



Dave Yost • Auditor of State

SANDUSKY COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

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Independent Accountant's Report on Applying Agreed-Upon Procedures

Halina Schroeder, Audit Chief,
Division of Fiscal Administration – Audit Office
Ohio Department of Developmental Disabilities
30 E. Broad Street, 13th Floor
Columbus, Ohio 43215

Dear Ms. Schroeder:

As permitted by Ohio Rev. Code § 5123.05 and as required by the *Application for a § 1915(c) HCBS Waiver*, Appendix I-2(c), the Auditor of State's Office performed the procedures enumerated below, to which the Ohio Department of Developmental Disabilities (DODD) agreed. The purpose is to assist you in evaluating whether the Sandusky County Board of Developmental Disabilities (County Board) prepared its *Income and Expenditure Report* for the years ended December 31, 2009 and 2010 (Cost Reports) in accordance with DODD's Guide to Preparing Income and Expenditure Reports for 2009 and 2010 (Cost Report Guides) and to assist you in evaluating whether reported receipts and disbursements complied with 2 CFR 225 (OMB Circular A-87 *Cost Principles for State, Local, and Indian Tribal Governments*), and other compliance requirements described in the procedures below. The County Board's management is responsible for preparing these reports. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of DODD. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Statistics – Square Footage

1. DODD requested us to report variances if the County Board's square footage for three rooms varied by more than 10 percent of the square footage reported in the summary which rolls up to *Schedule B-1, Section A, Square Footage* of the Cost Reports.

We measured three rooms and compared the square footage to the County Board's square footage summary. We also toured the facilities to identify how space was used by County Board programs and to identify new, closed or empty buildings along with rented or idle floor space.

We found no square footage variances for rooms that were measured exceeding 10 percent. We also found unreported rented or idle floor space. We reported these variances in Appendix A (2009) and Appendix B (2010).

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 compared one building and traced each room on the floor plan to the County Board's summary for 2010. We found no variances exceeding 10 percent when comparing the total square footage of one floor plan to the County Board's summary.

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* worksheet.

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

We found variances exceeding 10 percent and we reported these variances in Appendix A (2009) and Appendix B (2010).

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.

The County Board did not report the same square footage in the 2009 and 2010 cost reports. However, when asked the IT professional if the methodology was applicable to both years, he stated it was. Therefore we tested the 2009 methodology, and applied the results to both years' cost reports. We found no inconsistencies between the County Board's methodology and the Cost Report Guide.

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, Home Choice, and SSA Unallowable, from the County Board's SSA Summary reports with those statistics reported in *Schedule B-4, Quarterly Summary of Units of Service – Service and Support Administration*. We also footed the County Board's SSA Summary reports for accuracy.

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

2. DODD requested us to report variances if the SSA units tested had an error rate exceeding 10 percent and indicated a systemic issue.

We haphazardly selected two samples of 42 units for Other Allowable for 2009 and 41 units for 2010 from SSA Detail report and determined if the case note documentation described activities listed in Ohio Admin. Code § 5101:3-48-01(D), and also included the documentation required by Ohio Admin. Code § 5101:3-48-01(F). We also determined if the 83 total units for Other Allowable SSA services for both 2009 and 2010 were provided to individuals that were not Medicaid eligible at the time of service delivery per Medicaid Information Technology System (MITS).

The units found to be in error exceeded 10 percent of our Other Allowable SSA services sample; Twenty-nine percent of our sample units were provided to individuals that were Medicaid eligible at the time of service delivery per MITS and incorrectly classified by the County Board as Other Allowable SSA services. Therefore, we projected 29 percent of the population of 6,768 audited Other SSA Allowable units for 2009 and reclassified as TCM units. We reported the differences in Appendix A (2009).

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 no documentation indicating that they tracked the units per day per SSA during 2009 and 2010 and had no written 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 2008 SSA units to the final 2009 SSA units and compared the final 2009 SSA units to the final 2010 SSA units.

The final units decreased by more than five percent from the prior year's *Schedule B-4* and we obtained the County Board's explanation that there were staffing reductions that caused the decrease in units billed. We reported no variances in Appendix A (2009) and Appendix B (2010).

Statistics – Attendance

1. We reviewed the Cost Reports to determine if individuals served or units of service were omitted on *Schedule B-1 Section B Attendance Statistic*, worksheet 4, or worksheets 7A to 7H which result in unassigned program or general expenses-all program costs.

