



Dave Yost • Auditor of State

WAYNE COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

TABLE OF CONTENTS

Title	Page
Independent Auditor's Report	1
Appendix A: Income and Expenditure Report Adjustments – 2009.....	11
Appendix B: Income and Expenditure Report Adjustments – 2010.....	12

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Independent Auditor's Report on Applying Agreed-Upon Procedures

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

Dear Ms. Schroeder:

As permitted by Ohio Rev. Code § 5123.05 and as required by the *Application for a § 1915(c) 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 Wayne County Board of Developmental Disabilities (County Board) prepared its *Income and Expenditure Report* for the years ended December 31, 2009 and 2010 (Cost Reports) in accordance with DODD's Guide to Preparing Income and Expenditure Reports for 2009 and 2010 (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. DODD requested us to tour the facilities to identify how space was used by County Board programs and to identify new, closed or empty buildings along with rented or idle space and, if final 2008 square footage totals are the same and no significant changes in the floor plan have occurred, to perform no additional procedures.

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

The County Board stated that only square footage for OT, PT, Dietary, Speech, Transportation, Administration, Community Residential, and Family Support Services changed from the square footage reported in the final 2008 cost report. Therefore, we performed limited procedures below in those areas where the square footage has changed since 2008.

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

We did not perform this procedure as there were no significant square footage changes from the final 2008 square footage to square footage reported in 2009 and 2010 except for those noted in Procedure 1 above.

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

We compared one building and traced each room on the floor plan to the County Board's summary for each year. We found no variances exceeding 10 percent when comparing the total square footage of one floor plan to the County Board's summary.

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

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 exceeding 10 percent, as well as variances that did not exceed 10 percent; however, the County Board requested we make all adjustments identified regardless of the amount. We reported these variances in Appendix A (2009) and Appendix B (2010)

5. DODD asked us to obtain 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 did not perform this procedure as there were no significant square footage changes from the final 2008 square footage to square footage reported in 2009 and 2010.

Statistics – Attendance

1. We reviewed the Cost Reports to determine if individuals served or units of service were omitted on *Schedule B-1, Section B, Attendance Statistics*, worksheet 4, or worksheets 7A to 7H which result in unassigned program or general expenses-all program costs.

We determined that there were no individuals served or units of service omitted on *Schedule B-1, Section B, Attendance Statistics*, worksheet 4, or worksheets 7A to 7H which resulted in unassigned program or general expenses-all program costs. However, there were costs that were misclassified which we reclassified from worksheet 4 to worksheet 7B. See Appendix A (2009) and Appendix B (2010).

2. DODD asked us to compare the County Board's final 2008 typical hours of service reported on *Schedule B-1, Section B, Attendance statistics* to the typical hours of service reported on *Schedule B-1* for 2009 and 2010 and, if the hours are the same, to do no additional procedures.

We compared the final 2008 typical hours of service to the typical hours of service reported on *Schedule B-1* for 2009 and 2010.

We found the reported typical hours of service changed in 2009 and 2010 and we compared the County Board's supporting documentation for typical hours of service to the typical hours of service reported on *Schedule B-1* for 2009 and 2010. We found differences as reported in Appendix A (2009) and Appendix B (2010).

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

We compared the County Board's Adult Services report for the number of individuals served, and days of attendance, with similar information reported for Day Habilitation/Adult Day Services/Vocational Habilitation, and Enclave 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 also footed the County Board's reports on Attendance Statistics for accuracy.

We found no variances or computational errors exceeding two percent for 2009, We found differences for 2010 as reported in Appendix B (2010).

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

We compared the County Board's final 2008 number of individuals served to the final individuals served for Day Habilitation/Adult Day Services/Vocational Habilitation, and Enclave for 2009 and the final 2009 individual served to the final individuals served for 2010 on *Schedule B-1, Section B, Attendance Statistics* and determined if the variances were over 10 percent.

