



**WYANDOT COUNTY BOARD OF DEVELOPMENTAL DISABILITIES**

**AGREED UPON PROCEDURES**

**FOR THE COST REPORTING PERIOD  
JANUARY 1, 2008 THROUGH DECEMBER 31, 2008  
AND  
JANUARY 1, 2009 THROUGH DECEMBER 31, 2009**



**Dave Yost • Auditor of State**



**WYANDOT COUNTY BOARD OF DEVELOPMENTAL DISABILITIES**

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## Independent Accountant'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, 13<sup>th</sup> Floor  
Columbus, Ohio 43215

Dear Ms. Schroeder:

As permitted by Ohio Rev. Code § 5123.05 and as required by the *Application for a § 1915(c) 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 Wyandot 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. 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 floor space and if final adjusted 2007 square footage totals are the same and no significant changes in the floor plan have occurred to perform no additional procedures.

We toured the County Board's buildings and identified no idle floor space or unreported space. We also compared the final adjusted 2007 square footage reported in *Schedule B-1, Section A, Square Footage* to Schedule B-1 of the 2008 and 2009 Cost Reports. We noted that common space was improperly posted to the cost report in 2008 and 2009, but we noted no other significant square footage changes.

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

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

Since the County Boards square footage statistics in 2008 and 2009 did not change significantly from the 2007 agreed upon procedures cost report review we did not perform this procedure (see 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 ten 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.

4. DODD requested us to report variances if the County Board's square footage summary varied by more than ten 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 no variances exceeding 10 percent as reported in Appendix A (2008) and Appendix B (2009) except for the variance noted in Procedure 1 above.

5. 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 compared the County Board's 2008 and 2009 methodology against the Cost Report Guides. We found no inconsistencies.

#### **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 resulted in unassigned program or general expenses-all program costs.

We determined that there were no such omissions.

2. DODD asked us to compare the County Board's final 2007 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 2008 and 2009.

We found no differences.

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

We compared the County Board's Attendance by Month All Clients (By Age Group) reports for the number of individuals served and days of attendance with similar information reported for Day Habilitation/Adult Day Services/Vocational Habilitation, on *Schedule B-1, Section B, Attendance Statistics* 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.

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

We compared the County Board's final 2007 number of individuals served to the final adjusted individuals served for Day Habilitation/Adult Day Services/Vocational Habilitation for 2008 and the audited 2008 individual served to the final adjusted individuals served for 2009 on *Schedule B-1, Section B, Attendance Statistics* and determined if the variances were over 10 percent.

The number of reported individuals served did not change by more than 10 percent from the prior year's Schedule B-1.

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 did not perform this procedure as the number of individuals served did not change by more than 10 percent from the prior year's Schedule B-1 (see Procedure 4 above).

6. DODD requested us to report variances to *Schedule B-1, Section B, Attendance Statistics* if more than three of the 15 minute community employment units tested did not meet service documentation requirements.

We did not perform this procedure as the Board does not provide this service.

#### **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 Transportation By Age Group Summary with Names reports with those statistics as reported in *Schedule B-3, Quarterly Summary of Transportation Statistics* of the Cost Reports. We also footed the County Board's Transportation By Age Group Summary with Names reports for accuracy.

We found differences exceeding two percent as reported in Appendix A (2008). We found no differences for 2009.

2. DODD requested us to report variances of more than 10 percent of the total trips taken for five individuals for both 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 five individuals for 2008 and five for 2009 from the County Board's daily reporting documentation to *Schedule B-3, Quarterly Summary of Transportation Services*.

We found no differences exceeding ten percent.

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 did not perform this procedure as the Board did not report the cost of bus tokens, cabs, on the Cost Report. However, we did review the County Board's detailed expenditure report for any of these costs not identified by the County Board (see procedures and results in the Non-Payroll Expenditures and Reconciliation to the County Auditor Report).

**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 Wyandot MRDD TCM Allowable / Un-Allowable Summary 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 Wyandot MRDD TCM Allowable / Un-Allowable Summary reports for accuracy.

We found differences as reported 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 and indicated a systemic issue.

We selected a haphazard sample of 40 units for Other SSA Allowable units for both 2008 and 2009 from TCM Allowable/Un-allowable Detail 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 40 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).

