 2015 and reported differences in Appendix B (2016). We compared the results to the Medicaid Billing System (MBS) data and confirmed there was no overpayment. The County Board could not locate the DODD Acuity Assessment Instrument Ratio Listing or Acuity Assessment Instrument for one individual in 2016.

4. We selected 15 Community Employment units for both 2015 and 2016 from the Community Employment reports and compared the calculation of units to the Cost Report Guides and the service documentation to the requirements of Ohio Admin. Code § 5123:2-9-15. We found no variances greater than 10 percent.

Statistics – Transportation

1. We compared the number of one-way trips from the Transportation Detail Trips Entered on Routes reports to the Cost Reports. We found no variances greater than two percent of total children or adult program trips. We also footed the County Board's transportation reports for accuracy and found no computational errors.
2. We traced the number of trips for 10 adults for one month in 2015 and 2016 from the County Board's daily reporting documentation to the Transportation Detail Trips Entered on Routes reports and the Cost Reports. We found no variances greater than 10 percent of the total trips tested.
3. We compared the cost of bus tokens/cabs from the County Board's Expense Mapping to Cost Reports to the Cost Reports. We found no variances greater than two percent of total costs reported for each program. We also confirmed corresponding transportation costs were correctly reported.

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 Units Detail Breakdown reports to the Cost Reports. We found no variances greater than two percent. We also footed the County Board's SSA reports for accuracy and found no computational errors.
2. We selected 60 Other SSA Allowable units for both 2015 and 2016 from the SSA Units Detail Breakdown reports and compared the case note to the activities listed in Ohio Admin. Code § 5160-48-01(D) and the elements required by Ohio Admin. Code § 5160-48-01(F). We found no variances.
3. We selected 30 SSA Unallowable units for both 2015 and 2016 from the SSA Units Detail Breakdown reports and compared the case note to the activities listed in Ohio Admin. Code § 5160-48-01(D) and the elements required by Ohio Admin. Code § 5160-48-01(F). We found no variances.

Statistics – Service and Support Administration (Continued)

4. We confirmed that the County Board did not maintain case note documentation for non-individual specific activities (general time units) as described in the Cost Report Guides.

Revenue Cost Reporting and Reconciliation to the County Auditor Report

1. We compared the receipt totals from the county auditor's 2015 Receipts & Revenue Adjustments Listing and 2016 Revenue Report (Non-Projects) for the BDD Operating (2180), Community BDD Residential (2181) and BDD Gift Donation (2183) funds to the county auditor's report total reported on the reconciliation worksheet/form. We found no variances.

We then compared the total County Board receipts reported on the reconciliation worksheet/form to the county auditor's receipt totals and confirmed the Cost Reports reconciled within acceptable limits.

2. We inspected the County Board's Cash Receipts reports and identified miscellaneous refunds, reimbursements and other income in the amount of \$74,323 in 2015 and \$112,448 in 2016 and Help Me Grow revenues in the amount of \$326,283 in 2015 and \$129,390 in 2016 as sources of potential revenue offsets/applicable credits where revenues are maintained separately; however, the County Board did not offset corresponding expense via the use of specific expenditure costs centers or separate costs between federal programs on the Cost Reports in accordance with 2 CFR 200.405 and 2 CFR 200.406.

We also noted Opportunities for Ohioans with Disabilities (OOD) revenues in the amount of \$256,307 in 2015 and \$435,478 in 2016; however, corresponding expenses were passed through the County Board to Lott Industries, Inc. as reported on the *Reconciliation to County Auditor Worksheets*. We offset additional OOD expenses as reported in Appendix A (2015) and Appendix B (2016).

Paid Claims Testing

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

1. We selected 50 paid claims per year among all service codes (excluding TCM) for both 2015 and 2016 from the MBS data. We compared the County Board's service documentation to the requirements of each respective service code per Ohio Admin. Code § 5123:2-9 in effect at the time of service delivery. We found instances of non-compliance in the following service codes: Adult Day and Vocational Habilitation Combination-15 minute unit (AXF); Supported Employment - Enclave (ANF and FNF); and Vocational Habilitation (FVF) as described in the table below. We also reported a corresponding unit adjustment in Appendix B (2016).
2. We selected 50 TCM paid claims per year from the MBS data for 2015 and 2016 and compared the County Board's documentation to the requirements per Ohio Admin. Code § 5160-48-01 in effect at the time of service delivery. We found no instances of non-compliance in 2015. We found an instance of non-compliance in 2016 as described in the table below and reported a corresponding unit adjustment in Appendix B (2016).
3. For selected contracted transportation services, we compared the County Board's usual and customary rate with the reimbursed rate to confirm 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 requested that we obtain documentation and identify all overpayments related to reimbursements exceeding the usual and customary rate.

