



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, 13th Floor
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 Adams 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 in the procedures below. The County Board's management is responsible for preparing these reports. This agreed-upon procedures engagement was conducted in accordance with the American Institute of Certified Public Accountants' attestation standards. The sufficiency of these procedures is solely the responsibility of DODD. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Statistics – Square Footage

1. We compared program costs and statistics to square footage reported in the Cost Reports to identify potential square footage errors.

We found no differences.

We also compared the 2013 and 2014 square footage to the final 2012 totals and found variances above 10 percent. The County Board stated that the final 2012 square footage reflects the correct square footage usage by program in 2013 and 2014.

We reported variances in Appendix A (2013) and Appendix B (2014) to carry forward the final 2012 square footage.

2. DODD asked us to compare the square footage for each room on the floor plan of one building to the County Board's summary for each year which rolls up to *Schedule B-1, Section A, Square Footage* to ensure that square footage was allocated in accordance with the Cost Report Guides and identify any variances greater than 10 percent.

We did not perform this procedure (see procedure 1 above).

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

We did not perform this procedure (see procedure 1).

Statistics – Square Footage (Continued)

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

We found no 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 program or general expenses-all program costs not being allocated to the County Board's programs.

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

2. We compared the County Board's Attendance by Acuity reports for the number of individuals served and days of attendance with similar information reported on *Schedule B-1, Section B, Attendance Statistics* and determined if the statistics were reported in accordance with the Cost Report Guides to identify any variances greater than two percent at each acuity level. We also footed the County Board's reports on attendance statistics for accuracy.

We found no variances.

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 Attendance Acuity 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 attendance acuity report to the Acuity Assessment Instrument or other documentation for each individual. We also selected an additional three individuals in 2013 and three individuals in 2014, to ensure at least two individuals from each acuity level were tested, and performed the same acuity level comparison. If differences in acuity or attendance days were noted, we would compare to the Medicaid Billing System (MBS) data to ensure the County Board was reimbursed for the proper number of attendance days and at the correct acuity level.

We found no differences.

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

We did not perform this procedure because the County Board did not report Community Employment units on *Schedule B-1*.

Statistics – Transportation

1. We compared the number of one-way trips from the County Board's Transportation by Route Detail reports with those statistics in *Schedule B-3, Quarterly Summary of Transportation Services* and identified any variances greater than two percent of total children or adult program trips reported. We also footed the County Board's transportation reports for accuracy.

We found no variances.

Statistics – Transportation (Continued)

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

We found no variances exceeding 10 percent in 2013. We reported variances in Appendix B (2014).

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

We found no variances and no differences impacting *Worksheet 8*.

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/Unallowable Detail reports with *Schedule B-4, Quarterly Summary of Units of Service-Service and Support Administration* and identified any variances greater than two percent of total units reported on each row. We also footed the County Board's SSA reports for accuracy.

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

2. We haphazardly selected two samples of 60 Other SSA Allowable units for both 2013 and 2014 from the TCM Allowable/Unallowable 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.

3. We haphazardly selected two samples of 30 SSA Unallowable units for 2013 and 2014 from the TCM Allowable/Unallowable 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 either year.

4. We determined the County Board did maintain 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 they 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 TCM Allowable/Unallowable 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 Revenue reports for the Board of Developmental Disabilities (155) fund 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 Southern Ohio Council of Governments (COG) County Board Summary Workbooks for 2013 and 2014.

We found no differences.

3. We reviewed the County Board's State Account Code Detailed 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.

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, reimbursements and other income in the amount of \$37,261 in 2013 and \$102,962 in 2014;
- School Lunch Program revenues in the amount of \$21,912 in 2013 and \$21,402 in 2014; and
- Title XX revenues in the amount of \$20,989 in 2013.

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

We found instances of non-compliance with Adult Day/Vocational Habilitation Combination - 15 minute unit (AXF) and Non-Medical Transportation Per-Trip (FTB) as described below and made corresponding unit adjustments on *Schedule B-1* as reported in 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, we obtained documentation and identified 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:

Paid Claims Testing (Continued)

- The driver holds a valid driver's license; has a BMV driving record showing less than six points and has passed a controlled substance test;
- Proof of liability insurance and verification of policies and procedures on driver requirements;
- 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.

