



Dave Yost • Auditor of State

Paulding County Board of Developmental Disabilities

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Independent Accountant's Report on Applying Agreed-Upon Procedures

Halina Schroeder, Audit Chief
Office of Audits, 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 Paulding 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 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 measure three rooms because the County Board indicated there were no changes from the final 2007 square footage to 2008 and 2009 square footage. 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; however we did find a change in usage for one classroom starting in 2008. This difference was reported in Appendix A (2008) and Appendix B (2009).

2. 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 from the final 2007 square footage to the 2008 and 2009 square footage.

3. 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*.

We compared the County Board's final 2007 square footage summary to the square footage reported for each cell in *Schedule B-1, Section A, Square Footage* of the Cost Reports.

We found variances exceeding 10 percent as reported in Appendix A (2008) and Appendix B (2009).

4. 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 obtained the County Board's methodology for allocating square footage for the one room which had a change in usage. We tested the 2008 methodology and applied the results to both Cost Reports. We found no inconsistencies between the County Board's methodology and the Cost Report Guides.

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 Statistic*, worksheet 4, or worksheets 7A to 7H which result in unassigned program or general expenses-all program costs.

We determined that the statistics for dietary services on worksheet 4 incorrectly included age groups not served which resulted in unassigned costs being incorrectly allocated to ages 3-5 in 2008 and ages 0-2 in 2009.

These differences are reported in Appendix A (2008) and Appendix B (2009).

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

We did not perform this procedure as there was no change in reported typical hours of service in 2008 and 2009 from the final 2007 typical hours of service.

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 2008 Adult Statistics Spreadsheet and the County Board's Attendance by Daily Inputs for 1/01/2009 to 12/31/2009 report 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 (2008) and Appendix B (2009).

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 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 individuals served for Day Habilitation/Adult Day Services/Vocational Habilitation, for 2008 and the final 2008 individual served to the final 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.

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 variance found in Procedure 4 did not exceed 10 percent.

6. DODD requested us to report variances to *Schedule B-1, Section B, Attendance Statistics* if more than three of the community employment 15 minute units tested were not calculated in accordance with the Cost Report Guides.

We did not perform this procedure as the County Board reported no Supported Employment - Community Employment program in 2008 and 2009.

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 Units by Age Group report for 2008 and the Units for Cost Report for 2009 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 Units by Age Group Report and the Units for Cost Report for accuracy.

We found differences exceeding two percent as reported in Appendix A (2008) and Appendix B (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 in *Schedule B-3, Quarterly Summary of Transportation Services*.

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

We found no differences exceeding 10 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 compared the cost of bus tokens/cabs from the County Board's State Expenses Detailed Reports to the amount reported in *Schedule B-3* of the Cost Reports.

We found no differences or computational errors exceeding two percent.

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 and SSA Unallowable), from the County Board's 2008 TCM Units by Staff by Month report and 2009 Receivable Billing Reimbursable Summary 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 2008 TCM Units by Staff by Month report and 2009 Receivable Billing Reimbursable Summary for accuracy.

We found differences as reported in Appendix A (2008) and Appendix B (2009). The County Board did not report Unallowable SSA units in 2009. An estimate of these units was developed with the County Board's input and this estimated statistic is reported in 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 haphazardly selected a sample of 42 units of Other Allowable SSA services for 2008 from Unit Entries by Date Span by Code report and a sample of 41 units for 2009 from Receivable Billing Reimbursable 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). In addition, we determined if the units for Other Allowable SSA services for both 2008 and 2009 were provided to individuals that were not Medicaid eligible at the time of service delivery per Medicaid Information Technology System (MITS).

The units found to be in error in 2008 did not exceed 10 percent. The units found to be in error in 2009 did exceed 10 percent: 13 units (31.7 percent of the sample) were provided to one individual that was Medicaid eligible at the time of service delivery per MITS and incorrectly classified by the County Board as Other Allowable SSA services. We reported the difference in Appendix B (2009).

We haphazardly selected a sample of 83 units of Unallowable SSA services for 2008 from the Detailed Units Marked Non-Billable reports and determined if the case note documentation described activities listed in Ohio Admin. Code § 5101:3-48-01(D), and also included the documentation required by Ohio Admin. Code § 5101:3-48-01(F). The County Board did not report or track Unallowable SSA units in 2009.

The units found to be in error exceeded 10 percent of the SSA Unallowable services sample. We reported differences in Appendix A (2008).

3. 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 documentation indicating that it tracked the units per day per SSA during

2008 and 2009, but had no process to ensure the services were medically necessary prior to submitting claims.

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 2007 units to the final 2008 SSA units and compared the final 2008 SSA units to the final 2009 SSA units.

