



Independent Accountants' Report on Applying Agreed-Upon Procedures

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

We have performed the procedures enumerated below, which were agreed to by the Ohio Department of Developmental Disabilities (DODD), on the Income and Expenditure Report of the Williams County Board of Developmental Disabilities (County Board) for the years ended December 31, 2015 and 2016 (Cost Reports). The County Board's management is responsible for preparing these reports. 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 reported square footage and we found no differences.
- 2. We compared the 2015 and 2016 square footage to the most recently reviewed totals and found program areas that changed by more than 10 percent and performed procedures 3 and 4 on those program areas.
- 3. We compared the square footage for each room on the floor plans of the Enrichment Center building to the County Board's summary. We confirmed square footage was allocated by program in accordance with DODD's Guide to Preparing Income and Expenditure Report for 2015 and 2016 (Cost Report Guides) and that there were no variances greater than 10 percent.
- 4. We compared the County Board's square footage summaries to the square footage reported in the Cost Reports and we found no variances greater than 10 percent.
- 5. We reviewed reclassifications identified in the payroll testing procedures and reported corresponding square footage variances greater than 10 percent in Appendix A (2015) and Appendix B (2016).

Statistics - Attendance

- 1. We reviewed the Cost Reports and confirmed no individuals served or units of service were omitted and resulted in unallocated program or general expenses-all program costs.
- 2. We compared the number of individuals served, days of attendance and 15 minute units on the County Board's Quadco Attendance and Community Employment reports for the period January to December 2015 and January to October 2016 to the Cost Reports to match corresponding costs reported on Quadco Rehabilitation Center's 2015 Williams County Summary Workbook and costs paid by Northwest Ohio Waiver Administration Council (NOWAC) during 2016.

We also compared the individuals served and 15 minute units on the Partners in Employment Community Employment reports for October 2015 and the period of December 2015 to April 2016 to match corresponding costs paid by NOWAC.

Statistics – Attendance (Continued)

We confirmed that the statistics were not reported in compliance with the Cost Report Guides and identified variances greater than two percent of attendance statistics at each acuity level as reported in Appendix A (2015) and Appendix B (2016). We also footed the County Board's attendance reports for accuracy and found no computational errors.

 We traced the total attendance days for five Adult Day Service individuals for two months in 2015 and 2016 between the County Board's monthly attendance documentation and Quadco Attendance reports and the Cost Reports and found differences as reported in Appendix A (2015) and Appendix B (2016).

We compared the differences to the Medicaid Billing System (MBS) data and confirmed the County Board was correctly reimbursed. We also compared the acuity level on the Quadco Attendance reports to the DODD Acuity Assessment Instrument Ratio Listing for each individual and ensured at least two individuals from each acuity level were selected. We identified no variances.

4. We selected 15 Community Employment units for 2015 and for 2016 from the Community Employment units reports and compared the calculation of units to the Cost Report Guides and the service documentation to the requirements of Ohio Admin. Code § 5123:2-9-15. We identified variances greater than 10 percent as reported in Appendix A (2015) and we confirmed that the County Board was not reimbursed for these services. We found no variances in 2016.

Statistics – Transportation

 We compared the number of one-way trips from the Quadco Transportation reports for January through December 2015 and January through October 2016 to corresponding costs reported on Quadco Rehabilitation Center's 2015 Williams County Summary Workbook and costs paid by NOWAC during 2016.

We identified variances greater than two percent of total children or adult program trips as reported in Appendix A (2015) and Appendix B (2016). We also footed the County Board's transportation reports for accuracy and found no computational errors.

- 2. We traced the number of trips for all nine adults in 2015 and eight adults in 2016 from the County Board's daily reporting documentation to the Quadco Transportation reports and the Cost Reports. We found no variances greater than 10 percent of the total trips tested.
- 3. We compared the cost of bus tokens/cabs from the County Board's 2015 State Expenses Detailed Report and 2016 State Expenses Without Payroll or Benefits (Detailed) Report to the Cost Reports. We identified variances greater than two percent of total costs reported for each program as reported in Appendix A (2015) and Appendix B (2016). We also confirmed corresponding transportation costs were correctly reported.

