



Dave Yost • Auditor of State



**WYANDOT COUNTY BOARD OF DEVELOPMENTAL DISABILITIES**

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## Independent Accountants' Report on Applying Agreed-Upon Procedures

Halina Schroeder, Audit Chief  
Division of Fiscal Administration, Audit Office  
Ohio Department of Developmental Disabilities  
30 East Broad Street, 8<sup>th</sup> 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, 2012 and 2013 (Cost Reports) in accordance with DODD's Guide to Preparing Income and Expenditure Reports for 2012 and 2013 (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.

### **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 inquired with the County Board to obtain explanation of any potential errors.

We found no differences.

We also compared the 2012 and 2013 square footage totals to the final 2011 totals and found variances above 10 percent.

We performed the remaining square footage procedures on those areas that changed by more than 10 percent.

2. We compared the square footage for each room on the floor plan of the Angeline School and Industries 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 identified any variances greater than 10 percent.

We found no variances.

**Statistics – Square Footage (Continued)**

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

We reported variances in Appendix A (2012). We found no variances in 2013.

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 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 reports on attendance statistics for accuracy.

We found no variances in 2012. We reported in Appendix B (2013).

3. We traced the number of total attendance days for five Adult Day Service individuals for two months in 2012 and 2013 between the County Board's monthly monitoring sheets and Attendance by 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 by Acuity reports to the Acuity Assessment Instrument Ratio Listing report or other documentation for each individual. We also selected an additional three individuals in 2012 and two individuals in 2013 to ensure that at least two individuals from each acuity level were tested, and performed the same acuity level comparison. For differences in acuity or attendance days noted, we compared the paid claims in the Medicaid Billing System (MBS) data to the County Board's monthly monitoring sheet and/or Acuity Assessment Instrument Ratio Listing report to ensure the County Board was reimbursed for the proper number of attendance days and at the correct acuity level.

We found no differences in 2012. We reported variances in Appendix B (2013). We found no overpayment.

4. DODD asked that we 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 as the County Board did not provide Community Employment services.

### **Statistics – Transportation**

1. We compared the number of one-way trips from the County Board's Transportation by 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 on rows 4 and 8 of *Schedule B-3*. We also footed the County Board's transportation reports for accuracy.

We reported variances in Appendix A (2012). We found no variances in 2013.

2. We traced the number of trips for four adults and one child for one quarter in both 2012 and 2013 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 in 2012. We found no variances exceeding 10 percent in 2013.

3. We compared the cost of bus tokens/cabs from the County Board's State Expense Detail 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 of *Schedule B-3*. We also determined if the costs were correctly reported on *Worksheet 8, Transportation Services*.

We found no variances.

### **Statistics – Service and Support Administration (SSA)**

1. We compared the number of Targeted Case Management (TCM), Other SSA Allowable and SSA Unallowable units from the County Board's TCM Allowable/Un-Allowable Detail reports with those statistics reported in *Schedule B-4, Quarterly Summary of Units of Service-Service and Support Administration* and identified any variances greater than two percent of total units reported on each row of *Schedule B-4*. We also footed the County Board's SSA reports for accuracy.

We reported variances in Appendix A (2012) and Appendix B (2013).

2. We haphazardly selected two samples of 60 Other SSA Allowable units for both 2012 and 2013 from the TCM Allowable/Un-Allowable Detail reports and determined if the case note documentation described activities listed in Ohio Admin. Code § 5101:3-48-01(D) and included the elements required by Ohio Admin. Code § 5101:3-48-01(F) to identify any variances greater than 10 percent of total units tested in each year.

We found no variances.

3. We haphazardly selected samples of 30 SSA Unallowable units for 2012 and all two of the SSA Unallowable units for 2013 from the TCM Allowable/Un-Allowable Detail reports and determined if the case note documentation described activities listed in Ohio Admin. Code § 5101:3-48-01(D) and included the elements required by Ohio Admin. Code § 5101:3-48-01(F) to identify any variances greater than 10 percent of total units tested in each year.

We found no variances.

### Statistics – Service and Support Administration (Continued)

4. DODD asked that we 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 Schedule B-4 plus any general time units recorded, DODD asked that we perform additional testing.

We did not perform this procedure as the general time units did not exceed 10 percent.

