



Dave Yost • Auditor of State

PAULDING COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

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Independent Accountants' Report on Applying Agreed-Upon Procedures

Halina Schroeder, Audit Chief
Division of Fiscal Administration, Audit Office
Ohio Department of Developmental Disabilities
30 East Broad Street, 8th 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) Home and Community Based Services 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, 2012 and 2013 (Cost Reports) in accordance with DODD's Guide to Preparing Income and Expenditure Reports for 2012 and 2013 (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 the American Institute of Certified Public Accountants' attestation standards. The sufficiency of these procedures is solely the responsibility of DODD. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Statistics – Square Footage

1. We compared program costs and statistics to square footage reported in the Cost Reports to identify potential square footage errors. We inquired with the County Board to obtain explanation of any potential errors.

We found no differences.

We also compared the 2012 and 2013 square footage totals to the final 2011 totals and found variances above 10 percent.

The County Board stated that the final 2011 square footage reflects the correct square footage usage by program in 2012 and 2013 with the exception of one room in 2013 in which the usage changed from School Age to Speech/Audiology - Child. We reported these variances in Appendix A (2012) and Appendix B (2013) and performed no additional procedures.

2. DODD asked that we compare the square footage for each room on the floor plan of one building to the County Board's summary for each year which rolls up to *Schedule B-1, Section A, Square Footage* to ensure that square footage was allocated in accordance with the Cost Report Guides and identify any variances greater than 10 percent.

Statistics – Square Footage (Continued)

We did not perform this procedure as we carried forward the square footage from the final 2011 Cost Report through 2012 and 2013 (see procedure 1 above).

3. DODD asked that we compare the County Board's square footage summary for each year to the square footage reported in each cell in *Schedule B-1, Section A, Square Footage* and identify variances greater than 10 percent for any cell in *Schedule B-1*.

We did not perform this procedure as we carried forward the square footage from the final 2011 Cost Report through 2012 and 2013 (see procedure 1 above).

4. DODD asked that we review differences from our payroll testing procedures to determine if they resulted in square footage variances greater than 10 percent for any cell in *Schedule B-1*.

We did not perform this procedure as we carried forward the square footage from the final 2011 Cost Report through 2012 and 2013 (see procedure 1 above).

Statistics – Attendance

1. We reviewed the Cost Reports and determined if individuals served or units of service were omitted on *Schedule B-1, Section B, Attendance Statistics*, worksheet 4, or worksheets 7A to 7H which resulted in program or general expenses-all program costs not being allocated to the County Board's programs.

We found no unassigned program or general expenses-all program costs; however, as a result of adjustments to Speech/Audiology - Child square footage identified as part of the Statistics-Square Footage section, we determined that the number of individuals served for Early Intervention and School Age on *Worksheet 7-C, Speech Services* in 2013 needed to be obtained as costs from the general expense-all program costs were not being allocated. The County Board provided these statistics as reported in Appendix B (2013).

2. We compared the County Board's PC Workshop, Inc. Attendance by Daily Inputs and Day Service Attendance Summary by Consumer, Location, Acuity and Month reports for the number of individuals served and days of attendance with similar information reported for Day Habilitation/Adult Day Services/Vocational Habilitation on *Schedule B-1, Section B, Attendance Statistics* and determined if the statistics were reported in accordance with the Cost Report Guides. We identified any variances greater than two percent of reported attendance statistics at each acuity level. We also footed the County Board's reports on attendance statistics for accuracy.

We reported variances in Appendix A (2012). We found no variances in 2013.

3. We traced the number of total attendance days for five Adult Day Service Enclave individuals for two months in 2012 and 2013 between the County Board's monthly attendance documentation and PC Workshop, Inc. Attendance by Daily Inputs and Day Service Attendance Summary by Consumer, Location, Acuity and Month reports and the number of days reported on *Schedule B-1, Section B, Attendance Statistics*. We then compared the acuity level on the County Board's PC Workshop, Inc. Attendance by Daily Inputs and Day Service Attendance Summary by Consumer, Location, Acuity and Month reports to the DODD Acuity Assessment Instrument Ratio Listing for each individual. We also selected an additional four individuals in both 2012 and 2013 to ensure at least two individuals from each acuity level were tested, and performed the same acuity level comparison.