Paid Claims Testing (Continued)

We found transportation services in our sample that were rendered by Toledo Area Regional Transit Authority under service agreement with the County Board that were billed as commercial transportation (ATT/FTT/STT) and confirmed that the vehicles met the definition of a commercial vehicle and the contracted rate did not exceed the reimbursement rate. We found no other instances of contracted services in our sample.

Recoverable Finding – 2015

Service Code	Units	Non-TCM Review Results	Finding
ANF	32	Units billed in excess of service delivery	\$28.66
FNF	128	Units billed in excess of service delivery	\$114.66
FVF	48	Incorrect start time on service documentation	\$49.31
		Total	\$192.63

Recoverable Finding – 2016

Service Code	Units	Non-TCM Review Results	Finding
AXF	61	Lack of supporting documentation; Incorrect end time on service documentation	\$140.35
		TCM Review Results	
TCM	49	Incorrect start time on service documentation	\$473.85
		Total	\$614.20

4. We compared the new transportation contract and related rate setting documentation for Checker Cab Company to the guidance for Non-Medical Transportation services issued by DODD on May 15, 2015. We confirmed the contract language was specific and described the services that would be provided and that the County Board paid the rate available to the general public.
5. We compared the reimbursed TCM units and Community Employment units from the MBS data to the final units and confirmed total net Medicaid reimbursed units were less than final TCM and Community Employment units.
6. We compared the amounts reported on *Summary of Service Costs - By Program* for categories from Environmental Accessibility Adaptations to Other Waiver Services to the MBS data. We confirmed total net reimbursements did not exceed disbursements by two percent.

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 worksheet/form to the county auditor's Budget Reports (Non-Projects) for the BDD Operating (2180), Community BDD Residential (2181) and BDD Gift Donation (2183) funds. We found no variances.

We then compared the total County Board disbursements reported in the reconciliation worksheet/form to the county auditor's disbursement totals and confirmed the Cost Reports reconciled within acceptable limits.

2. We compared the County Board's Expense Mapping to Cost Reports to all service contract and other expenses entries. We found no variances exceeding \$500 that resulted in a reclassification to any program or worksheet/form.

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

3. We scanned the County Board's Expense Mapping to Cost Reports and selected 60 disbursements from service contracts and other expenses. We inspected supporting documentation maintained, by the County Board and compared the classification of the costs to the Cost Report Guides and 2 CFR 200. We found variances greater than two percent of total service contracts and other expenses on a worksheet/form and costs which were non-federal reimbursable and greater than \$500 as reported in Appendix A (2015) and Appendix B (2016).
4. We scanned for contracted transportation, service and support administration and adult services in the Cost Reports without corresponding statistics that do not comply with 2 CFR 200.405 and the Cost Report Guides. We found no program costs that lacked corresponding statistics.
5. We inspected the County Board's Expense Mapping to Cost Reports for items purchased during 2015 and 2016 that met the County Board's capitalization criteria and traced any items identified to the County Board's Depreciation Schedule. We found no unrecorded capital purchases.
6. We confirmed that the County Board had supporting documentation for February, April, July and December in 2015 and March, May, August, and November in 2016 showing that it reconciled its income and expenditures on a monthly basis with the county auditor in accordance with Ohio Admin. Code § 5123:2-1-02 (L)(1).
7. We confirmed that 2015 corresponding costs were reported for each adult program with final attendance statistics. We found statistics without corresponding costs for Adult Day Service as reported in Appendix B (2016).

