



Dave Yost • Auditor of State

WILLIAMS COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

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Independent Accountant's Report on Applying Agreed-Upon Procedures

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

Dear Ms. Jones:

As permitted by Ohio Rev. Code Section 5123.05 and as required by the *Application for a § 1915(c) HCBS Waiver*, Appendix I-2(c), the Auditor of State's Office performed the procedures enumerated below, to which the Ohio Department of Developmental Disabilities (DODD) agreed. The purpose is to assist you in evaluating whether the Williams 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 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.

We measured three rooms and compared the square footage to the County Board's square footage summary. We also 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 square footage variances for rooms that were measured exceeding 10 percent of the square footage reported in the summary which rolls up to *Schedule B-1, Section A, Square Footage* of the Cost Reports in 2009.

We found unreported rented or idle floor space in 2008 and reported an adjustment on Appendix A (2008). We found no unreported rented or idle floor space in 2009.

2. 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 the building and traced each room on the floor plan to the County Board's summary for each year.

We found no variances exceeding 10 percent when comparing the total square footage of one floor plan to the County Board's summary.

3. We obtained the County Board's methodology for allocating square footage between programs and reviewed the methodology to ensure that square footage for areas shared by more than one type of service is allocated by program based on reported usage of the area in accordance with the Cost Report Guides.

We tested the 2008 and 2009 methodology, and applied the results to the corresponding years' cost reports. We found differences in 2008 as listed in Appendix A (2008). We found no differences in 2009.

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 variances exceeding 10 percent when comparing the County Board's summary to the Cost Report for certain cells within *Schedule B-1, Section A, Square Footage* worksheet. We reported these variances in Appendix A (2008). We found no variances for 2009.

Statistics – Attendance

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

We compared the Quadco's transitional site listing, daily attendance summary and People Works summary for the number of individuals served, days of attendance, and 15 minute units with similar information reported for Day Habilitation/Adult Day Services/Vocational Habilitation, Enclave and Community Employment on *Schedule B-1, Section B, Attendance Statistics* of the Cost Reports and determined if the statistics were reported in accordance with the Cost Report Guides.

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

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

We reported the variances in Appendix A (2008) and Appendix B (2009).

3. We determined whether individuals served as summarized in *Schedule B-1, Section B, Attendance Statistics* included both Medicaid and non-Medicaid-eligible individuals as documented on the Medicaid Information Technology System (MITS).

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

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

We haphazardly selected 15 individual names from Quadco's transitional site listing, daily attendance summary and People Works summary for 2008 and 2009 and compared the individuals by name to the compiled listing of individuals served by program documentation which rolls up to *Schedule B-1, Section A, Section B, Attendance Statistics* of the Cost Reports. For facility based services, the County

Board provided a report that included the daily attendance reports for the entire year. As such, the list included all names from attendance sheets and there was no compilation to test.

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

5. 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 were not calculated in accordance with the Cost Report Guide.

We were unable to perform this procedure as the County Board did not provide any units of service report for either 2008 or 2009. The reports provided showed total time and did not reflect actual arrival and departure times of provider. The County Board did not include community employment units in its cost reports.

The agency contracted by the County Board was able to provide summary information of the community services provided during 2008. As the County Board's report shows total hours for nine months, an estimate was developed for missing three months. For 2009, we took the total hours documented and calculated units. Based on the data provided, there is 49 percent increase in the calculated units for 2008 compared to 2009 with same number of individuals being served. The lack of detail raises concerns over reliability of these statistics; however, no additional reports were available to better evaluate the accuracy of these statistics. No differences are reported on Appendix A (2008) or Appendix B (2009).

Statistics – Transportation

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

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

We found differences as reported in Appendix A (2008) and Appendix B (2009). The County Board provided vouchers for three months of community employment trips in 2009 and we developed annual estimate based on the data provided. This estimate resulted in 17 percent decrease from actual trips reported in 2008.

2. We compared the cost of bus tokens/cabs from the County Board's manual Detailed Expense Ledger to the amount reported in Schedule B-3 of the Cost Reports.

We found no differences.

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

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

We found no differences exceeding ten percent.