Statistics – Attendance (Continued)

For differences in acuity or attendance days noted, we compared the paid claims in the Medicaid Billing System (MBS) data to the County Board's monthly attendance documentation or DODD Acuity Assessment Instrument Ratio Listing to ensure the County Board was reimbursed for the proper number of attendance days and at the correct acuity level.

We reported differences in Appendix A (2012) and Appendix B (2013). We found overpayments as reported in the Paid Claims Testing section.

4. DODD asked that we select 30 Supported Employment-Community Employment units from the Community Employment reports and determine if the units were calculated in accordance with the Cost Report Guides and meet the service documentation requirements of Ohio Admin. Code § 5123:2-9 to identify variances greater than 10 percent to *Schedule B-1, Section B, Attendance Statistics*.

We did not perform this procedure as the County Board did not provide Community Employment services.

Statistics – Transportation

1. We compared the number of one-way trips from the County Board's 2012 Billing History - Summary and 2013 Receivable Billing Reimbursable Detail by Consumer, Service and Date reports with those statistics as reported in *Schedule B-3, Quarterly Summary of Transportation Services* and identified any variances greater than two percent of either total children or adult program trips reported on rows 4 and 8 of *Schedule B-3*. We also footed the County Board's transportation reports for accuracy.

We found no variances in 2012. We reported variances in Appendix B (2013).

2. We traced the number of trips for five adults for April 2012 and February 2013 from the County Board's daily reporting documentation to *Schedule B-3, Quarterly Summary of Transportation Services* and identified any variances greater than 10 percent of the total trips tested each year.

We found no variances.

3. 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, Quarterly Summary of Transportation Services* and identified any variances greater than two percent of total costs reported on each row of *Schedule B-3*. We also determined if the costs were correctly reported on *Worksheet 8, Transportation Services*.

We found no variances.

Statistics – Service and Support Administration (SSA)

1. We compared the number of Targeted Case Management (TCM), Other SSA Allowable, Home Choice and SSA Unallowable units from the County Board's Receivable Billing Reimbursable Detail by Consumer, Service and Date reports with those statistics reported in *Schedule B-4, Quarterly Summary of Units of Service-Service and Support Administration* and identified any variances greater than two percent of total units reported on each row of *Schedule B-4*. We also footed the County Board's SSA reports for accuracy.

We reported variances in Appendix A (2012). We found no variances in 2013.

Statistics – Service and Support Administration (Continued)

2. We haphazardly selected two samples of 60 Other SSA Allowable units for both 2012 and 2013 from the County Board's Receivable Billing Reimbursable Detail by Consumer, Service and Date reports and determined if the case note documentation described activities listed in Ohio Admin. Code § 5101:3-48-01(D) and included the elements required by Ohio Admin. Code § 5101:3-48-01(F) to identify any variances greater than 10 percent of total units tested in each year.

We reported variances in Appendix A (2012). We found no variances exceeding 10 percent in 2013.

3. We haphazardly selected two samples of 30 SSA Unallowable units for both 2012 and 2013 from the County Board's Receivable Billing Reimbursable Detail by Consumer, Service and Date reports and determined if the case note documentation described activities listed in Ohio Admin. Code § 5101:3-48-01(D) and included the elements required by Ohio Admin. Code § 5101:3-48-01(F) to identify any variances greater than 10 percent of total units tested in each year. For variances greater than 25 percent, we selected an additional sample of 30 units for that year and performed the same test. If the combined error rate of both samples for the same year was greater than 25 percent, we projected these differences across the population.

The variances were greater than 25 percent and we selected an additional sample of 30 units for 2012. The combined error rate exceeded 25 percent. We determined a portion of the variances were general time units were provided to specific individuals. We totaled these units and removed the 605 units that were reported. For the remaining variances, we projected and then reclassified 138 units to Other Allowable. We reported these variances in Appendix A (2012). We found no variances in 2013.

