



Dave Yost • Auditor of State

VAN WERT 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, 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 Van Wert 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.

We also compared 2009 and 2010 square footage totals to final 2008 square footage totals and discussed square footage changes with the County Board and noted no significant changes have occurred except square footage should be allocated to the transportation office, admin offices and the newly constructed warehouse in 2009 and 2010. The County Board stated that except for those changes the square footage for 2009 and 2010 cost report should be the same as the audited 2008 totals.

Therefore, we reported differences in Appendix A (2009) and Appendix B (2010) to adjust to the final 2008 square footage totals for those areas that did not change and we performed limited procedures below in those areas listed above 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 measured the square footage for the newly constructed warehouse.

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

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

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 final 2008 square footage summary to the square footage reported for each cell in Schedule B-1, Section A, Square Footage of the Cost Reports (see Procedure 1 above).

We found variances exceeding 10 percent as reported 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 review 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 reviewed the County Board's methodology for allocating square footage for those areas that changed from the final 2008 square footage (see Procedure 1 above) to Schedule B-1, Section A, Square Footage of the 2009 and 2010 Cost Report.

We reported these variances in Appendix A (2009) and Appendix B (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 that should be reported on *Schedule B-1, Section B, Attendance Statistics*, worksheet 4, or worksheets 7A to 7H which would result in unassigned program or general expenses-all program costs in 2009. However, we found individuals served incorrectly reported in Column (E) Facility Based Services on worksheets 7C, 7E and 7F and we reported these differences in 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 no differences.

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

We compared the County Board's Attendance By Month All Clients By Age Group reports for the number of individuals served, 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 variances or computational errors exceeding two percent. We reported these variances in Appendix A (2009) and 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, 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 in 2009 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 15 individual names from the County Board's attendance sheets for 2009, and compared the individuals by name to the compiled listing of individuals served by program documentation which rolls up to *Schedule B-1, Section B, Attendance Statistics* of the Cost Reports.

We found no differences.

Statistics – Transportation

1. DODD requested us to report variances if the County 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 and Consumers Name Transportation 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 reports for accuracy.

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 five 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 five individuals for 2009 and five 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 did not perform this procedure as the County Board did not report the cost of bus tokens/cabs on *Schedule B-3* of the Cost report for 2009 and 2010. However, we did review the County Board's detailed expenditure reports for any of these costs not identified by the County Board (see procedures in the Non-Payroll Expenditures and Reconciliation to the County Audit Report Section).

We found no omitted Schedule B-3 transportation costs.

Statistics – Service and Support Administration (SSA)

1. DODD requested us to report variances if the County 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 Van Wert County Board's TCM reports and Detailed Units Marked Non-Billable 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 SSA unit reports for accuracy.

We found differences as reported in Appendix A (2009) and 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 60 Other SSA Allowable units in 2009 and 64 Other SSA Allowable units in 2010 from the Van Wert Unit Entry by Date Span 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 2009 and 2010 were provided to individuals that were not Medicaid eligible at the time of service delivery per the Medicaid Information Technology System (MITS).

From the population of 1,708 Other SSA Allowable units for 2009, we found 18.3 percent of the sampled units were for individuals Medicaid eligible at the time of service delivery. We projected and then reclassified 313 units as TCM units.

We reported the differences in Appendix A (2009).

From the sample population of 1747 Other SSA Allowable units for 2010, we selected our sample of 64 units and found 18.8 percent of those units were for individuals Medicaid eligible at the time of service delivery. We projected and then reclassified 328 units as TCM units.

We reported these differences in Appendix B (2010).

3. We haphazardly selected a sample of 40 Unallowable SSA units in 2009 and 80 units in 2010 from the Detailed Units Marked Non-Billable 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 in 2009 did not exceed 10 percent of our sample.

From the sample population of 820 Unallowable SSA units for 2010, we selected our sample of 80 units and found 26.25 percent of those units were for non-individual specific activities (general time units) as described in *Worksheet 9, Service and Support Administration Costs* of the Cost Report Guides which should be considered General Support Time. Therefore, we projected and then removed 215 units as General Support Time from Schedule B-4.

We reported these differences in Appendix B (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 for 2009 and 2010 Other SSA Allowable units decreased by more than five percent from the prior year's *Schedule B-4* and we obtained the County Board's explanation that this was due to Medicaid inquiries performed by the Billing Connection (the County Board's contract billing processor). We also noted that between 2009 and 2010 SSA Unallowable units decreased due to cost report adjustments made as a result of this AUP. 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 Five Year Revenue History Report (2009) and Fund Report (2010) for the Thomas Edison Levy (2019), Commercial MRDD Residential Service (2020), and Early Intervention - Thomas Edison (2021) 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.

