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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, which were agreed to by the Ohio Department of Developmental Disabilities (DODD), on the Income and Expenditure Report of the Logan County Board of Developmental Disabilities (County Board) for the years ended December 31, 2013 and 2014 (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 square footage to identify potential square footage errors.

We found costs for Medicaid Administrative Claiming (MAC) with no corresponding square footage in 2013. The County Board provided the omitted square footage as reported in Appendix A (2013). We found no differences in 2014.

We also compared the 2013 and 2014 square footage 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 Warehouse building in 2013 and the Workshop building in 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 DODD's Guide to Preparing Income and Expenditure Reports for 2013 and 2014 (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.

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.

We found no variances.

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, Attendance By Acuity, Service Provided Detail and Unit Consumer Summary reports for the number of individuals served, days of attendance and 15 minute units on *Schedule B-1* 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 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 five 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 and Attendance By Acuity reports and *Schedule B-1*. We then compared the acuity level on the County Board's reports to the Acuity Assessment Instrument or other documentation for each individual.

We also selected one additional individual in both 2013 and 2014 and performed the same acuity level comparison. For differences in acuity or attendance days noted, DODD asked that we compare the results to the Medicaid Billing System (MBS) data to ensure the County Board was correctly reimbursed.

We found no differences. The County Board could not locate the Acuity Assessment Instrument for one individual.

4. We selected 30 community employment units from the Service Provided Detail and Unit Consumer Summary 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*.

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 Print Transportation by Age Group and Trips by Category 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 children or adult program trips. We also footed the County Board's transportation reports for accuracy.

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

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

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

Statistics – Transportation (Continued)

3. We compared the cost of bus tokens/cabs from the County Board's State Expenses Detailed Reports to the amount reported in *Schedule B-3* to identify any variances greater than two percent of total costs on each row. We also determined if the costs were correctly reported on *Worksheet 8, Transportation Services*.

We found no variances.

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 TCM Allowable/ Un-Allowable Detail 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 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 selected 60 Other SSA Allowable units for both 2013 and 2014 from the TCM Allowable /Un-Allowable Detail 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.

3. We selected 30 SSA Unallowable units for both 2013 and 2014 from the TCM Allowable /Un-Allowable Detail 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 in 2013. We found no variances exceeding 10 percent in 2014.

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 selected 60 general time units for both 2013 and 2014 from the TCM Allowable /Un-Allowable Detail 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 2013 and 2014 Summary Revenue Reports for the Board of DD (17), Gifts (18), Capital (83) and Community Support (283) 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 no differences and the Cost Reports reconciled within acceptable limits.

2. We compared revenue entries on *Schedule C, Income Report* to the final West Central Ohio Network (COG) County Board Summary Workbooks for 2013 and 2014.

We found no variances.

3. We reviewed the County Board's State Account Code Detailed 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 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 refund and reimbursements in the amount of \$123,990 in 2013 and \$163,053 in 2014;
- IDEA Early Childhood Special Education revenues in the amount of \$37,739 in 2013 and \$35,015 in 2014; and
- Title XX revenues in the amount of \$44,418 in 2013.

We also noted Opportunities for Ohioans with Disabilities revenue in the amount of \$111,806 in 2013 and \$136,139 in 2014; however, the County Board reported corresponding expenses on the *Reconciliation to County Auditor Worksheet* as these revenues were passed through to RTC Industries, Inc.

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.

We found instances of non-compliance in Non-Medical Transportation – Per Trip (ATB and FTB) and Targeted Case Management (TCM) service codes as described in the tables below and made corresponding unit adjustments on *Schedule B-3* and *B-4* as reported in Appendix A (2013) and Appendix B (2014).

Paid Claims Testing (Continued)

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 requested that we obtain documentation and 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 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, 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 documentation to identify all overpayments.

From the paid claims selected, we found transportation services rendered by Petermann, Ltd. and RTC, Industries, Inc. We determined that the selected services met the definition for per trip non-medical transportation (ATB and FTB); however, we noted an instance of non-compliance with vehicle qualifications. Of the 12 vehicles tested, one did not have an annual inspection. As a result, we identified recoverable findings for trips associated with these errors. We found the contracts did not specify a per trip rate; however, we determined that the contracted services were not for the complete provision of service. The County Board was responsible for providing maintenance and fuel for vehicles. As a result, we could not compare the contracted and reimbursed rates. We found no instances of other contracted services.