4. DODD asked that we determine if the County Board maintained case note documentation for non-individual specific activities (general time units) as described in Worksheet 9, Service and Support Administration Costs of the Cost Report Guides. If the County Board did record general time units and they accounted for over 10 percent of total SSA units on the final Schedule B-4 plus any general time units recorded, DODD asked that we perform additional testing.

We did not perform this procedure in 2012 as the general time units in 2012 did not account for more than 10 percent of total SSA units. We did not perform this procedure in 2013 as the County Board did not record general time units.

Revenue Cost Reporting and Reconciliation to the County Auditor Report

1. We compared the receipt totals from the county auditor's 2012 and 2013 Summary Revenue Reports for the Board of Developmental Disabilities (014) fund to the county auditor's report total reported on the *Reconciliation to County Auditor Worksheet*.

We then compared the total County Board receipts reported in the *Reconciliation to County Auditor Worksheets* to the county auditor's receipt totals to determine if the Cost Reports reconciled within acceptable limits.

We found no differences and the Cost Reports reconciled within acceptable limits.

2. We compared revenue entries on *Schedule C, Income Report* to the final Northwest Ohio Waiver Administration Council (COG) County Board Summary Workbooks for 2012 and 2013.

We found no differences.

Revenue Cost Reporting and Reconciliation to the County Auditor Report (Continued)

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

We identified the following sources of potential revenue credits for which the County Board did not offset costs or areas where costs may need separated between federal programs 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 \$37,842 in 2012 and or \$30,280 in 2013;
- Title VI-B revenues in the amount of \$9,227 in 2012 and \$9,118 in 2013; and
- Title XX revenues in the amount of \$15,360 in 2012 and \$12,151 in 2013.

Paid Claims Testing

1. We selected 100 paid claims among all service codes from 2012 and 2013 from the MBS data and compared these services to the County Board's service documentation and determined if the documentation matched requirements of each respective service code per Ohio Admin. Code § 5123:2-9. We applied the service documentation rules in effect at the time of service delivery.

For selected commercial transportation services codes that have contracted services, DODD requested that we compare the County Board's usual and customary rate with the reimbursed rate to ensure that the County Board was reimbursed the lesser of the two as per Ohio Admin. Code § 5123:2-9-06. For any errors found, DODD asked that we obtain documentation and identify all overpayments related to reimbursements exceeding the usual and customary rate.

Additionally, for any other selected services codes that have contracted services, DODD requested that we compare the County Board's contract rate with the reimbursed rate to ensure that the County Board was reimbursed no more than the contracted rate. For any errors found, DODD asked that we obtain documentation and identify all overpayments related to reimbursements exceeding the contract rate.

If there is no documentation to support paid claims or the units paid are not supported by service documentation per the Ohio Admin. Code, we calculated a recoverable finding and made any corresponding unit adjustments to *Schedule B-1, B-3 or B-4*. Recoverable findings are subject to interest collection pursuant to Ohio Rev. Code § 5164.60.

We found no instances of contracted services for commercial transportation or other contracted services in our sample. We found no instances of non-compliance in 2012. We found instances of non-compliance in 2013 for Adult Day Support and Vocational Habilitation Combination - 15 minute unit (AXF) service code as described below.

We also reported findings in 2012 and 2013 for Adult Day Support and Vocational Habilitation Combination - 15 minute unit (AXF) and Adult Day Support and Vocational Habilitation Combination - Daily Unit (FXD) in which the County Board billed with no supporting documentation as reported in the Statistics - Attendance section.