The number of reported individuals served changed more than 10 percent from the prior year's Schedule B-1 and as a result we performed procedure 5 below.

5. 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 7 individual names from the County Board's attendance sheets for 2010, and compared the individuals by name to the compiled listing of individuals served by program documentation which rolls up to *Schedule B-1, Section B, Attendance Statistics* of the Cost Reports.

We found no differences.

6. DODD requested us to haphazardly select 15 Community Employment units from both 2009 and 2010 from the County Board's detailed Community Employment units report. DODD asked us then to report variances to *Schedule B-1, Section B, Attendance Statistics* if more than three of the 15 minute Community Employment units tested were not calculated in accordance with the Cost Report Guide.

We did not perform this procedure as the County Board could not provide supporting documentation of services provided on individual dates of service for 2009 and 2010.

Statistics – Transportation

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

We compared the number of one-way trips from the County Board's Annual Transportation report with those statistics reported in *Schedule B-3, Quarterly Summary of Transportation Statistics* of the Cost Reports. We also footed the County Board's Annual Transportation report for accuracy.

We found variances or computational errors that both exceeded and did not exceed two percent. We adjusted all variances per Business Manager. We found differences as reported in Appendix A (2009) and Appendix B (2010).

2. DODD requested us to report variances of more than 10 percent of the total trips taken for 10 individuals for both 2009 and 2010, between the County Board's internal documentation versus the amount reported on *Schedule B-3, Quarterly Summary of Transportation Services*.

We traced the number of trips for 10 individuals for 2009 and 10 individuals for 2010 from the County Board's daily reporting documentation to *Schedule B-3, Quarterly Summary of Transportation Services*.

We found no differences.

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

We compared the cost of bus tokens/cabs from the County Board's Expenses Detailed report to the amount reported in *Schedule B-3* of the Cost Reports. We found differences as reported in Appendix A (2009) and Appendix B (2010).

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*.

We compared the number of SSA units (Targeted Case Management (TCM), Other SSA Allowable, Home Choice, and SSA Unallowable) from the County Board's Quarterly TCM reports with those statistics reported in *Schedule B-4, Quarterly Summary of Units of Service – Service and Support Administration*. We also footed the County Board's Quarterly TCM reports for accuracy.

We found differences for 2010 as reported in Appendix B (2010).

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

We haphazardly selected a sample of 40 Other SSA Allowable units for both 2009 and 2010 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 also included the documentation

required by Ohio Admin. Code § 5101:3-48-01(F). We also determined if the units for Other Allowable SSA services for both 2008 and 2009 were provided to individuals that were not Medicaid eligible at the time of service delivery per the Medicaid Information Technology System (MITS).

The units found to be in error did not exceed 10 percent of our sample for 2009 or 2010.

3. We haphazardly selected a sample of 40 Unallowable SSA service units for both 2009 and 2010 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 also included the documentation required by Ohio Admin. Code § 5101:3-48-01(F).

The units found to be in error did not exceed 10 percent of our sample for 2009 or 2010.

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

We compared the final 2008 SSA units to the final 2009 SSA units and compared the final 2009 SSA units to the final 2010 SSA units.

The final units decreased by more than five percent from the prior year's *Schedule B-4* and we obtained the County Board's explanation that there was an increase in eligibility determination as well as increased efficiency and understand of reporting units by SSA staff. We reported no variances in Appendix A (2009) and Appendix B (2010).

Revenue Cost Reporting and Reconciliation to the County Auditor Report

1. We compared the receipt totals from the 12/31/2009 and 12/31/2010 County Auditor's detailed revenue report for 033, 106, 108, 200, 201, 452, 202, and 513 funds to the County Auditor's report totals reported on the *Reconciliation to County Auditor Worksheets*.

We found no differences.

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

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

4. We compared revenue entries on *Schedule C Income Report* to the Northeast Ohio Network Council of Government (COG) prepared County Board Summary Workbook.