In 2008, we separated 75 Other SSA Allowable units from the overall population of 741 units for 100 percent review, and found 33 units where individuals were Medicaid eligible at the time of service delivery and reclassified those as TCM units. From the remaining sample population of 666 Other SSA Allowable units for 2008 we selected our sample of 40 units and found 30 percent of those units were for individuals Medicaid eligible at the time of service delivery and we reclassified and projected 200 units as TCM units.

We reported these differences in Appendix A (2008).

In 2009, we separated 86 Other SSA Allowable units from the overall population of 963 units for 100 percent review, and found 50 units where individuals were Medicaid eligible at the time of service delivery and reclassified those as TCM units. From the remaining sample population of 877 Other SSA Allowable units for 2009 we selected our sample of 40 units and found 32.5 percent of those units were for individuals Medicaid eligible at the time of service delivery and we reclassified and projected an additional 285 units as TCM units.

We reported these differences in Appendix B (2009).

3. We selected a haphazard sample of 40 Unallowable SSA service units in both 2008 and 2009 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 Unallowable 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).

We found no units in error in 2008 or 2009.



4. DODD requested us to obtain any supporting documentation of the County Board's 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 . . . a CBMRDD is required to maintain sufficient documentation to track the units per day per SSA."

The County Board provided no documentation indicating that they tracked the units per day per SSA during 2008 and 2009 and had no process to ensure the services were medically necessary prior to submitting claims. The County Board stated they are working with their Infallible software provider to create a screen to address this issue prior to billing.

5. 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 final cost report.

We compared the final adjusted 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 new SSA Director put policies in place to eliminate the SSAs performance of unallowable activities, additionally the County Board had previously included general time units.

We reported no variances in Appendix A (2008) and Appendix B (2009).

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

1. We compared the receipt totals from the 12/31/2008 and 12/31/2009 County Auditor's Fund Report for the Angeline School Fund (2140), the Angeline Capital Improvement Fund (2141), the Supported Living Fund (2153), the MRDD Contingency Fund (2155), and the Angeline Gifts & Donations Fund (7001) 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 Worksheet* 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.

3. DODD asked that we compare the account description and amount for each revenue reconciling item on the Reconciliation to County Auditor Worksheet to the County Board's State Account Code Detail 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 receipts were within 1/4 percent of the county auditor yearly receipt totals in Procedure 2 above.

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

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

5. We reviewed the County Board's State Account Code Detailed Reports and *Schedule C Income Report* to determine whether revenues are maintained separately to offset corresponding expense via the use of specific expenditure costs centers and identified any potential revenue offsets/applicable credits.

We identified the following sources of potential revenue credits for which the County Board did not offset costs 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 \$1,649 in 2008 and \$18,816 in 2009;
- IDEA Part B revenues in the amount of \$16,851 in 2008 and \$13,574 in 2009;
- IDEA Early Childhood Special Education revenues in the amount of \$10,670 in 2008 and \$8,578 in 2009;
- Title V revenues in the amount of \$25 in 2009;
- School Lunch Program revenues in the amount of \$2,153 in 2008 and \$2,831 in 2009;
- Stimulus Grant revenues in the amount of \$5,543 in 2009;
- Title XX revenues in the amount of \$29,026 in 2008 and \$23,544 in 2009;
- Motor Fuel Tax Refund revenues in the amount of \$769 in 2008 and \$768 in 2009;
- Child Outcomes Support Grant in the amount of \$3,000 in 2008.

#### **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, 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.

We found no instances of non-compliance with these documentation requirements for 2008 or 2009.

2. DODD requested us to report variances if units reimbursed by Medicaid were more than the units reported in the Cost Reports. DODD asked us to compare the number of reimbursed TCM units and Community Employment units from the MBS Summary by Service Code report, to the audited 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. The County Board was not reimbursed for 15 minute Supported Employment–Community Employment 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.

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.

We found no differences.

### **Non-Payroll Expenditures and 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 Worksheet* to the County Auditor's Fund Report balances for the Angeline School Fund (2140), the Angeline Capital Improvement Fund (2141), the Supported Living Fund (2153), the MRDD Contingency Fund (2155), and the Angeline Gifts & Donations Fund (7001).

We found no differences.

2. DODD asked us to determine whether total County Board disbursements reported in the *Reconciliation to County Auditor Worksheet* 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.