Property, Depreciation, and Asset Verification Testing

1. We compared the County Board's Depreciation Schedules to the Cost Reports and found variances greater than \$500 as reported in Appendix A (2015) and Appendix B (2016).
2. We compared the County Board's 2014 Depreciation Schedule to its 2015 and 2016 Depreciation Schedules for changes in the depreciation amounts for assets purchased prior to the period 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. We found variances greater than \$500 as reported in Appendix A (2015). We found no variances in 2016.
3. Using the County Board's capitalization threshold, we selected the lesser of 10 or 10 percent of the fixed assets which are being depreciated for the first time in each 2015 and 2016. We computed the first year's depreciation for the two assets selected, based on their cost, acquisition date and useful life to confirm compliance with the Cost Report Guides and the estimated useful lives prescribed in the 2013 American Hospital Association (AHA) Asset Guide. We found no variances.
4. We selected the lesser of 10 percent or 10 disposed assets from the County Board's list of disposed assets and confirmed that the 2015 assets were removed from the fixed asset ledger. The 2016 disposed asset was not removed from the fixed asset ledger; however, no depreciation for this item was reported.

Payroll Testing

1. We compared total salaries and benefits on the Cost Reports to the payroll disbursements yearly totals on the county auditor's Budget Reports (Non-Projects) for the BDD Operating (2180), funds. We found no variances greater than two percent.
2. We compared the salaries and benefit costs on the County Board's Employee ID Details reports to the amounts reported on the Cost Reports. We found no variances in 2015 and reported variances that resulted in reclassifications exceeding \$500 in Appendix B (2016).
3. We selected 40 employees and compared the County Board's organizational chart, Payroll reports and job descriptions to the worksheet/form in which each employee's salary and benefit costs were allocated. We identified employee allocations which were not consistent with the Cost Report Guides as reported in Appendix A (2015) and Appendix B (2016).
4. The misclassification errors in procedure 3 were greater than 10 percent for 2016 and we scanned the County Board's Payroll reports and compared the classification of employees to the Cost Report worksheet/forms and the Cost Report Guide. We reported differences in Appendix B.

Medicaid Administrative Claiming (MAC)

1. We compared MAC salaries and benefits on the Individual Costs by Code reports to the County Board's Employee ID Details reports and confirmed County Board salary and benefit costs exceeded MAC salary and benefit costs.
2. We compared the Individual Costs by Code reports to the Medicaid Administration worksheet/form for both years and found no variances.
3. We selected 23 non-validated RMTS observed moments for the third quarter of 2015 and 27 non-validated moments for the second quarter of 2016 from the RMTS Participant Moments Question and Answer report. We inspected the County Board's documentation and compared the contents and classification to the DODD's Guide to Medicaid Administrative Claiming (MAC) using the Random Moment Time Studies (RMTS) Methodology for 2014. We found that the observed moments and documentation met the minimum requirements, but did not include additional supporting documentation as preferred by the RMTS guide.

This agreed-upon procedures engagement was conducted in accordance with the American Institute of Certified Public Accountants' attestation standards. We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on the County Board's Cost Reports. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported. This report is intended solely for the use of the County Board and the DODD, and is not intended to be, and should not be used by anyone other than these specified parties.