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 the 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 Northwest Ohio Waiver Administration Council of Government (NOWAC COG) prepared County Board Summary Workbook.

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

5. We reviewed the County Board's *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 \$128,049 in 2009 and \$73,946 in 2010;
- Title XX revenues in the amount of \$26,093 in 2009 and \$22,325 in 2010; and
- Help Me Grow revenues in the amount of \$6,503 in 2009 and \$78,482 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

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).

Recoverable Finding - 2009

Finding \$4,434.01

We found instances of non-compliance in which the County Board was incorrectly reimbursed for both Enclave and Adult Day Program services when Enclave services were not provided. This included 77 units of Supported Employment -Enclave- daily unit-Individual Options Waiver (AND), 222 units of Supported Employment – Enclave – 15 minute unit-Individual Options Waiver (ANF), 7 units of Supported Employment – Enclave – daily unit-Level 1 Waiver (FND) and 179 units of Supported Employment – Enclave – 15 minute unit-Level 1 Waiver (FNF).

We also found instances of non-compliance in which the County Board was duplicately reimbursed for a full day of Adult Day Program services and also for an equivalent amount of time of 15 minute Adult Day Program service time. This included 343 units of Adult Day Support - 15 minute unit-Individual Options waiver (ADF); 106 units of Adult Day Support and Vocational Habilitation-15 minute unit-Individual Options waiver (AXF); 285 units of Adult Day Support - 15 minute unit-Level One waiver (FDF); 2 units of Adult Day Support - Daily unit - Level One waiver (ADS).

Furthermore, we found 5 units of Adult Day Support and Vocational Habilitation-Mile-Level 1 Waiver (FTW) in which the Auditor of State determined that the individual for whom the claim was reimbursed was not supported with documentation.

Service Code	Units	Review Result	FFP ¹ Amount	eFMAP ² Amount	State Match Amount	Total Finding
AND	77	Enclave billed in error	\$1,637.87	\$259.55	\$685.30	\$2,582.72
ANF	222	Enclave billed in error	\$197.11	\$31.23	\$82.46	\$310.80
FND	7	Enclave billed in error	\$145.89	\$23.95	\$0	\$169.84
FNF	179	Enclave billed in error	\$155.72	\$25.56	\$0	\$181.28
ADF	343	Duplicate billing of services	\$455.32	\$72.16	\$7.59	\$535.07
AXF	106	Duplicate billing of services	\$122.07	\$19.41	\$15.60	\$157.08
FDF	285	Duplicate billing of services	\$356.67	\$56.52	\$0	\$413.19
ADS	2	Duplicate billing of services	\$50.42	\$7.99	\$21.10	\$79.51
FTW	5	Lack of Supporting Doc	\$3.88	\$0.64	\$0	\$4.52
		Totals	\$3,124.95	\$497.01	\$812.05	\$4,434.01

¹ Federal Financial Participation Amount (FFP)

² Enhanced Federal Medical Assistance Percentage (eFMAP)

Recoverable Finding - 2010

Finding \$276.07

We found instances of non-compliance in which the County Board was incorrectly reimbursed for both Enclave and Adult Day Program services when Enclave services were not provided. This included 34 units of Supported Employment – Enclave – 15 minute unit-Level 1 Waiver (FNF).

We also found instances of non-compliance in which the County Board was duplicately reimbursed for a full day of Adult Day Program services and for an equivalent amount of time of 15 minute Adult Day Program service time. This included 6 units of Adult Day Support and Vocational Habilitation-daily unit-Level 1 waiver(FXD); 44 units of Adult Day Support and Vocational Habilitation-15 minute

unit-Level 1 (FXF); 2 units of Adult Day Support and Vocational Habilitation-15 minute unit-Individual Options waiver (AXF); 3 units of Adult Day Support-15 minute unit-Individual Options waiver (ADF); 19 units of Supported Employment –Enclave–15 minute unit-Individual Options Waiver (ANF).

Furthermore, we found 8 units Non-Medical Transportation - One-way trip - Level 1 waiver (FTB) in which the Auditor of State determined that the individual for whom the claim was reimbursed was not supported with documentation.

