



Dave Yost • Auditor of State

WYANDOT COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

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Independent Auditor's Report on Applying Agreed-Upon Procedures

Halina Schroeder, Audit Chief
Division of Fiscal Administration, Audit Office
Ohio Department of Developmental Disabilities
30 E. Broad Street, 13th Floor
Columbus, Ohio 43215

Dear Ms. Schroeder:

As permitted by Ohio Rev. Code § 5123.05 and as required by the *Application for a § 1915(c) Home and Community Based Services Waiver*, Appendix I-2(c), the Auditor of State's Office performed the procedures enumerated below, to which the Ohio Department of Developmental Disabilities (DODD) agreed. The purpose is to assist you in evaluating whether the Wyandot County Board of Developmental Disabilities (County Board) prepared its *Income and Expenditure Report* for the years ended December 31, 2010 and 2011 (Cost Reports) in accordance with DODD's Guide to Preparing Income and Expenditure Reports for 2010 and 2011 (Cost Report Guides) and to assist you in evaluating whether reported receipts and disbursements complied with 2 CFR 225 (OMB Circular A-87 *Cost Principles for State, Local, and Indian Tribal Governments*), and other compliance requirements described in the procedures below. The County Board's management is responsible for preparing these reports. This agreed-upon procedures engagement was conducted in accordance with the American Institute of Certified Public Accountants' attestation standards. The sufficiency of these procedures is solely the responsibility of DODD. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The Auditor of State, under the same authority noted above, also performed the Acuity Testing procedures below for the 2008, 2009, 2010, and 2011 Cost Reports.

Statistics – Square Footage

1. DODD requested us to tour the facilities to identify how space was used by County Board programs and to identify new, closed or empty buildings along with rented or idle space and, if final 2009 square footage totals are the same as the 2010 and 2011 Cost Reports and no significant changes in the floor plan have occurred, to perform no additional procedures.

We toured the facilities to identify how space was used by County Board programs and to identify new, closed or empty buildings along with rented or idle floor space. We found no unreported rented or idle floor space.

We also compared 2010 and 2011 square footage totals to final 2009 square footage totals, discussed square footage changes with the County Board and noted significant changes have occurred, and we performed the procedures below.

2. DODD requested us to report variances if the County Board's square footage for three rooms varied by more than 10 percent of the square footage reported in the summary which rolls up to *Schedule B-1, Section A, Square Footage*.

We measured three rooms and compared the square footage to the County Board's rooms and measurement report. We found no square footage variances for rooms that were measured exceeding 10 percent.

3. DODD requested us to report variances if the County Board's square footage for one floor plan varied by more than 10 percent of the square footage reported in the summary which rolls up to *Schedule B-1, Section A, Square Footage*.

Using the County Board's rooms and measurement report, we prepared a square footage summary to calculate totals for cells within *Schedule B-1*. The County Board's floor plan did not include square footage; however, we traced the rooms on the floor plan of the Angeline School/Industry building to the AOS square footage summary. AOS verified the use of each room in the building through our tour of the buildings and inquiries with County Board staff.

We found no rooms on the floor plan that were not present in the AOS summary developed from the County Board's rooms and measurement report.

4. DODD requested us to report variances if the County Board's square footage summary varied by more than 10 percent when comparing the County Board's summary to the Cost Report for any cell within *Schedule B-1, Section A, Square Footage*.

We compared the AOS prepared square footage summary to the square footage reported for each cell in *Schedule B-1*.

We found variances exceeding 10 percent as reported in Appendix A (2010). We found no variances exceeding 10 percent in 2011.

5. We obtained the County Board's methodology for allocating square footage between programs and reviewed the methodology to ensure that square footage for areas shared by more than one type of service is allocated by program based on reported usage of the area in accordance with the Cost Report Guides.

We found no inconsistencies between the County Board's methodology and the Cost Report Guides.

Statistics – Attendance

1. We reviewed the Cost Reports to determine 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 result in unassigned program or general expenses-all program costs.

We determined that there were no individuals served or units of service omitted on *Schedule B-1, Section B, Attendance Statistics*, worksheet 4, or worksheets 7A to 7H which resulted in unassigned program or general expenses-all program costs.

2. DODD asked us to compare the County Board's final 2009 typical hours of service reported on *Schedule B-1, Section B, Attendance statistics* to the typical hours of service reported on *Schedule B-1* for 2010 and 2011 and, if the hours are the same, to do no additional procedures.

We compared the final 2009 typical hours of service to the typical hours of service reported on *Schedule B-1* for 2010 and 2011.

We found no differences.

3. DODD requested us to report variances if the County Board's attendance statistics were not within two percent of the attendance statistics reported.

We compared the County Board's Attendance by Month All Clients By Age Group and Attendance by Acuity reports for the number of individuals served, and days of attendance with similar information reported for Day Habilitation/Adult Day Services/Vocational Habilitation on *Schedule B-1, Section B, Attendance Statistics* and determined if the statistics were reported in accordance with the Cost Report Guides. We also footed the County Board's reports on attendance statistics for accuracy.