Dave Yost
Auditor of State

June 18, 2018

Appendix A
Lucas County Board of Developmental Disabilities
2015 Income and Expenditure Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Schedule B-1, Section B				
4. 15 Minute Units (D) Supported Emp. - Community Employment	19,940	640	20,580	To match Community Employment report
12. Total Days of Attendance by Acuity B (C) Facility Based Services (Non-Title XX Only)	27,933	(2)	27,931	To correct days of attendance
Worksheet 1				
3. Buildings/Improve (E) Facility Based Services	\$ 477,682	\$ (330,870)		To match depreciation schedule
		\$ (910)	\$ 145,902	To remove depreciation in period of acquisition
3. Buildings/Improve (W) Program Supervision	\$ -	\$ 2,100	\$ 2,100	To match depreciation schedule
4. Fixtures (E) Facility Based Services	\$ 1,602	\$ 1,075	\$ 2,677	To match depreciation schedule
5. Movable Equipment (E) Facility Based Services	\$ 6,014	\$ (1,004)	\$ 5,010	To match depreciation schedule
5. Movable Equipment (G) Community Employment	\$ 1,057	\$ (1,057)	\$ -	To match depreciation schedule
5. Movable Equipment (U) Transportation	\$ 171,432	\$ 94,285	\$ 265,717	To match depreciation schedule
5. Movable Equipment (W) Program Supervision	\$ 321	\$ 3,866	\$ 4,187	To match depreciation schedule
Worksheet 2				
1. Salaries (X) Gen Expense All Prgm.	\$ 1,337,519	\$ (37,236)	\$ 1,300,283	To reclassify Public Information Manager salary
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 869,289	\$ (16,542)	\$ 852,747	To reclassify Public Information Manager benefits
3. Service Contracts (X) Gen Expense All Prgm.	\$ 132,313	\$ (1,783)	\$ 130,530	To reclassify unallowable meetings and conference expense
4. Other Expenses (O) Non-Federal Reimbursable	\$ 45,958	\$ 37,236		To reclassify Public Information Manager salary
		\$ 2,858		To reclassify unallowable materials and supplies
		\$ 1,243		To reclassify unallowable donations
		\$ 1,783		To reclassify unallowable meetings and conference expense
		\$ 16,542	\$ 105,620	To reclassify Public Information Manager benefits
4. Other Expenses (X) Gen Expense All Prgm.	\$ 809,452	\$ (1,243)		To reclassify unallowable donations
		\$ (2,858)	\$ 805,351	To reclassify unallowable materials and supplies
Worksheet 2A				
1. Salaries (H) Unasgn Adult Program	\$ 365,245	\$ (44,240)		To reclassify Medicaid Coordinator salary
		\$ (58,127)	\$ 262,878	To reclassify Nursing Supervisor salary
2. Employee Benefits (H) Unasgn Adult Program	\$ 162,265	\$ (19,654)		To reclassify Medicaid Coordinator benefits
		\$ (25,824)	\$ 116,787	To reclassify Nursing Supervisor benefits
3. Service Contracts (H) Unasgn Adult Program	\$ 21,556	\$ (10,535)		To reclassify adult program expenses
		\$ (9,676)	\$ 1,345	To reclassify community employment expenses
Worksheet 5				
2. Employee Benefits (L) Community Residential	\$ -	\$ 11,481	\$ 11,481	To reclassify Provider Support Specialist benefits
3. Service Contracts (D) Unasgn Children Program	\$ 87,452	\$ 28,182	\$ 115,634	To reclassify behavior support costs
Worksheet 7-B				
1. Salaries (E) Facility Based Services	\$ 105,455	\$ 58,127	\$ 163,582	To reclassify Nursing Supervisor salary
2. Employee Benefits (E) Facility Based Services	\$ 46,850	\$ 25,824	\$ 72,674	To reclassify Nursing Supervisor benefits
4. Other Expenses (E) Facility Based Services	\$ 6,741	\$ 11,066	\$ 17,807	To reclassify nursing costs
Worksheet 9				
2. Employee Benefits (N) Service & Support Admin. Costs	\$ 2,394,853	\$ (11,481)	\$ 2,383,372	To reclassify Provider Support Specialist benefits
3. Service Contracts (N) Service & Support Admin. Costs	\$ 113,821	\$ (84,545)		To reclassify behavior support costs
		\$ (28,182)	\$ 1,094	To reclassify behavior support costs

Appendix A (Page 2)

**Lucas County Board of Developmental Disabilities
2015 Income and Expenditure Report Adjustments**

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 10				
1. Salaries (H) Unasgn Adult Program	\$ 1,427,819	\$ 44,240	\$ 1,472,059	To reclassify Medicaid Coordinator salary
2. Employee Benefits (H) Unasgn Adult Program	\$ 634,328	\$ 19,654	\$ 653,982	To reclassify Medicaid Coordinator benefits
3. Service Contracts (G) Community Employment	\$ 1,908	\$ 9,676	\$ 11,584	To reclassify community employment expenses
3. Service Contracts (H) Unasgn Adult Program	\$ 96,415	\$ 10,535		To reclassify adult program expenses
		\$ 84,545	\$ 191,495	To reclassify behavior support costs
4. Other Expenses (E) Facility Based Services	\$ 359,164	\$ (11,066)	\$ 348,098	To reclassify nursing costs
a1 Adult				
10. Community Employment (B) Less Revenue	\$ -	\$ 178,389	\$ 178,389	To offset RSC costs