4. DODD requested us to report variances exceeding two percent in the total trips taken for the 30 individuals tested.

We haphazardly selected 15 individual names from Quadco's attendance sheets for 2008 and 2009 and the County Board's Summer Program reports and compared the individuals by name to the compiled listing of individuals transported to determine whether the compiled listing of individuals is complete.

We found no differences.

5. We determined whether the sample of individuals selected in Step 4 included both Medicaid and non-Medicaid-eligible individuals as documented on the MITS.

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

Statistics – Service and Support Administration (SSA)

1. DODD requested us to report variances if the Board's SSA units were not within two percent of total units reported on each line of *Schedule B-4, Quarterly Summary of Units of Service – Service and Support Administration* to DODD.

We compared the number of SSA units (Targeted Case Management (TCM), Other SSA Allowable, and SSA Unallowable) from the County Board's 2008 TCM Units by Month Report and the 2009 SSA Summary reports with those statistics reported in *Schedule B-4*.

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.

We haphazardly selected a sample of 36 units from 2008 and 35 units from 2009 for Other Allowable SSA services from the April June 08 Unit Review and 2009 Receivable Billing Reimbursable Detail By Consumer, Service and Date report. We selected a sample of 39 units from 2008 and 34 units from 2009 for Unallowable SSA services from the April June 08 Unit Review and 2009 Receivable Billing Reimbursable Detail By Consumer, Service and Date reports. We determined if the case note documentation described activities listed in Ohio Admin. Code 5101:3-48-01(D), and also included the documentation required by Ohio Admin. Code 5101:3-48-01 (F).

The units found to be in error did not exceed ten percent of our sample in 2009. However, the units found to be in error exceeded ten percent of our sample in 2008 and we reported the differences in Appendix A (2008). The units in error were related to the Medicaid status of service recipients. An additional 105 Other Allowable SSA services were reviewed for 2008. No additional errors were noted in the expanded sample.

3. DODD requested us to perform a review to determine compliance with Ohio Admin. Code § 5101-3-48-01(G)(12) which states "A CBMRDD shall not submit claims in excess of twenty-six units per day per service and support administrator (SSA) unless the service(s) associated with such claims is considered medically necessary..." Using Medicaid claims data, we identified the number of individuals and unique dates of service on which 27 or more TCM units were paid through the Medicaid program.

We examined the results looking for trends and patterns indicating potential overbilling practices and reviewed two of case notes to determine if services were provided and units were reported correctly.

We found no indication of trend or pattern indicating potential overbilling.

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

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

The reported units did not decrease by more than five percent from the prior year's *Schedule B-4* from 2007 to 2008. The reported units decreased by more than five percent from the 2008 *Schedule*

B-4 to 2009 and we obtained the County Board's explanation that training was provided and SSA staff were no longer performing as many unallowable activities.

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

Revenue Reconciliation to the County Auditor Report

1. We compared the receipt totals from the 12/31/2008 and 12/31/2009 County Auditor's Budget Department report for the General, Family Services, Supportive Living, and Gift funds to the County Auditor's report totals reported on the *Reconciliation to County Auditor Worksheets*.

We found no differences.

2. We compared the account description and amount for each revenue reconciling item on the *County Auditor Reconciliation Worksheet* to the County Board's manual Revenue Ledger reports and other supporting documentation.

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

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

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

4. We compared revenue entries on *Schedule C Income Report* to the Northwest Ohio Waiver Administration Council of Government (COG) prepared Williams County board Summary Workbook

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

Revenue Cost Report Testing

1. We reviewed the County Board's detailed manual Revenue Ledger 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):

- Title XX revenues in the amount of \$16,098 in 2008 and \$16,756 in 2009;
- Worker's Compensation Refunds in the amount of \$684 in 2008 and \$365 in 2009;
- Help Me Grow revenues in the amount of \$51,461 in 2008 and \$48,667 in 2009; and
- Superintendent contract reimbursement revenues in the amount of \$10,004 in 2009.

Paid Claims Testing

1. We selected 50 paid claims among all service codes from 2008 and 2009 from the Medicaid Billing System (MBS) data and determined if the claims met the following service documentation requirements of Ohio Admin. Code §§ 5123:2-9-05 and 5101:3-48-01(F):

- Date of service;
- Place of service;
- Name of the recipient;

- Name of the provider;
- Signature of the person delivering the service or initials of the person delivering the service if the signature and corresponding initials are on file with the provider;
- Type of service (for homemaker/personal care, type must include if routine, on-site/on-call, or level one emergency);
- Number of units of the delivered service or continuous amount of interrupted time during which the service was provided; and
- Arrival and departure times of the provider of service's site visit to the recipient's location or of the recipient's visit to the provider of service's location.