We found no variances exceeding two percent in 2010. We found no variances in 2011.

4. DODD requested us to report variances if the County Board's number of individuals served varied by more than 10 percent when comparing to the prior period's final attendance statistics on *Schedule B-1, Section B, Attendance Statistics*.

We compared the County Board's final 2009 number of individuals served to the final individuals served for Day Habilitation/Adult Day Services/Vocational Habilitation for 2010 and then we compared the final 2010 individuals served to the final individuals served for 2011 on *Schedule B-1* and determined if the variances were over 10 percent.

The number of reported individuals served did not change by more than 10 percent from the prior year's *Schedule B-1*.

5. DODD requested us to report variances if the individuals served on *Schedule B-1, Section B, Attendance Statistics* were not within three of the individuals documented on the attendance sheets.

We did not perform this procedure as individuals served did not change by more than 10 percent.

6. DODD requested us to report variances to *Schedule B-1, Section B, Attendance Statistics* if more than three of the 15 minute community employment units tested were not calculated in accordance with the Cost Report Guides.

We did not perform this procedure as the County Board does not provide Community Employment.

Acuity Testing

1. DODD requested us to report variances if days of attendance on the Days of Attendance by Acuity supplemental Cost Report worksheet for 2008, 2009, 2010 and 2011 did not agree to the County Board's supporting documentation.

We compared the County Board's Attendance by Acuity reports for days of attendance for Day Habilitation/Adult Day Services/ Vocational Habilitation with the Days of Attendance by Acuity supplemental Cost Report worksheet for 2008, 2009, 2010 and 2011.

We found no variances.

2. We also compared two individuals from each acuity level on the County Board's 2008 through 2011 Attendance by Acuity reports to the Acuity Assessment Instrument for each individual for 2008 and 2009, 2010, and 2011.

For 2008, we found two adult day service individuals where the acuity assessment instrument or equivalent document was not provided by the County Board.

We found no acuity variances for days of attendance reported on the Days of Attendance by Acuity supplemental cost report worksheet for 2009, 2010, and 2011.

Statistics – Transportation

1. DODD requested us to report variances if the County Board's transportation units were not within two percent of total units reported on each line of *Schedule B-3 Quarterly Summary of Transportation Services*.

We compared the number of one-way trips from the County Board's 2010 and 2011 Transportation By Age Group reports with those statistics as reported in *Schedule B-3*. We also footed the County Board's transportation reports for accuracy.

We found differences as reported in Appendix A (2010). We found no differences in 2011.

2. DODD requested us to report variances of more than 10 percent of the total trips taken for five individuals for both 2010 and 2011, between the County Board's internal documentation versus the amount reported on *Schedule B-3, Quarterly Summary of Transportation Services*.

We traced the number of trips for four adult individuals including one child for February 2010 and April 2011 from the County Board's daily reporting documentation to *Schedule B-3*.

We found no differences in 2010. We found no differences exceeding 10 percent in 2011.

3. DODD requested us to report variances if the County Board's cost of bus tokens/cabs was not within two percent of the total amount reported on *Schedule B-3 Quarterly Summary of Transportation Services*.

We compared the cost of bus tokens/cabs from the County Board's 2010 and 2011 State Expenses Detailed Reports to the amount reported in *Schedule B-3*.

The County Board did not report any cost of bus tokens, cabs on *Schedule B-3* for 2010; however, we noted costs not identified by the County Board as reported in Appendix A (2010). We found no differences for 2011.

We also noted differences impacting transportation related costs reported on *Worksheet 8, Transportation Services* as reported in Appendix A (2010) and Appendix B (2011).

Statistics – Service and Support Administration (SSA)

1. DODD requested us to report variances if the County Board's SSA units were not within two percent of total units reported on each line of *Schedule B-4, Quarterly Summary of Units of Service – Service and Support Administration*.

We compared the number of SSA units (Targeted Case Management (TCM), Other SSA Allowable, and SSA Unallowable) from the County Board's 2010 and 2011 TCM Allowable/ Unallowable Detail and Summary reports with those statistics reported in *Schedule B-4*. We also footed the County Board's TCM Allowable/Unallowable Detail reports for accuracy.

We found differences as reported in Appendix A (2010) and Appendix B (2011).

2. DODD requested us to report variances if the Other SSA Allowable units tested had an error rate exceeding 10 percent.

We haphazardly selected two samples of 60 Other SSA Allowable units for both 2010 and 2011 from the TCM Allowable/Unallowable Detail reports and determined if the case note documentation described activities listed in Ohio Admin. Code § 5101:3-48-01(D), and also included the documentation required by Ohio Admin. Code § 5101:3-48-01(F).

We found no errors.

3. DODD requested us to report variances if the SSA Unallowable units tested had an error rate exceeding 10 percent.

We haphazardly selected a sample of 60 SSA Unallowable service units for both 2010 and 2011 from the TCM Allowable/Unallowable Detail reports and determined if the case note documentation described activities listed in Ohio Admin. Code § 5101:3-48-01(D), and also included the documentation required by Ohio Admin. Code § 5101:3-48-01(F).

