



Dave Yost • Auditor of State

PICKAWAY 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

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 has 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 Pickaway 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 income and expenditure transactions 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

For the following tests, DODD requested us to report variances in square footage exceeding 10 percent.

1. We compared the County Board's floor plans and 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 for certain cells within *Schedule B-1, Section A, Square Footage* worksheet. We reported these variances in Appendix A (2008) and Appendix B (2009).

2. 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 compared the square footage of every room from the County Board's floor plan for one of the County Board's buildings to their square footage summary and measured three rooms.

We found square footage variance for one room that was 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. We reported this variance in Appendix A (2008) and Appendix B (2009).

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 found no differences exceeding 10 percent.

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 County Board's Roster Adults Receiving Facility Based Services 2008 and Adult Services 2009 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 found no variances in 2008. We found variances exceeding 10 percent for 2009 and we reported these variances in 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 found no difference.

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 in the Ohio Department of Jobs and Family Services' Medicaid Information Technology System.

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 10 percent of the individuals documented on the attendance sheets.

We haphazardly selected 15 individual names from the County Board's attendance sheets 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

We found no differences exceeding 10 percent.

Statistics – Transportation

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.

1. We compared the number of one-way trips from the County Board's Units by Age Group: PICKAWAY County (by quarter for the period 01/01/2008 to 12/31/2009), Pickaway County Board MR/DD Transportation by Name (for adults for the period 01/01/2009 - 12/31/2009) and Transportation 2009 (for children for the period 01/01/2009 - 12/31/2009) with those statistics as reported in *Schedule B-3, Quarterly Summary of Transportation Statistics* of the Cost Reports.

We found no differences in 2008. Differences noted in 2009 which are reported in Appendix B (2009).

2. We compared the cost of bus tokens/cabs from the County Board's State Expenses Detailed Report to the amount reported in *Schedule B-3* of the cost reports.

We found no differences in 2008. We found differences in 2009 as listed in Appendix B (2009).

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 2009 from the County Board's daily reporting documentation to *Schedule B-3, Quarterly Summary of Transportation Services*.

We found no differences.

4. We haphazardly selected 15 individual names from the County Board's attendance sheets for 2008 and 2009 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.

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 TCM Units by Staff by Month: Pickaway County report (for the period 01/01/2008 - 12/31/2008) and Pickaway TCM Units report (by quarter for the period 01/01/2009 - 12/31/2009 with those statistics reported in *Schedule B, Quarterly Summary of Units of Service – Service and Support Administration*.

We found differences for 2008 and 2009 as listed 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 two samples - 71 units for Other Allowable and 70 units for Unallowable SSA services across 2008 and 2009 from the Detailed Units Marked NonBillable: Pickaway County (2008); the Unit Entries by Date Span by Code: Pickaway County (April, May, June, 2008); and the Pickaway Unit Entry by Date Span Report (2009) and determined if the case note documentation described activities listed in Ohio Admin. Code § 5101:3-48-01(D), and also included the documentation required by Ohio Admin. Code § 5101:3-48-01(F).

The units found to be in error exceeded 10 percent of our sample and we reported the differences in Appendix B (2009). We found no errors for 2008.

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 MBS claims data, we identified the number of individuals and unique dates of service on which 26 or more TCM units were paid through the Medicaid program. We examined the results looking for trends and patterns indicating potential overbilling practices.

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

4. DODD requested us to report variances greater than five percent in total SSA units by line on *Schedule B-4* from the prior year's 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 exceeded five percent of prior year's *Schedule B-4*. We obtained the County Board's explanation that variances were due to a reduction in the number of SSA staff in 2008 and an increased focus on serving children along with changes in Medicaid status for group of adult clients in 2009. We reported no variances in Appendix A (2008) and Appendix B (2009)

Revenue Reconciliation to the County Auditor Report

1. We compared the County Board's revenue balances reported on the *Reconciliation to County Auditor Worksheets* to the County Auditor's Detailed Revenue Transactions-Pickaway County report.

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 2008 and 2009 State Account Code Detail reports.

We also compared the receipt 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 receipts report balances for funds 102 Reaching Beyond, 241 PCBDD, 242 Supportive Living, 243 MRDD Capital Improvement, 245 Help Me Grow, and 253 Medicaid Reserve.

We found no differences.