We found no differences.

5. We reviewed the County Board's detailed revenue 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):

- Miscellaneous refunds, reimbursements and other income in the amount of \$113,736 and \$130,964 in 2009 and \$254,662 and \$96,693 in 2010;
- IDEA Part B revenues in the amount of \$74,796 in 2009 and \$106,144 in 2010;
- IDEA Early Childhood Special Education revenues in the amount of \$10,156 in 2009 and \$16,904 in 2010;
- Title V revenues in the amount of \$64 in 2009;
- School Lunch Program revenues in the amount of \$15,475 in 2009 and \$16,789 in 2010; and
- Title XX revenues in the amount of \$71,851 in 2009 and \$52,312 in 2010.

Paid Claims Testing

1. We selected 50 paid claims among all service codes from 2009 and 2010 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, 5123-2-9-18 (H) (1)-(2), and 5101:3-48-01(F):

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

We found no instances of non-compliance with these documentation requirements for 2009 or 2010.

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

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

We found no instance where the Medicaid reimbursed units were greater than audited TCM units.

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

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

We compared the amounts reported on *Schedule A, Summary of Service Costs – By Program*, Lines (20) to Line (25) for Community Residential to the amount reimbursed for these services in 2009 and 2010 on the MBS Summary by Service Code report.

We found no differences.

Non-Payroll Expenditures and Reconciliation to the County Auditor Report

1. We compared the disbursement totals from the 12/31/2009 and 12/31/2010 County Auditor's report listed on the *Reconciliation to County Auditor Worksheets* to the County Auditor's disbursements report balances for 033, 106, 108, 200, 201, 452, 202, and 513 funds.

We found differences for 2009 as reported in Appendix A (2009).

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

Total County Board disbursements were not within 1/4 percent of the County Auditor yearly disbursement totals reported for these funds.

3. DODD asked that we compare the account description and amount for each reconciling item on the *Reconciliation to County Auditor Worksheet* to the County Board's detailed expenditure reports and other supporting documentation unless Procedure 2 above reconciled within the 1/4 percent threshold.

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

4. DODD asked us to compare the County Board disbursements on the [State Expenses Detailed] reports to the amounts reported on Worksheets 2 through 10, and report variances exceeding \$100 for service contracts and other expenses on any Worksheet.

We compared all Service Contract and Other Expenses entries on Worksheets 2 through 10 to the County Board's State Expenses Detailed reports.

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

5. We compared disbursement entries on Schedule A, Summary of Service Costs – By Program and Worksheets 2 through 10 to the North East Ohio Network Council of Government (COG) prepared County Board Summary Workbook.

We found no differences.

6. DODD asked us to determine whether total County Board disbursements on the State Expenses Detailed reports were properly classified, on Worksheets 2 through 10, within two percent of total service contracts and other expenses for each individual Worksheet and that no Worksheet included disbursements over \$100 which are non-federal reimbursable under 2 CFR 225 Appendix B.

We scanned the County Board's detailed expenditure reports for service contracts and other expenses in the following columns and worksheets: Column X-Gen Expense all Programs on

Worksheets 2, 3 and 8; Column N-Service and Support Admin Costs on Worksheet 9; and Columns E-Facility Based Services, F-Enclave, G-Community Employment, and H-unassigned on Worksheet 10 and reviewed documentation to identify disbursements not classified as prescribed by the Cost Report Guides or costs which are non-federal reimbursable under 2 CFR 225 Appendix B.

We found differences as reported in Appendix A (2009) and Appendix B (2010) for misclassified and non-federal reimbursable costs.

7. We scanned the County Board's detailed expenditure report for items purchased during 2009 and 2010 that met the County Board's capitalization criteria and traced them to inclusion on the County Board's Fixed Asset Listing.

We found differences for 2010 as reported in Appendix B (2010).

