



Dave Yost • Auditor of State

WOOD COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

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Independent Accountant's Report on Applying Agreed-Upon Procedures

Jenny Jones, Assistant Deputy Director,
Office of Audits, Ohio Department of Developmental Disabilities
30 E. Broad Street, 13th Floor
Columbus, Ohio 43215

Dear Ms. Jones:

As permitted by Ohio Rev. Code Section 5123.05 and as required by the *Application for a § 1915(c) HCBS 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 Wood County Board of Developmental Disabilities (County Board) prepared its *Income and Expenditure Report* for the years ended December 31, 2008 and 2009 (Cost Reports) in accordance with DODD's Guide to Preparing Income and Expenditure Reports for 2008 and 2009 (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 attestation standards established by the American Institute of Certified Public Accountants. 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 one building and traced each room on the floor plan to the County Board's summary for each year. We compared the County Board's square footage summary to the square footage reported for each cell in *Schedule B-1, Section A, Square Footage* of the Cost Reports.

We found variances when comparing the one floor plan to the County Board's summary. Due to these variances, we inquired of the County Board on the use of the space which was identified as common space.

We found variances exceeding 10 percent when comparing the County Board's summary to the Cost Report for certain cells within *Schedule B-1, Section A, Square Footage* worksheet. We reported these variances in Appendix A (2008) and Appendix B (2009).

2. 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 compared the square footage of every room from the County Board's floor plan for one of the County Board's buildings to their square footage summary and measured three rooms.

We found no unreported rented or idle floor space. We also found no square footage variances for rooms that were measured exceeding 10 percent of the square footage reported in the summary which rolls up to *Schedule B-1, Section A, Square Footage* of the Cost Reports.

3. 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 differences as reported in Appendix A (2008) and Appendix B (2009).

Statistics – Attendance

1. DODD requested us to report variances if the Board's attendance statistics were not within 10 percent of the attendance statistics reported to DODD.

We compared the County Board's Attendance Calendar Year 2008 and Attendance Calendar Year 2009 for the number of individuals served, days of attendance, and 15 minute units with similar information reported for Day Habilitation/Adult Day Services/Vocational Habilitation, Enclave and Community Employment on *Schedule B-1, Section B, Attendance Statistics* of the Cost Reports and determined if the statistics were reported in accordance with the Cost Report Guides.

We found no variances for Day Habilitation/Adult Day Services/Vocational Habilitation or Enclave statistics. The Board did not report 15 minute units for Community Employment services on the 2008 or 2009 Cost Reports but indicated that these services were provided. The County Board had no summary or compilation showing the units of service provided during the audit period; therefore, sufficiently reliable data needed to respond to the procedure is unavailable. The County Board developed an estimate of 15 minute units for 2008 and 2009. We recalculated the County Board's estimated number of units and found no computational errors. The calculated estimated number of units are reported in Appendix A (2008) and Appendix B (2009).

2. We compared the County Board's supporting documentation for the hours of service to the hours of service reported on *Schedule B-1, Section B, Attendance Statistics* of the Cost Reports and determined if the statistics were reported in accordance with the Cost Report Guides.

We found no differences.

3. We determined whether individuals served as summarized in *Schedule B-1, Section B, Attendance Statistics* included both Medicaid and non-Medicaid-eligible individuals as documented on the County Board's Attendance Calendars.

We noted the summary of individuals served included both Medicaid and non-Medicaid eligible individuals.

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

We haphazardly selected 15 individual names from the County Board's attendance sheets for 2008 and 15 for 2009 and compared the individuals by name to the compiled listing of individuals served by program documentation which rolls up to *Schedule B-1, Section A, Section B, Attendance Statistics* of the Cost Reports

We found no differences exceeding three individuals.

5. DODD requested us to report variances to *Schedule B-1, Section B, Attendance Statistics* if more than three of the community employment units tested did not meet service documentation requirements.

We were unable to perform this procedure as the County Board could not provide any compilation or summary of the community employment services provided during the audit period.

6. We reviewed results of pre-fieldwork scan to determine if individuals served or units of service for dietary on worksheet 4 and professional services on worksheets 7A to 7H needed to be tested. We determined that the number of meals served for worksheet 4 and the number of individual served for worksheets 7B, 7E, and 7F needed to be obtained as costs were reported in 2008 and 2009. The County Board provided support for these omitted statistics.

These statistics are reported in Appendix A (2008) and Appendix B (2009).

Statistics – Transportation

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

We compared the number of one-way trips from the County Board's Quarterly Transportation Trip Summary with those statistics as reported in *Schedule B-3, Quarterly Summary of Transportation Statistics* of the Cost Reports.

We originally noted no differences; however, during the audit the County Board provided revised transportation units for children's programs. See Appendix A 2008 for these revisions.

2. We compared the cost of bus tokens/cabs from the County Board's WLS Student Shuttle & Taxi Cost Reports to the amount reported in Schedule B-3 of the Cost Reports.

We found no differences in amounts reported on Schedule B-3; however we noted differences impacting transportation related costs reported in other worksheets. We reported the differences for amounts reported incorrectly on worksheet 5 and worksheet 8 in Appendix A (2008) and Appendix B (2009).