The final units decreased by more than five percent in 2008 from the prior year's *Schedule B-4* and we obtained the County Board's explanation that this was due to an employee's problematic documentation practices. SSA units increased in 2009. 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 Summary Revenue Reports for the Operating (014) Fund 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's yearly receipt totals reported for this fund.

3. We compared the account description and amount for revenue reconciling items on the *Reconciliation to County Auditor Worksheets* to the County Board's State Account Code Detail Reports.

This procedure was not performed as the revenue reconciliation was within allowable limits for both Cost Reports.

4. We compared revenue entries on *Schedule C Income Report* to the Northwest Ohio Waiver Administration Council (NOWAC) prepared County Board Summary Workbook.

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

5. We reviewed the County Board's Detailed State Account Code Detailed Reports for 2008 and 2009 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 and reimbursements in the amount of \$28,738 in 2008 and \$34,180 in 2009;
- IDEA Part B revenues in the amount of \$11,590 in 2008 and \$9,201 in 2009; and
- Title XX revenues in the amount of \$14,634 in 2008 and \$11,079 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 Sections 5123:2-9-05, 5123-2-9-18 (H) (1)-(2)¹, 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 for 2008 and 2009.

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 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 final units reported. The County Board was not reimbursed for Supported Employment - Community Employment during 2008 and 2009.

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

We found no differences.

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).

Non-Payroll Expenditures and Reconciliation to the County Auditor Report

1. We compared the disbursement totals from the 12/31/08 and 12/31/09 County Auditor's report listed on the *Reconciliation to County Auditor Worksheets* to the County Auditor's Summary Expense Report balance for the Operating (014) Fund.

We found no differences.

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 this fund.

Total County Board disbursements were within 1/4 percent of the County Auditor yearly disbursement totals reported for the fund.

3. We also compared the account description and amount for each reconciling item on the *County Auditor Reconciliation Worksheet* to the County Board's State Expenses Detailed Reports.

We did not perform this procedure as there were no differences or adjustments identified in Procedures 1 and 2.

4. 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-General Expense all Programs on worksheets 2, 3 and 8; Column N-Service and Support Administration Costs on worksheet 9; and Columns E-Facility Based Services, F 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.

5. 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 County Board's Depreciation Worksheet.

We reported differences for a 2008 purchase that were not properly capitalized to record the first year's depreciation in Appendix B (2009).

6. We haphazardly selected 20 disbursements from 2008 and 2009 from the County Board's State Expenses Detailed Reports that were classified as service contracts and other expenses on worksheets 2 through 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 reported differences in Appendix A (2008) and Appendix B (2009) for misclassified and non-federal reimbursable costs.

7. 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 totaling \$100 or more for any worksheet.

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

We found differences exceeding \$100 as reported in Appendix A (2008). We found no differences exceeding \$100 for 2009.

8. We compared disbursement entries on *Schedule A, Summary of Service Costs – By Program* and worksheets 2 through 10 to the NOWAC prepared County Board Summary Workbook.

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 County Board's Depreciation Schedules.

We found no differences.

4. We scanned the County Board's Depreciation Schedules 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 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 differences as reported in Appendix B (2009) for a 2008 purchase that was not added to the Depreciation Schedule.

6. We haphazardly selected the lesser of five percent or 20 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.

This procedure was not performed after we verified that the County Board had no disposed assets in 2008 and 2009.

Payroll Testing

1. DODD asks 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 Operating (014) fund.

We totaled salaries and benefits from worksheets 2 through 10 from the 2008 and 2009 Cost Reports and compared the yearly totals to the County Auditor's Summary Expense Reports.

The variance was less than two percent in each respective year.

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

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

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

3. We selected 10 employees and compared the County Board's organizational chart and payroll journal to the worksheet in which each employee's salary and benefit costs were allocated to ensure allocation is consistent with the Cost Report Guides. DODD asked us to report differences greater than three percent of the total wage and benefit of each worksheet affected.

We found no differences.

4. We scanned the County Board's payroll journal 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 did not perform this procedure as errors found in Procedure 3 did not exceed 10 percent.

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

May 29, 2012

cc: Lisa Recker, Superintendent, Paulding County Board of Developmental Disabilities
Melinda Walters, Business Director, Paulding County Board of Developmental Disabilities
Paul Grant, Board President, Paulding County Board of Developmental Disabilities