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

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

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

We found no instances where the Medicaid reimbursed units was greater than units reported.

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

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

We found no differences.

Expenditure Reconciliation to the County Auditor Report

1. We compared the disbursement totals from the 12/31/2008 and 12/31/2009 County auditor's report listed on the *Reconciliation to County Auditor Worksheets* to the County Auditor's Budget Department balances for the General, Family Services, Supportive Living, and Gift funds.

We found no differences.

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

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

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

Total county board disbursements were within 1/4 percent of the county auditor yearly disbursement totals reported for these funds.

4. We compared all expenditure entries on Worksheets 1 through 10 to the County Board's Expense Ledger reports and the Northwest Ohio Waiver Administration Council of Government (COG) prepared Williams County Board Summary Workbook.

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

5. We scanned the County Board's Vendor Expenses Detailed reports and reviewed documentation to identify disbursements not classified as prescribed by the Cost Report Guides or costs which are non-federal reimbursable under 2 CFR 225 Appendix B.

We found differences as reported in Appendix A (2008) and Appendix B (2009) for misclassified and non-federal reimbursable costs.

Property, Depreciation, and Asset Verification Testing

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

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

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

2. We scanned the County Board's Vendor Expenses Detailed for items purchased during 2008 and 2009 that met the County Board's capitalization criteria and traced them to inclusion on the County Board's Fixed Asset Listing.

We found no unrecorded purchases meeting the capitalization criteria.

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

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

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

We found no differences.

5. We compared the County Board's audited 2007 Depreciation Schedule to the County Board's 2008 and 2009 Depreciation Schedules for changes in the depreciation amounts for assets which were not in compliance with the Cost Report Guides.

We found no differences.

6. We haphazardly selected five assets from the County Board's Fixed Asset Schedule and traced these assets to their physical location.

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

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

We found no differences in 2008. However, we found a difference in the 2009 depreciation resulting from a 2008 purchase as reported in Appendix B (2009).

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 Budget Department report totals for the General Fund.

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 Budget Department reports. The variance was less than two percent.

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

We found no differences.

3. We scanned the County Board's YTD Payroll Register for 2008 and 2009 and compared classification of employees to entries on worksheets 2 through 10 to determine if salary and benefit costs were reported in accordance with the Cost Report Guides.

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

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

Variances in salary and benefit costs exceeded two percent of expectation on worksheets 2, 2A, 3, 9 and 10. We reported variances in Appendix A (2008). We reported no variances for 2009.

Non-Payroll Disbursement Testing

1. We haphazardly selected 40 disbursements from 2008 and 2009 from the County Board's Vendor Expense Detailed report and determined if supporting documentation was maintained as required by 2 CFR 225 (OMB Circular A-87, Appendix A, (C)(1)(j)) and the disbursement was properly classified according to the Cost Report Guides.

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

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

February 14, 2012

cc: Bruce Abell, Superintendent, Williams County Board of Developmental Disabilities
Barb Watson, Board Chairperson, Williams County Board of Developmental Disabilities