Service Code	Units	Review Result	FFP ¹ Amount	eFMAP ² Amount	Total Finding
FNF	34	Enclave billed in error	\$30.32	\$1.91	\$32.23
FXD	6	Duplicate billing of services	\$152.27	\$8.44	\$160.71
FXF	44	Duplicate billing of services	\$44.56	\$3.71	\$48.27
AXF	2	Duplicate billing of services	\$2.03	\$0.08	\$2.11
ADF	3	Duplicate billing of services	\$3.04	\$0.34	\$3.38
ANF	19	Duplicate billing of services	\$16.94	\$1.91	\$18.85
FTB	8	Lack of Supporting Doc	\$9.08	\$1.44	\$10.52
		Totals	\$258.24	\$17.83	\$276.07

¹ Federal Financial Participation Amount (FFP)

² Enhanced Federal Medical Assistance Percentage (eFMAP)

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 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*.

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.

We compared the amounts reported on *Schedule A, Summary of Service Costs – By Program*, Lines (20) to Line (25) Environmental Accessibility Adaptations 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 appropriation history report balances for the Thomas Edison Levy (2019), Commercial MRDD Residential Service (2020), and Early Intervention - Thomas Edison (2021) funds.

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

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 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 Expense 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 on any Worksheet.

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

We found no differences exceeding \$100 on any worksheet in 2009. We found differences in 2010 as reported in Appendix B (2010).

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

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

6. DODD asked us to determine whether total County Board disbursements 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, and 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 for misclassified and non-federal reimbursable costs as reported in Appendix A (2009) and Appendix B (2010).

7. We scanned the County Board's State Expenses Detailed 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 Depreciation Schedules.

We reported differences for purchases that were not properly capitalized as reported in Appendix A (2009) and Appendix B (2010). We reported differences for 2009 purchases to record their first year's

depreciation in Appendix B (2010). However, we did not determine if 2010 purchases were properly capitalized in 2011.

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 6 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 differences in depreciation as reported in Appendix A (2009) and Appendix B (2010).

3. DODD asked us to compare the depreciation costs reported in the County Board's depreciation schedules 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 reported differences for purchases that were not properly capitalized in Appendix A (2009) and Appendix B (2010).

5. We identified one capital asset in 2009 and one capital asset in 2010 which meet the County Board's capitalization policy and determined their useful life based on 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 differences as reported in Appendix A (2009) and Appendix B (2010).

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 un-depreciated 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 also scanned the 2009 and 2010 State Account Code Detail Revenue reports and did not identify any proceeds from the sale of 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 the Thomas Edison Levy (2019), Commercial MRDD Residential Service (2020), and Early Intervention - Thomas Edison (2021) funds.

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 appropriation history reports. The variance was less than two percent.

We found variances exceeding two percent for worker's compensation costs and we reported these differences in Appendix A (2009) and Appendix B (2010).

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 Detail Reports.

We found differences exceeding \$100 for employee benefits in 2009 as reported in Appendix A (2009). We found no differences in 2010.

3. We selected 14 employees and compared the County Board's table of organization/staffing roster 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 no differences.

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 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

June 13, 2013

cc: James Stripe, Superintendent, Van Wert County Board of Developmental Disabilities
Mike Boaz, Business Manager, Van Wert County Board of Developmental Disabilities
Jeff Hanson, Board President, Van Wert County Board of Developmental Disabilities

