



Dave Yost • Auditor of State



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Independent Accountants' Report on Applying Agreed-Upon Procedures

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

We have performed the procedures enumerated below, with which the Ohio Department of Developmental Disabilities (DODD) agreed, solely to assist DODD in evaluating whether the Van Wert County Board of Developmental Disabilities (County Board) prepared its *Income and Expenditure Report* for the years ended December 31, 2013 and 2014 (Cost Reports) in accordance with DODD's Guide to Preparing Income and Expenditure Reports for 2013 and 2014 (Cost Report Guides) and to assist DODD in evaluating whether reported receipts and disbursements complied with 2 CFR 225 (OMB Circular A-87 *Cost Principles for State, Local, and Indian Tribal Governments*), and other compliance requirements described below. The County Board's management is responsible for preparing these reports. This agreed-upon procedures engagement was conducted in accordance with the American Institute of Certified Public Accountants' attestation standards. The sufficiency of these procedures is solely the responsibility of DODD. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Statistics – Square Footage

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

We found costs for Medicaid Administrative Claiming (MAC) with no corresponding square footage in 2013 and 2014. We inquired of the County Board and were provided the square footage used for MAC. We reported these differences in Appendix A (2013) and Appendix B (2014).

We also compared the 2013 and 2014 square footage to the final 2012 totals and found variances above 10 percent in 2013 and no variances in 2014. The County Board stated that square footage usage did not change from 2012. We reported variances in Appendix A (2013) to match 2012 square footage.

2. DODD asked that we 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 to identify variances greater than 10 percent.

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

3. DODD asked that we 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* to identify variances greater than 10 percent.

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

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

Statistics – Attendance

1. We reviewed the Cost Reports and determined if individuals served or units of service were omitted on *Schedule B-1, Section B, Attendance Statistics*, worksheet 4, or worksheets 7A to 7H which resulted in 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 Day Services Attendance Summary by Consumer, Location, Acuity and Month 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 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 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 TE - Individual Time In/Out Chart monthly documentation and Day Services Attendance Summary by Consumer, Location, Acuity and Month reports and the number of days reported on *Schedule B-1, Section B, Attendance Statistics*. We then compared the acuity level on the County Board's reports to the DODD Acuity Assessment Instrument Ratio Listing for each individual. We also selected an additional two 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. For differences in attendance days noted, we compared the Medicaid Billing System (MBS) data to the County Board's monthly attendance documentation to ensure the County Board was reimbursed for the proper number of attendance days.

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

4. DODD asked that we select 30 Supported Employment-Community Employment units from the County Board's 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 as the County Board did not track Community Employment units.

Statistics – Transportation

1. We compared the number of one-way trips from the County Board's Units Delivered Transportation by Service, Month and Age Group reports with those statistics as reported in *Schedule B-3, Quarterly Summary of Transportation Services* and identified any variances greater than two percent of either total children or adult program trips reported. 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 four adults and one child for two weeks in April 2013 and November 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.

3. We compared the cost of bus tokens/cabs from the County Board's State Expense Detailed Reports to the amount reported in *Schedule B-3, Quarterly Summary of Transportation Services* and identified any variances greater than two percent of total costs reported on each row. We 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 Case Notes Listing for TCM Billing - Subtotaled by Consumer reports with those statistics reported in *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 reported variances in Appendix A (2013) and Appendix B (2014).

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

We found no variances.

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

We found no variances exceeding 10 percent.

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.

Statistics – Service and Support Administration (Continued)

We haphazardly selected two samples of 60 general time units for both 2013 and 2014 from the TCM Non-Billable SSA 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 in 2013. We found no variances exceeding 10 percent in 2014.

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 History reports for the Community and DD Residential and Early Intervention (2021), Thomas Edison Principal and Interest - Note (3095), Thomas Edison – Special Levy (2019) and Ohio Rehabilitation Services (2258) funds to the county auditor's report total reported on the *Reconciliation to County Auditor Worksheet*.

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

We found differences and the Cost Reports did not reconcile within acceptable limits due to a transfer in 2013 and a transfer and advance in 2014 being omitted from the Cost Reports. We reported these differences in Appendix A (2013) and Appendix B (2014) and, with these adjustments, the Cost Reports reconcile within acceptable limits.

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

We found no differences.