We found no errors in 2010. The units found to be in error in the 2011 sample did not exceed 10 percent.

4. DODD requested us to report decreases exceeding five percent in total SSA units by line on *Schedule B-4* when compared to the prior year's final Cost Report.

We compared the final 2009 SSA units to the final 2010 SSA units and compared the final 2010 SSA units to the final 2011 SSA units.

The final 2011 TCM and SSA Unallowable units decreased by more than five percent from the prior year's *Schedule B-4* and we obtained the County Board's explanation that the decreases were due to turnover at the end of 2010 and additional training.

We reported no variances in Appendix A (2010) and Appendix B (2011).

5. DODD requested us to determine if the County Board maintained case note documentation for non-individual specific activities (general time units) as described in *Worksheet 9, Service and Support Administration Costs of the Cost Report Guides*. If the County Board did record general time units and they accounted for over 10 percent of total SSA units on the final audited *Schedule B-4* plus any general time units recorded, DODD requested us to determine if they were properly classified and report any variances with an error rate exceeding 10 percent and indicating a systemic issue.

We did not perform this procedure in 2010 because general time units did not exceed 10 percent of total SSA units.

From the population of 690 general time units for 2011, we selected our sample of 60 units and found 11.7 percent of those units were for unallowable activities (eligibility determinations for County Board services). We projected and then reported 81 units as SSA Unallowable Units in Appendix B (2011).

Revenue Cost Reporting and Reconciliation to the County Auditor Report

1. We compared the receipt totals from the 12/31/2010 and 12/31/2011 County Auditor's Revenue Account Report for the DD Operating (2140), Angeline Bond Retirement (2144), Residential (2153), Angeline Gifts and Donations (7001), and Angeline School Construction Grant (4005) funds to the County Auditor's report totals reported on the *Reconciliation to County Auditor Worksheets*.

We found no differences.

2. DODD asked us to determine whether total County Board receipts reported in the *Reconciliation to County Auditor Worksheets* reconciled within 1/4 percent of the County Auditor's yearly report of total receipts for these funds.

Total County Board receipts were within 1/4 percent of the County Auditor's yearly receipt totals reported for these funds.

3. DODD asked us to compare the account description and amount for each revenue reconciling item on the *Reconciliation to County Auditor Worksheet* to the County Board's State Account Code Detail Reports and other supporting documentation such as county tax settlement sheets.

We did not perform this procedure since the total County Board receipts were within 1/4 percent of the County Auditor's yearly receipt totals in procedure 2 above.

4. We compared revenue entries on *Schedule C, Income Report* to the Clearwater Council of Governments (COG) prepared County Board Summary Workbooks.

We found no differences.

5. We reviewed the County Board's 2010 and 2011 Revenue Report Detail and *Schedule C, Income Report* to determine whether revenues are maintained separately to offset corresponding expense via the use of specific expenditure costs centers and identified any potential revenue offsets/applicable credits.

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

- Miscellaneous refunds, reimbursements and other income in the amount of \$10,201 in 2010 and \$9,745 in 2011;
- Preschool Disability Grant revenues in the amount of \$8,682 in 2010 and \$10,624 in 2011;
- IDEA Early Childhood Special Education revenues in the amount of \$13,374 in 2010;
- Title VI-B revenues in the amount of \$12,928 in 2010 and \$14,083 in 2011;
- School Lunch Program revenues in the amount of \$2,091 in 2010 and \$2,202 in 2011;
- Title XX revenues in the amount of \$17,950 in 2010 and \$23,144 in 2011; and
- Help Me Grow revenues in the amount of \$352 in 2011.

Paid Claims Testing

1. We selected 100 paid claims among all service codes from 2010 and 2011 from the Medicaid Billing System (MBS) data and determined if the claims met the following service documentation requirements of Ohio Admin. Code §§ 5123:2-9-05, 5123:2-9-18 (H)(1)-(2), and 5101:3-48-01(F):

- Date of service;
- Place of service;
- Name of the recipient;
- Name of the provider;
- Signature of the person delivering the service or initials of the person delivering the service if the signature and corresponding initials are on file with the provider;
- Type of service;
- Number of units of the delivered service or continuous amount of uninterrupted time during which the service was provided; and
- Arrival and departure times of the provider of service's site visit to the recipient's location or of the recipient's visit to the provider of service's location.¹

We found instances of non-compliance with these documentation requirements for 2010 with Non-Medical Transportation - One-way trip - Eligible vehicle - Per Trip (FTB) service codes as described below. We found no instances of non-compliance with these documentation requirements for 2011.

¹ For non-medical transportation services, we reviewed service documentation requirements to ensure compliance with Ohio Admin. Code § 5123:2-9-18 (H)(1)-(2) excluding H(1)(d),(f),(j) and H(2)(d),(f).