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Schedule A				
19. Room and Board/Cost to Live (L) Community Residential	\$ -	\$ 4,686	\$ 4,686	To reclassify room and board expense
Schedule B-1, Section A				
1. Building Services (B) Adult	7,155	(6,260)	895	To correct square footage
1. Building Services (C) Child	19,031	(19,003)	28	To correct square footage
5. Speech/Audiology (C) Child	423	(260)	163	To correct square footage
7. Occupational Therapy (C) Child	390	(312)	78	To correct square footage
8. Physical Therapy (C) Child	390	(312)	78	To correct square footage
12. 3-5 Age Children (C) Child	7,296	(5,432)	1,864	To correct square footage
14. Facility Based Services (B) Adult	10,478	3,506	16,298	To correct square footage
		2,314	16,298	To report square footage for warehouse
22. Program Supervision (B) Adult	353	(47)	306	To correct square footage
22. Program Supervision (C) Child	306	(306)	-	To correct square footage
23. Administration (D) General	280	90	370	To allocate square footage
24. Transportation (D) General	120	(90)	30	To allocate square footage
25. Non-Reimbursable (B) Adult	-	179	179	To correct square footage
25. Non-Reimbursable (C) Child	-	20,566	20,566	To correct square footage
Schedule B-1, Section B				
1. Total Individuals Served By Program (A) Facility Based Serv	127	(6)	121	To adjust to agree to the Billing Connection report.
2. Days Of Attendance (A) Facility Based Services	18,353	458	18,811	To adjust to agree to the Billing Connection report.
Schedule B-3				
5. Facility Based Services (G) One Way Trips- Fourth Quarter	5,945	4,079	10,024	To adjust to agree to the Billing Connection report.
Schedule B-4				
1. TCM Units (D) 4th Quarter	1,828	631	2,772	To revise units based on compiled documentation
		313	2,772	To reclassify TCM units based on projection
2. Other SSA Allowable Units (D) 4th Quarter	322	424	433	To revise units based on compiled documentation
		(313)	433	To reclassify TCM units based on projection
5. SSA Unallowable Units (C) 3rd Quarter	374	(329)	45	To remove General Support Time units
5. SSA Unallowable Units (D) 4th Quarter	308	(308)	-	To remove General Support Time units
Schedule C				
II. Department of MR/DD				
(E) Residential Facility- Non Waiver Services- COG Revenue	\$ 11,838	\$ (11,838)	\$ -	To adjust to agree to audited NOWAC Report.
Worksheet 1				
3. Buildings/Improve (D) Unasgn Children Programs	\$ -	\$ 49,387	\$ 49,387	To report depreciation
3. Buildings/Improve (E) Facility Based Services	\$ -	\$ 34,168	\$ 34,168	To report depreciation
4. Fixtures (D) Unasgn Children Programs	\$ -	\$ 405	\$ 405	To report depreciation
5. Movable Equipment (D) Unasgn Children Programs	\$ 657	\$ (370)	\$ 287	To adjust depreciation
5. Movable Equipment (E) Facility Based Services	\$ 2,400	\$ (2,400)	\$ -	To remove depreciation