8. We haphazardly selected 20 disbursements from 2009 and 2010 from the County Board's State Expenses Detailed report that were classified as service contract and other expenses on Worksheets 2-10 (not selected for scanning under Step 5 above). We determined if supporting documentation was maintained as required by 2 CFR 225 (OMB Circular A-87, Appendix A, (C)(1)(j)) and the disbursement was properly classified according to the Cost Report Guides.

We found no differences exceeding two percent of total service contracts and other expenses on any Worksheet or any disbursements over \$100 which are non-federal reimbursable under 2 CFR 225 Appendix B.

Property, Depreciation, and Asset Verification Testing

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

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

2. We compared the County Board's final 2008 Depreciation Schedule to the County Board's 2009 and 2010 Depreciation Schedules for changes in the depreciation amounts for assets purchased prior to the periods under review which were not in compliance with the Cost Report Guides.

We found no differences.

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

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

We found differences as reported in Appendix A (2009) and Appendix B (2010).

4. We scanned the County Board's Depreciation Schedule for 2009 and 2010 for depreciation taken on the same asset more than once, assets that have been fully depreciated in prior years, or

depreciation taken on assets during the period of acquisition which were not in compliance with the Cost Report Guides.

We found no differences.

5. We haphazardly selected 2 County Board's fixed assets which meet the County Board's capitalization policy and purchased in either 2009 or 2010 to determine if their useful life agreed to the estimated useful lives prescribed in the 2008 American Hospital Association (AHA) Asset Guide. We also recomputed the first year's depreciation for these assets, based on their cost, acquisition date and period of useful life to determine compliance with the Cost Report Guides and AHA Asset Guide.

We found no differences.

6. DODD asked us to haphazardly select the lesser of five percent or 20 disposed assets from 2009 and 2010 from the County Board's list of disposed assets and determined if the asset was removed from the County Board's fixed asset ledger. DODD also asked us to recalculate depreciation and any gain or loss applicable to 2009 (and 2010, if applicable) for the disposed items 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 did not perform this procedure because the County Board stated that no capital assets were disposed of in 2009 or 2010. We scanned the 2009 and 2010 State Account Code Detailed Revenue reports and found no revenues from the sale of disposed assets.

Payroll Testing

1. DODD asked us to determine whether total County Board salaries and benefits in the 2009 and 2010 cost reports were within two percent of the County Auditor's report totals for these funds: 033 (S03) Special Levy, MRDD; 106 (T02) Residential Services, 107 (T03) Community Capital Assistance; 108 (T12) Family Resources; 200 (T1) Title VI-B; 201 (T10) Title XX; 202 (T11) Preschool Program; 303 (N06) Permanent Improvement; 452 (U04) Donations; 457 (U07) Supplemental Trust; 513 (Y60) Lunch/Milk

We totaled salaries and benefits from Worksheets 2-10 from the 2009 and 2010 cost reports and compared the yearly totals to the County Auditor's financial reports. The variance was less than two percent.

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

We compared all Salary and Employee Benefit entries on worksheets 2 through 10 to the County Board's State Expenses Payroll Reports.

We found differences for 2010 as reported in Appendix B (2010).

3. We selected 40 employees and compared the County Board's staffing/payroll journal to the worksheet in which each employee's salary and benefit costs were allocated to ensure allocation is consistent with the Cost Report Guides.

We reported differences for 2010 from these procedures in Appendix B (2010).

4. DODD asked us to scan the County Board's State Expenses Detailed Reports for 2009 and 2010 and compare classification of employees to entries on worksheets 2 through 10 to determine if salary and benefit costs were reported in accordance with the Cost Report Guides if the errors in Procedure 3 above exceeded 10 percent.

We did not perform this procedure as the misclassification errors in Procedure 3 above did not exceed 10 percent of the sample size.

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

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

This report is intended solely for the use of the managements of the County Board, DODD, the Office of Medical Assistance, 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.