Recoverable Finding – 2013

Service Code	Units	Review Results	Finding
ATB	5	Units billed in excess of actual service delivery; non-compliance of vehicle qualifications	\$59.02
FTB	2	Non-compliance of vehicle qualifications	\$23.61
		Total	\$82.63¹

Paid Claims Testing (Continued)

Recoverable Finding – 2014

Service Code	Units	Review Results	Finding
ATB	1	Units billed in excess of actual service delivery	\$11.90
FTB	1	Units billed in excess of actual service delivery	\$11.90
TCM	38	Lack of supporting documentation	\$370.71
		Total	\$394.51[†]

[†] 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 TCM units on *Schedule B-4, Quarterly Summary of Units of Service – Service and Support Administration* and to the final Community Employment units on *Schedule B-1, Section B, Attendance Statistics* to determine whether Medicaid reimbursed exceeded final units.

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

4. We compared the amounts reported on *Schedule A, Summary of Service Costs – By Program*, Line (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 found no differences.

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 Summary Expense Reports for the Board of DD (017), Gifts (018), Capital (083) and Community Supports (283) 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 State Expenses Summary 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 \$250.

We found no variances.

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 COG County Board Summary Workbooks.

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

Subsequent to issuing our April 3, 2017 report, we re-performed the comparison above and identified an additional adjustment of \$1 on *Worksheet 2* and corrected three adjustments reported to the incorrect program on *Worksheet 2* as reported in Appendix A (2013).

4. We scanned the County Board's 2013 and 2014 State Expenses Detailed Reports and selected 20 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 \$250.

We found no misclassified costs exceeding \$250 in 2013. We found no variances in 2014.

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.

We found no program costs that lacked corresponding statistics.

5. We scanned the County Board's State Expenses 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 May 2013 and October 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 Assets Not Totally Depreciated (By Date Span) Reports to the amounts reported on *Worksheet 1, Capital Costs* to identify any variances greater than \$250.

We found no differences.

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 \$250.

We found no differences.

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 either 2013 or 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 two assets 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 found no differences.

4. We haphazardly select 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 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 yearly totals of payroll disbursements on the county auditor's Summary Expense Reports for the Board of DD (017), Gifts (018), Capital (083) and Community Supports (283) funds 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 State Expenses Summary Reports to the amounts reported on worksheets 2 through 10 to identify variances that resulted in differences to another program or worksheet exceeding \$250.

We found no variances.

3. We calculated the lesser of 40 employees or 25 percent of the average number of total employees over the two year period. For the 24 employees selected, we compared the County Board's organizational chart, State Expenses Payroll Only by SAC/Employee (Summary) Reports and job descriptions to the worksheet in which each employee's payroll 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 found no differences.

4. DODD asked that we scan the County Board's State Expenses Payroll Only by SAC/Employee (Summary) Reports for 2013 and 2014 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 there were no errors in procedure 3.

Medicaid Administrative Claiming

1. We compared the salary and benefits entered on the MAC Cost by Individual reports to the County Board's State Expenses Payroll Only by SAC/Employee (Summary) Reports and determined if the MAC salary and benefits were greater.

We found County Board salary and benefits reported exceeded MAC salaries and benefits.

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 10 observed moments in 2013 and all nine 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 no differences.

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 information and use of the County Board and DODD, and is not intended to be, and should not be used by anyone other than these specified parties.



Dave Yost
Auditor of State

April 3, 2017 except for the corrected adjustments in Non-Payroll and Expenditure Reconciliation to the County Auditor, Procedure 3, which is as of August 29, 2017