5. Movable Equipment (N) Service & Support Admin	\$ 50	\$ 378	\$ 428	To adjust depreciation
5. Movable Equipment (V) Admin	\$ 2,064	\$ (329)	\$ 1,735	To adjust depreciation
5. Movable Equipment (X) Gen Expenses All Prgm.	\$ 19,123	\$ (19,123)	\$ -	To remove depreciation amount
6. Capital Leases (D) Unasgn Children Programs	\$ 10,220	\$ (10,220)	\$ -	To remove depreciation amount
6. Capital Leases (E) Facility Based Services	\$ 15,791	\$ (15,791)	\$ -	To remove depreciation amount
6. Capital Leases (L) Community Residential	\$ 87,750	\$ (87,750)	\$ -	To reclassify capital housing
6. Capital Leases (U) Transportation	\$ 65,921	\$ (7,405)	\$ 58,516	To correct depreciation amounts for bus leases
8. COG Expenses (N) Service & Support Admin	\$ 166	\$ (166)	\$ -	To adjust to agree to audited NOWAC Report.
Worksheet 2				
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 118,265	\$ (51,603)	\$ 75,515	To subtract workers' compensation expense
		\$ 8,853	\$ 75,515	To allocate workers' compensation expense
3. Service Contracts (X) Gen Expense All Prgm.	\$ 223,645	\$ (238)	\$ (7,341)	To reclassify 0-2 expenses
		\$ (7,341)	\$ (7,341)	To reclassify unassigned children expenses
		\$ (34,132)	\$ (34,132)	To reclassify adult services costs
		\$ (27,240)	\$ (27,240)	To reclassify NFR contingent fees
		\$ (15,947)	\$ (15,947)	To reclassify payment to NOWAC
		\$ (13,676)	\$ (13,676)	To reclassify fees paid for the Housing Non-Profit
		\$ 10,220	\$ 10,220	To reclassify copier lease expenses
		\$ 10,391	\$ 10,391	To reclassify copier lease expenses
		\$ (55,756)	\$ (55,756)	To reclassify IO Waiver Match
		\$ (13,125)	\$ (13,125)	To reclassify TCM match
		\$ (33,896)	\$ (33,896)	To reclassify DODD Admin Fees
		\$ (6,051)	\$ (6,051)	To reclassify NFR legal fees
4. Other Expenses (X) Gen Expense All Prgm.	\$ 162,365	\$ (499)	\$ (17,920)	To reclassify pre-school expenses
		\$ (17,920)	\$ (17,920)	To reclassify pre-school overpayment
		\$ (79,873)	\$ (79,873)	To reclassify loan payment for adult building
		\$ (4,221)	\$ (4,221)	To reclassify NFR tax fees
		\$ 2,064	\$ 2,064	To reclassify computer expenses
		\$ (1,174)	\$ (1,174)	To reclassify expenses for housing non-profit
5. COG Expenses (L) Community Residential	\$ 2,431	\$ (2,317)	\$ 114	To adjust to agree to audited NOWAC Report.
5. COG Expense (N) Service & Support Admin	\$ 1,174	\$ 191	\$ 1,365	To adjust to agree to audited NOWAC Report.
10. Unallowable Fees (O) Non-Federal Reimbursable	\$ -	\$ 79,145	\$ 79,145	To report AUD/Treas fees
		\$ 27,240	\$ 27,240	To reclassify NFR contingent fees
		\$ 4,221	\$ 4,221	To reclassify NFR tax fees
		\$ 33,896	\$ 33,896	To reclassify DODD Admin fees
		\$ 6,051	\$ 6,051	To reclassify NFR legal fees