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Schedule B-1, Section A				
5. Speech/Audiology (C) Child	311	127	438	
7. Occupational Therapy (C) Child	311	127	438	
8. Physical Therapy (C) Child	311	127	438	
11. 0-2 Age Children (C) Child	3,316	127		
		(1,296)	2,147	To correct square footage
14. Facility Based Services (B) Adult	819	648	1,467	
23. Administration (D) General	3,128	(1,105)	2,023	
25. Non-Reimbursable (C) Child	702	648	1,350	
25. Non-Reimbursable (D) General	-	828	828	
Schedule B-1, Section B				
1. Total Individuals Served By Program (A) Facility Based Services	21	61	82	To correct individuals served
1. Total Individuals Served By Program (B) Supported Emp. -Enclave	-	22	22	To correct individuals served
1. Total Individuals Served By Program (C) Supported Emp. -Community Employment	-	10	10	To correct individuals served
2. Days Of Attendance (A) Facility Based Services	3,600	8,967	12,567	To correct days of attendance
2. Days Of Attendance (B) Supported Emp. -Enclave	-	1,900	1,900	To correct days of attendance
3. Typical Hours Of Service (A) Facility Based Services	5	1	6	To correct typical hours of service
3. Typical Hours Of Service (B) Supported Emp. -Enclave	-	6	6	To correct typical hours of service
4. 15 Minute Units (C) Supported Emp. -Community Employment	-	574	574	To correct 15 minute units
Schedule B-3				
5. Facility Based Services (G) One Way Trips- Fourth Quarter	-	18,347	18,347	To correct facility based one way trips
6. Supported Emp. -Enclave (G) One Way Trips- Fourth Quarter	-	2,206	2,206	To correct enclave one way trips
Schedule B-4				
1. TCM Units (D) 4th Quarter	3,770	25	3,795	
1. TCM Units (E) COG Activity	-	372	372	
2. Other SSA Allowable Units (D) 4th Quarter	628	(25)		
		(142)	461	To correct SSA units
2. Other SSA Allowable Units (E) COG Activity	-	77	77	
5. SSA Unallowable Units (E) COG Activity	-	16	16	
Schedule C				
I. County				
(A) Tax Levy	\$ 1,809,486	\$ 487	\$ 1,809,973	To correct county auditor/treasurer fees
Worksheet 1				
3. Buildings/Improve (L) Community Residential	\$ 17,983	\$ (17,983)	\$ -	To reclassify depreciation on items not owned by CB
3. Buildings/Improve (X) Gen Expense All Prgm.	\$ 14,122	\$ 1,368	\$ 15,490	To reclassify underdepreciated category
5. Movable Equipment (X) Gen Expenses All Prgm.	\$ 765	\$ 83	\$ 848	To reclassify underdepreciated category
8. COG Expenses (N) Service & Support Admin	\$ 344	\$ (344)	\$ -	To match to audited COG data
Worksheet 2				
1. Salaries (X) Gen Expense All Prgm.	\$ 180,597	\$ 4,009	\$ 184,606	To reclassify salary expense for J. Miller
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 50,786	\$ 1,288		To reclassify benefit expense for J. Miller
		\$ (3,689)	\$ 48,385	To reclassify employee benefit expenses
3. Service Contracts (X) Gen Expense All Prgm	\$ 106,017	\$ (3,955)	\$ 102,062	To reclassify non-federal reimbursable expenses
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 2,403	\$ 2,403	To reclassify non-federal reimbursable expenses
4. Other Expenses (X) Gen Expense All Prgm.	\$ 39,550	\$ (1,992)	\$ 37,558	To reclassify non-federal reimbursable expenses
5. COG Expenses (L) Community Residential	\$ -	\$ 1,961	\$ 1,961	To match to audited COG data
5. COG Expense (N) Service & Support Admin	\$ 803	\$ 595	\$ 1,398	To match to audited COG data
10. Unallowable Fees (O) Non-Federal Reimbursable	\$ 58,926	\$ 487		To reclassify auditor fees
		\$ 3,544		To reclassify contingent billing fees
		\$ 2,920	\$ 65,877	To record DODD administrative & oversight fee
Worksheet 2A				
1. Salaries (M) Family Support Services	\$ 4,009	\$ (4,009)	\$ -	To reclassify salary expense for J. Miller
2. Employee Benefits (A) Ages 0-2	\$ 13,240	\$ 1,061	\$ 14,301	To reclassify employee benefit expenses
2. Employee Benefits (M) Family Support Services	\$ 1,288	\$ (1,288)	\$ -	To reclassify benefit expense for J. Miller
Worksheet 3				
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 8,358	\$ (267)	\$ 8,091	To reclassify employee benefit expenses
Worksheet 5				
2. Employee Benefits (A) Ages (0-2)	\$ 39,185	\$ 7,053	\$ 46,238	To reclassify employee benefit expenses
3. Service Contracts (L) Community Residential	\$ 150,000	\$ (150,000)	\$ -	To reclassify fees paid to COG
Worksheet 8				
2. Employee Benefits (B) Ages 3-5	\$ 108	\$ (9)	\$ 99	To reclassify employee benefit expenses
2. Employee Benefits (C) Ages 6-21	\$ 176	\$ (14)	\$ 162	To reclassify employee benefit expenses
3. Service Contracts (H) Unasn Adult Program	\$ -	\$ 30,589		To reclassify transportation expenses
		\$ 262,928		To reclassify transportation expenses
		\$ 16,755	\$ 310,272	To reclassify transportation expenses