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 State Expenses Detailed 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 for each individual 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 Clearwater Council of Government (COG) prepared County Board Summary Workbook.

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

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 State Expenses Detailed 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 (2008) and Appendix B (2009) for misclassified and non-federal reimbursable costs.

6. We scanned the County Board's State Expenses Detailed for items purchased during 2008 and 2009 that met the County Board's capitalization criteria and traced them to inclusion on the Wyandot County DD Assets Not Totally Depreciated (by Date Span) Report.

We reported differences for purchases that were not properly capitalized as reported in Appendix B (2009). We found no unrecorded purchases meeting the capitalization criteria in 2008.

7. We haphazardly selected 20 disbursements from 2008 and 2009 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 differences as reported in Appendix A (2008) and Appendix B (2009).

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

1. We compared the County Board's policies 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 policies and the guidelines listed above.

2. We compared the County Board's final 2007 Depreciation Schedule to the County Board's 2008 and 2009 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. We compared all depreciation entries reported on *Worksheet 1, Capital Costs* to the Wyandot County DD Assets Not Totally Depreciated (By Date Span) Reports.

We found no differences.

4. We scanned the County Board's depreciation schedule for 2008 and 2009 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 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 were purchased in either 2008 or 2009 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. We haphazardly selected two 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 found no differences.

### **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 the Angeline School Fund (2140).

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 Appropriation Reports.

The variance was less than two percent.

2. 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 to report variances exceeding \$100 for salaries or employee benefit expenses.

We compared the all Salary and Employee Benefit entries on worksheet 2 through 10 to the County Board's State Expense Detailed reports.

We found no differences exceeding \$100 for Salary or Employee Benefit expenses on any worksheet.

3. We selected 13 employees and compared the County Board's organizational chart and State Expense Detailed reports 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 found differences as reported in Appendix A (2008) and Appendix B (2009) and because misclassification errors exceeded 10 percent of the sample size we performed Procedure 4 below.

4. We scanned the County Board's Detailed Expense reports for 2008 and 2009 and compared classification of employees to entries on worksheets 2 through 10 to determine if all other salary and benefit costs, not selected in Procedure 3, were reported in accordance with the Cost Report Guides.

We found no differences.

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 Ohio Department of Job and Family Services, 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

July 12, 2012

cc: Todd Dilley, Superintendent, Wyandot County Board of Developmental Disabilities  
Amy Traxler, Business Manager, Wyandot County Board of Developmental Disabilities  
Judy Snyder, Board Chairperson, Wyandot County Board of Developmental Disabilities

**Appendix A**  
**Wyandot County Board of Developmental Disabilities**  
**2008 Income and Expenditure Report Adjustments**