3. DODD requested us to report variances of more than 10 percent of the total trips taken for two individuals for 2008 and 2009, between the County Board's internal documentation versus the amount reported to DODD in *Schedule B-3, Quarterly Summary of Transportation Services*.

We traced the number of trips for two individuals for 2008 and two for 2009 from the County Board's daily reporting documentation to *Schedule B-3, Quarterly Summary of Transportation Services*.

We found no differences.

4. DODD requested us to report variances exceeding two percent in the total trips taken for the 30 individuals tested. We haphazardly selected 15 individual names from the County Board's attendance sheets for 2008 and for 2009 and compared the individuals by name to the compiled listing of individuals transported to determine whether the compiled listing is complete.

We found no differences.

5. We determined whether the sample of individuals selected in Step 4 (above) included both Medicaid and non-Medicaid-eligible individuals as documented on the County Board's Attendance Calendar Year 2008 and Attendance Calendar Year 2009.

We noted the sample of individuals selected included both Medicaid and non-Medicaid eligible individuals.

Statistics – Service and Support Administration (SSA)

1. DODD requested us to report variances if the 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* to DODD. We compared the number of SSA units (Targeted Care Management (TCM), Other SSA Allowable, and SSA Unallowable) from the County Board's Service & Support Unit Summary with those statistics reported in *Schedule B, Quarterly Summary of Units of Service – Service and Support Administration*. We also footed the County Board's Service & Support Unit Detail Calendar for 2008 and 2009 for accuracy.

We found no computational errors. We found differences exceeding two percent and we reported the differences in Appendix A (2008) and Appendix B (2009).

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

We haphazardly selected two samples of 70 units for Other Allowable and Unallowable SSA services across 2008 and 2009 from County Board's Service and Support Unit Detail Calendars 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 also determined if the 70 units for Other Allowable SSA services were provided to individuals that were not Medicaid eligible at the time of service delivery per County Board reports.

The units found to be in error exceeded ten percent of our sample and we reported the differences in Appendix A (2008) and Appendix B (2009).

3. DODD requested us to perform a review to determine compliance with Ohio Admin. Code § 5101-3-48-01(G)(12) which states "A CBMRDD shall not submit claims in excess of twenty-six units per day per service and support administrator (SSA) unless the service(s) associated with such claims is considered medically necessary . . ." Using Medicaid claims data, we identified the number of individuals and unique dates of service on which 27 or more TCM units were paid through the Medicaid program. We examined the results looking for trends and patterns indicating potential overbilling practices and reviewed 22 case notes to determine if services were provided and units were reported correctly.

We identified five instances in which units billed exceeded actual duration of service delivery. We reported these instances of documentation non-compliance in the **Recoverable Finding** sections of this report.

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 audited cost report.

We compared the audited 2007 SSA units to the final adjusted 2008 SSA units and compared the final adjusted 2008 SSA units to the final adjusted 2009 SSA units.

The reported 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 decrease was due to County Board's decision to no longer provide SSA services to residents of an Intermediate Care Facility (ICF/MR). We reported no variances in Appendix A (2008) and Appendix B (2009).

Revenue Reconciliation to the County Auditor Report

1. We compared the receipt totals from the 12/31/2008 and 12/31/2009 County Auditor's Financial Summary for Wood County Board funds to the County Auditor's report totals on the *Reconciliation to County Auditor Worksheets*.

We found no differences.

2. We compared the account description and amount for each revenue reconciling item on the *County Auditor Reconciliation Worksheet* to the County Board's Income Detail Reports and other supporting documentation such as county tax settlement sheets.

We found differences as reported in Appendix A (2008) and Appendix B (2009).

3. 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 yearly receipt totals reported for these funds.

Revenue Cost Report Testing

1. We reviewed the County Board's revenue balance report and *Schedule C Income Report* to determine whether revenues are maintained separately to offset corresponding expense via the use of specific expenditure costs centers 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):

- Other Reimbursements in the amount of \$87,946 in 2008 and \$102,096 in 2009;
- IDEA Part B revenues in the amount of \$32,606 in 2008 and \$39,022 in 2009;
- Title V revenues in the amount of \$79 in 2008 and \$99 in 2009;
- Title XX revenues in the amount of \$94,138 in 2008 and \$78,676 in 2009;
- School Lunch Program revenues in the amount of \$9,498 in 2008 and \$8,916 in 2009;
- Preschool Disability Grant revenues in the amount of \$7,698 in 2008 and \$4,148 in 2009;
- Help Me Grow Grant revenues in the amount of \$12,500 in 2008 and \$15,625 in 2009;
- BWC Refunds/Reimbursements in the amount of \$81,447 in 2008 and \$8,232 in 2009;
- Health Insurance-Employee Portion in the amount of \$640,030 in 2008 and \$640,030 in 2009;
- Rehabilitation Service Commission in the amount of \$43,725 in 2008 and \$12,162 in 2009;
- PERS Reimbursements in the amount of \$11,211 for 2008; and
- LEA Reimbursements in the amount of \$4,332 for 2009.