Sincerely,

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

Dave Yost
Auditor of State

May 15, 2013

cc: David Ashley, Superintendent, Wayne County Board of Developmental Disabilities
Don Daye, Business Manager, Wayne County Board of Developmental Disabilities
Beverly Wire, Board President, Wayne County Board of Developmental Disabilities

Appendix A
Wayne County Board of Developmental Disabilities
2009 Income and Expenditure Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Schedule B-1, Section A				
2. Dietary Services (B) Adult	\$ 1,617	\$ (485)	\$ 1,132	to reallocate square footage
2. Dietary Services (C) Child	\$ -	\$ 485	\$ 485	to reallocate square footage
4. Nursing Services (B) Adult	\$ 523	\$ (63)	\$ 460	to adjust square footage
5. Speech/Audiology (C) Child	\$ 253	\$ 31	\$ 284	to adjust square footage
7. Occupational Therapy (B) Adult	\$ 27	\$ (4)	\$ 23	to adjust square footage
8. Physical Therapy (B) Adult	\$ 579	\$ (142)	\$ 437	to adjust square footage
22. Program Supervision (B) Adult	\$ 777	\$ 17	\$ 794	to adjust square footage
24. Transportation (D) General	\$ 14,169	\$ (20)	\$ 14,149	to adjust square footage
Schedule B-1, Section B				
1. Total Individuals Served By Program (B) Supported Emp. -Enclave	\$ 14	\$ (2)	\$ 12	to Adjust total individuals served
3. Typical Hours Of Service (B) Supported Emp. -Enclave	\$ 6	\$ (1)	\$ 5	to adjust hours
Schedule B-3				
1. Children 0-2 (H) Cost of Bus, Token, Cabs- Fourth Quarter	\$ -	\$ 4,392	\$ 4,392	to add costs
2. Children 3-5 (G) One Way Trips- Fourth Quarter	\$ 1,317	\$ 1,665	\$ 2,982	to adjust trips
3. Children 6-21 (G) One Way Trips- Fourth Quarter	\$ 7,604	\$ 141	\$ 7,745	To adjust trips
5. Facility Based Services (G) One Way Trips- Fourth Quarter	\$ 22,482	\$ (1,806)	\$ 20,676	to adjust trips
Worksheet 1				
2. Land Improvements (X) Gen Expense All Prgm.	\$ 6,524	\$ (557)	\$ 5,967	to correct depreciation
3. Buildings/Improve (D) Unasgn Children Programs	\$ 23,709	\$ (18,801)	\$ 4,908	to correct depreciation
3. Buildings/Improve (E) Facility Based Services	\$ 73,772	\$ (6,572)	\$ 67,200	to correct depreciation
3. Buildings/Improve (U) Transportation	\$ 10,684	\$ (190)	\$ 10,494	to correct depreciation
3. Buildings/Improve (X) Gen Expense All Prgm.	\$ 1,703	\$ (274)	\$ 1,429	to correct depreciation
4. Fixtures (C) Ages 6-21	\$ 2,666	\$ (1,439)	\$ 1,227	to correct depreciation
4. Fixtures (L) Community Residential	\$ 939	\$ (154)	\$ 785	to correct depreciation
4. Fixtures (X) Gen Expense All Prgm.	\$ 1,628	\$ (172)	\$ 1,457	to correct depreciation
5. Movable Equipment (U) Transportation	\$ 82,921	\$ 9,553	\$ 92,474	to correct depreciation
5. Movable Equipment (X) Gen Expenses All Prgm.	\$ 1,307	\$ 1,508	\$ 2,815	to correct depreciation
		\$ (60)	\$ 2,755	to correct depreciation
Worksheet 2				
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 1,052	\$ 1,052	to adjust NFR
		\$ 250	\$ 1,302	to adjust NFR
4. Other Expenses (X) Gen Expense All Prgm.	\$ 114,828	\$ (1,052)	\$ 113,776	to adjust NFR
		\$ (250)	\$ 113,526	to adjust NFR
10. Unallowable Fees (O) Non-Federal Reimbursable	\$ -	\$ 112,908	\$ 112,908	to add county auditor fees
Worksheet 4				
1. Salaries (A) Ages 0-2	\$ 822	\$ (822)	\$ -	To reclassify costs
2. Employee Benefits (A) Ages 0-2	\$ 129	\$ (129)	\$ -	To reclassify costs
Worksheet 7A				
3. Service Contracts (X) Gen Expense All Prgm.	\$ 28,215	\$ (28,215)	\$ -	to reclassify psych costs
Worksheet 7B				
1. Salaries (A) Ages 0-2	\$ 548	\$ 822	\$ 1,370	To reclassify costs
2. Employee Benefits (A) Ages (0-2)	\$ 86	\$ 129	\$ 215	To reclassify costs
Worksheet 7D				
3. Service Contracts (X) Gen Expense All Prgm.	\$ -	\$ 28,215	\$ 28,215	to reclassify psych costs
Worksheet 10				
4. Other Expenses (H) Unasgn Adult Program	\$ 78,988	\$ (240)	\$ 78,748	to adjust non federal reimbursable cost
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 240	\$ 240	to adjust non federal reimbursable cost
Reconciliation to County Auditor Worksheet Expense:				
Plus: Real Estate Fees	\$ 105,884	\$ (105,884)	\$ -	to correct CA fees added in to the reconciliator
Plus: Personal Property Fees	\$ 4,806	\$ (4,806)	\$ -	to correct CA fees added in to the reconciliator
Less: Capital Costs	\$ (236,127)	\$ 28,218	\$ (207,909)	to correct depreciation
		\$ (11,060)	\$ (218,969)	to correct depreciation
Less: Auditor/Treasurer Fees	\$ -	\$ (112,908)	\$ (112,908)	to add county auditor fees
Less: Other	\$ -	\$ -	\$ -	
Total from 12/31 County Auditor's Report	\$ 14,416,938	\$ (111,058)	\$ 14,305,880	to correct CA fees added in to the reconciliator