### Revenue Cost Reporting and Reconciliation to the County Auditor Report

1. We compared the receipt totals from the county auditor's 2012 and 2013 Revenue Account Reports for the Operating (2140), Angeline Bond Retirement (2144), Capital (2152), Supported Living (2153), Angeline School Construction Grant (4005) and Angeline Gifts and Donations (7001) 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 reported differences in Appendix A (2012). The Cost Report did not reconcile within acceptable limits due to a transfer omitted from the Cost Report. We reported this difference in Appendix A (2012) and, with this adjustment, the Cost Report reconciled within acceptable limits.

We found no differences in 2013 and the Cost Report reconciled within acceptable limits.

2. We compared revenue entries on *Schedule C, Income Report* to the final Clearwater Council of Governments (COG) County Board Summary Workbooks for 2012 and 2013.

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 and reimbursements in the amount of \$3,181 in 2012 and or \$11,189 in 2013;
- IDEA Part B revenues in the amount of \$12,303 in 2012 and \$12,410 in 2013;
- School Lunch Program revenues in the amount of \$2,423 in 2012 and \$2,741 in 2013;
- Title XX revenues in the amount of \$20,379 in 2012 and \$22,120 in 2013; and
- Preschool Disability Grant revenues in the amount of \$8,760 in 2012 and \$8,749 in 2013.



**Paid Claims Testing**

1. We selected 100 paid claims among all service codes from 2012 and 2013 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.

For selected commercial transportation services codes that have contracted 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, 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.

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 no instances of contracted services for commercial transportation or other contracted services in our sample. We found instances of non-compliance with Non-Medical Transportation - One Way Trip (ATB and FTB) service codes as described below and made corresponding unit adjustments on *Schedule B-3* as reported in Appendix A (2012) and Appendix B (2013).

**Recoverable Finding – 2012**

**Finding \$12.04**

Service Code	Units	Review Results	Finding
ATB	1	Units billed in excess of service delivery	\$12.04

**Recoverable Finding – 2013**

**Finding \$11.93**

Service Code	Units	Review Results	Finding
FTB	1	Units billed in excess of service delivery	\$11.93

2. 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.

**Paid Claims Testing (Continued)**

3. 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 2012 and 2013 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 Reports for the Operating (2140), Angeline Bond Retirement (2144), Capital (2152), Supported Living (2153) Gifts and Donations (7001) 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 reported differences in Appendix A (2012). The Cost Report did not reconcile within acceptable limits due a transfer not being included in the Cost Report. We reported this difference in Appendix A (2012) and, with this adjustment, the Cost Report reconciled within acceptable limits.

We found no differences in 2013 and the Cost Report reconciled within acceptable limits.

2. We compared the County Board's State Expenses 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 found no variances.

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 (2012) and Appendix B (2013).

4. We scanned the County Board's 2012 and 2013 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 (2012). We found no misclassified or non-federal reimbursable costs in 2013.

### **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 that are non-federal reimbursable because they do not demonstrate that the County Board's programs received a measurable benefit as required under Appendix A, section (C)(3)(a) and the Cost Report Guides.

We found no program costs that lacked corresponding statistics.

5. We scanned the County Board's State Expenses Detailed Reports for items purchased during 2012 and 2013 that met the County Board's capitalization criteria and traced them to inclusion on the County Board's Assets Not Totally Depreciated (By Date Span) Reports.

We found no unrecorded purchases meeting the capitalization criteria.

6. We determined if the County Board reconciled its income and expenditures on a monthly basis by verifying that the County Board maintained documentation of the reconciliation for at least one month in each calendar year.

The county board had supporting documentation for the months of November 2012 and February 2013 showing that it reconciled its income and expenditures with the county auditor.

### **Property, Depreciation, and Asset Verification Testing**

1. We compared the depreciation costs reported in the County Board's Assets Not Totally Depreciated (By Date Span) Reports to the amounts reported on *Worksheet 1, Capital Costs* and identified any variances greater than \$250.

We found no variances.

2. We compared the County Board's final 2011 Assets Not Totally Depreciated (By Date Span) Report and prior year depreciation adjustments to the County Board's 2012 and 2013 Assets Not Totally Depreciated (By Date Span) Reports for changes in the depreciation amounts for assets purchased prior to the periods under review, depreciation taken on the same asset more than once, assets that have been fully depreciated in prior years, or depreciation taken on assets during the period of acquisition which were not in compliance with the Cost Report Guides to identify any cell variances greater than \$250.

We reported variances in Appendix A (2012) and Appendix B (2013).