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 2A				
2. Employee Benefits (E) Facility Based Services	\$ 22,367	\$ 2,527	\$ 24,894	To allocate workers' compensation expenses
Worksheet 3				
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 11,747	\$ 1,588	\$ 13,335	To allocate worker's compensation expenses
4. Other Expenses (X) Gen Expense All Prgm.	\$ 4,622	\$ 430	\$ 5,052	To reclassify equipment expense
Worksheet 5				
2. Employee Benefits (A) Ages (0-2)	\$ 28,594	\$ 3,327	\$ 31,921	To allocate worker's compensation expenses
2. Employee Benefits (B) Ages (3-5)	\$ 10,175	\$ 449	\$ 10,624	To allocate worker's compensation expenses
3. Service Contracts (A) Ages (0-2)	\$ 1,605	\$ 238	\$ 1,843	To reclassify 0-2 expenses
3. Service Contracts (D) Unasn Children Program	\$ 146	\$ 7,341	\$ 7,487	To reclassify unassigned children costs
3. Service Contracts (L) Community Residential	\$ -	\$ 13,676		To reclassify fees paid for Housing Non-Profit
		\$ 1,174	\$ 14,850	To reclassify fees paid for Housing Non-Profit
4. Other Expenses (B) Ages (3-5)	\$ 27	\$ 499	\$ 526	To reclassify pre-school expenses
4. Other Expenses (D) Unasn Children Program	\$ 747	\$ 657	\$ 1,404	To reclassify supply expenses
5. COG Expenses (L) Community Residential	\$ -	\$ 665	\$ 665	To adjust to agree to audited NOWAC Report.
Worksheet 7-B				
2. Employee Benefits (D) Unasn Children Program	\$ 6,023	\$ 1,451	\$ 7,474	To allocate workers' compensation expenses
2. Employee Benefits (E) Facility Based Services	\$ 7,092	\$ 1,588	\$ 8,680	To allocate workers' compensation expenses
4. Other Expenses (E) Facility Based Services	\$ 1,434	\$ 99	\$ 1,533	To reclassify nursing expenses
Worksheet 8				
2. Employee Benefits (E) Facility Based Services	\$ 848	\$ 220	\$ 1,068	To allocate workers' compensation expenses
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 61,814	\$ 6,951	\$ 68,765	To allocate workers' compensation expenses
4. Other Expenses (X) Gen Expense All Prgm.	\$ 1,322	\$ 6,566	\$ 7,888	To reclassify bus lease interest
Worksheet 9				
2. Employee Benefits (N) Service & Support Admin. Costs	\$ 55,516	\$ (264)		To match General Ledger
		\$ 8,865	\$ 64,117	To allocate workers' compensation expenses
3. Service Contracts (N) Service & Support Admin. Costs	\$ 6,878	\$ (5,306)		To reclassify TCM match
		\$ (1,403)	\$ 169	To reclassify payment to COG
4. Other Expenses (N) Service & Support Admin. Costs	\$ 1,840	\$ 50	\$ 1,890	To reclassify phone expense
Worksheet 10				
2. Employee Benefits (E) Facility Based Services	\$ 157,397	\$ 15,785	\$ 173,182	To allocate workers' compensation expenses
3. Service Contracts (E) Facility Based Services	\$ 45,841	\$ 34,132		To reclassify adult services expenses
		\$ (4,686)	\$ 75,287	To reclassify room and board expenses
4. Other Expenses (E) Facility Based Services	\$ 3,088	\$ (99)		To reclassify nursing expenses
		\$ 2,400		To reclassify equipment expenses
		\$ 5,400	\$ 10,789	To reclassify gift shop expense
Reconciliation to County Auditor Worksheet Expense:				
Plus: Capital Housing	\$ -	\$ 87,750	\$ 87,750	To reconcile State allocation for capital housing
Plus: Leases And Rentals	\$ -	\$ 59,355	\$ 59,355	To reconcile bus lease payments
Plus: Purchases Greater Than \$5,000	\$ -	\$ 18,694	\$ 18,694	To reconcile phone system capital asset
Plus: Fees Paid To COG, Or Payments And Transfers made To COG	\$ -	\$ 15,957		To reconcile NOWAC payments
		\$ 1,403	\$ 17,360	To reclassify payment to COG
Plus: Match Paid To ODMRDD For IO & LVI Waivers	\$ -	\$ 55,756	\$ 55,756	To reclassify IO Waiver match
Plus: Match Paid To ODMRDD For TCM	\$ -	\$ 5,306		To reclassify TCM match
		\$ 13,125	\$ 18,431	To reclassify TCM match
Plus: Other - Refund of Overpayment for Pre-School units	\$ -	\$ 17,920		To reconcile overpayment for pre-school units
Other - Note Payable	\$ -	\$ 79,873	\$ 79,793	To reconcile note payable for adult building
Less: Auditor/Treasurer Fees	\$ -	\$ (79,145)	\$ (79,145)	To reconcile AUD/Treas fees
Total from 12/31 County Auditor's Report	\$2,934,086	\$ (100)	\$2,933,986	To match County Auditor expense report
Revenue:				
Less: COG Revenue	\$ (59,558)	\$ 11,838	\$ (47,720)	To adjust to agree to audited NOWAC Report.