We determined that the County Board provided support for these omitted statistics.

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

We compared the County Board's adult attendance report for the number of individuals served, days of attendance, and 15 minute units with similar information reported for Day Habilitation/Adult Day Services/Vocational Habilitation, Enclave and Community Employment on *Schedule B-1, Section B, Attendance Statistics* of the Cost Reports and determined if the statistics were reported in accordance with the Cost Report Guides. We also footed the County Board's reports on Attendance Statistics for accuracy.

We found variances or computational errors exceeding two percent. We reported these variances in Appendix A (2009) and Appendix B (2010).

3. DODD requested us to report variances if the County Board's number of individuals served varied by more than 10 percent when compared to the prior year's final attendance statistics on *Schedule B-1, Section B, Attendance Statistics*.

We compared the County Board's final 2008 number of individuals served to the final individuals served for Day Habilitation/Adult Day Services/Vocational Habilitation, Enclave for 2009 and the final 2009 individual served to the final individuals served for 2010 on *Schedule B-1, Section B, Attendance Statistics* and determined if the variances were over 10 percent.

The number of reported individuals served changed more than 10 percent from the prior year's Schedule B-1 and as a result we performed procedure 5 below.

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 three of the individuals documented on the attendance sheets.

We haphazardly selected 15 individual names from the County Board's attendance sheets for 2009 and 15 for 2010, and compared the individuals by name to the compiled listing of individuals served by program documentation which rolls up to *Schedule B-1, Section B, Attendance Statistics* of the Cost Reports.

We found no differences exceeding three individuals

5. 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 found differences. We reported these variances in Appendix A (2009) and Appendix B (2010).

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

We haphazardly selected 16 units from 2009 and 16 units from 2010 from the County Board's detailed Community Employment units report and determined if the units were calculated in accordance with the Cost Report Guide.

We found no differences.

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 Children and Adult Annual Transportation report 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 Children and Adult Annual Transportation report for accuracy.

We found variances or computational errors exceeding two percent. We found differences as reported in Appendix A (2009) and Appendix B (2010).

2. DODD requested us to report variances of more than 10 percent of the total trips taken for five individuals for both 2009 and 2010, between the County Board's internal documentation versus the amount reported on *Schedule B-3, Quarterly Summary of Transportation Services*.

We traced the number of trips for five individuals for 2009 and five individuals for 2010 from the County Board's daily reporting documentation to *Schedule B-3, Quarterly Summary of Transportation Services*.

We found no differences.

3. DODD requested us to report variances if the Board's cost of bus tokens/cabs was not within two percent of the total amount reported on *Schedule B-3 Quarterly Summary of Transportation Statistics*.

We compared the cost of bus tokens/cabs from the County Board's Detailed Expenditure Report to the amount reported in *Schedule B-3* of the Cost Reports.

We found no differences or computational errors exceeding two percent.

Revenue Cost Reporting and Reconciliation to the County Auditor Report

1. We compared the receipt totals from the 12/31/2009 and 12/31/2010 County Auditor's detailed receipt report for 2251, 2252, 2253, 2254, 2255, 2256, 2257, 2258, 2259 funds to the County Auditor's report totals reported on the *Reconciliation to County Auditor Worksheets*.

We found no differences.

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

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

3. We compared revenue entries on *Schedule C Income Report* to the Clearwater Council of Government (COG) prepared County Board Summary Workbook.

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

4. We reviewed the County Board's detailed revenue report 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, reimbursements and other income in the amount of \$2,149,337 in 2009 and \$2,215,880 in 2010;
- IDEA Part B revenues in the amount of \$48,791 in 2009 and \$48,532 in 2010;
- IDEA Part B ARRA revenues in the amount of \$3,560 in 2009 and \$33,037 in 2010;
- IDEA Early Childhood Special Education revenues in the amount of \$10,502 in 2009 and \$16,852 in 2010;

Paid Claims Testing

1. We selected [50] paid claims among all service codes from 2009 and 2010 from the Medicaid Billing System (MBS) data and determined if the claims met the following service documentation requirements of Ohio Admin. Code §§ 5123:2-9-05, 5123-2-9-18(H)(1)-(2), and 5101:3-48-01(F):

- Date of service;
- Place of service;
- Name of the recipient;
- Name of the provider;
- Signature of the person delivering the service or initials of the person delivering the service if the signature and corresponding initials are on file with the provider;
- Type of service (for homemaker/personal care, type must include if routine, on-site/on-call, or level one emergency);
- Number of units of the delivered service or continuous amount of 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. [1]

[1] For non-medical transportation (service codes) we reviewed similar service documentation requirements to ensure compliance with Ohio Admin. Code § 5123:2-9-18 (H)(1)-(2) excluding (H)(1)(d),(f),(j) and (H)(2)(d),(f).