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 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 Southern Ohio Council of Government (COG) prepared Pickaway County Board Summary Workbook.

We found no differences.

Revenue Cost Report Testing

1. We inquired of the County Board 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 \$42,847 in 2008 and \$34,194 in 2009;
- Title XXI revenues in the amount of \$724 in 2008 and \$1,334 in 2009;
- Title VI-B revenues in the amount of \$20,330 in 2008;
- Title V Innovative revenues in the amount of \$101 in 2008 and \$34 in 2009;
- Title VI-B and Title VI-B ARRA revenues in the amount of \$30,361 in 2009;
- IDEA Part B revenues in the amount of \$8,339 in 2009;
- Preschool Disability Grant revenues in the amount of \$8,871;
- Motor Vehicle Fuel Tax Refund in the amount of \$1,297 in 2008 and \$536 in 2009;
- Miscellaneous Refunds in the amount of \$5,817 in 2008;
- Help Me Grow revenues in the amount of \$260,514 in 2008 and \$187,685 in 2009;

- REM Overpayment Reimbursement in the amount of \$11,464 in 2008;
- Workers' Compensation Reimbursement in the amount of \$7,528 in 2009; and
- Insurance Reimbursement revenues in the amount of \$452 in 2009.

Paid Claims Testing

1. We selected 50 paid claims among all service codes from 2008 and 2008 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 and 5101:3-48:

- 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 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*.

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.

There were no costs reported in these areas; we found no variances.

Expenditure Reconciliation to the County Auditor Report

1. We compared the County Board's expenditure balances reported on the *Reconciliation to County Auditor Worksheets* to the County Auditor's Detail Expense Transactions – Pickaway County report.

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 Pickaway MRDD State Expenses Summary reports and other supporting documentation such as county tax settlement sheets.

We also 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 disbursements report balances for funds Reaching Beyond, PCBDD, Supportive Living, MRDD Capital Improvement, Help Me Grow, and Medicaid Reserve.

We found differences which are 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 2 through 10 to the County Board's State Expenses Detailed reports and the Southern Ohio Council of Government (COG) prepared Pickaway County Board Summary Workbook.

We found no differences.

5. We scanned the County Board's State 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 listed 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
- CMS 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 State Expenses Detailed reports 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 Schedule.

We reported differences for purchases that were not properly capitalized as listed in Appendix A (2008). No differences found in 2009.

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

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

We found one difference as listed in Appendix A (2008). We found no differences in 2009.

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 Depreciation and 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 2004 and 2008 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.

8. 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. We also recalculated depreciation and any gain or loss applicable to 2008 (and 2009, if applicable for the disposed items based on its undepreciated basis and any proceeds received from the disposal of the asset to determine compliance with the Cost Report Guide and CMS Publication 15-1, Chapter 1.

No differences were found in 2008; however, differences identified as a result of applying these procedures are listed 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 report totals for funds Reaching Beyond, PCBDD, Supportive Living, MRDD Capital Improvement, Help Me Grow, and Medicaid Reserve.

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 Detail Expense Transactions – Pickaway County report. Because the variance was greater than two percent, we obtained the County Board's explanation and scanned the County Board's Pickaway MRDD State Expenses Summary reports to identify misclassified costs. The variances were due to Help Me Grow salaries and benefits incorrectly reported as reconciling items and misclassified unemployment expenses. We reported variances in Appendix A (2008) and Appendix B (2009).

2. We selected 20 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.

We found no differences for 2008. We reported differences from these procedures as listed in Appendix B (2009).

3. 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, 4, 5, 7-B, 8, 9 and 10. We obtained the County Board's explanations for the variances. Per the County Board, the variances were related to changes in staffing levels and assignments that resulted from the change in relationship between the County Board and Pickaway Diversified, Inc. In response to this change the County Board increased number of part-time staff or increased hours for current staff in 2009. In addition, workers compensation costs were lower in 2009 while medical insurance costs increased in 2009. We reported no variances.