Paid Claims Testing

1. We selected 50 paid claims among all service codes from 2008 and 2009 from the Medicaid Billing System (MBS) data and determined if the claims met the following service documentation requirements of Ohio Admin. Code Sections 5123:2-9-05 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 (for homemaker/personal care, type must include if routine, on-site/on-call, or level one emergency);
- Number of units of the delivered service or continuous amount of interrupted 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.

We found no instances of non-compliance with these documentation requirements.

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 reimbursed 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 instances where the Medicaid reimbursed units was greater than units reported.

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

We compared the amounts reported on *Schedule A, Summary of Service Costs – By Program*, Lines (20) to Line (27) for Community Residential to the amount reimbursed for these services in 2008 and 2009 on the MBS Summary by Service Code report.

The County Board reported no costs for these categories and we found no differences.

Expenditure Reconciliation to the County Auditor Report

1. We compared the disbursement totals from the 12/31/2008 and 12/31/2009 County auditor's report listed on the *Reconciliation to County Auditor Worksheets* to the County Auditor's Report for Board Funds balances for the Residential Development Services, Community Assistance, Special Levy, Reserve Operations, Chapter 1, Family Resource Services, Supported Living, Toy Lend Grant, Woodlane Construction, Health Insurance, Trust- STRS, Trust AM-Fidelity (2) and Trust -Donations funds.

We found no differences in 2008. We found differences as listed in Appendix B (2009).

2. We also compared the account description and amount for each reconciling item on the *County Auditor Reconciliation Worksheet* to the County Board's detailed expense reports and other supporting documentation such as county tax settlement sheets.

We found differences as listed in Appendix A (2008). We found no differences for 2009.

3. 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 yearly disbursement totals reported for these funds.

4. We compared all expenditure entries on Worksheets 1 through 10 to the County Board's detailed expense reports.

We found differences as listed in Appendix A (2008) and Appendix B (2009).

5. We scanned the County Board's detailed expense reports 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 listed in Appendix A (2008) and Appendix B (2009) for misclassified and non-federal reimbursable costs.

Property, Depreciation, and Asset Verification Testing

1. We compared the County Board's policies regarding capitalization of fixed assets with the following guidelines:

- Cost Report Guides for preparing *Worksheet 1, Capital Costs*
- 2 CFR 225 (OMB Circular A-87, Appendix B, 15(a)(2), and
- Centers for Medicare and Medicaid Services Publication 15-1.

We noted the following inconsistencies between the County Board's capitalization policies and the guidelines listed above: the policies did not include a procedure to ensure that the asset record or ledger be structured to include salvage value (minimum 10 percent). In addition, the policy had not been updated to reflect use of the 2008 American Hospital Association (AHA) Asset Guide.

2. We scanned the County Board's detailed expense reports for items purchased during 2008 and 2009 that met the County Board's capitalization criteria and traced them to inclusion on the County Board's Capital Items to Depreciate reports.

We reported differences for purchases that were not properly capitalized in Appendix B (2009).

3. We scanned the County Board's Capital Items to Depreciate Reports for 2008 and 2009 for depreciation taken on the same asset more than once, assets that have been fully depreciated, or depreciation taken on assets during the period of acquisition which were not in compliance with the Cost Report Guides.

We reported differences for purchases that were not properly capitalized in Appendix A (2008) and Appendix B (2009).

4. We compared all depreciation entries reported on *Worksheet 1, Capital Costs* to the County Board's Capital Items to Depreciate Reports.

We found differences as reported in Appendix A (2008) and Appendix B (2009).

5. We compared the County Board's audited 2007 Fixed Asset Testing to the County Board's 2008 and 2009 Capital Items to Depreciate Reports for changes in the depreciation amounts for assets which were not in compliance with the Cost Report Guides.

We found no differences.

6. We haphazardly selected five assets from the County Board's Capital Items to Depreciate Reports and traced these assets to their physical location.

We were able to trace all five assets to their physical location.

7. We haphazardly selected the lesser of 10 of the County Board's fixed assets or 10 percent of items which meet the County Board's capitalization policy and are being depreciated in their first year in either 2008 or 2009 to determine if their useful life agreed to the estimated useful lives prescribed in the 2008 AHA Asset Guides. We also recomputed the first year's depreciation for these assets, based on their cost, acquisition date and period of useful life to determine compliance with the Cost Report Guides and AHA Asset Guides.

We found differences as reported in Appendix A (2008) and Appendix B (2009).

8. We haphazardly selected the lesser of five percent or 20 disposed assets from 2008 and 2009 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 applicable to 2008 and 2009, 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.

Differences identified as a result of applying these procedures are reported in Appendix A (2008). The County Board was made aware that it did not include loss or gain from the sale of several assets in 2008 and 2009. Adjustments are identified only for items selected for testing.

Payroll Testing

1. DODD asked us to determine whether total County Board salaries and benefits in the 2008 and 2009 cost reports were within two percent of the county auditor's report totals for these funds.