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 2012 or 2013 and determined if the useful lives agreed to the estimated useful lives prescribed in the 2008 or 2013 American Hospital Association (AHA) Asset Guide. We also recomputed the first year's depreciation for the two assets tested, based on their 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 2012 and 2013 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 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 (2012) and Appendix B (2013).

### **Payroll Testing**

1. We compared total salaries and benefits from worksheets 2 through 10 from the Cost Reports and the yearly totals to the payroll disbursements on the county auditor's Appropriation Reports for the Operating (2140) fund to identify variances greater than two percent of the county auditor's report totals for this fund.

The variance 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 resulting 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 12 selected, we compared the County Board's organizational chart, State Expenses Detailed 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 (2012) and Appendix B (2013) and because misclassification errors exceeded 10 percent, we performed procedure 4.

4. We scanned the County Board's State Expenses Detailed Reports for 2012 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. DODD asked that we compare the salary and benefits entered on the MAC Cost by Individual reports to the County Board's payroll reports and determine if the MAC salary and benefits were greater. If the variance was greater than one percent, we would contact DODD's Random Moment Time Study (RMTS) Coordinator to correct the misstatements identified.

We did not perform this procedure as the County Board did not participate in MAC.

2. DODD asked that we compare the MAC Cost by Individual reports to *Worksheet 6, Medicaid Administration Worksheet* for both years.

**Medicaid Administrative Claiming (Continued)**

We did not perform this procedure as the County Board did not participate in MAC.

3. DODD asked that we select 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 2nd quarter of 2012 and the 1st quarter of 2013. DODD asked that we determine 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 did not perform this procedure as the County Board did not participate in MAC.

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, 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

May 17, 2016

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**Appendix A**

**Wyandot County Board of Developmental Disabilities  
2012 Income and Expenditure Report Adjustments**

	<u>Reported Amount</u>	<u>Correction</u>	<u>Corrected Amount</u>	<u>Explanation of Correction</u>
<b>Schedule B-1, Section A</b>				
25. Non-Reimbursable (C) Child	-	565	565	To match square footage summary
25. Non-Reimbursable (D) General	565	(565)	-	To match square footage summary
<b>Schedule B-3</b>				
3. School Age (G) One Way Trips- Fourth Quarter	553	(437)	116	To match transportation report
5. Facility Based Services (G) One Way Trips- Fourth Quarter	4,474	437		To match transportation report
		(1)	4,910	To remove trip due to paid claim error
<b>Schedule B-4</b>				
5. SSA Unallowable Units (A) 1st Quarter	123	(91)	32	To match SSA report
5. SSA Unallowable Units (B) 2nd Quarter	56	(56)	-	To match SSA report
5. SSA Unallowable Units (C) 3rd Quarter	134	(134)	-	To match SSA report
5. SSA Unallowable Units (D) 4th Quarter	49	(49)	-	To match SSA report
<b>Worksheet 1</b>				
5. Movable Equipment (U) Transportation	\$ 35,649	\$ 1,378	\$ 37,027	To correct depreciation on 2010 Goshen vans
7. Other (X) Gen Expense All Prgm.	\$ -	\$ 1,290	\$ 1,290	To record loss on sale of asset
8. COG Expenses (L) Community Residential	\$ 985	\$ (41)	\$ 944	To match final COG workbook
8. COG Expenses (N) Service & Support Admin	\$ 74	\$ 1	\$ 75	To match final COG workbook
8. COG Expenses (O) Non-Federal Reimbursable	\$ 461	\$ (44)	\$ 417	To match final COG workbook
<b>Worksheet 2</b>				
1. Salaries (X) Gen Expense All Prgm.	\$ 174,638	\$ 29,801	\$ 204,439	To reclassify leave payout
4. Other Expenses (O) Non-Federal Reimbursable	\$ 2,894	\$ 560	\$ 3,454	To reclassify unallowable employee morale expense
4. Other Expenses (X) Gen Expense All Prgm.	\$ 34,842	\$ (560)	\$ 34,282	To reclassify unallowable employee morale expense
5. COG Expenses (L) Community Residential	\$ 56,888	\$ (33,532)	\$ 23,356	To match final COG workbook
5. COG Expense (N) Service & Support Admin	\$ 4,299	\$ (1,954)	\$ 2,345	To match final COG workbook
5. COG Expense (O) Non-Federal Reimbursable	\$ 26,630	\$ 19,104	\$ 45,734	To match final COG workbook
<b>Worksheet 2A</b>				
1. Salaries (E) Facility Based Services	\$ 45,828	\$ (45,828)	\$ -	To reclassify Operations/Production Manager salary
1. Salaries (N) Service & Support Admin	\$ 17,180	\$ (17,180)	\$ -	To reclassify Service and Support Director salary
2. Employee Benefits (E) Facility Based Services	\$ 19,286	\$ (19,286)	\$ -	To reclassify Operations/Production Manager benefits
2. Employee Benefits (N) Service & Support Admin	\$ 2,570	\$ (2,570)	\$ -	To reclassify Service and Support Director benefits
<b>Worksheet 3</b>				
5. COG Expenses (L) Community Residential	\$ 2,420	\$ (16)	\$ 2,404	To match final COG workbook
5. COG Expenses (N) Service & Support Admin	\$ 183	\$ 9	\$ 192	To match final COG workbook
5. COG Expenses (O) Non-Federal Reimbursable	\$ 1,133	\$ (71)	\$ 1,062	To match final COG workbook
<b>Worksheet 5</b>				
1. Salaries (C) School Age	\$ 88,170	\$ (29,801)	\$ 58,369	To reclassify leave payout
1. Salaries (M) Family Support Services	\$ -	\$ 3,497	\$ 3,497	To reclassify family support portion of Hab Manager salary
2. Employee Benefits (M) Family Support Services	\$ -	\$ 1,241	\$ 1,241	To reclassify family support portion of Hab Manager benefits
5. COG Expenses (L) Community Residential	\$ 121,477	\$ 6,489	\$ 127,966	To match final COG workbook
5. COG Expenses (O) Non-Federal Reimbursable	\$ 2,463	\$ (321)	\$ 2,142	To match final COG workbook