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 9				
2. Employee Benefits (N) Service & Support Admin. Costs	\$ 73,918	\$ (3,574)	\$ 70,344	To reclassify employee benefit expenses
3. Service Contracts (N) Service & Support Admin. Costs	\$ 65,073	\$ (47,092)		To reclassify match paid for TCM
		\$ (14,000)	\$ 3,981	To reclassify fees paid to COG
Worksheet 10				
2. Employee Benefits (E) Facility Based Services	\$ 12,052	\$ (561)	\$ 11,491	To reclassify employee benefit expenses
3. Service Contracts (E) Facility Based Services	\$ 1,331,192	\$ (30,589)		To reclassify transportation expenses
		\$ (262,928)		To reclassify transportation expenses
		\$ (16,755)		To reclassify transportation expenses
		\$ (1,020,920)	\$ -	To reclassify adult services expenses
3. Service Contracts (H) Unasgn Adult Program		\$ 1,020,920	\$ 1,020,920	To reclassify adult services expenses
Reconciliation to County Auditor Worksheet				
Expense:				
Plus: Fees Paid To COG, Or Payments And Transfers made To COG		\$ 150,000		To reclassify fees paid to COG
		\$ 14,000	\$ 164,000	To reclassify fees paid to COG
Plus: Match Paid To ODMRDD For TCM	\$ -	\$ 47,092	\$ 47,092	To reclassify TCM match
Memo: 1 1/2% ODMRDD "Administrative & Oversight Fee"	\$ (17,317)	\$ (2,920)	\$ (20,237)	To correct DODD administrative & oversight fee
Less: Capital Costs	\$ (49,272)	\$ 16,876	\$ (32,396)	To reconcile adjusted capital expenses
Less: County Auditor/Treasurer Fees	\$ (41,609)	\$ (487)	\$ (42,096)	To correct county auditor/treasure fees
Revenue:				
Less: Auditor's Fees	\$ (41,609)	\$ (487)	\$ (42,096)	To correct county auditor/treasure fees