Statistics – Service and Support Administration (SSA)

 We compared the number of Targeted Case Management (TCM), Other SSA Allowable and SSA Unallowable units from the County Board's Receivable Billing Reimbursable Detail by Consumer, Service and Date reports with the Cost Reports. We identified variances greater than two percent as reported in Appendix A (2015) and found no variances in 2016. We also footed the County Board's SSA reports for accuracy and found no computational errors.

Statistics – Service and Support Administration (Continued)

- 2. We selected 60 Other SSA Allowable units for both 2015 and 2016 from the Receivable Billing Reimbursable Detail by Consumer, Service and Date reports and confirmed the case note documentation described activities listed in Ohio Admin. Code § 5160-48-01(D) and included the elements required by Ohio Admin. Code § 5160-48-01(F). We found no variances greater than 10 percent of total units tested in each year.
- 3. We selected 30 SSA Unallowable units for both 2015 and 2016 from the Receivable Billing Reimbursable Detail by Consumer, Service and Date reports and confirmed the case note documentation described activities listed in Ohio Admin. Code § 5160-48-01(D) and included the elements required by Ohio Admin. Code § 5160-48-01(F). We identified variances greater than 10 percent of total units tested as reported in Appendix A (2015) and found no variances in 2016.
- 4. We confirmed that the County Board maintained case note documentation for non-individual specific activities (general time units) as described in the Cost Report Guides and these units accounted for over 10 percent of total SSA units plus any general time units recorded.

We selected 60 general time units from the Receivable Billing Reimbursement Detail by Consumer, Service and Data reports and confirmed the case note documentation described activities listed in Ohio Admin. Code § 5160-48-01(D) or the Cost Report Guides. We found no variances greater than 10 percent of total units tested.

Revenue Cost Reporting and Reconciliation to the County Auditor Report

 We compared the receipt totals from the county auditor's Estimated Revenue Budget Reports for the Enrichment Center (S50), Enrichment Center Family Services (T90) and Enrichment Center Gift (U04) funds to the county auditor's report total reported on the reconciliation worksheet/form and found no variances.

We then compared the total County Board receipts reported on the reconciliation worksheet/form to the county auditor's receipt totals and confirmed the Cost Reports reconciled within acceptable limits.

2. We inspected the County Board's State Account Code Detailed Revenue Reports and identified Help Me Grow revenues in the amount of \$11,250 in 2015 and \$21,790 in 2016 and refunds and reimbursements in the amount of \$1,765 in 2015 and \$2,823 in 2016 as sources of potential revenue offsets/applicable credits where revenues are maintained separately; however, the County Board did not offset corresponding expenses via the use of specific expenditure costs centers or separate costs between federal programs on the Cost Reports in accordance with 2 CFR 200.405 and 2 CFR 200.406.

Paid Claims Testing

Recoverable findings are subject to interest collection pursuant to Ohio Rev. Code § 5164.60.

- 1. We did not perform the procedure to select 50 paid claims per year among all service codes (excluding TCM) and compare service documentation with the requirements of Ohio Admin. Code § 5123:2-9 as the County Board was only reimbursed for TCM services.
- 2. We selected 50 TCM paid claims per year from the MBS data for 2015 and 2016 and compared the claims to the County Board's documentation and confirmed the documentation met requirements per Ohio Admin. Code § 5160-48-01 in effect at the time of service delivery. We found no instances of non-compliance.