We totaled salaries and benefits from Worksheets 2-10 from the 2008 and 2009 cost reports and compared the yearly totals to the county auditor's financial reports. For 2008, the team identified a variance greater than 2 percent. The variance was a result of the County Board posting reimbursements for health insurance premiums and workers compensation premiums to the *Reconciliation to County Auditor Worksheet* as "reductions to expenditures". The County Auditor posted the reimbursements as receipts and did not offset them against the corresponding expenditures. Adding in the benefit expenses posted to the reconciliation worksheet brings the total benefit expenses within two percent of County Auditor's total.

2. We selected 40 employees and compared their job descriptions to the worksheet in which each employee's salary and benefit costs were allocated to ensure allocation is consistent with the Cost Report Guides. DODD asked us to report differences greater than three percent of the total wage and benefit of each worksheet affected.

We found no differences exceeding three percent.

3. We scanned the County Board's State Report Payroll Sheet - Board and the Residential Payroll Summary for 2008 and 2009 and compared 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.

4. DODD asked us to determine an expectation for changes in salary and benefit costs between 2008 and 2009 and to determine whether audited salary and benefit costs were within two percent of this established expectation on worksheets 2 through 10.

We found variances in salary and benefit costs exceeded two percent of expectations for all worksheets with these costs. We obtained the County Board's explanation that the variances in salary costs were due to difference in the number of pay periods between the years along with staff turnover and changes in number of positions. The variances in benefit costs were due to change in reporting adjusted expenses related to employee contributions.

Non-Payroll Disbursement Testing

1. We haphazardly selected 45 disbursements from 2008 and 2009 from the County Board's detailed expense reports and 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 from these procedures in Appendix A (2008) and Appendix B (2009).

Recoverable Finding - 2008

Finding \$686.54

As described in **Statistics – Service and Support Administration** (Step 3) for 2008, the Auditor of State determined the County Board was over reimbursed for 96 units of Targeted Care Management (TCM) service in which the units billed exceeded actual duration as supported by the service documentation.

Service Code	Units	Review Result	FFP ¹ Amount	eFMAP ² Amount	Total Finding
TCM	96	Units billed exceeded actual duration of service	\$607.28	\$79.26	\$686.54
TOTAL					\$686.54

¹ Federal Financial Participation Amount (FFP)

² Enhanced Federal Medical Assistance Percentage (eFMAP)

Recoverable Finding - 2009

Finding \$1,384.47

As described in **Statistics – Service and Support Administration** (Step 3) for 2009, the Auditor of State determined the County Board was over reimbursed for 188 units of Targeted Care Management (TCM) service in which the units billed exceeded actual duration as supported by the service documentation.

Service Code	Units	Review Result	FFP ¹ Amount	eFMAP ² Amount	Total Finding
TCM	188	Units billed exceeded actual duration of service	\$1,189.26	\$195.20	\$1,384.47
TOTAL					\$1,384.47

¹ Federal Financial Participation Amount (FFP)

² Enhanced Federal Medical Assistance Percentage (eFMAP)

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 DODD, the Ohio Department of Job and Family Services, the Centers for Medicare and Medicaid Services and the Wood County Board of Developmental Disabilities and is not intended to be, and should not be used by anyone other than these specified parties.

Sincerely,

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

Dave Yost
Auditor of State

November 16, 2011

cc: Melanie Stretchbery, Superintendent, Wood County Board of Developmental Disabilities
Steve Foster, Business Manager, Wood County Board of Developmental Disabilities
Tim Harris, Board Chairperson, Wood County Board of Developmental Disabilities

Wood County Board of Developmental Disabilities
2008 Income and Expenditure Report Adjustments