**Appendix A (Page 2)**  
**Wyandot County Board of Developmental Disabilities**  
**2012 Income and Expenditure Report Adjustments**

	<u>Reported Amount</u>	<u>Correction</u>	<u>Corrected Amount</u>	<u>Explanation of Correction</u>
<b>Worksheet 8</b>				
4. Other Expenses (H) Unasgn Adult Program	\$ 4,808	\$ (4,808)	\$ -	To reclassify non-program related expenses
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 4,808	\$ 4,808	To reclassify non-program related expenses
4. Other Expenses (X) Gen Expense All Prgm.	\$ 117,938	\$ (2,296)	\$ 115,642	To reclassify capital lease payment
<b>Worksheet 9</b>				
1. Salaries (N) Service & Support Admin. Costs	\$ 93,414	\$ 17,180	\$ 110,594	To reclassify Service and Support Director salary
2. Employee Benefits (N) Service & Support Admin. Costs	\$ 25,885	\$ 2,570	\$ 28,455	To reclassify Service and Support Director benefits
5. COG Expenses (N) Service & Support Admin. Costs	\$ 9,181	\$ 1,040	\$ 10,221	To match final COG workbook
<b>Worksheet 10</b>				
1. Salaries (E) Facility Based Services	\$ 257,871	\$ (3,497)		To reclassify family support portion of Hab Manager salary
		\$ 45,828	\$ 300,202	To reclassify Operations/Production Manager salary
2. Employee Benefits (E) Facility Based Services	\$ 131,290	\$ (1,241)		To reclassify family support portion of Hab Manager benefits
		\$ 19,286	\$ 149,335	To reclassify Operations/Production Manager benefits
<b>Reconciliation to County Auditor Worksheet</b>				
<b>Expense:</b>				
Plus: Transfers Out-General	\$ -	\$ 49,233	\$ 49,233	To record transfer
Plus: Leases And Rentals	\$ -	\$ 2,296	\$ 2,296	To reclassify capital lease payment
Less: Capital Costs	\$ (123,423)	\$ (1,290)		To reconcile depreciation adjustment
		\$ (1,378)	\$ (126,091)	To reconcile depreciation adjustment
Total from 12/31 County Auditor's Report	\$ 2,438,762	\$ 49,221	\$ 2,487,983	To correct county auditor total
<b>Revenue:</b>				
Plus: Transfers In	\$ -	\$ 49,220	\$ 49,220	To record transfer
Total from 12/31 County Auditor's Report	\$ 2,330,188	\$ 49,220	\$ 2,379,408	To correct county auditor total