From the paid claims sample, we found contract transportation services rendered by Venture Productions, Inc. that were billed as per trip non-medical transportation (ATB/FTB). We determined the selected services met the requirements for per trip non-medical transportation; however, we found daily inspection logs were not consistently maintained. As a result, we identified recoverable findings (see table below). The County Board was responsible for vehicles and drivers and the contract was for a set amount per month and did not establish a usual and customary rate; therefore, we were unable to perform a comparison with the billed rate.

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 asked that we obtain documentation and identify all overpayments related to reimbursements exceeding the contract rate.

We found no other instances of contracted services in our sample.

Recoverable Finding – 2014

Finding \$35.35

| Service Code | Units | Review Results | Finding |
|--------------|-------|--|----------------|
| AXF | 16 | Lack of supporting documentation | \$15.93 |
| FTB | 2 | Noncompliance of provider qualifications | \$19.42 |
| | | Total | \$35.35 |

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 TCM and Supported Employment-Community Employment units.

We found no instance where the Medicaid reimbursed units were greater than final TCM units. The County Board was not reimbursed for Supported Employment – Community Employment services during 2013 or 2014.

Paid Claims Testing (Continued)

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 in 2013 and 2014 on the MBS Summary by Service Code report to determine if any reimbursements exceeded disbursements 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 expense report for the Board of Developmental Disabilities (155) 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 \$250.

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

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).

4. We scanned the County Board's 2013 and 2014 State Expenses Without Payroll or Benefits (Detailed) reports and judgmentally 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, and identified any variances greater than two percent of total service contracts and other expenses on any worksheet or costs which are non-federal reimbursable under 2 CFR 225 Appendix B and greater than \$250.

We reported misclassified costs in Appendix A (2013) and non-federal reimbursable costs in 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 no program costs that lacked corresponding statistics.

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 Depreciation Schedules.

We found no unrecorded purchases meeting the capitalization criteria.

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

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

Property, Depreciation, and Asset Verification Testing

1. We compared the costs from the County Board's Depreciation Schedules to the amounts reported on *Worksheet 1, Capital Costs* and identified any cell variances greater than \$250.

We found no differences.

2. We compared the County Board's final 2012 Depreciation Schedule and prior year depreciation adjustments to the County Board's 2013 and 2014 Depreciation Schedules for changes in the depreciation amounts for assets purchased prior to the periods under review, depreciation taken on the same asset more than once, assets that have been fully depreciated in prior years, or depreciation taken on assets during the period of acquisition which were not in compliance with the Cost Report Guides to identify any cell variances greater than \$250.

We found no differences.

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 cost, acquisition date and useful life to determine compliance with the Cost Report Guides and AHA Asset Guide and identified any variances.

We found no differences.

4. We haphazardly selected the lesser of 10 percent or 10 disposed assets from 2013 and 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 reported differences in Appendix A (2013). We found no disposals on the Depreciation Schedule in 2014.

Payroll Testing

1. We compared total salaries and benefits from worksheets 2 through 10 and the yearly totals to the payroll disbursements on the county auditor's disbursements reports for the Board of Developmental Disabilities (155) 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 State Expenses Payroll Only Detailed and Benefits Breakdown reports to the amounts reported on worksheets 2 through 10 to identify variances resulting in differences to another program or worksheet exceeding \$250.

We found no variances.

Payroll Testing (Continued)

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 10 selected, we compared the County Board's organizational chart, payroll journal report 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 were greater than 10 percent, we would perform procedure 4.

We reported differences in Appendix A (2013) and Appendix B (2014) and found that the misclassification errors exceeded 10 percent for 2013.

4. We scanned the County Board's detailed payroll reports for 2013 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.

Medicaid Administrative Claiming (MAC)

1. We compared the salary and benefits entered on the MAC Cost by Individual reports to the County Board's County Board's State Expenses Payroll Only Detailed and Benefits Breakdown reports and determined if the MAC salary and benefits were greater.