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Schedule A				
19. Room and Board/Cost to Live (L) Community Residential	\$ -	\$ 1,455		To adjust to agree to audited NOWAC Report.
		\$ 5,531	\$ 6,986	To reclassify room and board expenses
Schedule B-1, Section A				
1. Building Services (B) Adult	7,155	(6,260)	895	To correct square footage
1. Building Services (C) Child	19,031	(19,003)	28	To correct square footage
5. Speech/Audiology (C) Child	423	(260)	163	To correct square footage
7. Occupational Therapy (C) Child	390	(312)	78	To correct square footage
8. Physical Therapy (C) Child	390	(312)	78	To correct square footage
12. 3-5 Age Children (C) Child	7,296	(5,432)	1,864	To correct square footage
14. Facility Based Services (B) Adult	10,478	3,506		To correct square footage
		2,314	16,298	To report square footage for warehouse
22. Program Supervision (C) Child	353	(353)	-	To correct square footage
23. Administration (D) General	-	280		To report square footage left off the cost report
		90	370	To allocate square footage
24. Transportation (D) General	-	30	30	To allocate square footage
25. Non-Reimbursable (B) Adult	-	179	179	To correct square footage
25. Non-Reimbursable (C) Child	-	20,566	20,566	To correct square footage
		-	-	
Schedule B-1, Section B				
1. Total Individuals Served By Program (A) Facility Based Services	19,136	536	19,672	To adjust to agree to Billing Connection Report.
Schedule B-3				
5. Facility Based Services (G) One Way Trips- Fourth Quarter	5,458	3,441	8,899	To adjust trips to agree to Billing Connection Report.
Schedule B-4				
1. TCM Units (D) 4th Quarter	3,041	328		To reclassify TCM units based on projection
		11	3,380	To reclassify allowable TCM units
2. Other SSA Allowable Units (C) 3rd Quarter	592	(25)	567	To reclassify TCM units based on projection
2. Other SSA Allowable Units (D) 4th Quarter	424	(121)		To revise units based on compiled documentation
		(303)	-	To reclassify TCM units based on projection
5. SSA Unallowable Units (D) 4th Quarter	358	(215)		To remove General Support Time units based on pro
		(3)		To remove General Support Time units non-systemic
		(11)	129	To reclassify allowable TCM units
Schedule C				
I. County				
(B) Interest- COG Revenue	\$ -	\$ 36	\$ 36	To reclassify to agree to audited NOWAC Report.
II. Department of MR/DD				
(B) Family Support Services- COG Revenue	\$ -	\$ 45,004	\$ 45,004	To reclassify to agree to audited NOWAC Report.
(E) Residential Facility- Non Waiver Services- COG Revenue	\$ -	\$ 961	\$ 961	To reclassify to agree to audited NOWAC Report.
V. Other Revenues				
(I) Other (Detail On Separate Sheet)- COG Revenue	\$ 46,001	\$ (46,001)	\$ -	To reclassify to agree to audited NOWAC Report.
Worksheet 1				
3. Buildings/Improve (D) Unasn Children Programs	\$ 136,116	\$ (86,729)	\$ 49,387	To correct depreciation
3. Buildings/Improve (E) Facility Based Services	\$ 100,000	\$ (75,563)	\$ 24,437	To correct depreciation
4. Fixtures (D) Unasn Children Programs	\$ -	\$ 278	\$ 278	To report depreciation
5. Movable Equipment (D) Unasn Children Programs	\$ 548	\$ (261)	\$ 287	To correct depreciation
5. Movable Equipment (E) Facility Based Services	\$ 899	\$ (899)	\$ -	To remove depreciation
5. Movable Equipment (F) Enclave	\$ 708	\$ (708)	\$ -	To remove depreciation
5. Movable Equipment (N) Service & Support Admin	\$ 3,456	\$ (3,028)	\$ 428	To correct depreciation
5. Movable Equipment (V) Admin	\$ 205	\$ 394	\$ 599	To correct depreciation
5. Movable Equipment (X) Gen Expenses All Prgm.	\$ 110	\$ (110)	\$ -	To remove depreciation
		\$ 1,682	\$ 1,682	To report depreciation for capital asset identified in 2
6. Capital Leases (D) Unasn Children Programs	\$ 10,313	\$ (10,313)	\$ -	To remove depreciation
6. Capital Leases (E) Facility Based Services	\$ 14,679	\$ (14,679)	\$ -	To remove depreciation
6. Capital Leases (U) Transportation	\$ 64,709	\$ (6,193)	\$ 58,516	To correct depreciation
Worksheet 2				
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 111,573	\$ (56,482)		To subtract total workers' compensation expenses
		\$ 8,083	\$ 63,174	To allocate workers' compensation expenses
3. Service Contracts (X) Gen Expense All Prgm.	\$ 338,966	\$ (35,837)		To reclassify 0-2 expense
		\$ (22,287)		To reclassify adult service expense
		\$ (15,006)		To reclassify payment to housing non-profit
		\$ (29,843)		To reclassify contingent billing fees
		\$ (10,567)		To reclassify adult service expenses
		\$ (18,044)		To reclassify payment to COG expenses
		\$ (1,537)		To reclassify NFR CAFS fee
		\$ (12,089)		To reclassify School Foundation payment
		\$ 10,313		To reclassify copier lease expenses
		\$ 9,729		To reclassify copier lease expenses
		\$ (20,552)		To reclassify TCM Match
		\$ (75,360)		To reclassify IO Waiver Match
		\$ (39,597)	\$ 78,289	To reclassify DODD Admin Fees