**Appendix B**  
**Wyandot County Board of Developmental Disabilities**  
**2013 Income and Expenditure Report Adjustments**

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
<b>Schedule B-1, Section B</b>				
6. A (A) Facility Based Services	53	(1)	52	To correct individuals served based on AAI
8. B (A) Facility Based Services	17	1	19	To match attendance report
10. A (A) Facility Based Services	8,733	(131)	8,602	To correct individuals served based on AAI
12. B (A) Facility Based Services	2,755	131	2,886	To correct days of attendance based on AAI
<b>Schedule B-3</b>				
5. Facility Based Services (G) One Way Trips- Fourth Quarter	4,145	(1)	4,144	To remove trip due to paid claim error
<b>Schedule B-4</b>				
5. SSA Unallowable Units (A) 1st Quarter	21	(19)	2	To match SSA report
<b>Worksheet 1</b>				
3. Buildings/Improve (A) Early Intervention	\$ 1,065	\$ (1,065)	\$ -	To reclassify depreciation for classroom addition
3. Buildings/Improve (B) Pre-School	\$ -	\$ 1,065	\$ 1,065	To reclassify depreciation for classroom addition
5. Movable Equipment (U) Transportation	\$ 36,702	\$ (319)	\$ 36,383	To record gain on sale of asset
8. COG Expenses (L) Community Residential	\$ 1,208	\$ (134)	\$ 1,074	To match final COG workbook
8. COG Expenses (N) Service & Support Admin	\$ 91	\$ 35	\$ 126	To match final COG workbook
8. COG Expenses (O) Non-Federal Reimbursable	\$ 211	\$ (147)	\$ 64	To match final COG workbook
<b>Worksheet 2</b>				
1. Salaries (X) Gen Expense All Prgm.	\$ 183,218	\$ 8,798	\$ 192,016	To reclassify leave payout
5. COG Expenses (L) Community Residential	\$ 59,292	\$ (38,628)	\$ 20,664	To match final COG workbook
5. COG Expense (N) Service & Support Admin	\$ 4,475	\$ (2,044)	\$ 2,431	To match final COG workbook
5. COG Expense (O) Non-Federal Reimbursable	\$ 10,333	\$ 35,047	\$ 45,380	To match final COG workbook
<b>Worksheet 3</b>				
1. Salaries (X) Gen Expense All Prgm.	\$ 52,360	\$ (8,798)	\$ 43,562	To reclassify leave payout
5. COG Expenses (L) Community Residential	\$ 1,452	\$ (314)	\$ 1,138	To match final COG workbook
5. COG Expenses (N) Service & Support Admin	\$ 110	\$ 24	\$ 134	To match final COG workbook
5. COG Expenses (O) Non-Federal Reimbursable	\$ 253	\$ (185)	\$ 68	To match final COG workbook
<b>Worksheet 5</b>				
1. Salaries (M) Family Support Services	\$ -	\$ 3,667	\$ 3,667	To reclassify family support portion of Habilitation Manager salary
2. Employee Benefits (M) Family Support Services	\$ -	\$ 1,107	\$ 1,107	To reclassify family support portion of Habilitation Manager benefits
5. COG Expenses (L) Community Residential	\$ 117,488	\$ (29,401)	\$ 88,087	To match final COG workbook
5. COG Expenses (O) Non-Federal Reimbursable	\$ 1,725	\$ 3,529	\$ 5,254	To match final COG workbook
<b>Worksheet 9</b>				
5. COG Expenses (N) Service & Support Admin. Costs	\$ 8,867	\$ 1,495	\$ 10,362	To match final COG workbook
<b>Worksheet 10</b>				
1. Salaries (E) Facility Based Services	\$ 300,754	\$ (3,667)	\$ 297,087	To reclassify family support portion of Habilitation Manager salary
2. Employee Benefits (E) Facility Based Services	\$ 153,208	\$ (1,107)	\$ 152,101	To reclassify family support portion of Habilitation Manager benefits
5. COG Expenses (O) Non-Federal Reimbursable	\$ 18,751	\$ (18,751)	\$ -	To match final COG workbook
<b>Reconciliation to County Auditor Worksheet</b>				
<b>Expense:</b>				
Less: Capital Costs	\$ (138,324)	\$ 319	\$ (138,005)	To reconcile depreciation adjustment

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# 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  
JULY 26, 2016