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 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 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 \$127,425 in 2013 and or \$212,911 in 2014;
- Title XX revenues in the amount of \$22,061 in 2013; and
- Help Me Grow revenues in the amount of \$160,806 in 2013 and \$168,940 in 2014.

We also noted Opportunities for Ohioans with Disabilities revenue in the amount of \$198,676 in 2013 and \$157,464 in 2014; however, we reclassified corresponding expenses to *Worksheet 10, Adult Programs* and offset on *Schedule a1, Adult Program* as reported in Appendix A (2013) and Appendix B (2014). We also noted corresponding match costs were reported on the *Reconciliation to the County Auditor Worksheet* of \$193,231 in 2013 and \$301,440 in 2014.

Paid Claims Testing

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

If there is no documentation to support paid claims or the units paid are not supported by service documentation per the Ohio Admin. Code, we calculated a recoverable finding and made corresponding unit adjustments to *Schedule B-1, B-3 or B-4*. Recoverable findings are subject to interest collection pursuant to Ohio Rev. Code § 5164.60.

We found instances of non-compliance for 2013 in Adult Day Support and Vocational Habilitation Combination - 15 minute unit (AXF) and Targeted Case Management (TCM) as described below and made corresponding unit adjustments on *Schedule B-4* as reported in Appendix A (2013). We found no instances of non-compliance in 2014.

2. For selected contracted transportation services, DODD asked that we compare 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, if the vehicle did not meet the requirements of commercial transportation, DODD asked us to determine if the provision of services met select provider and staff qualification requirements applicable under Ohio Admin. Code § 5123:2-9-18.

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

We found no contracted services in our sample.

Recoverable Finding – 2013

Finding \$504.33

Service Code	Units	Review Results	Finding
AXF	36	Units billed in excess of service delivery	\$36.07
TCM	48	Units billed in excess of service delivery	\$468.26
		Total	\$504.33

3. We compared the number of reimbursed TCM units and Community Employment units from the MBS Summary by Service Code report, to the final units on *Schedule B-4, Quarterly Summary of Units of Service – Service and Support Administration, Line (1)(F), TCM Units* and to *Schedule B-1, Section B, Attendance Statistics, Line (4)(C), Supported Employment – Community Employment*, 15 minute units, respectively to determine whether Medicaid reimbursed units were greater than final reported units.

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

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 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 Appropriation History reports for the Community and DD Residential and Early Intervention (2021), Thomas Edison Principal and Interest - Note (3095), Thomas Edison – Special Levy (2019) and Ohio Rehabilitation Services (2258) 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 differences and the Cost Reports did not reconcile within acceptable limits due to a transfer in 2013 and a transfer and advance in 2014 being omitted from the Cost Reports. We reported these differences in Appendix A (2013) and Appendix B (2014) and, with these adjustments, the Cost Reports reconciled within acceptable limits.

2. We compared the County Board's State Expenses Detailed and Distribution of Receipts reports to all service contract and other expenses entries on worksheets 2 through 10 to identify variances that resulted in reclassification to another program or worksheet exceeding \$250.

We reported variances in Appendix A (2013) and Appendix B (2014). After these adjustments, the Cost Reports did not reconcile within acceptable limits. We determined the County Board also omitted a note payment in 2013 and a pass-through expense in 2014 from the Cost Reports. We reported these differences in Appendix A (2013) and Appendix B (2014) and after these adjustments, the Cost Reports reconciled within acceptable limits.

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

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

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 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 Schedule.

We reported differences for purchases that were not properly capitalized in Appendix A (2013). We reported differences for 2013 purchases to record their first year's depreciation in Appendix B (2014). We found no unrecorded capital purchases in 2014.

6. We determined that the County Board had supporting documentation for August 2013 and March 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 Depreciation Schedules to the amounts reported on *Worksheet 1, Capital Costs* and identified any variances greater than \$250.

We reported differences in Appendix A (2013) and Appendix B (2014). We also determined that, in 2013, the County Board did not properly reconcile off *Worksheet 1* depreciation expenses on the *Reconciliation to County Auditor Worksheet*. We reported this difference in Appendix A (2013).

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

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 one asset tested, based on its 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.

Property, Depreciation, and Asset Verification Testing (Continued)

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 two disposed items tested, based on their undepreciated basis and any proceeds received from the disposal or sale of the assets to determine compliance with the Cost Report Guide and CMS Publication 15-1, Chapter 1.