Non-Payroll Disbursement Testing

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

We reported differences from these procedures 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 DODD, the Ohio Department of Job and Family Services, the Centers for Medicare and Medicaid Services and the Pickaway County Board of Developmental Disabilities 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

September 13, 2011

cc: Mr. Mike Pelcic, Superintendent, Pickaway County Board of Developmental Disabilities
Mr. Bob Hively, Business Manager, Pickaway County Board of Developmental Disabilities
Ms. Annisa Dudas, Board Chairperson, Pickaway County Board of Developmental Disabilities

Appendix A
Pickaway 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	67	547	614	
1. Building Services (C) Child	936	546	1,482	
12. 3-5 Age Children (C) Child	8,576	(1,991)	6,585	
13. 6-21 Age Children (C) Child	8,670	(1,991)	6,679	
23. Administration (D) General	1,542	264	1,806	To correct square footage
24. Transportation (D) General	722	(722)	-	
25. Non-Reimbursable (B) Adult	-	3,220	3,220	
25. Non-Reimbursable (C) Child	2,907	(800)	2,107	
25. Non-Reimbursable (D) General	1,820	126	1,946	
Schedule B-4				
2. Other SSA Allowable Units (D) 4th Quarter	351	101	452	To correct SSA unit totals
5. SSA Unallowable Units (D) 4th Quarter	250	(95)	155	
Worksheet 1				
3. Buildings/Improve (L) Community Residential	\$ 1,342	\$ (892)	\$ 450	To removed depreciation for expensed purchase
6. Capital Leases (U) Transportation	\$ 2,400	\$ (2,400)	\$ -	To reclassify bus garage operating lease
Worksheet 2				
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 87,182	\$ 1,296	\$ 88,478	To reclassify life insurance expenses
4. Other Expenses (O) Non-Federal Reimbursable	\$ 7,576	\$ (2,236)	\$ 4,986	To reclassify allowable expenses
4. Other Expenses (X) Gen Expense All Prgm.	\$ 33,720	\$ (417)	\$ 33,303	To reclassify building expenses
		\$ (380)		To reclassify food services expenses
		\$ (1,296)	\$ 31,627	To reclassify life insurance expenses
10. Unallowable Fees (O) Non-Federal Reimbursable	\$ 21,461	\$ 68,441	\$ 89,902	To record county auditor/treasurer fees
Worksheet 3				
4. Other Expenses (D) Unasgn Children Program	\$ 27,203	\$ (400)	\$ 26,803	To reclassify architect fees
4. Other Expenses (X) Gen Expense All Prgm.	\$ -	\$ 417	\$ 417	To reclassify building expenses
Worksheet 4				
4. Other Expenses (D) Unasgn Children Program	\$ 11,029	\$ 380	\$ 11,409	To reclassify food services expenses
Worksheet 5				
1. Salaries (A) Ages 0-2	\$ 361,962	\$ 163,060	\$ 525,022	To reclassify HMG salary expenses
2. Employee Benefits (A) Ages (0-2)	\$ 97,537	\$ 7,198	\$ 104,735	To reclassify unemployment expenses
		\$ 40,766	\$ 145,501	To reclassify HMG benefit expenses
3. Service Contracts (L) Community Residential	\$ 93,015	\$ 86,000	\$ 179,015	To reclassify capital housing expenses
		\$ 47,145	\$ 226,160	To reclassify capital housing expenses
3. Service Contracts (O) Non-Federal Reimbursable	\$ 6,300	\$ (6,300)	\$ -	To reclassify fees paid to COG
4. Other Expenses (A) Ages (0-2)	\$ 44,777	\$ (7,198)	\$ 37,579	To reclassify unemployment expenses
4. Other Expenses (D) Unasgn Children Program	\$ 29,703	\$ (29,703)	\$ -	To reclassify HMG other expenses
4. Other Expenses (L) Community Residential	\$ -	\$ 3,348	\$ 3,348	To reclassify community residential expenses
		\$ 2,236	\$ 5,584	To reclassify transportation reimbursement
4. Other Expenses (M) Family Support Services	\$ -	\$ 29,703	\$ 29,703	To reclassify allowable expenses
		\$ 29,703	\$ 29,703	To reclassify community residential expenses
Worksheet 8				
4. Other Expenses (G) Community Employment	\$ 3,348	\$ (3,348)	\$ -	To reclassify transportation reimbursement
4. Other Expenses (X) Gen Expense All Prgm.	\$ 124,189	\$ 2,400	\$ 126,589	To reclassify bus garage operating lease
Worksheet 10				
3. Service Contracts (E) Facility Based Services	\$ 732,060	\$ (487,000)	\$ 245,060	To reclassify payment to Pickaway Diversified, Inc.
4. Other Expenses (E) Facility Based Services	\$ 9,550	\$ 354	\$ 9,904	To reclassify allowable expenses
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 487,000	\$ 487,000	To reclassify payment to Pickaway Diversified, Inc.
Reconciliation to County Auditor Worksheet Expense:				
Plus: Real Estate Fees	\$ -	\$ (68,441)	\$ (68,441)	To reconcile county auditor/treasurer fees
Plus: Capital Housing	\$ 86,000	\$ (86,000)	\$ -	To reclassify capital housing expenses
Plus: Leases And Rentals	\$ 2,400	\$ (2,400)	\$ -	To reclassify bus garage operating lease
Plus: Purchases Greater Than \$5,000	\$ 99,427	\$ (47,145)	\$ 52,282	To reclassify capital housing expenses
		\$ 400	\$ 52,682	To reclassify architect fees
Plus: Fees Paid To COG, Or Payments And Transfers made To COG	\$ -	\$ 6,300	\$ 6,300	
Plus: Help Me Grow	\$ 251,220	\$ (163,060)	\$ 88,160	
		\$ (40,766)	\$ 47,394	To reclassify HMG Expenses
		\$ (47,394)	\$ -	
Less: Capital Costs	\$ (80,132)	\$ 892	\$ (79,240)	To remove depreciation for expensed purchase
		\$ 2,400	\$ (76,840)	To remove depreciation for bus garage lease