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
<b>Schedule A</b>				
19. Room and Board/Cost to Live (L) Community Residential	\$0	\$ 27,921	\$27,921	To reclassify room and board expenses
<b>Schedule B-1, Section A</b>				
25. Non-Reimbursable (D) General	2,916	(2,916)	0	To remove common area square footage
<b>Schedule B-3</b>				
1. Children 0-2 (A) One Way Trips-First Quarter	2	(2)	0	To correct 0-2 trips to actual
1. Children 0-2 (H) Cost of Bus, Token, Cabs- Fourth Quarter	\$ -	\$ 3,960	\$ 3,960	To record reimbursements for child program
<b>Schedule B-4</b>				
1. TCM Units (D) 4th Quarter	1,024	560		To correct TCM units
		200		To correct TCM units from projection
		33	1,817	To correct TCM units from outlier testing
2. Other SSA Allowable Units (B) 2nd Quarter	229	(30)	199	To correct TCM units from projection
2. Other SSA Allowable Units (C) 3rd Quarter	407	(204)		To correct allowable units
		(170)		To correct TCM units from projection
		(33)	0	To correct TCM units from outlier testing
2. Other SSA Allowable Units (D) 4th Quarter	217	(217)	0	To correct allowable units
5. SSA Unallowable Units (A) 1st Quarter	1,255	(1,210)	45	To remove general time
5. SSA Unallowable Units (B) 2nd Quarter	1,266	(1,266)	0	To remove general time
5. SSA Unallowable Units (C) 3rd Quarter	853	(853)	0	To remove general time
5. SSA Unallowable Units (D) 4th Quarter	1,081	(1,081)	0	To remove general time
<b>Worksheet 2</b>				
3. Service Contracts (X) Gen Expense All Prgm	\$ 61,498	\$ (7,045)		To reclassify non-federal reimbursable expenses
		\$ (3,885)	\$ 50,568	To reclassify SSA expenses
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 3,656	\$ 3,656	To reclassify non-federal reimbursable expenses
4. Other Expenses (X) Gen Expense All Prgm.	\$ 68,745	(3,656)	\$ 65,089	To reclassify non-federal reimbursable expenses
10. Unallowable Fees (O) Non-Federal Reimbursable	\$ 17,525	\$ 40,419		To record auditor/treasurer fees
		\$ 2,608		To record admin fees
		\$ 7,045	\$ 67,597	To reclassify non-federal reimbursable expenses
<b>Worksheet 2A</b>				
1. Salaries (E) Facility Based Services	\$ 124,172	\$ (81,507)	\$ 42,665	To reclassify facility based salaries
2. Employee Benefits (E) Facility Based Services	\$ 43,398	\$ (20,629)	\$ 22,769	To reclassify facility based expenses
4. Other Expenses (N) Service & Support Admin	\$ 46,112	\$ 3,885	\$ 49,997	To reclassify SSA expense
<b>Worksheet 3</b>				
4. Other Expenses (X) Gen Expense All Prgm.	\$ 58,601	\$ 6,680	\$ 65,281	To reclassify maintenance expense
<b>Worksheet 5</b>				
3. Service Contracts (L) Community Residential	\$ 94,507	\$ (27,921)	\$ 66,586	To reclassify room and board expenses
3. Service Contracts (O) Non-Federal Reimbursable	\$ 24,671	\$ (23,681)	\$ 990	To reclassify fees paid to COG
<b>Worksheet 8</b>				
4. Other Expenses (A) Ages 0-2	\$ -	\$ 3,960	\$ 3,960	To record reimbursement for child programs
4. Other Expenses (X) Gen Expense All Prgm.	\$ 117,475	\$ (3,960)	\$ 113,515	To record reimbursement for child programs
<b>Worksheet 10</b>				
1. Salaries (E) Facility Based Services	\$ 232,806	\$ 81,507	\$ 314,313	To reclassify facility based services
2. Employee Benefits (E) Facility Based Services	\$ 120,480	\$ 20,629	\$ 141,109	To reclassify facility based benefits
<b>Reconciliation to County Auditor Worksheet</b>				
<b>Expense:</b>				
Plus: Purchases Greater Than \$5,000	\$ 338,583	\$ (6,680)	\$ 331,903	To reclassify maintenance expense
Plus: Fees Paid To COG, Or Payments And Transfers made 1	\$ -	\$ 23,681	\$ 23,681	To reclassify fees paid to COG
Memo: 1 1/2% ODMRDD "Administrative & Oversight Fee" (N	\$ -	\$ (2,608)	\$ (2,608)	To record admin fees
Less: County Auditor/Treasurer Fees	\$ -	\$ (40,419)	\$ (40,419)	To record auditor/treasurer fees

**Appendix B**  
**Wyandot County Board of Developmental Disabilities**  
**2009 Income and Expenditure Report Adjustments**