Appendix A

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Schedule B-1, Section A				
1. Building Services (B) Adult	8,514	870	9,384	
1. Building Services (C) Child	6,167	(5,342)	825	
5. Speech/Audiology (C) Child	730	(683)	47	
7. Occupational Therapy (C) Child	365	(270)	95	
8. Physical Therapy (C) Child	365	(318)	47	To correct square footage totals
13. 6-21 Age Children (C) Child	10,953	1,343	12,296	
16. Supported Emp. -Comm Emp. (B) Adult	772	240	1,012	
23. Administration (D) General	5,218	586	5,804	
Schedule B-1, Section B				
4. 15 Minute Units (C) Supported Emp. -Community Employment	-	23,296	23,296	To correct 15 minute units
Schedule B-3				
1. Children 0-2 (A) One Way Trips- First Quarter	-	212	212	
1. Children 0-2 (C) One Way Trips- Second Quarter	-	482	482	
1. Children 0-2 (E) One Way Trips- Third Quarter	60	198	258	
1. Children 0-2 (G) One Way Trips- Fourth Quarter	128	102	230	
2. Children 3-5 (A) One Way Trips- First Quarter	234	491	725	
2. Children 3-5 (C) One Way Trips- Second Quarter	284	414	698	To correct reported trips based on Board's revisions
2. Children 3-5 (E) One Way Trips- Third Quarter	451	47	498	
2. Children 3-5 (G) One Way Trips- Fourth Quarter	730	(100)	630	
3. Children 6-21 (A) One Way Trips- First Quarter	2,334	7	2,341	
3. Children 6-21 (C) One Way Trips- Second Quarter	2,391	196	2,587	
3. Children 6-21 (E) One Way Trips- Third Quarter	2,276	166	2,442	
3. Children 6-21 (G) One Way Trips- Fourth Quarter	2,848	16	2,864	
Schedule B-4				
1. TCM Units (B) 2nd Quarter	7,870	7	7,877	
1. TCM Units (D) 4th Quarter	7,700	2,419	10,119	
2. Other SSA Allowable Units (B) 2nd Quarter	3,156	(7)	3,149	To correct SSA units
2. Other SSA Allowable Units (C) 3rd Quarter	2,762	(1,212)	1,550	
2. Other SSA Allowable Units (D) 4th Quarter	2,012	(1,211)	801	
Schedule C				
I. County				
(A) Tax Levy	\$13,098,327	\$ 136,853	\$13,235,180	To record county auditor/treasurer fee
IV. Federal Programs				
(B) Title XIX - Medicaid Cluster - CFDA 93.778 - HCBS	\$ 3,596,315	\$ 2,870	\$ 3,599,185	To adjust DODD administrative fees
Worksheet 1				
2. Land Improvements (H) Unasgn Adult Programs	\$ 6,696	\$ (221)	\$ 6,475	
2. Land Improvements (K) Co. Board Operated ICF/MR	\$ 11,001	\$ (7,683)	\$ 3,318	
2. Land Improvements (L) Community Residential	\$ 6,420	\$ (6,349)	\$ 71	
3. Buildings/Improve (D) Unasgn Children Programs	\$ 94,717	\$ 41	\$ 94,758	
3. Buildings/Improve (H) Unasgn Adult Programs	\$ 162,671	\$ (1,182)	\$ 161,489	
3. Buildings/Improve (K) Co. Board Operated ICF/MR	\$ 141,010	\$ (44,914)	\$ 96,096	
5. Movable Equipment (D) Unasgn Children Programs	\$ 6,314	\$ (1,845)	\$ 4,469	To correct depreciation
5. Movable Equipment (H) Unasgn Adult Programs	\$ 13,957	\$ (5,238)	\$ 8,719	
5. Movable Equipment (K) Co. Board Operated ICF/MR	\$ 15,802	\$ (473)	\$ 15,329	
5. Movable Equipment (N) Service & Support Admin	\$ 2,414	\$ (2,280)	\$ 134	
5. Movable Equipment (U) Transportation	\$ 242,808	\$ (109,158)	\$ 133,650	
5. Movable Equipment (V) Admin	\$ 10,703	\$ (1,395)	\$ 9,308	
5. Movable Equipment (X) Gen Expenses All Prgm.	\$ 6,785	\$ 330	\$ 7,115	
6. Capital Leases (A) Ages 0-2	\$ 53,787	\$ (53,787)	\$ -	
6. Capital Leases (D) Unasgn Children Programs	\$ 496	\$ (496)	\$ -	
6. Capital Leases (K) Co. Board Operated ICF/MR	\$ 108,644	\$ (108,644)	\$ -	To remove operating leases
6. Capital Leases (L) Community Residential	\$ 66,375	\$ (66,375)	\$ -	
6. Capital Leases (N) Service & Support Admin	\$ 290	\$ (290)	\$ -	
6. Capital Leases (V) Admin	\$ 636	\$ (636)	\$ -	
Worksheet 2				
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 405,690	\$ 3,000	\$ 408,690	To reclassify deferred compensation
4. Other Expenses (O) Non-Federal Reimbursable	\$ 36,529	\$ (36,529)	\$ -	To reclassify DODD administrative fees
		\$ 12,556		To reclassify public relations/advertising expenses
		\$ 551		To reclassify legal fees expense
		\$ 511		To reclassify legal fees expense
		\$ 131		To reclassify public relations/advertising expenses
		\$ 10		To reclassify employee award expense
		\$ 17		To reclassify public relations/advertising expenses
		\$ 18		To reclassify public relations/advertising expenses
		\$ 666	\$ 14,460	To reclassify public relations/advertising expenses
4. Other Expenses (X) Gen Expense All Prgm.	\$ 73,314	\$ (12,556)	\$ 60,758	To reclassify public relations/advertising expenses
		\$ 636		To expense leases
		\$ 30,283		To correct error in recording expense
		\$ (6,200)		To remove purchase greater than \$5,000
		\$ (3,000)	\$ 82,477	To reclassify deferred compensation
10. Unallowable Fees (O) Non-Federal Reimbursable	\$ 7,673	\$ 2,870	\$ 10,543	To reclassify DODD administrative fees
		\$ 36,529		To reclassify DODD administrative fees
		\$ 4,062		To reclassify DODD administrative fees
		\$ 136,853	\$ 187,987	To include county auditor/treasurer fees
Worksheet 2A				
3. Service Contracts (K) Co. Operated ICF/MR	\$ 4,383	\$ (551)	\$ 3,832	To reclassify legal fees expense
		\$ (606)	\$ 3,226	To correct error in recording expense
3. Service Contracts (L) Community Residential	\$ 4,061	\$ (511)	\$ 3,550	To reclassify legal fees expense
		\$ (566)	\$ 2,984	To correct error in recording expense