We found County Board salary and benefits reported exceeded MAC salaries and benefits for 2013. We found 2014 MAC salary and benefits exceeded the County Board's salaries and benefits by more than one percent and notified DODD of this variance. DODD adjusted the MAC Costs by Individual report to reflect the correct salaries and benefits. We compared the revised MAC Costs by Individual report and found MAC expenses exceeded the County Board's salaries and benefits by less than one percent.

2. We compared the original 2013 MAC Costs by Individual and the revised 2014 MAC Costs by Individual reports to *Worksheet 6, Medicaid Administration Worksheet* for both years.

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

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 three observed moments in both 2013 and 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 in 2013. We found one observed moment in 2014 for Activity Code 5-Facilitating Medical Eligibility Determinations 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 reported this instance of non-compliance to DODD.

Adams County Board of Developmental Disabilities
Independent Accountants' Report on
Applying Agreed-Upon Procedures

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.

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping "D" and "Y".

Dave Yost
Auditor of State

January 11, 2017

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

| | <u>Reported Amount</u> | <u>Correction</u> | <u>Corrected Amount</u> | <u>Explanation of Correction</u> |
|--|----------------------------|-------------------|-----------------------------|--|
| Schedule B-1, Section A | | | | |
| 14. Facility Based Services (B) Adult | 7,417 | 523 | 7,940 | To match 2012 square footage |
| 17. Medicaid Administration (A) MAC | 10 | 2 | 12 | To match 2012 square footage |
| 20. Family Support Services (D) General | 53 | 3 | 56 | To match 2012 square footage |
| 22. Program Supervision (B) Adult | 523 | (523) | - | To match 2012 square footage |
| 23. Administration (D) General | 1,418 | 117 | 1,535 | To match 2012 square footage |
| Worksheet 1 | | | | |
| 5. Movable Equipment (U) Transportation | \$ 37,390 | \$ (3,000) | \$ 34,390 | To record gain on sale of bus |
| 8. COG Expenses (L) Community Residential | \$ - | \$ 593 | \$ 593 | To match final COG workbook |
| 8. COG Expenses (N) Service & Support Admin | \$ - | \$ 36 | \$ 36 | To match final COG workbook |
| 8. COG Expenses (O) Non-Federal Reimbursable | \$ - | \$ 7 | \$ 7 | To match final COG workbook |
| Worksheet 2 | | | | |
| 4. Other Expenses (X) Gen Expense All Prgm. | \$ 29,767 | \$ (1,275) | \$ 28,492 | To reclassify flooring expenses |
| 5. COG Expenses (L) Community Residential | \$ - | \$ 6,309 | \$ 6,309 | To match final COG workbook |
| 5. COG Expense (N) Service & Support Admin | \$ - | \$ 387 | \$ 387 | To match final COG workbook |
| 5. COG Expense (O) Non-Federal | \$ - | \$ 70 | \$ 70 | To match final COG workbook |
| Worksheet 2A | | | | |
| 1. Salaries (E) Facility Based Services | \$ 90,893 | \$ (27,336) | | To reclassify secretary salary |
| | | \$ (63,557) | - | To reclassify adult services director salary |
| 2. Employee Benefits (E) Facility Based | \$ 50,565 | \$ (19,045) | | To reclassify secretary benefits |
| | | \$ (31,520) | - | To reclassify adult services director benefits |
| 4. Other Expenses (E) Facility Based Services | \$ 19,615 | \$ (19,615) | - | To reclassify adult services director expenses |
| Worksheet 3 | | | | |
| 4. Other Expenses (V) Admin | \$ 44,442 | \$ 1,275 | \$ 45,717 | To reclassify flooring expenses |
| Worksheet 4 | | | | |
| 4. Other Expenses (E) Facility Based Services | \$ 40,074 | \$ (4,152) | \$ 35,922 | To match detailed expense report |
| Worksheet 5 | | | | |
| 5. COG Expenses (O) Non-Federal | \$ - | \$ 572 | \$ 572 | To match final COG workbook |
| Worksheet 8 | | | | |
| 4. Other Expenses (E) Facility Based Services | \$ 86,661 | \$ 4,152 | \$ 90,813 | To match detailed expense report |
| Worksheet 9 | | | | |
| 5. COG Expenses (N) Service & Support Admin. Costs | \$ - | \$ 3,185 | \$ 3,185 | To match final COG workbook |
| Worksheet 10 | | | | |
| 1. Salaries (E) Facility Based Services | \$ 269,938 | \$ 27,336 | | To reclassify secretary salary |
| | | \$ 63,557 | \$ 360,831 | To reclassify adult services director salary |
| 2. Employee Benefits (E) Facility Based | \$ 161,002 | \$ 19,045 | | To reclassify secretary benefits |
| | | \$ 31,520 | \$ 211,567 | To reclassify adult services director benefits |
| 4. Other Expenses (E) Facility Based Services | \$ 39,050 | \$ 19,615 | \$ 58,665 | To reclassify Adult Services Director |
| Reconciliation to County Auditor Worksheet | | | | |
| Expense: | | | | |
| Less: Capital Costs | \$ (121,755) | \$ 3,000 | \$ (118,755) | To reconcile gain on sale of bus |