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Schedule B-1, Section A				
1. Building Services (B) Adult	1,440	160	1,600	
2. Dietary Services (C) Child	4,085	(2,977)	1,108	
4. Nursing Services (C) Child	38	226	264	
5. Speech/Audiology (C) Child	358	(216)	142	
7. Occupational Therapy (C) Child	161	(19)	142	
8. Physical Therapy (C) Child	89	53	142	
11. 0-2 Age Children (C) Child	681	1,473	2,154	
13. 6-21 Age Children (C) Child	1,379	788	2,167	
14. Facility Based Services (B) Adult	10,591	13,017	23,608	To correct square footage based on final 2007 statistics
20. Family Support Services (D) General	25	81	106	
21. Service And Support Admin (D) General	820	(244)	576	
22. Program Supervision (B) Adult	121	236	357	
23. Administration (D) General	620	295	915	
24. Transportation (D) General	8,064	(4,046)	4,018	
25. Non-Reimbursable (B) Adult	2,400	(2,400)	-	
25. Non-Reimbursable (C) Child	627	(51)	576	
Schedule B-1, Section B				
1. Total Individuals Served By Program (A) Facility Based Services	82	2	84	To correct statistics
2. Days Of Attendance (A) Facility Based Services	12,299	(261)	12,038	
Schedule B-3				
3. Children 6-21 (G) One Way Trips- Fourth Quarter	-	2,181	2,181	To correct transportation units
5. Facility Based Services (G) One Way Trips- Fourth Quarter	-	16,864	16,864	
Schedule B-4				
1. TCM Units (D) Fourth Quarter	1,052	11	1,063	
2. Other SSA Allowable Units (D) 4th Quarter	-	535	535	To correct SSA units
5. SSA Unallowable Units (D) 4th Quarter	89	9	98	
Worksheet 1				
8. COG Expenses (N) Service & Support Admin	\$ 292	\$ (292)	\$ -	To adjust per the final COG Summary Workbook
Worksheet 2				
3. Service Contracts (X) Gen Expense All Prgm.	\$ 32,813	\$ (12,500)	\$ 20,313	To reclassify PC Workshop employee's expenses
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 3,500	\$ 3,500	To reclassify non-federal reimbursable costs
4. Other Expenses (X) Gen Expense All Prgm.	\$ 52,857	\$ (6,595)	\$ 46,262	To reclassify DODD administrative fee
	\$ -	\$ (3,500)	\$ 42,762	To reclassify non-federal reimbursable costs
5. COG Expense (N) Service & Support Admin	\$ 682	\$ 507	\$ 1,189	To adjust per the final COG Summary Workbook
10. Unallowable Fees (O) Non-Federal Reimbursable	\$ 30,292	\$ (14,000)	\$ 16,292	To reclassify waiver administration expenses
	\$ -	\$ 4,252	\$ 20,544	To record DODD administrative fee
	\$ -	\$ 34,196	\$ 54,740	To record real estate fees
	\$ -	\$ 12,049	\$ 66,789	To reclassify DODD administrative fee
Worksheet 2A				
3. Service Contracts (E) Facility Based Services	\$ 6,250	\$ (6,250)	\$ -	To reclassify PC Workshop employee's expenses
4. Other Expenses (C) Ages 6-21	\$ 475	\$ (179)	\$ 296	To reclassify travel expense as non-federal reimbursable costs
4. Other Expenses (E) Facility Based Services	\$ 9,044	\$ (5,454)	\$ 3,590	To reclassify DODD administrative fee
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 179	\$ 179	To reclassify travel expense as non-federal reimbursable costs
Worksheet 3				
3. Service Contracts (X) Gen Expense All Prgm.	\$ 8,919	\$ (6,250)	\$ 2,669	To reclassify PC Workshop employee's expenses
Worksheet 4				
14. No. of Individual Meals Served (B) Ages (3-5)	5	(5)	-	To remove incorrect statistics
Worksheet 5				
3. Service Contracts (L) Community Residential	\$ 15,359	\$ (4,338)	\$ 11,021	To reclassify fees paid to COG
Worksheet 6				
3. Service Contracts (I) Medicaid Admin	\$ 16,245	\$ (16,245)	\$ -	To reclassify fees paid to COG
Worksheet 10				
4. Other Expenses (E) Facility Based Services	\$ 135	\$ 6,250	\$ 6,385	
	\$ -	\$ 6,250	\$ 6,250	To reclassify PC Workshop employee's expenses
	\$ -	\$ 12,500	\$ 25,135	
Reconciliation to County Auditor Worksheet				
Expense:				
Plus: Fees Paid To COG, Or Payments And Transfers made To COG	\$ -	\$ 4,338	\$ 4,338	To reclassify fees paid to COG
	\$ -	\$ 14,000	\$ 14,000	To reclassify waiver administration expenses
	\$ -	\$ 16,245	\$ 16,245	To reclassify fees paid to COG
Plus: Other	\$ 186,802	\$ (2,848)	\$ 183,954	To match detailed expense report
	\$ -	\$ (634)	\$ 183,320	To match detailed expense report
Memo: 1 1/2% ODMRDD "Administrative & Oversight Fee"	\$ -	\$ (4,252)	\$ (4,252)	To reconcile DODD administrative fee
Less: County Auditor/Treasurer Fees	\$ -	\$ (34,196)	\$ (34,196)	To reconcile County Auditor/Treasurer fees