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 2				
4. Other Expenses (X) Gen Expense All Prgm.	\$ 53,164	\$ 554		To revise cost to match Board records
		\$ (6,044)		To reclassify School Foundation payment
		\$ (141)		To reclassify unassigned children expenses
		\$ (1,568)		To reclassify NFR tax fees
		\$ 205	\$ 46,170	To reclassify supply expenses
5. COG Expenses (L) Community Residential	\$ 299	\$ 76	\$ 375	To adjust to agree to audited NOWAC Report.
5. COG Expense (N) Service & Support Admin	\$ 1,250	\$ 317	\$ 1,567	To adjust to agree to audited NOWAC Report.
10. Unallowable Fees (O) Non-Federal Reimbursable	\$ -	\$ 78,453		To report AUD/Trea fees
		\$ 29,843		To reclassify contingent billing fees
		\$ 1,537		To reclassify NFR CAFS fees
		\$ 1,568		To reclassify NFR tax fees
		\$ 39,597	\$ 150,998	To reclassify DODD Admin fees
Worksheet 2A				
2. Employee Benefits (E) Facility Based Services	\$ 32,488	\$ 4,241	\$ 36,729	To allocate workers' compensation expenses
Worksheet 3				
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 12,193	\$ 1,822	\$ 14,015	To allocate workers' compensation expenses
3. Service Contracts (E) Facility Based Services	\$ 109,399	\$ (27,784)	\$ 81,615	To reclassify capital asset expense
4. Other Expenses (X) Gen Expense All Prgm.	\$ 4,094	\$ 110	\$ 4,204	To reclassify supply expense
Worksheet 5				
2. Employee Benefits (A) Early Intervention	\$ 29,833	\$ 3,767	\$ 33,600	To allocate workers' compensation expenses
3. Service Contracts (A) Early Intervention	\$ 2,515	\$ 35,837	\$ 38,352	To reclassify 0-2 expenses
3. Service Contracts (L) Community Residential	\$ -	\$ 15,006	\$ 15,006	To reclassify payments to housing non-profit
4. Other Expenses (D) Unasn Children Program	\$ 1,037	\$ 141	\$ 1,178	To reclassify unassigned children expense
5. COG Expenses (O) Non-Federal Reimbursable	\$ 455	\$ (455)	\$ -	To adjust to agree to audited NOWAC Report.
Worksheet 7B				
2. Employee Benefits (D) Unasn Children Program	\$ 5,148	\$ 854	\$ 6,002	To allocate workers' compensation expenses
2. Employee Benefits (H) Unasn Adult Program	\$ 7,108	\$ 1,808	\$ 8,916	To allocate workers' compensation expenses
Worksheet 7C				
13. No. of Individual Served (E) Facility Based Services	117	(117)	-	To adjust as speech was not provided to Adults
Worksheet 7E				
13. No. of Individual Served (E) Facility Based Services	117	(117)	-	To adjust as occupational therapy was not provided to Adults
Worksheet 7F				
13. No. of Individual Served (E) Facility Based Services	117	(117)	-	To adjust as physical therapy was not provided to Adults
Worksheet 8				
2. Employee Benefits (E) Facility Based Services	\$ 1,574	\$ 444	\$ 2,018	To allocate workers' compensation expenses
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 74,331	\$ 8,151	\$ 82,482	To allocate workers' compensation expenses
4. Other Expenses (X) Gen Expense All Prgm.	\$ 1,257	\$ 3,586	\$ 4,843	To reclassify bus lease interest
Worksheet 9				
2. Employee Benefits (N) Service & Support Admin. Costs	\$ 60,345	\$ 10,786	\$ 71,131	To allocate workers' compensation expenses
3. Service Contracts (N) Service & Support Admin. Costs	\$ 3,393	\$ (3,283)	\$ 110	To reclassify payments to COG
4. Other Expenses (N) Service & Support Admin. Costs	\$ 2,158	\$ 2,866	\$ 5,024	To reclassify computer expenses
Worksheet 10				
2. Employee Benefits (E) Facility Based Services	\$ 159,424	\$ 16,527	\$ 175,951	To allocate workers' compensation expenses
3. Service Contracts (E) Facility Based Services	\$ 114,030	\$ (5,531)		To reclassify room and board expenses to Sch A
		\$ 22,287		To reclassify adult service expenses
		\$ 10,567		To reclassify expenses that are adult service
		\$ 4,950	\$ 146,303	To reclassify adult gift shop rent expenses
4. Other Expenses (E) Facility Based Services	\$ 2,454	\$ 410	\$ 2,864	To reclassify equipment expenses
Reconciliation to County Auditor Worksheet Expense:				
Plus: Leases And Rentals		\$ 61,123	\$ 61,123	To reconcile bus lease principal payments
Plus: Purchases Greater Than \$5,000	\$ -	\$ 27,784	\$ 27,784	To reconcile identified capital asset
Plus: Fees Paid To COG, Or Payments And Transfers made To COG	\$ -	\$ 18,044		To reclassify payment to COG expenses
		\$ 3,283	\$ 21,327	To reclassify payment to COG expenses
Plus: Match Paid To ODMRDD For IO & LVI Waivers	\$ -	\$ 75,360	\$ 75,360	To reclassify IO Waiver Match
Plus: Match Paid To ODMRDD For TCM	\$ -	\$ 20,552	\$ 20,552	To reclassify TCM Match
Plus: Other School Foundation Payment	\$ -	\$ 6,044		To reconcile School Foundation payments
		\$ 12,089	\$ 18,133	To reconcile School Foundation payments
Plus: Help me Grow Pay-Outs	\$ 1,874	\$ 26,800	\$ 28,674	To reconcile Help me Grow Payouts
Plus: Adult building loan payment	\$ -	\$ 86,495	\$ 86,495	To reconcile adult building loan payment
Less: Auditor/Treasurer Fees	\$ -	\$ (78,453)	\$ (78,453)	To reconcile AUD/Trea fees
Total from 12/31 County Auditor's Report	\$ 2,987,460	\$ 25,367	\$ 3,012,827	To include Help me Grow Fund GG2B



Dave Yost • Auditor of State

VAN WERT COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

VAN WERT 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 11, 2013**