We reported differences in Appendix A (2013) and Appendix B (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 Appropriation History reports for the Thomas Edison – Special Levy (2019) fund to identify variances greater than two percent of the county auditor's report totals.

The variance was less than two percent in 2013. The variance was greater than two percent in 2014 and we inquired with the County Board's and scanned the County Board's State Expenses Detailed Report. We identified misclassified costs and reported these differences in Appendix B (2014). With these adjustments the variance in 2014 was less than two percent.

2. We compared the salaries and benefit costs on the County Board's State Expenses Detailed 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 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 11 selected, we compared the County Board's organizational chart, Payroll and Benefits by Date Span Summary by Payroll Date reports and job descriptions to the worksheet in which each employee's salary and benefit costs were allocated to ensure the allocation is consistent with the Cost Report Guides. We identified any misclassification errors and, if the misclassification errors are greater than 10 percent of the sample tested, we would perform procedure 4.

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

4. We scanned the County Board's Payroll and Benefits by Date Span Summary by Payroll Date reports for 2013 and 2014 and compared the classification of employees to entries on worksheets 2 through 10 to determine if salary and benefit costs were reported in accordance with the Cost Report Guides.

We found no differences.

Medicaid Administrative Claiming

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

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

Medicaid Administrative Claiming (Continued)

2. We compared the MAC Cost by Individual reports to *Worksheet 6, Medicaid Administration Worksheet* for both years.

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

3. We calculated a sample size of 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 all eight 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.

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

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



Dave Yost
Auditor of State

November 22, 2016

Appendix A
Van Wert 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	\$ -	\$ 2,847	\$ 2,847	To reclassify room and board expenses
Schedule B-1, Section A				
1. Building Services (B) Adult	7,156	(6,449)	707	To match 2012 square footage
1. Building Services (C) Child	14,915	(14,887)	28	To match 2012 square footage
5. Speech/Audiology (C) Child	526	(363)	163	To match 2012 square footage
7. Occupational Therapy (C) Child	504	(426)	78	To match 2012 square footage
8. Physical Therapy (C) Child	504	(426)	78	To match 2012 square footage
12. Pre-School (C) Child	8,016	(8,016)	-	To match 2012 square footage
14. Facility Based Services (B) Adult	10,478	5,829		To match 2012 square footage
		(4)		To reclassify MAC square footage
		306	16,609	To reclassify program supervision square footage
17. Medicaid Administration (A) MAC	-	6		To reclassify MAC square footage
		4	10	To reclassify MAC square footage
21. Service And Support Admin (D) General	630	180	810	To match 2012 square footage
22. Program Supervision (B) Adult	306	(306)	-	To reclassify program supervision square footage
22. Program Supervision (C) Child	479	(479)	-	To match 2012 square footage
23. Administration (D) General	-	370		To match 2012 square footage
		(6)	364	To reclassify MAC square footage
24. Transportation (D) General	-	30	30	To match 2012 square footage
25. Non-Reimbursable (B) Adult	-	179	179	To match 2012 square footage
25. Non-Reimbursable (C) Child	2,741	19,689	22,430	To match 2012 square footage
Schedule B-1, Section B				
13. C (A) Facility Based Services	1,754	7	1,761	To correct days of attendance
Schedule B-3				
2. Pre-School (G) One Way Trips- Fourth Quarter	3,129	(396)	2,733	To match transportation report
5. Facility Based Services (G) One Way Trips- Fourth Quarter	5,866	907	6,773	To match transportation report
Schedule B-4				
1. TCM Units (D) 4th Quarter	9,841	1,652		To match SSA report
		(48)	11,445	To remove units due to paid claim error
2. Other SSA Allowable Units (D) 4th Quarter	4,355	(2,439)	1,916	To match SSA report
5. SSA Unallowable Units (D) 4th Quarter	2,674	(1,677)	997	To match SSA report
Worksheet 1				
3. Buildings/Improve (D) Unasgn Children Programs	\$ 92,008	\$ (42,690)		To match depreciation schedule
		\$ 278	\$ 49,596	To match 2012 depreciation schedule
3. Buildings/Improve (E) Facility Based Services	\$ 40,193	\$ (15,756)		To match 2012 depreciation schedule
		\$ 1,667	\$ 26,104	To match 2012 depreciation schedule
5. Movable Equipment (D) Unasgn Children Programs	\$ 1,007	\$ (1,007)	\$ -	To match depreciation schedule
5. Movable Equipment (E) Facility Based Services	\$ 6,641	\$ (6,641)	\$ -	To match depreciation schedule
5. Movable Equipment (U) Transportation	\$ -	\$ (2,500)	\$ (2,500)	To record gain on disposal of van
5. Movable Equipment (V) Admin	\$ 1,313	\$ (1,313)	\$ -	To match depreciation schedule
5. Movable Equipment (X) Gen Expense All Prgm.	\$ 601	\$ 1,682		To match 2012 depreciation schedule
		\$ (601)	\$ 1,682	To match 2012 depreciation schedule
6. Capital Leases (A) Early Intervention	\$ 536	\$ (536)	\$ -	To match depreciation schedule
6. Capital Leases (D) Unasgn Children Programs	\$ 4,882	\$ (4,882)	\$ -	To match depreciation schedule
6. Capital Leases (E) Facility Based Services	\$ 8,408	\$ (8,408)	\$ -	To match depreciation schedule
6. Capital Leases (H) Unasgn Adult Programs	\$ 28,258	\$ (28,258)	\$ -	To match depreciation schedule
6. Capital Leases (U) Transportation	\$ -	\$ 47,873	\$ 47,873	To match 2012 depreciation schedule