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Schedule B-1, Section A				
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4. Nursing Services (C) Child	38	226	264	
5. Speech/Audiology (C) Child	358	(216)	142	
7. Occupational Therapy (C) Child	161	(19)	142	
8. Physical Therapy (C) Child	89	53	142	
11. 0-2 Age Children (C) Child	681	1,473	2,154	
13. 6-21 Age Children (C) Child	1,379	788	2,167	
14. Facility Based Services (B) Adult	10,591	13,017	23,608	To correct square footage based on prior year
20. Family Support Services (D) General	25	81	106	
21. Service And Support Admin (D) General	820	(244)	576	
22. Program Supervision (B) Adult	121	236	357	
23. Administration (D) General	620	295	915	
24. Transportation (D) General	8,064	(4,046)	4,018	
25. Non-Reimbursable (B) Adult	2,400	(2,400)	-	
25. Non-Reimbursable (C) Child	627	(51)	576	
Schedule B-1, Section B				
1. Total Individuals Served By Program (A) Facility Based Services	76	5	81	To correct statistics
Schedule B-3				
3. Children 6-21 (G) One Way Trips- Fourth Quarter	-	1,943	1,943	To correct transportation units
5. Facility Based Services (G) One Way Trips- Fourth Quarter	2,971	7,506	10,477	
Schedule B-4				
1. TCM Units (D) 4th Quarter	115	7,813	7,928	
2. Other SSA Allowable Units (D) 4th Quarter	-	947	947	To correct SSA units
5. SSA Unallowable Units (D) 4th Quarter	-	800	800	
Worksheet 1				
3. Buildings/Improve (H) Unasn Adult Programs	\$ 16,327	\$ 521	\$ 16,848	To record depreciation for 2008 purchase (air conditioner)
Worksheet 2				
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 6,755	\$ 6,755	To reclassify various non- federal reimbursable expenses
4. Other Expenses (X) Gen Expense All Prgm.	\$ 74,192	\$ (6,755)	\$ 67,437	To reclassify various non- federal reimbursable expenses
5. COG Expense (N) Service & Support Admin	\$ -	\$ 2,426	\$ 2,426	To adjust per the final COG Summary Workbook
10. Unallowable Fees (O) Non-Federal Reimbursable	\$ 14,633	\$ 8,295		To record DODD administrative fee
		\$ 34,383		To record County Auditor/Treasurer fees
		\$ 1,414		To reclassify contingent billing fees
		\$ 1,608	\$ 60,333	To reclassify contingent billing fees
Worksheet 2A				
4. Other Expenses (E) Facility Based Services	\$ 28,518	\$ (6,250)		To reclassify PC Workshop employee's expenses
		\$ (1,414)		To reclassify contingent billing fees
		\$ (15,300)	\$ 5,554	To reclassify FY 2010 waiver administration contract
Worksheet 4				
14. No. of Individual Meals Served (A) Ages (0-2)	19	(19)	-	To remove incorrect statistics
Worksheet 5				
4. Other Expenses (O) Non-Federal Reimbursable	\$ 14,565	\$ (14,565)	\$ -	To reclassify the 2008 MUI contract
Worksheet 9				
4. Other Expenses (N) Service & Support Admin. Costs	\$ 4,795	\$ (500)		To reclassify 4-ODDP payments
		\$ (1,608)	\$ 2,687	To reclassify contingent billing fees
5. COG Expenses (N) Service & Support Admin. Costs	\$ -	\$ 14,160	\$ 14,160	To adjust per the final COG Summary Workbook
Worksheet 10				
4. Other Expenses (E) Facility Based Services	\$ 22,857	\$ 6,250	\$ 29,107	To reclassify PC Workshop employee's expenses
Reconciliation to County Auditor Worksheet Expense:				
Plus: Fees Paid To COG, Or Payments And Transfers made To COG	\$ -	\$ 14,565		To reclassify the 2008 MUI contract
		\$ 15,300		To reclassify FY 2010 waiver administration contract
		\$ 500	\$ 30,365	To reclassify 4-ODDP payments
Plus: Match Paid To ODMRDD For IO & LVI Waivers	\$ 219,436	\$ (3,000)	\$ 216,436	To agree to detailed expense report
Memo: 1 1/2% ODMRDD "Administrative & Oversight Fee"	\$ -	\$ (8,295)	\$ (8,295)	To reconcile DODD administrative fee
Less: Capital Costs	\$ (59,237)	\$ (521)	\$ (59,758)	To reconcile depreciation
Less: Auditor/Treasurer Fees	\$ -	\$ (34,838)	\$ (34,838)	To reconcile County Auditor/Treasurer fees



Dave Yost • Auditor of State

PAULDING COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

PAULDING 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
JUNE 21, 2012