Appendix A
Logan County Board of Developmental Disabilities
2013 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	\$ 9,756	\$ (4,000)	\$ 5,756	To match final COG workbook
Schedule B-1, Section A				
17. Medicaid Administration (A) MAC	-	1	1	To reclassify MAC square footage
23. Administration (D) General	2,533	(1)	2,532	To reclassify MAC square footage
Schedule B-1, Section B				
6. A (A) Facility Based Services	99	(4)	95	To match attendance report
7. A-1 (A) Facility Based Services	17	(17)	-	To match attendance report
9. C (A) Facility Based Services	-	17	17	To match attendance report
Schedule B-3				
5. Facility Based Services (G) One Way Trips- Fourth Quarter	31,791	(1,637)	30,150	To match transportation report To remove trips due to paid claim error
Schedule B-4				
5. SSA Unallowable Units (A) 1st Quarter	2,250	(1,833)	417	To match SSA report
5. SSA Unallowable Units (B) 2nd Quarter	2,812	(2,812)	-	To match SSA report
5. SSA Unallowable Units (C) 3rd Quarter	2,845	(2,845)	-	To match SSA report
5. SSA Unallowable Units (D) 4th Quarter	2,582	(2,582)	-	To match SSA report
Worksheet 1				
8. COG Expenses (E) Facility Based Services	\$ -	\$ 1	\$ 1	To match final COG workbook
8. COG Expenses (G) Community Employment	\$ -	\$ 1	\$ 1	To match final COG workbook
8. COG Expenses (L) Community Residential	\$ -	\$ 97	\$ 97	To match final COG workbook
8. COG Expenses (M) Family Support Services	\$ -	\$ 66	\$ 66	To match final COG workbook
8. COG Expenses (N) Service & Support Admin	\$ -	\$ 28	\$ 28	To match final COG workbook
8. COG Expenses (O) Non-Federal Reimbursable	\$ -	\$ 9	\$ 9	To match final COG workbook
Worksheet 2				
5. COG Expenses (B) Pre-School	\$ -	\$ 1	\$ 1	To match final COG workbook
5. COG Expenses (C) School Age	\$ -	\$ 8	\$ 8	To match final COG workbook
5. COG Expenses (E) Facility Based Services	\$ -	\$ 38	\$ 38	To match final COG workbook
5. COG Expenses (G) Community Employment	\$ -	\$ 41	\$ 41	To match final COG workbook
5. COG Expenses (L) Community Residential	\$ -	\$ 3,474	\$ 3,474	To match final COG workbook
5. COG Expenses (M) Family Support Services	\$ -	\$ 2,355	\$ 2,355	To match final COG workbook
5. COG Expenses (N) Service & Support Admin	\$ -	\$ 987	\$ 987	To match final COG workbook
5. COG Expenses (O) Non-Federal Reimbursable	\$ -	\$ 4,596	\$ 4,596	To match final COG workbook
Worksheet 3				
5. COG Expenses (A) Early Intervention	\$ -	\$ 1	\$ 1	To match final COG workbook
5. COG Expenses (B) Pre-School	\$ -	\$ 3	\$ 3	To match final COG workbook
5. COG Expenses (E) Facility Based Services	\$ -	\$ 3	\$ 3	To match final COG workbook
5. COG Expenses (L) Community Residential	\$ -	\$ 255	\$ 255	To match final COG workbook
5. COG Expenses (M) Family Support Services	\$ -	\$ 173	\$ 173	To match final COG workbook
5. COG Expenses (N) Service & Support Admin	\$ -	\$ 72	\$ 72	To match final COG workbook
5. COG Expenses (O) Non-Federal Reimbursable	\$ -	\$ 22	\$ 22	To match final COG workbook
Worksheet 5				
5. COG Expenses (L) Community Residential	\$ 35,014	\$ (801)	\$ 34,213	To match final COG workbook
5. COG Expenses (M) Family Support Services	\$ 25,515	\$ (279)	\$ 25,236	To match final COG workbook
5. COG Expenses (O) Non-Federal Reimbursable	\$ 4,542	\$ (1,250)	\$ 3,292	To match final COG workbook
Worksheet 7-D				
5. COG Expenses (L) Community Residential	\$ -	\$ 3,150	\$ 3,150	To match final COG workbook
Worksheet 7-F				
5. COG Expenses (M) Family Support Services	\$ -	\$ 93	\$ 93	To match final COG workbook

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Logan County Board of Developmental Disabilities
2013 Income and Expenditure Report Adjustments

	Reported Amount		Correction		Corrected Amount	Explanation of Correction
Worksheet 9						
5. COG Expenses (N) Service & Support Admin. Costs	\$ 13,155	\$	(2,538)	\$	10,617	To match final COG workbook
Reconciliation to County Auditor Worksheet						
Expense:						
Less: Less Schedule A COG Room & Board not in COC Expense Total	\$ (9,756)	\$	4,000	\$	(5,756)	To reconcile Schedule A COG expense