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Van Wert County Board of Developmental Disabilities
2013 Income and Expenditure Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 2				
3. Service Contracts (X) Gen Expense All Prgm.	\$ 161,348	\$ (120,063)	\$ 41,285	To match detailed expense report
4. Other Expenses (X) Gen Expense All Prgm.	\$ 47,057	\$ 291		To match detailed expense report
		\$ (3,020)	\$ 44,328	To reclassify fees paid to COG
5. COG Expense (E) Facility Based Services	\$ -	\$ 139	\$ 139	To match final COG workbook
5. COG Expenses (L) Community Residential	\$ 1,244	\$ (38)	\$ 1,206	To match final COG workbook
5. COG Expense (N) Service & Support Admin	\$ 24,855	\$ (361)	\$ 24,494	To match final COG workbook
5. COG Expense (O) Non-Federal Reimbursable	\$ 1,732	\$ 60	\$ 1,792	To match final COG workbook
10. Unallowable Fees (O) Non-Federal	\$ -	\$ 78,372		To match detailed expense report
Reimbursable		\$ 48,373	\$ 126,745	To match County tax settlement sheets
Worksheet 2A				
1. Salaries (E) Facility Based Services	\$ 110,616	\$ (110,616)	\$ -	To reclassify Adult Services Director and Medicaid Services Manager salary
2. Employee Benefits (E) Facility Based Services	\$ 39,460	\$ (39,460)	\$ -	To reclassify Adult Services Director and Medicaid Services Manager benefits
3. Service Contracts (B) Pre-School	\$ 16,768	\$ (16,768)	\$ -	To reclassify direct service contracted employees with no benefit to CB programs
3. Service Contracts (N) Service & Support Admin	\$ 10,763	\$ (10,763)	\$ -	To match detailed expense report
Worksheet 5				
3. Service Contracts (A) Early Intervention	\$ 32,991	\$ 26,326		To match detailed expense report
		\$ (56,778)	\$ 2,539	To reclassify contracted employees with no benefit to CB programs
3. Service Contracts (B) Pre-School	\$ 100	\$ (100)	\$ -	To reclassify fees paid to COG
3. Service Contracts (O) Non-Federal Reimbursable	\$ -	\$ 16,768		To reclassify direct service contracted employees with no benefit to CB programs
		\$ 56,778	\$ 73,546	To reclassify contracted employees with no benefit to CB programs
4. Other Expenses (A) Early Intervention	\$ 809	\$ 706	\$ 1,515	To match detailed expense report
5. COG Expenses (O) Non-Federal Reimbursable	\$ 3,693	\$ 251	\$ 3,944	To match final COG workbook
Worksheet 6				
1. Salaries (I) Medicaid Admin	\$ 131,035	\$ 3,321	\$ 134,356	To match MAC report
1. Salaries (O) Non-Federal Reimbursable	\$ 57,228	\$ (3,320)	\$ 53,908	To match MAC report
Worksheet 7-B				
3. Service Contracts (E) Facility Based Services	\$ 32,549	\$ 3,959	\$ 36,508	To reclassify nursing expenses
Worksheet 9				
3. Service Contracts (N) Service & Support Admin. Costs	\$ 79,353	\$ 10,763		To match detailed expense report
		\$ (87,405)	\$ 2,711	To reclassify fees paid to COG
5. COG Expenses (N) Service & Support Admin. Costs	\$ 53,001	\$ 904	\$ 53,905	To match final COG workbook
Worksheet 10				
1. Salaries (E) Facility Based Services	\$ 350,278	\$ 110,616	\$ 460,894	To reclassify Adult Services Director and Medicaid Services Manager salary
2. Employee Benefits (E) Facility Based Services	\$ 243,745	\$ 39,460	\$ 283,205	To reclassify Adult Services Director and Medicaid Services Manager benefits
3. Service Contracts (E) Facility Based Services	\$ 100	\$ 34,630	\$ 34,730	To match detailed expense report
3. Service Contracts (H) Unasgn Adult Program	\$ 137,040	\$ (3,959)		To reclassify nursing expenses
		\$ (2,847)		To reclassify room and board expenses
		\$ (9,425)	\$ 120,809	To reclassify developmental center fees
4. Other Expenses (E) Facility Based Services	\$ 7,097	\$ 7,187	\$ 14,284	To match detailed expense report
4. Other Expenses (G) Community Employment	\$ -	\$ 37,398	\$ 37,398	To reclassify RSC expenses
5. COG Expenses (E) Facility Based Services	\$ -	\$ 306	\$ 306	To match final COG workbook
a1 Adult				
10. Community Employment (B) Less Revenue	\$ -	\$ 37,398	\$ 37,398	To record RSC expenses