Recoverable Finding - 2010 Finding \$27.81

| Service Code | Units | Review Results | Finding |
|--------------|-------|--|---------|
| FTB | 2 | Units billed in excess of actual service delivery. | \$27.81 |

2. DODD requested us to report variances if units reimbursed by Medicaid were more than the units reported in the Cost Reports.

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.

We found no instance where the Medicaid reimbursed units were greater than audited TCM units. The County Board was not reimbursed for Supported Employment - Community Employment units during 2010 or 2011.

3. DODD requested us to report whether any reimbursements exceeded disbursements on *Schedule A, Summary of Service Costs- By Program* worksheet by two percent.

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 2010 and 2011 on the MBS Summary by Service Code report.

We found no differences as the County Board did not report costs on *Schedule A, Summary of Service Costs – By Program*, for Lines (20) to Line (25). We also reviewed the MBS Summary by Service Code report and found the County Board did not get reimbursed for these services in 2010 and 2011.

Non-Payroll Expenditures and Reconciliation to the County Auditor Report

1. We compared the disbursement totals from the 12/31/2010 and 12/31/2011 County Auditor's report listed on the *Reconciliation to County Auditor Worksheets* to the County Auditor's Appropriation History reports for the DD Operating (2140), Angeline Bond Retirement (2144), Residential (2153), Angeline Gifts and Donations (7001), and Angeline School Construction Grant (4005) funds.

We found no differences.

2. DODD asked us to determine whether total County Board disbursements reported in the *Reconciliation to County Auditor Worksheets* reconciled within 1/4 percent of the County Auditor's yearly report of total disbursements for these funds.

Total County Board disbursements were within 1/4 percent of the County Auditor's yearly disbursement totals reported for these funds.

3. DODD asked us to compare the account description and amount for each reconciling item on the *County Auditor Reconciliation Worksheets* to the County Board's State Expenses Detailed reports and other supporting documentation such as county tax settlement sheets.

We did not perform this procedure since total County Board disbursements were within 1/4 percent of the County Auditor's yearly disbursement totals in procedure 2 above.

4. DODD asked us to compare the County Board's detailed disbursements to the amounts reported on worksheets 2 through 10, and report variances exceeding \$100 for service contracts and other expenses on any worksheet.

We compared all service contract and other expenses entries on worksheets 2 through 10 to the County Board's State Expenses Detailed Reports.

We found no differences exceeding \$100 on any worksheet.

5. We compared disbursement entries on *Schedule A, Summary of Service Costs – By Program* and worksheets 2 through 10 to the COG prepared County Board Summary Workbooks.

We found differences as reported in Appendix A (2010) and Appendix B (2011).

6. DODD asked us to determine whether the County Board's detailed disbursements were properly classified within two percent of total service contracts and other expenses for all worksheets and if any worksheet included disbursements over \$100 which are non-federal reimbursable under 2 CFR 225 Appendix B.

We scanned the County Board's State Expenses Detailed Reports for service contracts and other expenses in the following columns and worksheets: column X-General Expense - All Programs on worksheets 2 through 8; column N-Service and Support Administration Costs on worksheet 9; and columns E-Facility Based Services, F-Enclave, G-Community Employment, and H-unassigned on worksheet 10, and reviewed documentation to identify disbursements not classified as prescribed by the Cost Report Guides or costs which are non-federal reimbursable under 2 CFR 225 Appendix B.

We found differences as reported in Appendix A (2010) and Appendix B (2011) for misclassified and non-federal reimbursable costs.

7. We scanned the County Board's State Expenses Detailed Reports for items purchased during 2010 and 2011 that met the County Board's capitalization criteria and traced them to inclusion on the County Board's fixed asset listing.

We found no unrecorded purchases meeting the capitalization criteria.

8. We haphazardly selected 20 disbursements from the County Board's State Expenses Detailed Reports that were classified as service contract and other expenses on worksheets 2 through 10. We determined if supporting documentation was maintained as required by 2 CFR 225 (OMB Circular A-87, Appendix A, (C)(1)(j)) and the disbursement was properly classified according to the Cost Report Guides.

We reported differences in Appendix A (2010) for misclassified costs and Appendix B (2011) for non-federal reimbursable costs.

Property, Depreciation, and Asset Verification Testing

1. We compared the County Board's procedures regarding capitalization of fixed assets with the Cost Report Guides for preparing *Worksheet 1, Capital Costs* and 2 CFR 225 (OMB Circular A-87, Appendix B, 15(a)(2)).

We found no inconsistencies between the County Board's capitalization procedures and the guidelines listed above.

2. We compared the County Board's final 2009 Depreciation Schedule to the County Board's 2010 and 2011 Depreciation Schedules for changes in the depreciation amounts for assets purchased prior to the periods under review which were not in compliance with the Cost Report Guides.

We found no differences.

3. DODD asked us to compare the depreciation costs reported in the County Board's depreciation schedule to the amounts reported on *Worksheet 1, Capital Costs*, and to report variances exceeding \$100.

We compared all depreciation entries reported on *Worksheet 1, Capital Costs* to the County Board's Depreciation Schedules.

We found no differences for 2010 or 2011.