We found no instances of non-compliance with these documentation requirements for 2009 or 2010.

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

We compared the number of reimbursed TCM units and Community Employment units from the MBS Summary by Service Code report, to the 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.

We found no instance where the Medicaid reimbursed units were greater than audited TCM units.

Non-Payroll Expenditures and Reconciliation to the County Auditor Report

1. We compared the disbursement totals from the 12/31/2009 and 12/31/2010 County auditor's report listed on the *Reconciliation to County Auditor Worksheets* to the County Auditor's disbursements report balances for 2251, 2252, 2253, 2254, 2255, 2256, 2257, 2258, 2259 funds.

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 these funds.

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

3. DODD asked us to compare the County Board disbursements on the detailed expenditure reports to the amounts reported on Worksheets 2 through 10, and report variances exceeding \$100 for service contracts and other expenses on any Worksheet.

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

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

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

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

5. 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-Gen Expense all Programs on Worksheets 2, 3 and 8; Column N-Service and Support Admin Costs on Worksheet 9; and Columns E-Facility Based Services, F-Enclave, and G-Community Employment an H-unassigned on Worksheet 10 and reviewed documentation to identify disbursements not classified as prescribed by the Cost Report Guides or costs which are non-federal reimbursable under 2 CFR 225 Appendix B.

We found differences as reported in Appendix A (2009) and Appendix B (2010) for misclassified and non-federal reimbursable costs.

6. We scanned the County Board's Detailed Expenditures for items purchased during 2009 and 2010 that met the County Board's capitalization criteria and traced them to inclusion on the County Board's Fixed Asset Listing.

We found no unrecorded purchases meeting the capitalization criteria.

7. We haphazardly selected 20 disbursements from 2009 and 2010 from the County Board's [State Expenses Detailed report] that were classified as service contract and other expenses on Worksheets 2-10 (not selected for scanning under Step 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 found no differences exceeding two percent of total service contracts and other expenses on any Worksheet or any disbursements over \$100 which are non-federal reimbursable under 2 CFR 225 Appendix B.

Property, Depreciation, and Asset Verification Testing

1. We compared the County Board's procedures regarding capitalization of fixed assets with the Cost Report Guides for preparing *Worksheet 1, Capital Costs* and 2 CFR 225 (OMB Circular A-87, Appendix B, 15(a)(2)).

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

2. We compared the County Board's final 2008 Depreciation Schedule to the County Board's 2009 and 2010 Depreciation Schedules for changes in the depreciation amounts for assets purchased prior to the periods under review which were not in compliance with the Cost Report Guides.

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

3. DODD asked us to compare the depreciation costs reported in the County Board's depreciation schedule to the amounts reported on *Worksheet 1, Capital Costs*, and to report variances exceeding \$100.

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

We found no differences exceeding \$100.

4. We scanned the County Board's Depreciation Schedule for 2009 and 2010 for depreciation taken on the same asset more than once, assets that have been fully depreciated in prior years, or depreciation taken on assets during the period of acquisition which were not in compliance with the Cost Report Guides.

We found no differences.

5. 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 purchased in either 2009 or 2010 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 no differences.

6. We haphazardly selected the lesser of five percent or 20 disposed assets from 2009 and 2010 from the County Board's list of disposed assets and determined if the asset was removed from the County Board's fixed asset ledger. We also recalculated depreciation and any gain or loss applicable to 2010 for the disposed item 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.

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

Payroll Testing

1. DODD asked us to determine whether total County Board salaries and benefits in the 2009 and 2010 cost reports were within two percent of the county auditor's report totals for these funds.

We totaled salaries and benefits from Worksheets 2-10 from the 2009 and 2010 cost reports and compared the yearly totals to the county auditor's financial reports. The variance was less than two percent.