Appendix B
Lucas County Board of Developmental Disabilities
2016 Income and Expenditure Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Square Footage Allocation				
Nursing Services, Adult	365	100	465	To reclassify Nursing Supervisor square footage
Community Residential, General	-	1,590	1,590	To reclassify Provider Support square footage
Service And Support Admin, General	25,319	(100)		To reclassify Nursing Supervisor square footage
		(1,590)	23,629	To reclassify Provider Support square footage
Attendance Statistics				
Total Individuals Served By Program, Non-Title XX	177	(47)	130	To match Community Employment report
Only Supported Emp. - Community Employment				
15 Minute Units, Non-Title XX Only Supported Emp. - Community Employment	20,060	(10,036)	10,024	To match Community Employment report
Total Unduplicated Individuals Served Acuity				
B, Facility Based Services (Non-Title XX Only)	133	(1)	132	To reclassify acuity error
C, Facility Based Services (Non-Title XX Only)	126	1	127	To reclassify acuity error
Total Days of Attendance by Acuity				
A, Facility Based Services (Non-Title XX Only)	46,872	(1)		To correct days of attendance
		4	46,875	To correct days of attendance
B, Facility Based Services (Non-Title XX Only)	21,590	(156)	21,434	To reclassify acuity error
C, Facility Based Services (Non-Title XX Only)	21,304	159	21,463	To correct days of attendance and reclassify acuity error
Annual Summary of Units of Service - Service and Support Administration				
TCM Units, CB Activity	237,664	(49)	237,615	To remove SSA units for paid claim error
Capital Costs				
Moveable Equipment, Community Employment	\$ 1,057	\$ (1,057)	\$ -	To match depreciation schedule
Moveable Equipment, Transportation	\$ 394,771	\$ (290,671)	\$ 104,100	To match depreciation schedule
Moveable Equipment, Admin	\$ 89,983	\$ (4,589)	\$ 85,394	To match depreciation schedule
Indirect Cost Allocation				
Salaries, Gen Expense All Program	\$ 1,337,414	\$ (37,329)	\$ 1,300,085	To reclassify Public Information Manager salary
Employee Benefits, Gen Expense All Program	\$ 907,864	\$ (16,838)	\$ 891,026	To reclassify Public Information Manager benefits
Other Expenses, Non-Federal Reimbursable	\$ 53,262	\$ 37,329		To reclassify Public Information Manager salary
		\$ 16,838		To reclassify Public Information Manager benefits
		\$ 809		To reclassify unallowable materials and supplies
		\$ 7,983	\$ 116,221	To reclassify unallowable employee morale costs
Other Expenses, Gen Expense All Program	\$ 832,396	\$ (7,983)		To reclassify unallowable employee morale costs
		\$ (809)	\$ 823,604	To reclassify unallowable materials and supplies
Program Supervision				
Salaries, Unassign Adult Program	\$ 351,170	\$ (44,427)		To reclassify Medicaid Coordinator salary
		\$ (23,899)	\$ 282,844	To reclassify Nursing Supervisor salary
Employee Benefits, Unassign Adult Program	\$ 158,403	\$ (20,040)		To reclassify Medicaid Coordinator benefits
		\$ (10,780)	\$ 127,583	To reclassify Nursing Supervisor benefits
Service Contracts, Unassign Adult Program	\$ 1,804	\$ (1,624)	\$ 180	To reclassify community employment cost
Other Expenses, Unassign Adult Program	\$ 10,278	\$ (550)	\$ 9,728	To reclassify adult program costs
Building Services Cost				
Other Expenses, Service & Support Admin	\$ -	\$ 14,743	\$ 14,743	To reclassify building expenses
Direct Services				
Salaries, Early Intervention	\$ 1,546,057	\$ (103,220)	\$ 1,442,837	To match payroll report
Employee Benefits, Early Intervention	\$ 720,203	\$ (46,560)	\$ 673,643	To match payroll report
Employee Benefits, Community Residential	\$ -	\$ 24,363		To reclassify Provider Compliance Coordinator benefits
		\$ 118,573		To reclassify Provider Support benefits
		\$ 2,026	\$ 144,962	To reclassify Provider Support Specialist benefits
Employee Benefits, Non-Federal Reimbursable	\$ 143,499	\$ 10,590	\$ 154,089	To reclassify MUI Coordinator benefits
Service Contracts, Unassign Children Program	\$ 61,177	\$ 23,717	\$ 84,894	To reclassify behavior support costs
Other Expenses, Community Residential	\$ 47,353	\$ (2,965)	\$ 44,388	To reclassify facility based services costs

Appendix B (Page 2)