4. We scanned the County Board's Depreciation Schedule for 2010 and 2011 for 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.

We found no differences; however, we identified capital lease costs during our non-payroll testing and reviewed the lease agreements. We identified differences for leased vehicles as reported in Appendix B (2011).

5. We haphazardly selected two fixed assets which met the County Board's capitalization policy and were purchased in either 2010 or 2011 to determine if the useful lives agreed to the estimated useful lives prescribed in the 2008 American Hospital Association (AHA) Asset Guide. We also recomputed the first year's depreciation for these assets, based on their cost, acquisition date and useful life to determine compliance with the Cost Report Guides and AHA Asset Guide.

We found no differences.

6. We haphazardly selected one disposed asset from the County Board's 2011 Assets by Asset Number Report and determined if the asset was removed from the County Board's fixed asset ledger. We also recalculated depreciation and any gain or loss applicable to 2011 for the disposed items based on its undepreciated basis and any proceeds received from the sale of the asset to determine compliance with the Cost Report Guide and CMS Publication 15-1, Chapter 1.

We found differences as reported in Appendix B (2011). We found no 2010 disposed assets reported on the County Board's Assets by Asset Number Report. We also scanned the County Board's 2010 State Account Code Detailed Report and found no proceeds from the sale or exchange of fixed assets.

Payroll Testing

1. DODD asked us to determine whether total County Board salaries and benefits in the 2010 and 2011 Cost Reports were within two percent of the County Auditor's Appropriation History report totals for the DD Operating fund (2140).

We totaled salaries and benefits from worksheets 2 through 10 from the 2010 and 2011 Cost Reports and compared the yearly totals to the County Auditor's Appropriation History reports.

The variance was less than two percent.

2. DODD asked us to compare the County Board detailed payroll disbursements to the amounts reported on worksheets 2 through 10, and to report variances exceeding \$100 for salaries or employee benefit expenses.

We compared all salary and employee benefit entries on worksheets 2 through 10 to the County Board's State Expenses Detail Reports.

We found no differences exceeding \$100 for salary or employee benefit expenses on any worksheet.

3. We selected 12 employees and compared the County Board's organizational chart to the worksheet in which each employee's salary and benefit costs were allocated to ensure allocation is consistent with the Cost Report Guides.

We found differences as reported on Appendix A (2010) and Appendix B (2011).

4. DODD asked us to scan the County Board's detailed payroll reports for 2010 and 2011 and compare 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 if the errors in procedure 3 above exceeded 10 percent.

Although the error rate from procedure 3 did not exceed 10 percent, we scanned the County Board's State Expenses Detailed Reports for other employees reported on *Worksheet 2A, Program Supervision*.

We found additional differences as reported on Appendix A (2010) and Appendix B (2011). We then scanned reports to determine if salary and benefit costs were reported in accordance to Cost Report Guides. We found no further differences.

We did not receive a response from officials to the exceptions noted above.

We were not engaged to and did not conduct an audit, the objective of which would be the expression of an opinion on the County Board's Cost Reports. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

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



Dave Yost
Auditor of State

June 4, 2014

cc: Todd Dilley, Superintendent, Wyandot County Board of Developmental Disabilities
Amy Traxler, Business Manager, Wyandot County Board of Developmental Disabilities
Charlene Latham, Board President, Wyandot County Board of Developmental Disabilities