Appendix B
Wayne County Board of Developmental Disabilities
2010 Income and Expenditure Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Schedule B-1, Section A				
5. Speech/Audiology (C) Child	\$ 324	\$ (40)	\$ 284	adjust square footage
21. Service And Support Admin (D) General	\$ -	\$ 91	\$ 91	add square footage
22. Program Supervision (B) Adult	\$ 885	\$ (91)	\$ 794	add square footage
24. Transportation (D) General	\$ 14,169	\$ (20)	\$ 14,149	adjust square footage
Schedule B-1, Section B				
3. Typical Hours Of Service (B) Supported Emp. -Enclave	\$ 6	\$ (1)	\$ 5	adjust hours
Schedule B-3				
1. Early Intervention (H) Cost of Bus, Token, Cabs- Fourth Quarter	\$ 650	\$ 154	\$ 804	adjust costs
2. Pre-School (G) One Way Trips- Fourth Quarter	\$ 1,129	\$ 2,013	\$ 3,142	adjust trips
3. School Age (G) One Way Trips- Fourth Quarter	\$ 5,195	\$ (887)	\$ 4,308	adjust trips
5. Facility Based Services (G) One Way Trips- Fourth Quarter	\$ 22,309	\$ (3)	\$ 22,306	adjust costs
5. Facility Based Services (H) Cost of Bus, Tokens, Cabs- Fourth Qu	\$ 1,064	\$ 98	\$ 1,162	adjust costs
6. Supported Emp. -Enclave (G) One Way Trips- Fourth Quarter	\$ 1,591	\$ (1,123)	\$ 468	adjust trips
Schedule B-4				
2. Other SSA Allowable Units (D) 4th Quarter	\$ 384	\$ 673	\$ 1,057	Adjust Other Allowable Units
5. SSA Unallowable Units (D) 4th Quarter	\$ 290	\$ 94	\$ 384	Adjust Unallowable Units
Worksheet 1				
3. Buildings/Improve (D) Unasgn Children Programs	\$ 6,083	\$ (1,175)	\$ 4,908	to adjust depreciation
3. Buildings/Improve (E) Facility Based Services	\$ 73,746	\$ (6,546)	\$ 67,200	to adjust depreciation
5. Movable Equipment (U) Transportation	\$ 82,921	\$ 9,804	\$ 92,725	to adjust depreciation
		\$ 9,553	\$ 111,709	to adjust depreciation
5. Movable Equipment (X) Gen Expenses All Prgm.	\$ 1,247	\$ 1,508	\$ 2,755	to adjust depreciation
8. COG Expenses (L) Community Residential	\$ 9	\$ 18	\$ 27	To adjust COG costs
8. COG Expenses (N) Service & Support Admin	\$ -	\$ 83	\$ 83	To adjust COG costs
Worksheet 2				
4. Other Expenses (O) Non-Federal Reimbursable	\$ 173,686	\$ 284	\$ 173,970	to adjust non federal reimbursable costs
		\$ 228	\$ 175,236	to adjust non federal reimbursable costs
4. Other Expenses (X) Gen Expense All Prgm.	\$ 122,120	\$ 1,038	\$ 123,158	to adjust non federal reimbursable costs
		\$ (284)	\$ 122,874	to adjust non federal reimbursable costs
		\$ (1,038)	\$ 121,836	to adjust non federal reimbursable costs
		\$ (228)	\$ 120,570	to adjust non federal reimbursable costs
5. COG Expenses (L) Community Residential	\$ 432	\$ 944	\$ 1,376	To adjust COG costs
5. COG Expense (N) Service & Support Admin	\$ -	\$ 4,200	\$ 4,200	To adjust COG costs