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 Van Wert County Board of Developmental Disabilities
 2013 Income and Expenditure Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Reconciliation to County Auditor Worksheet				
Expense:				
Plus: Real Estate Fees	\$ -	\$ (48,373)	\$ (48,373)	To match settlement sheets
Plus: Transfers Out-General	\$ -	\$ 42,690	\$ 42,690	To record transfer
Plus: Leases And Rentals	\$ -	\$ 28,258	\$ 28,258	To record bus and van lease payments
Plus: Fees Paid To COG, Or Payments And Transfers made To COG	\$ -	\$ 10,500	\$ 10,500	To match detailed expense report
		\$ 87,405	\$ 87,405	To reclassify fees paid to COG
		\$ 3,020	\$ 3,020	To reclassify fees paid to COG
		\$ 100	\$ 101,025	To reclassify fees paid to COG
Plus: Match Paid To DODD For IO & LVI Waivers	\$ 181,385	\$ (15,262)	\$ 166,123	To match detailed expense report
Plus: Help Me Grow and Bridges to Transition	\$ 269,814	\$ (6,881)	\$ 262,933	To match detailed expense report
		\$ (37,398)	\$ 225,535	To reclassify RSC expenses
Less: Capital Costs	\$ (90,111)	\$ (93,736)	\$ (183,847)	To match Worksheet 1 depreciation
		\$ 42,690	\$ (141,157)	To reconcile off depreciation adjustment
		\$ 15,756	\$ (125,401)	To reconcile off depreciation adjustment
		\$ (1,667)	\$ (127,068)	To reconcile off depreciation adjustment
		\$ 1,007	\$ (126,061)	To reconcile off depreciation adjustment
		\$ 6,641	\$ (119,420)	To reconcile off depreciation adjustment
		\$ 1,313	\$ (120,733)	To reconcile off depreciation adjustment
		\$ (1,682)	\$ (122,415)	To reconcile off depreciation adjustment
		\$ 536	\$ (121,879)	To reconcile off depreciation adjustment
		\$ 4,882	\$ (117,000)	To reconcile off depreciation adjustment
		\$ 8,408	\$ (108,592)	To reconcile off depreciation adjustment
		\$ 28,258	\$ (80,334)	To reconcile off depreciation adjustment
		\$ (278)	\$ (81,612)	To reconcile off depreciation adjustment
		\$ 601	\$ (82,213)	To reconcile off depreciation adjustment
		\$ 2,500	\$ (84,713)	To reconcile off depreciation adjustment
Less: Note Payment	\$ -	\$ 42,690	\$ (127,123)	To reconcile off depreciation adjustment
Plus: Developmental Centers	\$ -	\$ 9,425	\$ (117,698)	To record note payment
Total from 12/31 County Auditor's Report	\$ 3,266,403	\$ 35,809	\$ 3,302,212	To reclassify developmental center fees
		\$ 35,809	\$ 3,302,212	To correct county auditor total
Revenue:				
Plus: Transfer In - Edison Note	\$ -	\$ 42,690	\$ 42,690	To record transfer
Total from 12/31 County Auditor's Report	\$ 3,406,355	\$ 42,690	\$ 3,449,045	To correct county auditor total