**Appendix A
Wyandot County Board of Developmental Disabilities
2010 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 | | | | | | | |
| 25. | Non-Reimbursable (D) General | 2,809 | | (2,809) | | - | To remove square footage |
| Schedule B-3 | | | | | | | |
| 1. | Early Intervention (H) Cost of Bus, Token, Cabs- Fourth Quarter | \$ - | \$ | 4,345 | \$ | 4,345 | To report correct cost of bus, tokens, cabs |
| 3. | School Age (E) One Way Trips- Third Quarter | 925 | | (619) | | 306 | To report correct number of one- way trips |
| 3. | School Age (G) One Way Trips- Fourth Quarter | 870 | | (870) | | - | To report correct number of one- way trips |
| 3. | School Age (H) Cost of Bus, Tokens, Cabs- Fourth Quarter | \$ - | \$ | 970 | \$ | 970 | To report correct cost of bus, tokens, cabs |
| 5. | Facility Based Services (G) One Way Trips- Fourth Quarter | 4,143 | | 1,487 | | 5,630 | To report correct number of one- way trips |
| Schedule B-4 | | | | | | | |
| 5. | SSA Unallowable Units (B) 2nd Quarter | 109 | | (82) | | 27 | To correctly report SSA units |
| 5. | SSA Unallowable Units (C) 3rd Quarter | 147 | | (147) | | - | To correctly report SSA units |
| 5. | SSA Unallowable Units (D) 4th Quarter | 221 | | (221) | | - | To correctly report SSA units |
| Worksheet 1 | | | | | | | |
| 8. | COG Expenses (E) Facility Based Services | \$ - | \$ | 11 | \$ | 11 | To match COG report |
| 8. | COG Expenses (L) Community Residential | \$ 344 | \$ | 93 | \$ | 437 | To match COG report |
| 8. | COG Expenses (N) Service & Support Admin | \$ 74 | \$ | 50 | \$ | 124 | To match COG report |
| 8. | COG Expenses (O) Non-Federal Reimbursable | \$ 2,579 | \$ | (2,277) | \$ | 302 | To match COG report |
| Worksheet 2 | | | | | | | |
| 3. | Service Contracts (X) Gen Expense All Prgm. | \$ 24,387 | \$ | (8,925) | | | To reclassify fees paid to the COG |
| | | | | (2,263) | | | To reclassify Day Hab expenses |
| | | | | (1,134) | \$ | 12,065 | To reclassify nonfederal reimbursable expenses |
| 4. | Other Expenses (O) Non-Federal Reimbursable | \$ 890 | \$ | 2,263 | | | To reclassify nonfederal reimbursable expenses |
| | | | | 320 | | | To reclassify nonfederal reimbursable expenses |
| | | | | 1,134 | \$ | 4,607 | To reclassify nonfederal reimbursable expenses |
| 4. | Other Expenses (X) Gen Expense All Prgm. | \$ 42,427 | \$ | (2,263) | | | To reclassify nonfederal reimbursable expenses |
| | | | | (1,000) | | | To reclassify children's expenses |
| | | | | (1,352) | \$ | 37,812 | To reclassify Day Hab expenses |
| 5. | COG Expense (E) Facility Based Services | \$ | \$ | 552 | \$ | 552 | To match COG report |
| 5. | COG Expense (G) Community Employment | \$ 11,523 | \$ | (11,523) | | - | To match COG report |
| 5. | COG Expenses (L) Community Residential | \$ | \$ | 21,807 | \$ | 21,807 | To match COG report |
| 5. | COG Expense (N) Service & Support Admin | \$ 2,463 | \$ | 3,730 | \$ | 6,193 | To match COG report |
| 5. | COG Expense (O) Non-Federal Reimbursable | \$ 86,269 | \$ | (71,230) | \$ | 15,039 | To match COG report |
| 10. | Unallowable Fees (O) Non-Federal Reimbursable | \$ - | \$ | 36,035 | \$ | 36,035 | To reclassify auditor fees |
| Worksheet 2A | | | | | | | |
| 1. | Salaries (E) Facility Based Services | \$ 63,533 | \$ | (17,857) | | | salaries |
| | | | | (4,568) | \$ | 41,108 | salaries |
| 1. | Salaries (N) Service & Support Administration | \$ 14,751 | \$ | (14,751) | | - | salaries |
| 2. | Employee Benefits (E) Facility Based Services | \$ 18,260 | \$ | (1,826) | \$ | 16,434 | benefits |
| 2. | Employee Benefits (N) Service & Support | \$ 2,261 | \$ | (2,261) | | - | benefits |
| Worksheet 3 | | | | | | | |
| 1. | Salaries (X) General Expense - All Programs | \$ 34,955 | \$ | 2,284 | \$ | 37,239 | To reclassify 1st level supervisory salaries |
| 2. | Employee Benefits (X) General Expense - All Programs | \$ 12,387 | \$ | 913 | \$ | 13,300 | To reclassify 1st level supervisory benefits |
| 3. | Service Contracts (X) Gen Expense All Prgm. | \$ 31,226 | \$ | (320) | \$ | 30,906 | To reclassify nonfederal reimbursable expenses |
| 5. | COG Expenses (E) Facility Based Services | \$ | \$ | 7 | \$ | 7 | To match COG report |
| 5. | COG Expenses (L) Community Residential | \$ 219 | \$ | 60 | \$ | 279 | To match COG report |
| 5. | COG Expenses (N) Service & Support Admin | \$ 47 | \$ | 32 | \$ | 79 | To match COG report |
| 5. | COG Expenses (O) Non-Federal Reimbursable | \$ 1,642 | \$ | (1,450) | \$ | 192 | To match COG report |

Appendix A (Page 2)
Wyandot County Board of Developmental Disabilities
2010 Income and Expenditure Report Adjustments