Paid Claims Testing (Continued)

- 3. We did not perform the procedure to compare the County Board's usual and customary rate with the reimbursed rate for contracted transportation services as the County Board was not reimbursed for those services.
- 4. We did not perform the procedure to compare new transportation contracts to the guidance for non-medical transportation services issued by DODD on May 15, 2015 as the County Board was not reimbursed for any non-medical transportation services.
- We compared the reimbursed TCM units from the MBS data to the final units reported and confirmed total net Medicaid reimbursed units were less than final TCM units. The County Board was not reimbursed for Community Employment services.
- We did not perform the procedure to compare amounts reported on Summary of Service Costs By Program to the MBS data as the County Board was not reimbursed for any of those services.

Non-Payroll Expenditures and Reconciliation to the County Auditor Report

- We compared the disbursement totals from the county auditor's report listed on the reconciliation worksheet/form to the county auditor's Department Budget Reports for the Enrichment Center (S50), Enrichment Center Family Services (T90) and Enrichment Center Gift (U04) funds and identified no variances.
 - We then compared the total County Board disbursements reported on the reconciliation worksheet/form to the county auditor's disbursement totals and confirmed the Cost Reports reconciled within acceptable limits.
- 2. We compared the County Board's 2015 State Expenses Detailed Report and 2016 State Expenses Without Payroll or Benefits (Detailed) Report to all service contract and other expenses entries. We reported variances exceeding \$500 that resulted in reclassification to any program or worksheet/form in Appendix A (2015) and found no variances in 2016 exceeding \$500.
- 3. We scanned the County Board's 2015 State Expenses Detailed Report and 2016 State Expenses Without Payroll or Benefits (Detailed) Report and selected 60 disbursements from service contracts and other expenses. We confirmed if supporting documentation was maintained, the costs were allowable and properly classified according to the Cost Report Guides and 2 CFR 200. We identified variances greater than two percent of total service contracts and other expenses on worksheets/forms and costs which were non-federal reimbursable and greater than \$500 as reported in Appendix A (2015) and Appendix B (2016).
- 4. We scanned for contracted transportation, service and support administration and adult services in the Cost Reports without corresponding statistics that are non-federal reimbursable because they do not comply with 2 CFR 200.405 and the Cost Report Guides. We found no program costs that lacked corresponding statistics.
- 5. We inspected the County Board's 2015 State Expenses Detailed Report and 2016 State Expenses Without Payroll or Benefits (Detailed) Report for items purchased during 2015 and 2016 that met the County Board's capitalization criteria and traced any items identified to the County Board's Depreciation Schedule. We found no unrecorded capital purchases.

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

6. We confirmed that the County Board did not have supporting documentation for February, April, July and December of 2015 and March, May, August and November of 2016 showing that it reconciled its income and expenditures on a monthly basis with the county auditor in accordance with Ohio Admin. Code § 5123:2-1-02 (L)(1).

Recommendation:

We recommend the County Board perform reconciliations of income and expenditures on a monthly basis in accordance with Ohio Admin. Code § 5123:2-1-02 (L)(1) and retain appropriate supporting documentation of the monthly reconciliation.

7. We confirmed that corresponding costs were reported for each adult program with final attendance statistics.

Property, Depreciation, and Asset Verification Testing

- 1. We compared the County Board's Depreciation Schedules to the Cost Reports and found no variances greater than \$500.
- 2. We compared the County Board's 2014 Depreciation Schedule to its 2015 and 2016 Depreciation Schedules for changes in the depreciation amounts for assets purchased prior to the period 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. We found variances greater than \$500 as reported in Appendix A (2015) and found no variances in 2016.
- 3. Using the County Board's capitalization threshold, we selected the lesser of 10 or 10 percent of the fixed assets which were being depreciated for the first time in each 2015 and 2016. We computed the first year's depreciation for the two assets selected, based on their cost, acquisition date and useful life and we confirmed compliance with the Cost Report Guides and the estimated useful lives prescribed in the 2013 American Hospital Association Asset Guide. We reported variances in Appendix A (2015) and Appendix B (2016).
- 4. We selected the lesser of 10 percent or 10 disposed assets from the County Board's list of disposed assets and confirmed that the 2015 disposed asset selected was not removed from the fixed asset ledger; however, no depreciation was incorrectly reported. The 2016 disposed asset was removed from the fixed asset ledger.