Wood County Board of Developmental Disabilities
2008 Income and Expenditure Report Adjustments

Appendix A

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 3				
3. Service Contracts (K) Co. Board Operated ICF/MR	\$ 42,205	\$ (29,543)	\$ 12,662	To reclassify capital asset expense
4. Other Expenses (D) Unasgn Children Program	\$ 123,440	\$ 496	\$ 123,936	To expense lease
4. Other Expenses (X) Gen Expense All Prgm.	\$ 92,206	\$ (131)	\$ 92,075	To reclassify public relations/advertising expenses
Worksheet 4				
14. No. of Individual Meals Served (E) Facility Based Services	14,630	(4,362)	10,268	
14. No. of Individual Meals Served (F) Enclave	1,433	(427)	1,006	
14. No. of Individual Meals Served (G) Community Employment	185	(55)	130	To adjust the number of meals served
14. No. of Individual Meals Served (K) Co. Board Operated ICF/MR	-	4,844	4,844	
Worksheet 5				
1. Salaries (L) Community Residential	\$ 3,316,997	\$ (396)	\$ 3,316,601	To correct non-payroll expense misclassified as payroll
2. Employee Benefits (D) Unasgn Children Program	\$ 84,760	\$ 47	\$ 84,807	To reclassify unemployment expense
2. Employee Benefits (K) Co. Board Operated ICF/MR	\$ 965,591	\$ 7,187	\$ 972,778	To reclassify unemployment expense
		\$ 13,919	\$ 986,697	To reclassify benefits expense
2. Employee Benefits (L) Community Residential	\$ 1,048,939	\$ 118	\$ 1,049,057	To reclassify unemployment expense
		\$ 12,895	\$ 1,061,952	To reclassify benefits expense
3. Service Contracts (D) Unasgn Children Program	\$ 59,794	\$ (12,276)	\$ 47,518	To reclassify physical therapy expenses
4. Other Expenses (A) Ages (0-2)	\$ 6,200	\$ (10)	\$ 6,190	To reclassify employee award expense
		\$ 53,787	\$ 59,977	To expense operating leases.
4. Other Expenses (D) Unasgn Children Program	\$ 30,347	\$ (47)	\$ 30,300	To reclassify unemployment expense
4. Other Expenses (K) Co. Board Operated ICF/MR	\$ 519,530	\$ (7,187)	\$ 512,343	To reclassify unemployment expense
		\$ (18)	\$ 512,325	To reclassify public relations/advertising expenses
		\$ 108,644	\$ 620,969	To expense operating leases
		\$ (13,919)	\$ 607,050	To reclassify benefits expense
4. Other Expenses (L) Community Residential	\$ 244,387	\$ (4,282)	\$ 240,105	To reclassify enclave transportation costs
		\$ 396	\$ 240,501	To correct non-payroll expense misclassified as payroll
		\$ 66,324	\$ 306,825	To expense operating leases
		\$ (17)	\$ 306,808	To reclassify public relations/advertising expenses
		\$ (118)	\$ 306,690	To reclassify unemployment expense
		\$ (12,895)	\$ 293,795	To reclassify benefits expense
Worksheet 7-(B)				
13. No. of Individual Served (E) Facility Based Services	-	176	176	
13. No. of Individual Served (F) Enclave	-	10	10	
13. No. of Individual Served (G) Community Employment	-	10	10	To adjust the number of individuals served
13. No. of Individual Served (K) Co. Board Operated ICF/MR	-	68	68	
13. No. of Individual Served (L) Community Residential	-	73	73	
Worksheet 7-(E)				
4. Other Expenses (D) Unasgn Children Program	\$ 159	\$ 1,829	\$ 1,988	
4. Other Expenses (E) Facility Based Services	\$ 1,331	\$ 4,026	\$ 5,357	
4. Other Expenses (F) Enclave	\$ 78	\$ 237	\$ 315	To correct error in recording expense
4. Other Expenses (G) Community Employment	\$ 72	\$ 220	\$ 292	
4. Other Expenses (K) Co. Board Operated ICF/MR	\$ -	\$ 924	\$ 924	
4. Other Expenses (L) Community Residential	\$ -	\$ 856	\$ 856	
13. No. of Individual Served (E) Facility Based Services	-	176	176	
13. No. of Individual Served (F) Enclave	-	10	10	
13. No. of Individual Served (G) Community Employment	-	10	10	To adjust the number of individuals served
13. No. of Individual Served (K) Co. Board Operated ICF/MR	-	68	68	
13. No. of Individual Served (L) Community Residential	-	73	73	
Worksheet 7-(F)				
3. Service Contracts (D) Unasgn Children Program	\$ 41,130	\$ 12,276	\$ 53,406	To reclassify physical therapy expenses
Worksheet 8				
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 211,207	\$ 1,551	\$ 212,758	To reclassify unemployment expense
4. Other Expenses (A) Ages 0-2	\$ -	\$ 6,270	\$ 6,270	To allocate the costs for bus services to 0-2 yr olds
4. Other Expenses (B) Ages 3-5	\$ 15,082	\$ (6,270)	\$ 8,812	To allocate the costs for bus services to 0-2 yr olds
4. Other Expenses (F) Enclave	\$ -	\$ 4,282	\$ 4,282	To reclassify Enclave transportation costs
4. Other Expenses (X) Gen Expense All Prgm.	\$ 197,302	\$ (1,551)	\$ 195,751	To reclassify unemployment expense
Worksheet 9				
4. Other Expenses (N) Service & Support Admin. Costs	\$ 15,283	\$ 290	\$ 15,573	To expense leases
		\$ 205	\$ 15,778	To correct error in recording expense
Worksheet 10				
2. Employee Benefits (H) Unasgn Adult Program	\$ -	\$ 295	\$ 295	To reclassify unemployment expense
3. Service Contracts (H) Unasgn Adult Program	\$ 21,062	\$ (4,062)	\$ 17,000	To reclassify DODD administrative fees
4. Other Expenses (E) Facility Based Services	\$ 131,363	\$ (711)	\$ 130,652	To correct error in recording expense
4. Other Expenses (F) Enclave	\$ 19,995	\$ (172)	\$ 19,823	To correct error in recording expense
4. Other Expenses (G) Community Employment	\$ 18,536	\$ (160)	\$ 18,376	To correct error in recording expense
4. Other Expenses (H) Unasgn Adult Program	\$ 17,536	\$ (295)	\$ 17,241	To reclassify unemployment expense
Reconciliation to County Auditor Worksheet				
Expense:				
Plus: Real Estate Fees	\$ -	\$ (136,853)	\$ (136,853)	To reconcile county auditor/treasurer fees
Memo: 1 1/2% ODMRDD "Administrative & Oversight Fee"	\$ (7,673)	\$ (2,870)	\$ (10,543)	To reconcile DODD administrative fees
Less: Capital Costs	\$ 886,196	\$ (180,365)	\$ 705,831	To reconcile depreciation
Revenue:				
Less: Real Estate Fees	\$ -	\$ (136,853)	\$ (136,853)	To reconcile county auditor/treasurer fees
Less: 1 1/2% ODMR/DD "Administration & Oversight Fee"	\$ (7,673)	\$ (2,870)	\$ (10,543)	To reconcile DODD administrative fees