Paid Claims Testing (Continued)

Recoverable Finding – 2012

Finding \$38.41

Service Code	Units	Review Results	Finding
AXF	38	Lack of supporting documentation	\$38.41

Recoverable Finding – 2013

Finding \$78.61

Service Code	Units	Review Results	Finding
AXF	46	Billed incorrect procedure code resulting in overpayment	\$33.39
FXD	1	Lack of supporting documentation	\$45.22
		Total	\$78.61

- We compared the number of reimbursed TCM units and Community Employment 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 and to *Schedule B-1, Section B, Attendance Statistics, Line (4)(C), Supported Employment – Community Employment*, 15 minute units, respectively to determine whether Medicaid reimbursed units were greater than final TCM and Supported Employment-Community Employment units.

We found no instance where the Medicaid reimbursed units were greater than final TCM units. The County Board was not reimbursed for Supported Employment - Community Employment.

- We compared the amounts reported on *Schedule A, Summary of Service Costs – By Program*, Lines (20), Environmental Accessibility Adaptations to Line (25), Other Waiver Services to the amount reimbursed for these services in 2012 and 2013 on the MBS Summary by Service Code report to determine whether any reimbursements exceeded disbursements on *Schedule A* by two percent.

We found no differences.

Non-Payroll Expenditures and Reconciliation to the County Auditor Report

- We compared the disbursement totals from the county auditor's report listed on the *Reconciliation to County Auditor Worksheets* to the county auditor's Summary Expense Reports for the Board of Developmental Disabilities (014) fund.

We then compared the total County Board disbursements reported in the *Reconciliation to County Auditor Worksheets* to the county auditor's disbursement totals to determine if the Cost Reports reconciled within acceptable limits.

We found no differences and the Cost Reports reconciled within acceptable limits.

- We compared the County Board's State Expenses Detailed Reports to all service contract and other expenses entries on worksheets 2 through 10 to identify variances resulting in reclassification to another program or worksheet exceeding \$250.

We reported variances in Appendix A (2012) and Appendix B (2013).

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

3. We compared disbursement entries on *Schedule A, Summary of Service Costs – By Program* and worksheets 1 through 10 to the final COG County Board Summary Workbooks.

We found no variances.

4. We scanned the County Board's 2012 and 2013 State Expenses Detailed Reports and judgmentally selected 20 disbursements from the service contracts and other expenses reported on worksheets 2 through 10. We determined if supporting documentation was maintained, the costs were allowable and properly classified according to the Cost Report Guides and 2 CFR 225, and identified any variances greater than two percent of total service contracts and other expenses on any worksheet or costs which are non-federal reimbursable under 2 CFR 225 Appendix B and greater than \$250.

We reported misclassified costs in Appendix A (2012). We reported non-federal reimbursable costs in Appendix B (2013).

We also scanned for contracted services or COG expenses on *Worksheet 8, Transportation Services; Worksheet 9, Service and Support Administration Costs; and Worksheet 10, Adult Program* without corresponding statistics that are non-federal reimbursable because they do not demonstrate that the County Board's programs received a measurable benefit as required under Appendix A, section (C)(3)(a) and the Cost Report Guides.

We found COG SSA program costs reported on *Worksheet 9* lacked corresponding SSA units reported on *Schedule B-4*; therefore, we reclassified these costs as non-federal reimbursable as reported in Appendix A (2012) and Appendix B (2013).

5. We scanned the County Board's State Expenses Detail Reports for items purchased during 2012 and 2013 that met the County Board's capitalization criteria and traced them to inclusion on the County Board's Depreciation Schedules.

We found no unrecorded purchases meeting the capitalization criteria.

6. We determined if the County Board reconciled its income and expenditures on a monthly basis by verifying that the County Board maintained documentation of the reconciliation for at least one month in each calendar year.

The County Board had supporting documentation for April 2012 and August 2013 showing that it reconciled its income and expenditures on a monthly basis with the county auditor.

Property, Depreciation, and Asset Verification Testing

1. We compared the depreciation costs reported in the County Board's Depreciation Worksheets to the amounts reported on *Worksheet 1, Capital Costs* and identified any variances greater than \$250.

We reported variances in Appendix A (2012) and Appendix B (2013).