Payroll Testing

- 1. We compared total salaries and benefits on the Cost Reports to the payroll disbursements yearly totals on the county auditor's Department Budget Reports for the Enrichment Center (S50) fund and found no variances greater than two percent.
- 2. We compared the salaries and benefit costs on the County Board's Payroll Allocation reports and the County Auditor's Department Budget Report to the Cost Reports. We found no variances that resulted in reclassifications to another program or worksheet/form exceeding \$500.

Payroll Testing (Continued)

- 3. We selected the lesser of 40 employees or 25 percent of the number of total employees in 2015 and 2016. For the four employees selected each year, we compared the County Board's organizational chart, Payroll Allocation reports and job descriptions to the worksheet/form in which each employee's salary and benefit costs were allocated.
 - We identified employee allocations which were not consistent with the Cost Report Guides as reported in Appendix A (2015) and Appendix B (2016).
- 4. The misclassification errors in procedure 3 were greater than 10 percent and we scanned the County Board's Payroll Allocation reports and compared the classification of employees to entries on the Cost Report worksheet/forms and confirmed that the salary and benefit costs were reported in accordance with the Cost Report Guides.

Medicaid Administrative Claiming (MAC)

- 1. We compared MAC salaries and benefits on the Individual Costs by Code reports to the County Board's Payroll Allocation reports and confirmed that the County Board salary and benefit costs exceeded the MAC salary and benefit costs.
- 2. We compared the Individual Costs by Code reports to the Medicaid Administration worksheet/form for both years and found no variances.
- 3. We selected all six non-validated RMTS observed moments for the third quarter of 2015 and all three non-validated moments for the second quarter of 2016 from the RMTS Participant Moments Question and Answer report. We inspected the County Board's documentation and compared the contents and classification to the DODD's Guide to Medicaid Administrative Claiming (MAC) using the Random Moment Time Studies (RMTS) Methodology for 2014. We found that the observed moments and documentation met the minimum requirements, but did not include additional supporting documentation as preferred by the RMTS guide. We also found one not paid time moment in 2016 that should have been classified as Activity Code 18-General Administration. We reported the detailed results in a separate document to DODD.

This agreed-upon procedures engagement was conducted in accordance with the American Institute of Certified Public Accountants' attestation standards. We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on the County Board's Cost Reports. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported. This report is intended solely for the use of the County Board and the DODD, and is not intended to be, and should not be used by anyone other than these specified parties.

Dave Yost Auditor of State

June 8, 2018

Appendix A Williams County Board of Developmental Disabilities 2015 Income and Expenditure Report Adjustments