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Schedule B-1, Section A				
1. Building Services (C) Child	-	2,046	2,046	
22. Program Supervision (C) Child	-	544	544	
24. Transportation (D) General	60	(60)	-	To correct square footage
25. Non-Reimbursable (B) Adult	-	9,758	9,758	
Schedule B-1, Section B				
1. Total Individuals Served By Program (A) Facility Based Services	100	(11)	89	
1. Total Individuals Served By Program (C) Supported Emp. -Community	1	(1)	-	To correct individual served
Schedule B-3				
5. Facility Based Services (A) One Way Trips- First Quarter	139	637	776	To correct transportation units
5. Facility Based Services (H) Cost of Bus, Tokens, Cabs- Fourth Quarter	\$ -	\$ 74,814	\$ 74,814	To record transportation expenses
Schedule B-4				
1. TCM Units (D) 4th Quarter	2,529	(193)	2,336	To correct SSA unit totals
2. Other SSA Allowable Units (D) 4th Quarter	823	665	1,488	
5. SSA Unallowable Units (D) 4th Quarter	267	262	529	
Worksheet 1				
3. Buildings/Improve (D) Unasn Children Programs	\$ 51,234	\$ 15	\$ 51,249	To include architecture fees
5. Movable Equipment (O) Non-Federal Reimbursable	\$ -	\$ 38,921	\$ 38,921	To record salvage value of donated assets
Worksheet 2				
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 81,870	\$ 1,296	\$ 83,166	To reclassify life insurance expenses
4. Other Expenses (X) Gen Expense All Prgm.	\$ 89,236	\$ (94)	\$ 89,142	To reclassify building services expenses
		\$ (380)	\$ 2,657	To reclassify food service expenses
		\$ 2,657	\$ (63)	To reclassify Leave payout
		\$ (63)	\$ (1,296)	To reclassify building services expenses
		\$ (1,296)	\$ 29,008	To reclassify life insurance expenses
10. Unallowable Fees (O) Non-Federal Reimbursable	\$ 3,166	\$ 29,008	\$ 32,174	To reclassify DODD administrative fees
		\$ 35,939	\$ 68,113	To record county auditor/treasurer fees
Worksheet 2A				
1. Salaries (N) Service & Support Admin	\$ -	\$ 62,922	\$ 62,922	To reclassify SSA Director's salary
2. Employee Benefits (N) Service & Support Admin	\$ -	\$ 26,862	\$ 26,862	To reclassify SSA Director's benefits
Worksheet 3				
3. Service Contracts (N) Service & Support Admin	\$ 3,831	\$ 2,579	\$ 6,410	
4. Other Expenses (V) Admin	\$ 6,423	\$ 63	\$ 6,486	To reclassify building services expenses
4. Other Expenses (X) Gen Expense All Prgm.	\$ -	\$ 94	\$ 94	
Worksheet 4				
4. Other Expenses (D) Unasn Children Program	\$ 12,814	\$ 380	\$ 13,194	To reclassify food service expenses
Worksheet 5				
1. Salaries (A) Ages 0-2	\$ 227,366	\$ 135,214	\$ 362,580	To reclassify HMG salary expenses
2. Employee Benefits (A) Ages (0-2)	\$ 75,979	\$ 34,518	\$ 110,497	To reclassify HMG benefit expenses
2. Employee Benefits (B) Ages (3-5)	\$ 78,302	\$ 1,359	\$ 79,661	To reclassify unemployment benefits