Appendix B
Logan 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	\$ 725	\$ 1,838	\$ 2,563	To match final COG workbook
Schedule B-1, Section B				
6. A (C) Facility Based Services (Non-Title XX Only)	92	(2)	90	To match attendance report
8. B (C) Facility Based Services (Non-Title XX Only)	14	3	17	To match attendance report
9. C (C) Facility Based Services (Non-Title XX Only)	16	6	22	To match attendance report
Schedule B-3				
9. Facility Based Services (G) One Way Trips-Fourth Quarter	31,255	(2,161) (2)	29,092	To match transportation report To remove trips due to paid claim errors
Schedule B-4				
1. TCM Units (D) 4th Quarter	3,497	(38)	3,459	To remove units due to paid claim error
5. SSA Unallowable Units (A) 1st Quarter	3,016	(2,449)	567	To correctly report SSA units
5. SSA Unallowable Units (B) 2nd Quarter	2,268	(2,268)	-	To correctly report SSA units
5. SSA Unallowable Units (C) 3rd Quarter	2,828	(2,828)	-	To correctly report SSA units
5. SSA Unallowable Units (D) 4th Quarter	3,122	(3,122)	-	To correctly report SSA units
Worksheet 1				
5. Movable Equipment (U) Transportation	\$ 22,618	\$ 3,529	\$ 26,147	To record loss on asset disposal
8. COG Expenses (E) Facility Based Services	\$ -	\$ 2	\$ 2	To match final COG workbook
8. COG Expenses (G) Community Employment	\$ -	\$ 2	\$ 2	To match final COG workbook
8. COG Expenses (L) Community Residential	\$ -	\$ 91	\$ 91	To match final COG workbook
8. COG Expenses (M) Family Support Services	\$ -	\$ 106	\$ 106	To match final COG workbook
8. COG Expenses (N) Service & Support Admin	\$ -	\$ 29	\$ 29	To match final COG workbook
8. COG Expenses (O) Non-Federal Reimbursable	\$ -	\$ 14	\$ 14	To match final COG workbook
Worksheet 2				
5. COG Expenses (B) Pre-School	\$ -	\$ 1	\$ 1	To match final COG workbook
5. COG Expense (C) School Age	\$ -	\$ 10	\$ 10	To match final COG workbook
5. COG Expense (E) Facility Based Services	\$ -	\$ 50	\$ 50	To match final COG workbook
5. COG Expense (G) Community Employment	\$ -	\$ 55	\$ 55	To match final COG workbook
5. COG Expenses (L) Community Residential	\$ -	\$ 2,000	\$ 2,000	To match final COG workbook
5. COG Expense (M) Family Support Services	\$ -	\$ 2,341	\$ 2,341	To match final COG workbook
5. COG Expense (N) Service & Support Admin	\$ -	\$ 631	\$ 631	To match final COG workbook
5. COG Expense (O) Non-Federal Reimbursable	\$ -	\$ 311	\$ 311	To match final COG workbook
Worksheet 3				
5. COG Expenses (C) School Age	\$ -	\$ 1	\$ 1	To match final COG workbook
5. COG Expenses (E) Facility Based Services	\$ -	\$ 5	\$ 5	To match final COG workbook
5. COG Expenses (G) Community Employment	\$ -	\$ 6	\$ 6	To match final COG workbook
5. COG Expenses (L) Community Residential	\$ -	\$ 206	\$ 206	To match final COG workbook
5. COG Expenses (M) Family Support Services	\$ -	\$ 241	\$ 241	To match final COG workbook
5. COG Expenses (N) Service & Support Admin	\$ -	\$ 65	\$ 65	To match final COG workbook
5. COG Expenses (O) Non-Federal Reimbursable	\$ -	\$ 32	\$ 32	To match final COG workbook
Worksheet 5				
5. COG Expenses (B) Pre-School	\$ -	\$ 13	\$ 13	To match final COG workbook
5. COG Expenses (C) School Age	\$ -	\$ 117	\$ 117	To match final COG workbook
5. COG Expenses (L) Community Residential	\$ 22,602	\$ 163	\$ 22,765	To match final COG workbook
5. COG Expenses (M) Family Support Services	\$ 25,509	\$ 1,130	\$ 26,639	To match final COG workbook
Worksheet 9				
5. COG Expenses (N) Service & Support Admin. Costs	\$ 12,021	\$ (4,839)	\$ 7,182	To match final COG workbook

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Logan County Board of Developmental Disabilities
2014 Income and Expenditure Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 10				
5. COG Expenses (E) Facility Based Services	\$ -	\$ 572	\$ 572	To match final COG workbook
5. COG Expenses (G) Community Employment	\$ -	\$ 624	\$ 624	To match final COG workbook
Reconciliation to County Auditor Worksheet Expense:				
Less: Less COG Schedule A Room and Board not coming over	\$ (725)	\$ (1,838)	\$ (2,563)	To reconcile Schedule A COG expense

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LOGAN COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

LOGAN COUNTY

CLERK'S CERTIFICATION

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

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
SEPTEMBER 26, 2017**