2013 income and Expenditure Report Adjustinents	•						
		ported nount	C	orrection		rrected mount	Explanation of Correction
Schedule B-1, Section A 11. Early Intervention (C) Child		158		97		255	To reclassify the Director of Children's
16. Supported Emp Comm Emp. (B) Adult		_		59		59	Services square footage To reclassify Community Service Director
21. Service And Support Admin (D) General		899		89		988	square footage To reclassify Community Service Director
22. Program Supervision (C) Child		171		(171)		300	square footage To reclassify the Director of Children's
-						2.054	Services square footage To reclassify Community Service Director
23. Administration (D) General		3,202		(148)		3,054	square footage
25. Non-Reimbursable (C) Child		3,264		74		3,338	To reclassify the Director of Children's Services square footage
Schedule B-1, Section B				_		_	T 11.05
Total Individuals Served By Program (D) Supported Emp Community Employment		-		5		5	To match CE report
4. 15 Minute Units (D) Supported Emp		-		34			To match CE report
Community Employment				(6)		28	To remove CE units in error
Total Unduplicated Individuals Served Acuity A (C) Facility Based Services Non-Title XX Days		5		2		7	To match attendance report
Total Unduplicated Individuals Served Acuity C (C) Facility Based Services Non-Title XX Days		3		(1)		2	To match attendance report
10. Total Days of Attendance by Acuity A (C)		825		162			To match attendance report
Facility Based Services Non-Title XX Days				2		989	To add days of attendance
13. Total Days of Attendance by Acuity C (C)		649		(215)			To match attendance report
Facility Based Services Non-Title XX Days				(1)		433	To remove days of attendance
Schedule B-3							
7. Supported Emp Comm. Emp. (H) Cost of Bus, Tokens, Cabs- Fourth Quarter	\$	-	\$	9,323	\$	9,323	To record taxi costs
Schedule B-4							
2. Other SSA Allowable Units (D) 4th Quarter		235		6		241	To reclassify allowable units
5. SSA Unallowable Units (D) 4th Quarter		170		(28) (6)		136	To match SSA units report To reclassify allowable units
Worksheet 1							
2. Land Improvements (X) Gen Expense All Prgm.	\$	1,893	\$	(705)	\$	1,188	To remove depreciation in the period of acquisition
3. Buildings/Improve (X) Gen Expense All Prgm.	\$	8,774	\$	(705)	\$	8,069	To remove depreciation in the period of acquisition
5. Movable Equipment (X) Gen Expense All Prgm.	\$	7,761	\$	(216)	\$	7,545	To remove depreciation for purchase not exceeding capitalization threshold
Worksheet 2							
4. Other Expenses (O) Non-Federal Reimbursable	\$	-	\$	41,181	\$	41,181	To reclassify unallowable food and admin fees costs
4. Other Expenses (X) Gen Expense All Prgm.	\$	231,284	\$	(53,981)			To reclassify fees paid to COG
			\$	(41,181)			To reclassify unallowable food and admin fees costs
			\$ \$	(41,938) (250)			To reclassify building service expenses To reclassify SSA employment
			σ	(11.206)	æ	82,638	advertisement expenditure
Unallowable Fees (O) Non-Federal Reimbursable	\$	50,592	\$	(11,296) (28,228)	\$ \$	22,364	To reclassify early intervention expenditures To reclassify fees paid to COG
Worksheet 2A							
Salaries (A) Early Intervention	\$	78,981	\$	(78,981)	\$	-	To reclassify Director of Children's Services salary
2. Employee Benefits (A) Early Intervention	\$	18,231	\$	(18,231)	\$	-	To reclassify Director of Children's Services benefits

Appendix A (Page 2) Williams County Board of Developmental Disabilities 2015 Income and Expenditure Report Adjustments