| | Reported Amount | | Correction | | Corrected Amount | Explanation of Correction |
|---|----------------------------|----|-------------------|-------|-----------------------------|---|
| Worksheet 4 | | | | | | |
| 3. Service Contracts (X) Gen Expense All Prgm. | \$ 4,472 | \$ | (1,363) | \$ | 2,958 | To reclassify Day Hab expenses |
| | | \$ | (151) | \$ | | To reclassify nonfederal reimbursable expenses |
| 4. Other Expenses (O) Non-Federal Reimbursable | - | \$ | 151 | \$ | 151 | To reclassify nonfederal reimbursable expenses |
| Worksheet 5 | | | | | | |
| 4. Other Expenses (D) Unasgn Children's Program | \$ 956 | \$ | 1,000 | \$ | 1,956 | To reclassify children's expenses |
| Worksheet 8 | | | | | | |
| 1. Salaries (X) General Expense - All Programs | \$ 75,945 | \$ | 2,284 | \$ | 78,229 | To reclassify 1st level supervisory salaries |
| 2. Employee Benefits (X) General Expense - All Programs | \$ 30,091 | \$ | 913 | \$ | 31,004 | To reclassify 1st level supervisory benefits |
| 4. Other Expenses (H) Unasgn Adult Program | \$ 3,985 | \$ | (3,964) | \$ | 21 | To reclassify nonfederal reimbursable costs |
| 4. Other Expenses (O) Non-Federal Reimbursable | - | \$ | 3,964 | \$ | 3,964 | To reclassify nonfederal reimbursable costs |
| Worksheet 9 | | | | | | |
| 1. Salaries (N) Service & Support Administration | \$ 68,594 | \$ | 14,751 | \$ | 83,345 | To reclassify 1st level supervisory salaries |
| 2. Employee Benefits (N) Service & Support Administration | \$ 23,307 | \$ | 2,261 | \$ | 25,568 | To reclassify 1st level supervisory benefits |
| Worksheet 10 | | | | | | |
| 1. Salaries (E) Facility Based Services | \$ 276,685 | \$ | 379 | \$ | 294,921 | To reclassify salary expenses |
| | | \$ | 17,857 | \$ | | To reclassify 1st level supervisory salaries |
| 3. Service Contracts (E) Facility Based Services | \$ 26,760 | \$ | 2,263 | \$ | | To reclassify Day Hab expenses |
| | | \$ | 1,363 | \$ | | To reclassify Day Hab expenses |
| | | \$ | 1,352 | \$ | 31,738 | To reclassify Day Hab expenses |
| 4. Other Expenses (E) Facility Based Services | \$ 3,718 | \$ | (379) | \$ | 3,339 | To reclassify salary expenses |
| 5. COG Expenses (E) Facility Based Services | - | \$ | 1,457 | \$ | 1,457 | To match COG report |
| Reconciliation to County Auditor Worksheet | | | | | | |
| Expense: | | | | | | |
| Plus: Fees Paid To COG, Or Payments And Transfers made To COG | \$ 200,000 | \$ | 8,925 | \$ | 208,925 | To reclassify fees paid to COG |
| Less: Auditor/Treasurer Fees | - | \$ | (36,035) | \$ | (36,035) | To reconcile off Auditor/Treasurer Fees |
| Less: Capital Costs | \$ (92,828) | \$ | (15,853) | \$ | (108,681) | To adjust the reconciling amount to agree to Wkst 1 |
| Plus: Purchases greater than \$5,000 | \$ 29,360 | \$ | 15,851 | \$ \$ | 45,211 | To report bond interest payment |

Appendix B
Wyandot County Board of Developmental Disabilities
2011 Income and Expenditure Report Adjustments