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Schedule B-1, Section A				
14. Facility Based Services (B) Adult	16,307	306 (4)	16,609	To reclassify program supervision square footage
17. Medicaid Administration (A) MAC	-	6 4	10	To reclassify MAC square footage
22. Program Supervision (B) Adult	306	(306)	-	To reclassify MAC square footage
23. Administration (D) General	370	(6)	364	To reclassify program supervision square footage
Schedule B-1, Section B				
13. C (C) Facility Based Services (Non-Title XX Only)	1,419	15	1,434	To correct days of attendance
Schedule B-3				
3. School Age (G) One Way Trips- Fourth Quarter	139	2,225	2,364	To match transportation report
Schedule B-4				
1. TCM Units (D) 4th Quarter	1,206	701	1,907	To match SSA report
2. Other SSA Allowable Units (D) 4th Quarter	106	266	372	To match SSA report
5. SSA Unallowable Units (D) 4th Quarter	89	89	178	To match SSA report
Worksheet 1				
3. Buildings/Improve (A) Early Intervention	\$ 6,411	\$ (6,411)	\$ -	To match depreciation schedule
3. Buildings/Improve (D) Unasgn Children Programs	\$ 48,809	\$ 509	\$ 49,596	To match depreciation schedule
3. Buildings/Improve (E) Facility Based Services	\$ 45,217	\$ 1,667 \$ (5,024) \$ (15,756)	\$ 26,104	To match 2012 depreciation schedule To match depreciation schedule To match 2012 depreciation schedule
5. Movable Equipment (X) Gen Expense All Prgm.	\$ 601	\$ 1,682	\$ (7,998)	To match 2012 depreciation schedule To record gain on disposal of phone system
6. Capital Leases (U) Transportation	\$ 17,710	\$ 6,058	\$ 23,768	To record depreciation for 2013 Van
Worksheet 2				
1. Salaries (X) Gen Expense All Prgm.	\$ 10,027	\$ 28,545	\$ 38,572	To reclassify salary expense
3. Service Contracts (X) Gen Expense All Prgm.	\$ 33,674	\$ (2,250) \$ (4,660)	\$ 26,764	To reclassify FCFC contract expense To reclassify capital lease payments
4. Other Expenses (O) Non-Federal Reimbursable	\$ 79,195	\$ (28,545)	\$ 50,650	To reclassify salary expense
4. Other Expenses (X) Gen Expense All Prgm.	\$ 43,814	\$ (1,205)	\$ 42,609	To reclassify early intervention expenses
5. COG Expenses (B) Pre-School	\$ -	\$ 181	\$ 181	To match final COG workbook
5. COG Expense (E) Facility Based Services	\$ -	\$ 15	\$ 15	To match final COG workbook
5. COG Expenses (L) Community Residential	\$ 420	\$ 676	\$ 1,096	To match final COG workbook
5. COG Expense (N) Service & Support Admin	\$ 23,025	\$ (8,778)	\$ 14,247	To match final COG workbook
5. COG Expense (O) Non-Federal Reimbursable	\$ 1,207	\$ (443)	\$ 764	To match final COG workbook
10. Unallowable Fees (O) Non-Federal Reimbursable	\$ 78,378	\$ (7,900)	\$ 70,478	To reclassify fees paid to COG
Worksheet 2A				
1. Salaries (E) Facility Based Services	\$ 115,262	\$ (115,262)	\$ -	To reclassify Adult Services Director and Medicaid Services Manager salary
2. Employee Benefits (E) Facility Based Services	\$ 36,942	\$ (36,942)	\$ -	To reclassify Adult Services Director and Medicaid Services Manager benefits
3. Service Contracts (A) Early Intervention	\$ 43,201	\$ (43,201)	\$ -	To reclassify direct service contracted employees with no benefit to CB programs
Worksheet 3				
4. Other Expenses (X) Gen Expense All Prgm.	\$ 59,669	\$ (41,971)	\$ 17,698	To reclassify note payment
Worksheet 5				
3. Service Contracts (A) Early Intervention	\$ 16,194	\$ 2,250	\$ 18,444	To reclassify FCFC contract expense
3. Service Contracts (O) Non-Federal Reimbursable	\$ -	\$ 43,201	\$ 43,201	To reclassify direct service contracted employees with no benefit to CB programs
4. Other Expenses (A) Early Intervention	\$ -	\$ 1,205	\$ 1,205	To reclassify early intervention expenses