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Schedule B-1, Section B				
1. Total Individuals Served By Program (B) Supported Emp. -Enclave	-	22	22	To correct individuals served
2. Days Of Attendance (A) Facility Based Services	17,532	(3,178)	14,354	To correct days of attendance
2. Days Of Attendance (B) Supported Emp. -Enclave	-	1,709	1,709	To correct days of attendance
3. Typical Hours Of Service (B) Supported Emp. -Enclave	-	6	6	To correct typical hours of service
4. 15 Minute Units (C) Supported Emp. -Community Employment	-	384	384	To correct 15 minute units
Schedule B-3				
2. Children 3-5 (E) One Way Trips- Third Quarter	216	3	219	To correct transportation trips
5. Facility Based Services (G) One Way Trips- Fourth Quarter	-	22,185	22,185	To correct facility based one way trips
6. Supported Emp. -Enclave (G) One Way Trips- Fourth Quarter	-	2,125	2,125	To correct enclave one way trips
7. Supported Emp. -Comm Emp. (A) One Way Trips- First Quarter	1,790	(1,790)	-	To correct community employment trips
7. Supported Emp. -Comm Emp. (C) One Way Trips- Second Quarter	1,870	(1,870)	-	To correct community employment trips
7. Supported Emp. -Comm Emp. (E) One Way Trips- Third Quarter	1,160	(1,160)	-	To correct community employment trips
7. Supported Emp. -Comm Emp. (G) One Way Trips- Fourth Quarter	2,370	(1,552)	818	To correct community employment trips
Schedule B-4				
1. TCM Units (D) 4th Quarter	1,757	2,333	4,090	
2. Other SSA Allowable Units (D) 4th Quarter	-	3,939	3,939	To correct SSA units
5. SSA Unallowable Units (D) 4th Quarter	40	1,197	1,237	
Worksheet 1				
3. Buildings/Improve (L) Community Residential	\$ 17,983	\$ (17,983)	\$ -	To remove depreciation - not County Board assets
3. Buildings/Improve (X) Gen Expense All Prgm.	\$ 15,490	\$ 458	\$ -	To reclassify depreciation expense
		\$ (152)	\$ 15,796	To adjust useful life of asset
4. Fixtures (E) Facility Based Services	\$ 458	\$ (458)	\$ -	To reclassify depreciation expense
5. Movable Equipment (X) Gen Expenses All Prgm.	\$ 848	\$ (83)	\$ 765	To remove fully depreciated asset
8. COG Expenses (N) Service & Support Admin	\$ 166	\$ (166)	\$ -	To match to audited COG data
Worksheet 2				
1. Salaries (X) Gen Expense All Prgm.	\$ 196,041	\$ 4,389	\$ 200,430	To reclassify salary expense for J. Miller
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 53,723	\$ 1,270	\$ 54,993	To reclassify benefit expense for J. Miller
3. Service Contracts (X) Gen Expense All Prgm.	\$ 152,800	\$ (6,998)	\$ 145,802	To reclassify non-federal reimbursable expenses
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 239	\$ -	To reclassify non-federal reimbursable expenses
		\$ 3,990	\$ 4,229	To reclassify non-federal reimbursable expenses
4. Other Expenses (X) Gen Expense All Prgm.	\$ 28,084	\$ (239)	\$ -	To reclassify non-federal reimbursable expenses
		\$ (1,564)	\$ 26,281	To reclassify non-federal reimbursable expenses
5. COG Expenses (L) Community Residential	\$ -	\$ 6,975	\$ 6,975	To match to audited COG data
5. COG Expense (N) Service & Support Admin	\$ 1,174	\$ 191	\$ 1,365	To match to audited COG data
10. Unallowable Fees (O) Non-Federal Reimbursable	\$ -	\$ 40,846	\$ -	To record county auditor/treasurer fees
		\$ 4,572	\$ 45,418	To reclassify non-federal reimbursable expenses
Worksheet 2A				
1. Salaries (M) Family Support Services	\$ 4,389	\$ (4,389)	\$ -	To reclassify salary expense for J. Miller
2. Employee Benefits (M) Family Support Services	\$ 1,270	\$ (1,270)	\$ -	To reclassify benefit expense for J. Miller
3. Service Contracts (N) Service & Support Admin	\$ 67,709	\$ (3,641)	\$ 64,068	To reclassify fees paid to COG
Worksheet 5				
5. COG Expenses (L) Community Residential	\$ -	\$ 40,711	\$ 40,711	To match to audited COG data
Worksheet 8				
3. Service Contracts (H) Unasgn Adult Program	\$ -	\$ 39,765	\$ -	To reclassify transportation expense
		\$ 296,621	\$ -	To reclassify transportation expense
		\$ 11,051	\$ 347,437	To reclassify transportation expense
Worksheet 9				
3. Service Contracts (N) Service & Support Admin. Costs	\$ 22,783	\$ (14,565)	\$ 8,218	To reclassify fees paid to COG
Worksheet 10				
3. Service Contracts (E) Facility Based Services	\$ 1,421,843	\$ (39,765)	\$ -	To reclassify transportation expenses
		\$ (296,621)	\$ -	To reclassify transportation expenses
		\$ (11,051)	\$ -	To reclassify transportation expenses
		\$ (1,074,406)	\$ -	To reclassify adult services expenses
3. Service Contracts (H) Unasgn Adult Program	\$ -	\$ 1,074,406	\$ 1,074,406	To reclassify adult services expenses
Reconciliation to County Auditor Worksheet				
Expense:				
Plus: Fees Paid To COG, Or Payments And Transfers made To COG	\$ -	\$ 14,565	\$ -	To reclassify fees paid to COG
		\$ 3,641	\$ 18,206	To reclassify fees paid to COG
Less: Capital Costs	\$ (51,002)	\$ 18,384	\$ (32,618)	To reconcile adjusted capital expenses
Less: Auditor/Treasurer Fees	\$ -	\$ (40,846)	\$ (40,846)	To correct county auditor/treasurer fees



Dave Yost • Auditor of State

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.

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
MARCH 8, 2012**