| | | <u>Reported Amount</u> | | <u>Correction</u> | | <u>Corrected Amount</u> | <u>Explanation of Correction</u> |
|---------------------|--|----------------------------|----|-------------------|----|-----------------------------|--|
| Schedule B-4 | | | | | | | |
| 5. | SSA Unallowable Units (A) 1st Quarter | 241 | | (69) | | 172 | To correctly report SSA units |
| 5. | SSA Unallowable Units (B) 2nd Quarter | 223 | | (223) | | - | To correctly report SSA units |
| 5. | SSA Unallowable Units (C) 3rd Quarter | 207 | | (207) | | - | To correctly report SSA units |
| 5. | SSA Unallowable Units (D) 4th Quarter | 110 | | 81 | | | To reclassify units based on activity performed |
| | | | | (191) | | - | To correctly report SSA units |
| Worksheet 1 | | | | | | | |
| 5 | Movable Equipment (U) Transportation | \$ 32,649 | \$ | (220) | | | To correct depreciation expense on leased van #1 |
| | | | \$ | (220) | \$ | 32,209 | To correct depreciation expense on leased van #2 |
| 5. | Movable Equipment (X) Gen Expense All Prgm. | \$ 2,595 | \$ | 200 | \$ | 2,795 | on sale of an asset |
| 8. | COG Expenses (L) Community Residential | \$ 520 | \$ | (26) | \$ | 494 | To match COG report |
| 8. | COG Expenses (N) Service & Support Admin | \$ 53 | \$ | (3) | \$ | 50 | To match COG report |
| 8. | COG Expenses (O) Non-Federal Reimbursable | \$ 149 | \$ | 18 | \$ | 167 | To match COG report |
| Worksheet 2 | | | | | | | |
| 3. | Service Contracts (X) Gen Expense All Prgm. | \$ 27,140 | \$ | (647) | \$ | 26,493 | To reclassify Day Hab expenses |
| 4. | Other Expenses (O) Non-Federal Reimbursable | \$ 2,958 | \$ | 1,852 | \$ | 4,810 | To reclassify nonfederal reimbursable expenses |
| 4. | Other Expenses (X) Gen Expense All Prgm. | \$ 33,819 | \$ | (1,852) | \$ | 31,967 | To reclassify nonfederal reimbursable expenses |
| 5. | COG Expenses (L) Community Residential | \$ 41,191 | \$ | (6,871) | \$ | 34,320 | To match COG report |
| 5. | COG Expense (N) Service & Support Admin | \$ 4,206 | \$ | (702) | \$ | 3,504 | To match COG report |
| 5. | COG Expense (O) Non-Federal Reimbursable | \$ 11,779 | \$ | (166) | \$ | 11,613 | To match COG report |
| Worksheet 2A | | | | | | | |
| 1. | Salaries (E) Facility Based Services | \$ 43,917 | \$ | (4,392) | \$ | 39,525 | To reclassify 1st level supervisory salaries |
| 1. | Salaries (N) Service & Support Administration | \$ 13,901 | \$ | (13,901) | | - | To reclassify 1st level supervisory salaries |
| 2. | Employee Benefits (E) Facility Based Services | \$ 20,699 | \$ | (2,070) | \$ | 18,629 | To reclassify 1st level supervisory benefits |
| 2. | Employee Benefits (N) Service & Support Administration | \$ 2,197 | \$ | (2,197) | | - | To reclassify 1st level supervisory benefits |
| Worksheet 3 | | | | | | | |
| 1. | Salaries (X) General Expense - All Programs | \$ 33,780 | \$ | 2,196 | \$ | 35,976 | To reclassify 1st level supervisory salaries |
| 2. | Employee Benefits (X) General Expense - All Programs | \$ 12,698 | \$ | 1,035 | \$ | 13,733 | To reclassify 1st level supervisory benefits |
| 5. | COG Expenses (L) Community Residential | \$ 1,019 | \$ | (52) | \$ | 967 | To match COG report |
| 5. | COG Expenses (N) Service & Support Admin | \$ 104 | \$ | (5) | \$ | 99 | To match COG report |
| 5. | COG Expenses (O) Non-Federal Reimbursable | \$ 291 | \$ | 36 | \$ | 327 | To match COG report |
| Worksheet 4 | | | | | | | |
| 3. | Service Contracts (X) Gen Expense All Prgm. | \$ 3,878 | \$ | (1,268) | \$ | 2,610 | To reclassify [type of expense] |
| Worksheet 8 | | | | | | | |
| 1. | Salaries (X) General Expense - All Programs | 71,229 | | 2,196 | | 73,425 | To reclassify 1st level supervisory salaries |
| 2. | Employee Benefits (X) General Expense - All Programs | 43,156 | | 1,035 | | 44,191 | To reclassify 1st level supervisory benefits |
| 4. | Other Expenses (H) Unasgn Adult Program | \$ 3,627 | \$ | (3,627) | \$ | - | To reclassify nonfederal reimbursable expenses |
| 4. | Other Expenses (O) Non-Federal Reimbursable | \$ 21 | \$ | 3,627 | \$ | 3,648 | To reclassify nonfederal reimbursable expenses |
| 4. | Other Expenses (X) Gen Expense All Prgm. | \$ 111,796 | \$ | (2,999) | \$ | 108,797 | To reclassify capital lease payment |
| Worksheet 9 | | | | | | | |
| 1. | Salaries (N) Service & Support Administration | \$ 63,713 | \$ | 13,901 | \$ | 77,614 | To reclassify 1st level supervisory salaries |
| 2. | Employee Benefits (N) Service & Support Administration | \$ 18,025 | \$ | 2,197 | \$ | 20,222 | To reclassify 1st level supervisory benefits |

Appendix B (Page 2)
 Wyandot County Board of Developmental Disabilities
 2011 Income and Expenditure Report Adjustments

| | <u>Reported Amount</u> | | <u>Correction</u> | | <u>Corrected Amount</u> | <u>Explanation of Correction</u> |
|---|----------------------------|----|-------------------|----|-----------------------------|--|
| Worksheet 10 | | | | | | |
| 3. Service Contracts (E) Facility Based Services | \$ 62,053 | \$ | 647 | \$ | | To reclassify Day Hab expenses |
| | | \$ | 1,268 | \$ | 63,968 | To reclassify Day Hab expenses |
| Reconciliation to County Auditor Worksheet | | | | | | |
| Expense: | | | | | | |
| Plus: Leases And Rentals | \$ 16,309 | \$ | 2,999 | \$ | 19,308 | To reclassify van lease interest that is capitalized |
| Less: Capital Costs | \$ (107,854) | \$ | (200) | | | To reconcile off the loss on the sale of an asset |
| | | \$ | 220 | | | To reconcile overstatement of depreciation expense |
| | | \$ | 220 | | | To reconcile overstatement of depreciation expense |
| | | \$ | (14,411) | \$ | (122,025) | To adjust the reconciling amount to agree to Wkst 1 |
| Plus: Purchases greater than \$5,000 | \$ 178,320 | \$ | 14,410 | \$ | 192,730 | To report bond interest payment |



Dave Yost • Auditor of State

WYANDOT COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

WYANDOT 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 14, 2014**