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

| | <u>Reported Amount</u> | <u>Correction</u> | <u>Corrected Amount</u> | <u>Explanation of Correction</u> |
|---|----------------------------|-------------------|-----------------------------|---|
| Schedule B-1, Section A | | | | |
| 1. Building Services (C) Child | 160 | (18) | 142 | To match 2012 square footage |
| 20. Family Support Services (D) General | 104 | (48) | 56 | To match 2012 square footage |
| 23. Administration (D) General | 1,678 | (143) | 1,535 | To match 2012 square footage |
| Schedule B-1, Section B | | | | |
| 10. A (C) Facility Based Services | 2,869 | (1) | 2,868 | To correct days of attendance |
| Schedule B-3 | | | | |
| 5. Facility Based Services (G) One Way Trips- Fourth Quarter | 4,192 | (39) | 4,153 | To report correct number of one-way trips |
| Worksheet 1 | | | | |
| 8. COG Expenses (L) Community Residential | \$ - | \$ 222 | \$ 222 | To match final COG workbook |
| 8. COG Expenses (O) Non-Federal Reimbursable | \$ - | \$ 3 | \$ 3 | To match final COG workbook |
| Worksheet 2 | | | | |
| 5. COG Expenses (L) Community Residential | \$ - | \$ 8,290 | \$ 8,290 | To match final COG workbook |
| 5. COG Expense (O) Non-Federal Reimbursable | \$ - | \$ 97 | \$ 97 | To match final COG workbook |
| Worksheet 3 | | | | |
| 5. COG Expenses (L) Community Residential | \$ - | \$ 41 | \$ 41 | To match final COG workbook |
| Worksheet 5 | | | | |
| 5. COG Expenses (L) Community Residential | \$ 51,289 | \$ 3,092 | \$ 54,381 | To match final COG workbook |
| 5. COG Expenses (O) Non-Federal Reimbursable | \$ - | \$ 636 | \$ 636 | To match final COG workbook |
| Worksheet 6 | | | | |
| 1. Salaries (I) Medicaid Admin | \$ 53,894 | \$ (884) | \$ 53,010 | To match revised MAC Costs by Individual report |
| 1. Salaries (O) Non-Federal Reimbursable | \$ 6,205 | \$ (103) | \$ 6,102 | To match revised MAC Costs by Individual report |
| a1 Adult | | | | |
| 10. Community Employment (B) Less Revenue | \$ - | \$ 9,445 | | To record community support specialist salary |
| | | \$ 1,577 | | To record community support specialist benefits |
| | | \$ 1,715 | \$ 12,737 | To record VPR3 program expenses |

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Dave Yost • Auditor of State

ADAMS COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

ADAMS 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
MARCH 14, 2017**