10. Unallowable Fees (O) Non-Federal Reimbursable	\$ -	\$ 115,213	\$ 115,213	to add county auditor/treasurer fees
Worksheet 2A				
1. Salaries (N) Service & Support Admin	\$ 73,850	\$ (73,850)	\$ -	to remove salary costs classified twice
2. Employee Benefits (A) Early Intervention	\$ 200	\$ (200)	\$ -	to reclassify costs
2. Employee Benefits (L) Community Residential	\$ 17	\$ (17)	\$ -	To adjust COG costs
2. Employee Benefits (N) Service & Support Admin	\$ 11,502	\$ (11,502)	\$ -	to remove benefit costs classified twice
4. Other Expenses (N) Service & Support Admin	\$ 506	\$ (506)	\$ -	to remove costs associated with payroll reclass
Worksheet 3				
3. Service Contracts (X) Gen Expense All Prgm.	\$ 67,267	\$ (55,190)	\$ 12,077	to adjust misclassified capital costs
		\$ (11,479)	\$ 598	to adjust misclassified capital costs
Worksheet 4				
1. Salaries (A) Early Intervention	\$ 881	\$ (881)	\$ -	To reclassify costs
2. Employee Benefits (A) Early Intervention	\$ 138	\$ (138)	\$ -	To reclassify costs
3. Service Contracts (A) Early Intervention	\$ 136	\$ (136)	\$ -	to adjust misclassified dietary costs
3. Service Contracts (B) Pre-School	\$ -	\$ 121	\$ 121	to adjust misclassified dietary costs
3. Service Contracts (D) Unasgn Children Program	\$ -	\$ 250	\$ 250	to adjust misclassified dietary costs
4. Other Expenses (A) Early Intervention	\$ 8	\$ (8)	\$ -	To reclassify costs
4. Other Expenses (D) Unasgn Children Program	\$ 5,623	\$ 19,444	\$ 25,067	to adjust misclassified dietary costs
Worksheet 5				
3. Service Contracts (A) Early Intervention	\$ 2,231	\$ (136)	\$ 2,095	to adjust misclassified dietary costs
3. Service Contracts (B) Pre-School	\$ 4,472	\$ (121)	\$ 4,351	to adjust misclassified dietary costs
3. Service Contracts (D) Unasgn Children Program	\$ 503	\$ (250)	\$ 253	to adjust misclassified dietary costs
4. Other Expenses (D) Unasgn Children Program	\$ 31,992	\$ (19,444)	\$ 12,548	to adjust misclassified dietary costs
5. COG Expenses (L) Community Residential	\$ 273	\$ 9,040	\$ 9,313	To adjust COG costs
Worksheet 7A				
3. Service Contracts (X) Gen Expense All Prgm.	\$ 5,625	\$ (5,625)	\$ -	to reclassify psych costs
Worksheet 7B				
1. Salaries (A) Ages 0-2	\$ 587	\$ 881	\$ 1,468	To reclassify costs
2. Employee Benefits (A) Ages (0-2)	\$ 92	\$ 138	\$ 230	To reclassify costs
3. Service Contracts (A) Ages (0-2)	\$ -	\$ 136	\$ 136	To reclassify costs
4. Other Expenses (A) Ages (0-2)	\$ -	\$ 8	\$ 8	To reclassify costs
Worksheet 7-C				
4. Other Expenses (I) Unasgn Adult Program	\$ 218	\$ (218)	\$ -	reclassify costs
Worksheet 7-D				
3. Service Contracts (H) Unasgn Adult Program	\$ -	\$ 15,139	\$ 15,139	to adjust misclassified costs