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 29 employees and compared the County Board's organizational chart, staffing/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

Medicaid Administrative Claiming (MAC)

1. DODD asked us to contact its Office of Audits to report differences if the MAC salary and benefits exceeded the County Board's payroll records by one percent or more.

We compared the salary and benefits entered on the Individual MAC Costs by Code and MAC Random Moment Time Summary (RMTS) reports to the County Board's payroll records.

We found variance exceeding one percent and accordingly DODD adjusted the Individual MAC Costs by Code Report or MAC Random Moment Time Summary (RMTS) to correct the misstatements identified.

2. We compared the adjusted Individual MAC Costs by Code and MAC Random Moment Time Summary (RMTS) Report(s) to Worksheet 6, columns (I) and (O) for both years.

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

3. We compared Ancillary Costs on the Roll Up Report for the Ohio Department of Job and Family Services to Lines 6-10 of the *MAC Reconciliation Worksheet*.

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

4. We selected 13 RMTS observed moments completed by employees of the County Board from the DODD RMTS Participant Moments Question and Answer report for the fourth quarter of 2010 in which they documented their time spent on administering Medicaid-funded programs. We determined if supporting documentation of the County Board employees' activity for each observed moment was maintained and the observed moment was properly classified in accordance with DODD's Guide to Medicaid Administrative Claiming (MAC) using the Random Moment Time Studies (RMTS) Methodology for 2010.

We found no differences.

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.

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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

August 29, 2012

cc: Deb Yenrick, Superintendent, Sandusky County Board of Developmental Disabilities
Michelle Mong, Business Manager, Sandusky County Board of Developmental Disabilities
John Kolesar, Board Chairperson, Sandusky County Board of Developmental Disabilities