2015 Income and Expenditure Report Adjustments		Reported Amount		Correction		Corrected Amount	Explanation of Correction	
Worksheet 3 4. Other Expenses (X) Gen Expense All Prgm.	\$	14,232	\$	41,938	\$	56,170	To reclassify building service expenses	
Worksheet 5	,	,	Ť	,	•	,		
Salaries (A) Early Intervention	\$	83,609	\$	78,981			To reclassify Director of Children's Services salary	
			\$	(33,173)	\$	129,417	To reclassify portion of shared employee's salary	
Salaries (O) Non-Federal Reimbursable	\$	-	\$	33,173	\$	33,173	To reclassify portion of shared employee's salary	
2. Employee Benefits (A) Early Intervention	\$	42,354	\$	18,231			To reclassify Director of Children's Services benefits	
			\$	(8,197)	\$	52,388	To reclassify portion of shared employee's benefits	
Employee Benefits (O) Non-Federal Reimbursable	\$	-	\$	8,197	\$	8,197	To reclassify portion of shared employee's benefits	
Service Contracts (A) Early Intervention	\$	49,182	\$	(3,132) (2,352)	\$	43,698	To reclassify fees paid to COG To match expenditure report	
4. Other Expenses (A) Early Intervention	\$	90	\$	11,296	\$	11,386	To reclassify early intervention expenditures	
Worksheet 8 3. Service Contracts (E) Facility Based Services	\$	135,910	\$	(135,910)	\$	-	To match expenditure report	
Worksheet 9 1. Salaries (N) Service & Support Admin. Costs	¢	241 026	æ	4.012	æ	245 029	To real again, Community Son ison Director	
	\$	241,026	\$	4,012	\$	245,038	To reclassify Community Services Director salary	
Employee Benefits (N) Service & Support Admin. Costs	\$	78,497	\$	973	\$	79,470	To reclassify Community Services Director benefits	
Service Contracts (N) Service & Support Admit Costs		6,355	\$	(2,643)	\$	3,712	To reclassify fees paid to COG	
Other Expenses (N) Service & Support Admin. Costs	\$	5,302	\$	250	\$	5,552	To reclassify SSA employment advertisement expenditure	
Worksheet 10	¢	6 607	ው	(6.697)	ď		To real again, Community Sontings Director	
Salaries (E) Facility Based Services	\$	6,687	\$	(6,687)	\$	0.075	To reclassify Community Services Director salary	
Salaries (G) Community Employment Salaries (G) Community Employment	\$	4 004	\$	2,675	\$	2,675	To reclassify Community Services Director salary	
Employee Benefits (E) Facility Based Services		1,621	\$	(1,621)	\$	-	To reclassify Community Services Director benefits	
Employee Benefits (G) Community Employment		-	\$	648	\$	648	To reclassify Community Services Director benefits	
3. Service Contracts (E) Facility Based Services	\$	326,135	\$	(326,135)	\$	-	To match expenditure report	
Reconciliation to County Auditor Worksheet Expense:								
Plus: Fees Paid To COG, Or Payments And Transfers made To COG	\$	1,075,304	\$ \$ \$ \$ \$	28,228 53,981 3,132 2,643 2,352 135,910			To reclassify fees paid to COG To match the expenditure report To match the expenditure report	
			\$	326,135	\$	1,627,685	To match the expenditure report	

Appendix B Williams County Board of Developmental Disabilities 2016 Income and Expenditure Report Adjustments