Property, Depreciation, and Asset Verification Testing (Continued)

2. We compared the County Board's final 2011 Depreciation Schedule and prior year depreciation adjustments to the County Board's 2012 and 2013 Depreciation Schedules for changes in the depreciation amounts for assets purchased prior to the periods under review, depreciation taken on the same asset more than once, assets that have been fully depreciated in prior years, or depreciation taken on assets during the period of acquisition which were not in compliance with the Cost Report Guides to identify any cell variances greater than \$250.

We found no variances.

3. We determined the County Board's capitalization threshold and haphazardly selected the lesser of 10 or 10 percent of the County Board's fixed assets which meet the capitalization threshold and were being depreciated in their first year in either 2012 or 2013 and determined if the useful lives agreed to the estimated useful lives prescribed in the 2008 or 2013 American Hospital Association (AHA) Asset Guide. We also recomputed the first year's depreciation for the one asset tested, based on the cost, acquisition date and useful life to determine compliance with the Cost Report Guides and AHA Asset Guide and identified any variances.

We reported differences in Appendix A (2012). We did not perform this procedure in 2013 as the County Board did not have any fixed assets which met the capitalization threshold and were being depreciated in their first year.

4. We haphazardly selected the lesser of 10 percent or 10 disposed assets from 2012 from the County Board's list of disposed assets and determined if the asset was removed from the County Board's fixed asset ledger. We also recalculated depreciation and any gain or loss for the disposed item tested, based on the undepreciated 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 reported differences in Appendix A (2012). We did not perform this procedure for 2013 as the County Board stated that no capital assets were disposed. We scanned the County Board's State Account Code Detailed Report and did not find any proceeds from the sale or exchange of fixed assets.

Payroll Testing

1. We compared total salaries and benefits from worksheets 2 through 10 from the Cost Reports and the yearly totals to the payroll disbursements on the county auditor's Summary Expense Reports for the Board of Developmental Disabilities (014) fund to identify variances greater than two percent of the county auditor's report totals for these funds.

The variance was less than two percent.

2. We compared the salaries and benefit costs on the County Board's Payroll and Benefits by Date Span Summary by Payroll Date reports and Benefit Allocation worksheets to the amounts reported on worksheets 2 through 10 to identify variances resulting in differences to another program or worksheet exceeding \$250.

We reported variances in Appendix A (2012). We found no variances in 2013.

Payroll Testing (Continued)

3. We calculated a sample size of the lesser of 40 employees or 25 percent of the average number of total employees over the two year period. For the sample of 10 selected, we compared the County Board's organizational chart, Payroll and Benefits by Date Span Summary by Payroll Date reports and job descriptions to the worksheet in which each employee's salary and benefit costs were allocated to ensure the allocation is consistent with the Cost Report Guides. We identified any misclassification errors and, if the misclassification errors are greater than 10 percent of the sample tested, we would perform procedure 4.

We found no differences.

4. DODD asked that we scan the County Board's Payroll and Benefits by Span Summary by Payroll Date reports for 2012 and 2013 and compare the 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 no errors were identified in procedure 3.

Medicaid Administrative Claiming (MAC)

1. We compared the salary and benefits entered on the MAC Cost by Individual reports to the County Board's Payroll by Summary report in 2012 and Expense Detail Reports in 2013 and determined if the MAC salary and benefits were greater. If the variance was greater than one percent, we would contact DODD's Random Moment Time Study (RMTS) Coordinator to correct the misstatements identified.

We found County Board salary and benefits reported exceed MAC salary and benefits.

2. We compared the MAC Cost by Individual reports to *Worksheet 6, Medicaid Administration Worksheet* for both years.

We found no differences.

3. We selected 10 RMTS observed moments and 10 percent of any RMTS moments above that amount that were completed by employees of the County Board from the DODD RMTS Participant Moments Question and Answer report for the 2nd quarter of 2012 and the 1st quarter of 2013. We selected 11 observed moments in 2012 and 11 observed moments in 2013 and determined if supporting documentation was maintained and the moments were properly classified in accordance with DODD's Guide to Medicaid Administrative Claiming (MAC) using the Random Moment Time Studies (RMTS) Methodology for 2012.