Appendix B
Wayne County Board of Developmental Disabilities
2010 Income and Expenditure Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
3. Service Contracts (X) Gen Expense All Prgm.	\$ 1,712	\$ 5,625	\$ 7,337	to reclassify psych costs
Worksheet 8				
4. Other Expenses (A) Early Intervention	\$ 2,867	\$ 200	\$ 3,067	reclassified costs
4. Other Expenses (E) Facility Based Services	\$ -	\$ 3,782		reclassified costs
		\$ 218	\$ 4,000	reclassified costs
4. Other Expenses (H) Unasgn Adult Program	\$ 7,576	\$ (3,782)	\$ 3,794	reclassified costs
Worksheet 9				
1. Salaries (N) Service & Support Admin. Costs	\$ 647,408	\$ 73,850	\$ 721,258	adjust supervisory salary
2. Employee Benefits (N) Service & Support Admin. Costs	\$ 195,610	\$ 11,502	\$ 207,112	adjust supervisory salary
3. Service Contracts (N) Service & Support Admin. Costs	\$ 17,876	\$ (15,139)	\$ 2,737	to adjust misclassified costs
4. Other Expenses (N) Service & Support Admin. Costs	\$ 13,148	\$ 506	\$ 13,654	adjust supervisory salary
5. COG Expenses (N) Service & Support Admin. Costs	\$ -	\$ 28,429	\$ 28,429	To adjust COG costs
Worksheet 10				
4. Other Expenses (H) Unasgn Adult Program	\$ 3,231	\$ (240)	\$ 2,991	to adjust non federal reimbursable costs
4. Other Expenses (O) Non-Federal Reimbursable	\$ 174	\$ 240	\$ 414	to adjust non federal reimbursable costs
Reconciliation to County Auditor Worksheet Expense:				
Plus: Purchases Greater Than \$5,000	\$ 124,275	\$ 55,190		to adjust misclassified capital costs
		\$ 11,479	\$ 190,944	to adjust misclassified capital costs
Less: Capital Costs	\$ (210,712)	\$ (2,084)		to adjust depreciation
		\$ (20,491)	\$ (233,287)	to adjust depreciation
Less: Auditor/Treasurer Fees	\$ -	\$ (115,213)	\$ (115,213)	to add county auditor/treasurer fees

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Dave Yost • Auditor of State

WAYNE COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

WAYNE 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 2, 2013