	<b>Reported Amount</b>	<b>Correction</b>	<b>Corrected Amount</b>	<b>Explanation of Correction</b>
<b>Schedule A</b>				
19. Room and Board/Cost to Live (L) Community Residential	\$ 10,878	\$ 9,928	\$ 20,806	To reclassify room and board expenses
<b>Schedule B-1, Section A</b>				
25. Non-Reimbursable (D) General	2,916	(2,916)	0	To remove common area square footage
<b>Schedule B-3</b>				
1. Children 0-2 (H) Cost of Bus, Token, Cabs- Fourth Quarter	\$ -	\$ 2,777	\$ 2,777	To record reimbursements for EI transportation
<b>Schedule B-4</b>				
1. TCM Units (D) 4th Quarter	1,011	78		To correct TCM units
		285		To project TCM error
		50	1,424	To correct error from outlier testing
2. Other SSA Allowable Units (C) 3rd Quarter	243	(54)	189	To correct TCM units
2. Other SSA Allowable Units (D) 4th Quarter	281	(231)		To correct TCM units
		(50)	0	To project TCM error
5. SSA Unallowable Units (A) 1st Quarter	1,181	(1,154)	27	To correct unallowable SSA units
5. SSA Unallowable Units (B) 2nd Quarter	625	(625)	0	To correct unallowable SSA units
5. SSA Unallowable Units (C) 3rd Quarter	227	(227)	0	To correct unallowable SSA units
5. SSA Unallowable Units (D) 4th Quarter	307	(307)	0	To correct unallowable SSA units
<b>Schedule C</b>				
<b>I. County</b>				
(B) Interest- COG Revenue	\$0	\$543	\$543	To match to audited COG data
<b>II. Department of MR/DD</b>				
(E) Residential Facility- Non Waiver Services- COG Revenue	\$127,904	(\$114,651)	\$13,253	To match to audited COG data
<b>V. Other Revenues</b>				
(I) Other (Detail On Separate Sheet)- COG Revenue	\$543	(\$543)	\$0	To match to audited COG data
<b>Worksheet 1</b>				
3. Buildings/Improve (X) Gen Expense All Prgm.	\$ 28,245	\$ 21,559		To add roof replacement originally not included
		\$ 17,221		To reclassify interest payment on energy project
		\$ (1,202)	\$ 65,823	To remove depreciation for painting gym
8. COG Expenses (L) Community Residential	\$ 86	\$ 51	\$ 137	To match to audited COG data
8. COG Expenses (O) Non-Federal Reimbursable	\$ 52	\$ 31	\$ 83	To match to audited COG data
<b>Worksheet 2</b>				
3. Service Contracts (X) Gen Expense All Prgm.	\$ 31,527	\$ (2,600)	\$ 28,927	To reclassify non-federal reimbursable expenses
4. Other Expenses (O) Non-Federal Reimbursable	\$ 890	\$ 747	\$ 1,637	To reclassify non-federal reimbursable expenses
4. Other Expenses (X) Gen Expense All Prgm.	\$ 69,740	\$ (747)		To reclassify non-federal reimbursable expenses
		\$ (17,221)	\$ 51,772	To reclassify interest payment on energy project
5. COG Expenses (L) Community Residential	\$ 12,355	\$ 121	\$ 12,476	To match to audited COG data
5. COG Expense (O) Non-Federal Reimbursable	\$ 7,513	\$ 73	\$ 7,586	To match to audited COG data
10. Unallowable Fees (O) Non-Federal Reimbursable	\$ 16,812	\$ 35,983		To record auditor/treasurer fees
		\$ 2,600	\$ 55,395	To reclassify non-federal reimbursable expenses
<b>Worksheet 2A</b>				
1. Salaries (E) Facility Based Services	\$ 126,396	\$ (83,002)	\$ 43,394	To reclassify facility based salaries
2. Employee Benefits (E) Facility Based Services	\$ 46,324	\$ (26,160)	\$ 20,164	To reclassify facility based benefits
<b>Worksheet 5</b>				
3. Service Contracts (L) Community Residential	\$ 46,759	\$ (9,928)	\$ 36,831	To reclassify room and board expenses
<b>Worksheet 10</b>				
1. Salaries (E) Facility Based Services	\$ 200,104	\$ 83,002	\$ 283,106	To reclassify facility based services
2. Employee Benefits (E) Facility Based Services	\$ 97,731	\$ 26,160	\$ 123,891	To reclassify facility based benefits
<b>Reconciliation to County Auditor Worksheet Expense:</b>				
Less: Capital Costs	\$ (75,575)	\$ (21,559)		To add roof replacement originally not included
		\$ 1,202	\$ (95,932)	To remove depreciation for painting gym
Less: Auditor/Treasurer Fees	\$ -	\$ (35,983)	\$ (35,983)	To record auditor/treasurer fees
<b>Revenue:</b>				
Less: COG Revenue	\$ (367,917)	\$ 114,651	\$ (253,266)	To match audited COG data





# Dave Yost • Auditor of State

WYANDOT COUNTY BOARD OF DEVELOPMENTAL

WYANDOT COUNTY

## CLERK'S CERTIFICATION

This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.

*Susan Babbitt*

CLERK OF THE BUREAU

CERTIFIED  
JULY 26, 2012