We found no differences.

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, Ohio Department of Medicaid 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.

Paulding County Board of Developmental Disabilities
Independent Accountants' Report on
Applying Agreed-Upon Procedures

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping "D" and "Y".

Dave Yost
Auditor of State

July 5, 2016

Appendix A
Paulding County Board of Developmental Disabilities
2012 Income and Expenditure Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Schedule B-1, Section A				
5. Speech/Audiology (C) Child	40	102	142	To match 2011 square footage
7. Occupational Therapy (C) Child	40	102	142	To match 2011 square footage
8. Physical Therapy (C) Child	40	102	142	To match 2011 square footage
13. School Age (C) Child	2,636	(469)	2,167	To match 2011 square footage
14. Facility Based Services (B) Adult	23,965	(357)	23,608	To match 2011 square footage
22. Program Supervision (B) Adult	-	357	357	To match 2011 square footage
23. Administration (D) General	713	202	915	To match 2011 square footage
Schedule B-1, Section B				
6. A (A) Facility Based Services	39	2	41	To match attendance report
8. B (A) Facility Based Services	-	3	3	To match attendance report
10. A (A) Facility Based Services	6,290	(3)	6,287	To correct days of attendance
12. B (A) Facility Based Services	-	338	338	To match attendance report
Schedule B-4				
2. Other SSA Allowable Units (D) 4th Quarter	-	125		To match SSA report
		138		To reclassify projected allowable units
		(4)		To reclassify unallowable units
		(6)	253	To remove general time units or units with no support
3. Home Choice Units (A) 1st Quarter	657	(657)	-	To match SSA report
3. Home Choice Units (B) 2nd Quarter	60	(60)	-	To match SSA report
3. Home Choice Units (C) 3rd Quarter	94	(94)	-	To match SSA report
3. Home Choice Units (D) 4th Quarter	15	(15)	-	To match SSA report
5. SSA Unallowable Units (D) 4th Quarter	-	768		To match SSA report
		(605)		To remove general time units
		4		To reclassify unallowable units
		(138)	29	To reclassify projected allowable units
Worksheet 1				
3. Buildings/Improve (D) Unasgn Children Programs	\$ 24,765	\$ 645	\$ 25,410	To match depreciation schedule
3. Buildings/Improve (E) Facility Based Services	\$ 16,327	\$ 670	\$ 16,997	To correct depreciation on AC units
5. Movable Equipment (U) Transportation	\$ -	\$ 3,194	\$ 3,194	To record loss on sale of asset
Worksheet 2				
4. Other Expenses (X) General Expense All Prgm.	\$ 41,037	\$ (3,517)	\$ 37,520	To reclassify fees paid to COG
10. Unallowable Fees (O) Non-Federal Reimbursable	\$ 63,224	\$ 1,000	\$ 64,224	To match expenditure report
Worksheet 5				
1. Salaries (D) Unasgn Children Program	\$ 5,305	\$ 11,335	\$ 16,640	To match payroll report
2. Employee Benefits (D) Unasgn Children Program	\$ 3,537	\$ 7,588	\$ 11,125	To match benefit allocation
3. Service Contracts (L) Community Residential	\$ -	\$ 525	\$ 525	To reclassify Special Olympics Coordinator expense
Worksheet 8				
1. Salaries (X) Gen Expense All Prgm.	\$ 113,845	\$ (16,324)	\$ 97,521	To match payroll report
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 75,906	\$ (10,707)	\$ 65,199	To match benefit allocation
Worksheet 9				
4. Other Expenses (N) Service & Support Admin. Costs	\$ 5,611	\$ (4,480)	\$ 1,131	To reclassify fees paid to COG
5. COG Expenses (N) Service & Support Admin. Costs	\$ 3,180	\$ (3,180)	-	To reclassify COG expenses with no corresponding statistics
5. COG Expenses (O) Non-Federal Reimbursable	\$ -	\$ 3,180	\$ 3,180	To reclassify COG expenses with no corresponding statistics