Wood County Board of Developmental Disabilities
2009 Income and Expenditure Report Adjustments

Appendix B

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Schedule B-1, Section A				
15. Supported Emp. -Enclave (B) Adult	1,049	(198)	851	
23. Administration (D) General	5,196	608	5,804	To correct square footage totals
Schedule B-1, Section B				
4. 15 Minute Units (C) Supported Emp. -Community Employment	-	23,296	23,296	To correct 15 minute units
Schedule B-4				
1. TCM Units (C) 3rd Quarter	9,071	7	9,078	
2. Other SSA Allowable Units (C) 3rd Quarter	3,877	(7)	3,870	To correct SSA units
2. Other SSA Allowable Units (D) 4th Quarter	3,282	(455)	2,827	
2. Other SSA Allowable Units (E) COG Activity			\$ -	
Schedule C				
I. County				
(A) Tax Levy	\$13,297,462	\$ 143,090	\$13,440,552	To record the auditor/treasurer fees
Worksheet 1				
2. Land Improvements (H) Unasgn Adult Programs	\$ 9,502	\$ (22)	\$ 9,480	
2. Land Improvements (K) Co. Board Operated ICF/MR	\$ 11,001	\$ (768)	\$ 10,233	
2. Land Improvements (L) Community Residential	\$ 6,420	\$ (635)	\$ 5,785	
3. Buildings/Improve (D) Unasgn Children Programs	\$ 83,999	\$ (41)	\$ 83,958	
3. Buildings/Improve (H) Unasgn Adult Programs	\$ 171,602	\$ (118)	\$ 171,484	To correct depreciation
3. Buildings/Improve (K) Co. Board Operated ICF/MR	\$ 130,372	\$ (4,492)	\$ 125,880	
5. Buildings/Improve (U) Transportation	\$ 216,433	\$ 180	\$ 216,613	
		\$ 6,294	\$ 222,907	
5. Movable Equipment (X) Gen Expenses All Prgm.	\$ 6,729	\$ 330	\$ 7,059	
Worksheet 2				
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 486,389	\$ 3,000	\$ 489,389	To reclassify deferred compensation
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 5,065	\$ 5,065	To reclassify public relations/advertising expense
		\$ 52	\$ 52	To reclassify employee award expense
		\$ 52	\$ 52	To reclassify employee award expense
		\$ 32	\$ 32	To reclassify employee award expense
		\$ 26	\$ 26	To reclassify employee award expense
4. Other Expenses (X) Gen Expense All Prgm.	\$ 128,812	\$ (5,065)	\$ 123,747	To reclassify public relations/advertising expense
		\$ (1,000)	\$ (1,000)	To reclassify direct service expenses
		\$ (3,000)	\$ (3,000)	To reclassify deferred compensation expense
10. Unallowable Fees (O) Non-Federal Reimbursable	\$ 261,713	\$ 143,090	\$ 404,803	To include county aud/treas fees
Worksheet 3				
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 160,068	\$ 1,502	\$ 161,570	To reclassify unemployment expenses
4. Other Expenses (K) Co. Board Operated ICF/MR	\$ 323,699	\$ 586	\$ 324,285	To correct error in recording expense
4. Other Expenses (X) Gen Expense All Prgm.	\$ 72,915	\$ (1,502)	\$ 71,413	To reclassify unemployment expenses
Worksheet 4				
14. No. of Individual Meals Served (E) Facility Based Services	15,913	(4,394)	11,519	
14. No. of Individual Meals Served (F) Enclave	1,683	(465)	1,218	To correct number of meals served
14. No. of Individual Meals Served (G) Community Employment	183	(50)	133	
14. No. of Individual Meals Served (K) Co. Board Operated ICF/MR	-	4,909	4,909	