3. Service Contracts (L) Community Residential	\$ 281,399	\$ 501	\$ 281,900	To reclassify Job Coach expenses
		\$ (109,410)	\$ 140,000	To reclassify Waiver Match
		\$ 140,000	\$ 312,490	To reclassify Capital Housing costs
4. Other Expenses (B) Ages (3-5)	\$ 43,972	\$ (1,359)	\$ 42,613	To reclassify unemployment benefits
4. Other Expenses (L) Community Residential	\$ 68,703	\$ (68,703)	\$ -	To reclassify Family Support Services
4. Other Expenses (M) Family Support Services	\$ -	\$ 68,703	\$ 68,703	
Worksheet 8				
1. Salaries (D) Unasn Children Program	\$ 69,823	\$ (12,726)	\$ 57,097	
1. Salaries (E) Facility Based Services	\$ -	\$ 12,726	\$ 12,726	
2. Employee Benefits (D) Unasn Children Program	\$ 25,988	\$ (1,866)	\$ 24,122	
2. Employee Benefits (E) Facility Based Services	\$ -	\$ 1,866	\$ 1,866	To reclassify transportation expenses
4. Other Expenses (D) Unasn Children Program	\$ 42,027	\$ (4,638)	\$ 37,389	
		\$ (3,383)	\$ (2,657)	To reclassify Leave payout
		\$ (2,657)	\$ 4,638	To reclassify transportation expenses
4. Other Expenses (E) Facility Based Services	\$ -	\$ 4,638	\$ 4,638	
4. Other Expenses (X) Gen Expense All Prgm.	\$ -	\$ 3,383	\$ 3,383	
Worksheet 9				
1. Salaries (N) Service & Support Admin. Costs	\$ 342,154	\$ (62,922)	\$ 279,232	To reclassify SSA Director's salary
2. Employee Benefits (N) Service & Support Admin. Costs	\$ 121,640	\$ (26,862)	\$ 94,778	To reclassify SSA Director's benefits
4. Other Expenses (N) Service & Support Admin. Costs	\$ 23,913	\$ (2,579)	\$ 21,334	To reclassify building services expenses
Worksheet 10				
3. Service Contracts (E) Facility Based Services	\$ 996,652	\$ (839,000)	\$ 157,652	To reclassify payment to Pickaway Diversified, Inc.
3. Service Contracts (G) Community Employment	\$ 501	\$ (501)	\$ -	To reclassify Job Coach expenses
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 839,000	\$ 839,000	To reclassify payment to Pickaway Diversified, Inc.
Reconciliation to County Auditor Worksheet Expense:				
Plus: Real Estate Fees	\$ -	\$ (35,940)	\$ (35,940)	To reconcile county auditor/treasurer fees
Plus: Capital Housing	\$ 140,000	\$ (140,000)	\$ -	To reclassify Capital Housing expenses
Plus: Match Paid To ODMRDD For IO & LVI Waivers	\$ 262,983	\$ 109,410	\$ 372,393	To reclassify Waiver Match
Plus: Help Me Grow	\$ 169,732	\$ (135,214)	\$ 34,518	To reclassify HMG Expenses
		\$ (34,518)	\$ -	To reclassify DODD administrative fees
MEMO: 1 1/2% ODMRDD "Administration & Oversight Fee"	\$ 29,008	\$ (29,008)	\$ -	To reclassify DODD administrative fees
Less: Capital Costs	\$ (79,291)	\$ (38,936)	\$ (118,227)	To reconcile depreciation

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Dave Yost • Auditor of State

PICKAWAY COUNTY BOARD OF DEVELOPMENT DISABILITIES

PICKAWAY 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
OCTOBER 11, 2011**