Appendix B (Page 2)

Van Wert County Board of Developmental Disabilities
2014 Income and Expenditure Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 5 (Continued)				
5. COG Expenses (B) Pre-School	\$ -	\$ 787	\$ 787	To match final COG workbook
5. COG Expenses (L) Community Residential	\$ 1,156	\$ 3,615	\$ 4,771	To match final COG workbook
Worksheet 9				
3. Service Contracts (N) Service & Support Admin. Costs	\$ 77,214	\$ (76,515)	\$ 699	To reclassify fees paid to COG
5. COG Expenses (N) Service & Support Admin. Costs	\$ 63,436	\$ (1,427)	\$ 62,009	To match final COG workbook
Worksheet 10				
1. Salaries (E) Facility Based Services	\$ 365,742	\$ 115,262	\$ 481,004	To reclassify Adult Services Director and Medicaid Services Manager salary
2. Employee Benefits (E) Facility Based Services	\$ 228,875	\$ 36,942	\$ 265,817	To reclassify Adult Services Director and Medicaid Services Manager benefits
3. Service Contracts (E) Facility Based Services	\$ 177,539	\$ (27,865)	\$ 149,674	To reconcile developmental center fees
4. Other Expenses (G) Community Employment	\$ -	\$ 29,850	\$ 29,850	To reclassify RSC expenses
5. COG Expenses (E) Facility Based Services	\$ -	\$ 66	\$ 66	To match final COG workbook
a1 Adult				
10. Community Employment (B) Less Revenue	\$ -	\$ 29,850	\$ 29,850	To record RSC expenses
Reconciliation to County Auditor Worksheet				
Expense:				
Plus: Real Estate Fees	\$ 50,650	\$ (101,300)	\$ (50,650)	To match settlement sheets
Plus: Transfers Out-General	\$ 35,100	\$ 41,970	\$ 77,070	To record transfer
		\$ 41,971	\$ 119,041	To reclassify note payment
Plus: Advance Out-General	\$ -	\$ 27,000	\$ 27,000	To record advance
Plus: Leases And Rentals	\$ -	\$ 4,660	\$ 4,660	To reclassify leases and rentals
Plus: Fees Paid To COG, Or Payments And Transfers made To COG	\$ -	\$ 76,515	\$ 76,515	To reconcile fees paid to COG
		\$ 7,900	\$ 84,415	To reconcile fees paid to COG
Plus: Bridges to Transition	\$ 301,440	\$ (29,850)	\$ 271,590	To reclassify RSC expenses
Plus: Other	\$ -	\$ 100,000	\$ 100,000	To record pass through funds
Less: developmental center fees	\$ -	\$ 27,865	\$ 27,865	To reconcile developmental center fees
Total from 12/31 County Auditor's Report	\$ 3,736,571	\$ 68,970	\$ 3,805,541	To correct county auditor total
Revenue:				
Plus: Transfer In - Edison Note	\$ -	\$ 41,970	\$ 41,970	To record transfer
Plus: Advance In - Ohio Rehabilitation	\$ -	\$ 27,000	\$ 27,000	To record advance
Total from 12/31 County Auditor's Report	\$ 3,850,024	\$ 68,970	\$ 3,918,994	To correct county auditor total



Dave Yost • Auditor of State

VAN WERT COUNTY DEPARTMENT OF DEVELOPMENTAL DISABILITIES

VAN WERT 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
DECEMBER 29, 2016**