Wood County Board of Developmental Disabilities
2009 Income and Expenditure Report Adjustments

Appendix B

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 5				
2. Employee Benefits (C) Ages (6-21)	\$ 163,044	\$ 1,929	\$ 164,973	To reclassify unemployment expenses
2. Employee Benefits (K) Co. Board Operated ICF/MR	\$ 1,164,135	\$ 3,945	\$ 1,168,080	To reclassify unemployment expenses
2. Employee Benefits (L) Community Residential	\$ 1,370,624	\$ 1,031	\$ 1,371,655	To reclassify unemployment expenses
4. Other Expenses (C) Ages (6-21)	\$ 2,772	\$ (1,929)	\$ 843	To reclassify unemployment expenses
4. Other Expenses (D) Unasn Children Program	\$ 57,733	\$ 1,000	\$ 58,733	To reclassify direct service expenses
4. Other Expenses (K) Co. Board Operated ICF/MR	\$ 571,026	\$ (3,945)		To reclassify unemployment expenses
		\$ (52)	\$ 567,029	To reclassify employee award expenses
4. Other Expenses (L) Community Residential	\$ 439,433	\$ (4,747)		To reclassify Enclave transportation costs
		\$ (1,031)		To reclassify unemployment expenses
		\$ (52)	\$ 433,603	To reclassify employee award expenses
Worksheet 7-(B)				
13. No. of Individual Served (E) Facility Based Services	-	187	187	
13. No. of Individual Served (F) Enclave	-	11	11	
13. No. of Individual Served (G) Community Employment	-	10	10	To correct number of individuals served
13. No. of Individual Served (K) Co. Board Operated ICF/MR	-	68	68	
13. No. of Individual Served (L) Community Residential	-	83	83	
Worksheet 7-(E)				
13. No. of Individual Served (E) Facility Based Services	-	187	187	
13. No. of Individual Served (F) Enclave	-	11	11	
13. No. of Individual Served (G) Community Employment	-	10	10	To correct number of individuals served
13. No. of Individual Served (K) Co. Board Operated ICF/MR	-	68	68	
13. No. of Individual Served (L) Community Residential	-	83	83	
Worksheet 7-(F)				
13. No. of Individual Served (E) Facility Based Services	-	187	187	
13. No. of Individual Served (F) Enclave	-	11	11	
13. No. of Individual Served (G) Community Employment	-	10	10	To correct number of individuals served
13. No. of Individual Served (K) Co. Board Operated ICF/MR	-	68	68	
13. No. of Individual Served (L) Community Residential	-	83	83	
Worksheet 8				
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 247,872	\$ 7,577	\$ 255,449	To reclassify unemployment expenses
4. Other Expenses (A) Ages 0-2	\$ -	\$ 9,943	\$ 9,943	To allocate the costs for bus services
4. Other Expenses (B) Ages 3-5	\$ 14,991	\$ (9,943)	\$ 5,048	To allocate the costs for bus services
4. Other Expenses (F) Enclave	\$ -	\$ 4,747	\$ 4,747	To reclassify Enclave transportation costs
4. Other Expenses (X) Gen Expense All Prgm.	\$ 173,266	\$ (7,577)		To reclassify unemployment expenses
		\$ (32)	\$ 165,657	To reclassify employee award expenses
Worksheet 10				
4. Other Expenses (E) Facility Based Services	\$ 138,463	\$ (26)	\$ 138,437	To reclassify employee award expenses
Reconciliation to County Auditor Worksheet				
Expense:				
Less: Real Estate Fees	\$ -	\$ (143,090)	\$ (143,090)	To reconcile county auditor/treasurer fees
Less: Capital Costs	\$ 845,118	\$ 707	\$ 845,825	To correct reconciled depreciation
		\$ (5,701)	\$ (5,701)	To adjust for timing difference for payroll expense
Less: Payroll Adjustment	\$ -	\$ (5,701)	\$ (5,701)	
Total From 12/31/ County Auditor's Report	\$33,234,597	\$ (5,701)	\$ 33,228,896	To correct county auditor's total
Revenue:				
Less: Real Estate Fees	\$ -	\$ (143,090)	\$ (143,090)	To reconcile county auditor/treasurer fees



Dave Yost • Auditor of State

WOOD COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

WOOD 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 13, 2011**