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Paulding County Board of Developmental Disabilities
2012 Income and Expenditure Report Adjustments

	<u>Reported Amount</u>	<u>Correction</u>	<u>Corrected Amount</u>	<u>Explanation of Correction</u>
Worksheet 10				
1. Salaries (E) Facility Based Services	\$ 338,069	\$ 2,908	\$ 340,977	To match payroll report
2. Employee Benefits (E) Facility Based Services	\$ 225,408	\$ 2,559	\$ 227,967	To match benefit allocation
4. Other Expenses (E) Facility Based Services	\$ 68,340	\$ (875)		To match expenditure report
		\$ (50)		To reclassify fees paid to COG
		\$ (525)	\$ 66,890	To reclassify Special Olympics Coordinator expense
Reconciliation to County Auditor Worksheet				
Expense:				
Plus: Fees Paid To COG, Or Payments And Transfers made To COG	\$ 5,993	\$ 4,480		To reclassify fees paid to COG
		\$ 50		To reclassify fees paid to COG
		\$ 3,517	\$ 14,040	To reclassify fees paid to COG

Appendix B
Paulding County Board of Developmental Disabilities
2013 Income and Expenditure Report Adjustments

	<u>Reported Amount</u>	<u>Correction</u>	<u>Corrected Amount</u>	<u>Explanation of Correction</u>
Schedule B-1, Section A				
5. Speech/Audiology (C) Child	-	142		To match 2011 square footage
		120	262	To reclassify speech square footage
7. Occupational Therapy (C) Child	40	102	142	To match 2011 square footage
8. Physical Therapy (C) Child	40	102	142	To match 2011 square footage
13. School Age (C) Child	2,636	(469)		To match 2011 square footage
		(120)	2,047	To reclassify speech square footage
14. Facility Based Services (B) Adult	23,965	(357)	23,608	To match 2011 square footage
22. Program Supervision (B) Adult	-	357	357	To match 2011 square footage
23. Administration (D) General	713	202	915	To match 2011 square footage
Schedule B-1, Section B				
12. B (A) Facility Based Services	1,069	(1)		To correct days of attendance
		(2)	1,066	To correct days of attendance
13. C (A) Facility Based Services	760	11		To correct days of attendance
		5	776	To correct days of attendance
Schedule B-3				
5. Facility Based Services (G) One Way Trips- Fourth Quarter	2,651	1,464	4,115	To match transportation report
Worksheet 1				
3. Buildings/Improve (D) Unasgn Children	\$ 24,765	\$ 645	\$ 25,410	To match depreciation schedule
Worksheet 2				
4. Other Expenses (X) Gen Expense All Prgm.	\$ 114,933	\$ (39,171)	\$ 75,762	To reclassify auditor and treasurer fees
10. Unallowable Fees (O) Non-Federal	\$ 66,553	\$ 39,171	\$ 105,724	To reclassify auditor and treasurer fees
Worksheet 7-C				
3. Service Contracts (A) Early Intervention	\$ -	\$ 17,408	\$ 17,408	To match expenditure report
13. Service Contracts (C) School Age	\$ -	\$ 2,240	\$ 2,240	To match expenditure report
13. No. of Individuals Served (A) Early Intervention	-	26	26	To record number of individuals served
13. No. of Individuals Served (C) School Age	-	2	2	To record number of individuals served
Worksheet 7-E				
3. Service Contracts (A) Early Intervention	\$ 19,287	\$ (17,408)	\$ 1,879	To match expenditure report
3. Service Contracts (C) School Age	\$ 2,240	\$ (2,240)	\$ -	To match expenditure report
Worksheet 9				
5. COG Expenses (N) Service & Support Admin. Costs	\$ 4,735	\$ (4,735)	-	To reclassify COG expenses with no corresponding statistics
5. COG Expenses (O) Non-Federal Reimbursable	\$ -	\$ 4,735	\$ 4,735	To reclassify COG expenses with no corresponding statistics

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Dave Yost • Auditor of State

PAULDING COUNTY BOARD 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
AUGUST 16, 2016