Lucas County Board of Developmental Disabilities
2016 Income and Expenditure Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Professional Services - Nursing Services				
Salaries, Facility Based Services	\$ 75,834	\$ 23,899	\$ 99,733	To reclassify Nursing Supervisor salary
Employee Benefits, Facility Based Services	\$ 34,206	\$ 10,780	\$ 44,986	To reclassify Nursing Supervisor benefits
Other Expenses, Facility Based Services	\$ 3,357	\$ 18,641	\$ 21,998	To reclassify nursing costs
Professional Services - Occupational Therapy				
Salaries, Early Intervention	\$ 13,923	\$ (13,923)	\$ -	To reclassify Physical Therapist salary
Benefits, Early Intervention	\$ 6,280	\$ (6,280)	\$ -	To reclassify Physical Therapist benefits
Service Contracts, Early Intervention	\$ 51,463	\$ 97,670		To reclassify occupational therapy costs
		\$ (51,463)	\$ 97,670	To reclassify physical therapy costs
Professional Services - Physical Therapy				
Salaries, Early Intervention	\$ -	\$ 13,923	\$ 13,923	To reclassify Physical Therapist salary
Benefits, Early Intervention	\$ -	\$ 6,280	\$ 6,280	To reclassify Physical Therapist benefits
Service Contracts, Early Intervention	\$ 97,670	\$ (97,670)		To reclassify occupational therapy costs
		\$ 51,463	\$ 51,463	To reclassify physical therapy costs
Services and Support Admin				
Salaries, Service & Support Admin Costs	\$ 3,865,841	\$ 103,220		To match payroll report
		\$ (1,279)		To reclassify Bridges Transition Supervisor salary
		\$ (4,684)	\$ 3,963,098	To reclassify Recreation Specialist salary
Employee Benefits, Service & Support Admin Costs	\$ 2,558,433	\$ 46,560		To match payroll report
		\$ (118,573)		To reclassify Provider Support benefits
		\$ (10,590)		To reclassify MUI Coordinator benefits
		\$ (577)		To reclassify Bridges Transition Supervisor benefits
		\$ (24,363)		To reclassify Provider Compliance Coordinator benefits
		\$ (2,026)		To reclassify Provider Support Specialists benefits
		\$ (2,113)	\$ 2,446,751	To reclassify Recreation Specialist benefits
Service Contracts, Service & Support Admin Costs	\$ 112,555	\$ (71,151)		To reclassify behavior support costs
		\$ (23,717)	\$ 17,687	To reclassify behavior support costs
Other Expenses, Service & Support Admin Costs	\$ 311,263	\$ (14,743)	\$ 296,520	To reclassify building expenses
Adult Program				
Salaries, Facility Based Services	\$ 5,976,072	\$ 4,684	\$ 5,980,756	To reclassify Recreation Specialist salary
Salaries, Community Employment	\$ 470,966	\$ 1,279	\$ 472,245	To reclassify Bridges Transition Supervisor salary
Salaries, Unassign Adult Program	\$ 1,262,287	\$ 44,427	\$ 1,306,714	To reclassify Medicaid Coordinator salary
Employee Benefits, Facility Based Services	\$ 2,695,640	\$ 2,113	\$ 2,697,753	To reclassify Recreation Specialist benefits
Employee Benefits, Community Employment	\$ 212,440	\$ 577	\$ 213,017	To reclassify Bridges Transition Supervisor benefits
Employee Benefits, Unassign Adult Program	\$ 569,383	\$ 20,040	\$ 589,423	To reclassify Medicaid Coordinator benefits
Service Contracts, Facility Based Services	\$ -	\$ 2,965	\$ 2,965	To reclassify facility based services costs
Service Contracts, Community Employment	\$ 1,548	\$ 1,624	\$ 3,172	To reclassify community employment cost
Service Contracts, Unassign Adult Program	\$ 226,812	\$ 71,151		To reclassify behavior support costs
		\$ (186,215)	\$ 111,748	To reclassify unallowable donation expense
Other Expenses, Facility Based Services	\$ 314,288	\$ (18,641)	\$ 295,647	To reclassify nursing costs
Other Expenses, Unassign Adult Program	\$ 203,559	\$ 550	\$ 204,109	To reclassify adult program costs
Other Expenses, Non-Federal Reimbursable	\$ -	\$ 186,215	\$ 186,215	To reclassify unallowable donation expense
A1 Adult				
Community Employment, Less Revenue	\$ -	\$ 321,363	\$ 321,363	To offset RSC costs



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
AUGUST 9, 2018**