2016 income and Expenditure Report Adjustments							
		orted			_	orrected	
Owen Frater Allegation	Am	ount	Co	rrection	Α	mount	Explanation of Correction
Square Footage Allocation Early Intervention, Child		158		84		242	To reclassify the Director of Children's Services square footage
Service And Support Admin, General Program Supervision, Child		782 171		148 (171)		930	To reclassify the SSA Director square footage To reclassify the Director of Children's Services
Administration, General		3,202		(228)		2,974	
Non-Reimbursable, Child		-		87		87	square footage To reclassify the Director of Children's Services square footage
Non-Reimbursable, General		7,284		80		7,364	To reclassify Superintendent square footage
Attendance Statistics 15 Minute Units, Non-Title XX Only Supported Emp Community Employment		16		116		132	To match CE report
Total Days of Attendance by Acuity Total Days of Attendance by Acuity A, Facility Based Services (Non-Title XX Only)		584		66 (6)		644	To match attendance report To remove days of attendance
Total Days of Attendance by Acuity B, Facility Based		231		(32)			To match attendance report
Services (Non-Title XX Only) Total Days of Attendance by Acuity C, Facility Based Services (Non-Title XX Only)		383		1 (63)		200 320	To add days of attendance To remove days of attendance
Annual Summary of Transportation Services							
Non-Title XX-Adult Facility Based Services, One Way Trips Facility Based Services, Cost of Bus, Tokens, Cabs	\$	336 -	\$	1,500 6,828	\$	1,836 6,828	To match transportation report To record taxi costs
Capital Costs Buildings/Improve, Gen Expense All Program	\$	7,972	\$	(705)	\$	7,267	, ,
Moveable Equipment, Gen Expense All Program	\$	7,761	\$	(216)	\$	7,545	capitalization threshold To remove depreciation for purchase not exceeding capitalization threshold
Indirect Cost Allocation Salaries, Gen Expense All Program	\$ 8	2,137	\$	(45,334)	\$	36,803	To reclassify portion of shared Superintendent's salary
Other Expenses, Non-Federal Reimbursable	\$ 1	0,437	\$	45,334			To reclassify portion of shared Superintendent's salary
			\$	1,007	\$	56,778	To reclassify portion of shared Superintendent's mileage
Other Expenses, Gen Expense All Program	\$ 4	0,433	\$ \$	(956) (3,036)			To reclassify cost of fuel for Enrichment Center To reclassify building service expenses
			\$	(1,007)	\$	35,434	To reclassify portion of shared Superintendent's mileage
Program Supervision							
Salaries, Early Intervention	\$ 7	9,327	\$	(79,327)	\$	-	To reclassify Director of Children's Services salary
Salaries, Service & Support Admin		1,165	\$	(11,165)	\$	-	To reclassify Community Services Director salary
Employee Benefits, Early Intervention		9,361	\$	(19,361)	\$	-	To reclassify Director of Children's Services benefits
Employee Benefits, Service & Support Admin		7,539	\$	(17,539)	\$	-	To reclassify Community Services Director benefits
Other Expenses, Early Intervention Other Expenses, Service & Support Admin		4,742 2,490	\$ \$	(4,684) (1,245)	\$ \$	58 1,245	To reclassify Director of Children's Services mileage To reclassify Community Services Director mileage
Building Services Cost Other Expenses, Gen Expense All Program	\$ 3	9,874	\$	3,036	\$	42,910	To reclassify building service expenses
Direct Services Salaries, Early Intervention	\$ 7	4,878	\$	79,327	_		To reclassify Director of Children's Services salary
Salaries, Non-Federal Reimbursable Employee Benefits, Early Intervention	\$ \$ 2	- 9,915	\$ \$ \$	(38,942) 38,942 19,361	\$	115,263 38,942	To reclassify Director of Children's Services benefits
			\$	(10,938)	\$	38,338	To reclassify portion of shared employee's benefits

Appendix B (Page 2) Williams County Board of Developmental Disabilities 2016 Income and Expenditure Report Adjustments

	Reported Amount		Correction		Corrected Amount		Explanation of Correction
Direct Services (Continued)	Amount		OOTTCCLIOTT		Amount		Explanation of Correction
Employee Benefits, Non-Federal Reimbursable	\$	_	\$	10,938	\$	10.938	To reclassify portion of shared employee's benefits
Service Contracts, Pre-School	\$	_	\$	145	\$	145	To reclassify pre-school summer program costs
Service Contracts, School Age		_	\$	145	\$	145	To reclassify school age summer program costs
Other Expenses, Early Intervention	\$	5,500	\$	1,262	\$	6,762	To reclassify Director of Children's Services mileage
Other Expenses, Non-Federal Reimbursable	\$	-	\$	3,422	\$	3,422	To reclassify Director of Children's Services mileage
Transportation Services							
Service Contracts, Pre-School	\$	145	\$	(145)	\$	-	To reclassify pre-school summer program costs
Service Contracts, School Age	\$	145	\$	(145)	\$	-	To reclassify school age summer program costs
Other Expenses, Gen Expense All Program	\$	-	\$	956	\$	956	To reclassify cost of fuel for Enrichment Center
Services and Support Admin							
Salaries, Service & Support Admin Costs		249,257	\$	11,165	\$	260,422	To reclassify Community Services Director salary
Employee Benefits, Service & Support Admin Costs		89,760	\$	17,539	\$	107,299	To reclassify Community Services Director benefits
Other Expenses, Service & Support Admin Costs	\$	6,649	\$	1,245	\$	7,894	To reclassify Community Services Director mileage



WILLIAMS COUNTY BOARD OF DEVELOPMENTAL DISABILITIES WILLIAMS 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.

CLERK OF THE BUREAU

Susan Babbitt

CERTIFIED AUGUST, 9 2018