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Schedule A				
19. Room and Board/Cost to Live (L) Community Residential	\$ -	\$ 30,138	\$ 30,138	To adjust for audited COG report
Schedule B-1, Section A				
23. Administration (D) General	1,840	(123)	1,717	extract non-federal reimbursable square footage
25. Non-Reimbursable (C) Child	-	123	123	to reclassify non-federal reimbursable square footage
Schedule B-1, Section B				
1. Total Individuals Served By Program (A) Facility Based Services	245	(17)	228	Adjust individuals served
1. Total Individuals Served By Program (B) Supported Emp. -Enclave	-	96	96	to add individuals served
1. Total Individuals Served By Program (C) Supported Emp. -Community En	89	(85)	4	Adjust individuals served
2. Days Of Attendance (B) Supported Emp. -Enclave	-	4,152	4,152	to add days of attendance
3. Typical Hours Of Service (B) Supported Emp. -Enclave	-	8	8	To add hours of operation
4. 15 Minute Units (C) Supported Emp. -Community Employment	-	654	654	To add units
Schedule B-3				
7. Supported Emp. -Comm Emp. (G) One Way Trips- Fourth Quarter	-	877	877	To add trips for community employment
Schedule B-4				
1. TCM Units (D) 4th Quarter	9,888	1,691	11,579	Adjusted through sample sheet
2. Other SSA Allowable Units (D) 4th Quarter	-	6,768		Reclassify Other Allowable Units
		(1,691)	5,077	Adjusted through sample sheet
5. SSA Unallowable Units (A) 1st Quarter	1,528	(1,528)	-	Reclassify Other Allowable Units
5. SSA Unallowable Units (B) 2nd Quarter	1,764	(1,764)	-	Reclassify Other Allowable Units
5. SSA Unallowable Units (C) 3rd Quarter	1,676	(1,676)	-	Reclassify Other Allowable Units
5. SSA Unallowable Units (D) 4th Quarter	1,800	(1,800)	-	Reclassify Other Allowable Units
Schedule C				
I. County				
(C) Interest- COG Revenue	-	\$ 4,612	\$ 4,612	To adjust for audited COG report
II. Department of MR/DD				
(D) Other (Detail On Separate Sheet)				
23.	4,612	\$ (4,612)	\$ -	To adjust for audited COG report
Worksheet 1				
3. Buildings/Improve (E) Facility Based Services	22,498	\$ (16,261)	\$ 6,237	To correct depreciation
3. Buildings/Improve (N) Service & Support Admin	22,498	\$ (22,498)	\$ -	To correct depreciation
3. Buildings/Improve (X) Gen Expense All Prgm.	-	\$ 60,837	\$ 60,837	To correct depreciation
4. Fixtures (X) Gen Expense All Prgm.	14,247	\$ (14,247)	\$ -	To correct depreciation
5. Movable Equipment (X) Gen Expenses All Prgm.	3,149	\$ (1,594)	\$ 1,555	To correct depreciation
Worksheet 2				
1. Salaries (X) Gen Expense All Prgm.	(18,044)	\$ 24,860	\$ 6,816	To adjust MAC expenditures
2. Employee Benefits (X) Gen Expense All Prgm.	5,411	\$ 2,291	\$ 7,702	To adjust MAC expenditures
3. Service Contracts (X) Gen Expense All Prgm.	127,638	\$ 61,740	\$ 189,378	To adjust MAC expenditures
4. Other Expenses (O) Non-Federal Reimbursable	-	\$ 685	\$ 685	Non Federal Reimbursable
4. Other Expenses (X) Gen Expense All Prgm.	152,914	\$ (600)		Non Federal Reimbursable
		\$ (3,806)	\$ 148,508	To adjust MAC expenditures
10. Unallowable Fees (O) Non-Federal Reimbursable	-	\$ 103,253		To reclassify DODD admin fees
		\$ 91,487	\$ 194,740	To Add Auditor/Treasurer Fees
Worksheet 2A				
1. Salaries (N) Service & Support Admin	(3,561)	\$ 11,639	\$ 8,078	To adjust MAC expenditures
2. Employee Benefits (N) Service & Support Admin	(1,518)	\$ 2,406	\$ 888	To adjust MAC expenditures
Worksheet 5				
4. Other Expenses (O) Non-Federal Reimbursable	103,253	\$ (103,253)	\$ -	To reclassify DODD admin fees
5. COG Expenses (L) Community Residential	30,138	\$ (30,138)	\$ -	To adjust for audited COG report
Worksheet 6				
1. Salaries (I) Medicaid Admin	301,014	\$ (15,317)	\$ 285,697	To adjust MAC expenditures
1. Salaries (O) Non-Federal Reimbursable	208,775	\$ (9,838)	\$ 198,937	To adjust MAC expenditures
2. Employee Benefits (I) Medicaid Admin	99,885	\$ (4,653)	\$ 95,232	To adjust MAC expenditures
2. Employee Benefits (O) Non-Federal Reimbursable	70,070	\$ (3,758)	\$ 66,312	To adjust MAC expenditures
3. Service Contracts (I) Medicaid Admin	61,740	\$ (61,740)	\$ -	To adjust MAC expenditures
4. Other Expenses (O) Non-Federal Reimbursable	3,815	\$ (3,815)	\$ -	To adjust MAC expenditures
Worksheet 9				
3. Service Contracts (N) Service & Support Admin. Costs	1,039	\$ (85)	\$ 954	Non Federal Reimbursable
Worksheet 10				
1. Salaries (F) Enclave	-	\$ 171,607	\$ 171,607	To reclassify enclave costs
1. Salaries (G) Community Employment	178,757	\$ (171,607)	\$ 7,150	to adjust community employment costs
2. Employee Benefits (F) Enclave	-	\$ 84,351	\$ 84,351	To reclassify enclave costs
2. Employee Benefits (G) Community Employment	87,866	\$ (84,351)	\$ 3,515	to adjust community employment costs
3. Service Contracts (F) Enclave	-	\$ 8,903	\$ 8,903	To reclassify enclave costs
3. Service Contracts (G) Community Employment	9,274	\$ (8,903)	\$ 371	to adjust community employment costs
4. Other Expenses (F) Enclave	-	\$ 6,576	\$ 6,576	To reclassify enclave costs
4. Other Expenses (G) Community Employment	6,850	\$ (6,576)	\$ 274	to adjust community employment costs
Reconciliation to County Auditor Worksheet				
Expense:				
Less: Capital Costs	(169,737)	\$ (6,236)	\$ (175,973)	To correct depreciation

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Less: Auditor/Treasurer Fees	-	\$ (91,487)	\$ (91,487)	To Add Auditor/Treasurer Fees
Less: Schedule A COG expenses	-	\$ (30,138)	\$ (30,138)	To adjust for audited COG report
Medicaid Administration Worksheet				
Lines 6 -10 Ancillary Costs	-	\$ 21,908	\$ 21,908	To add ancillary costs

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Schedule A				
19. Room and Board/Cost to Live (L) Community Residential	\$ -	\$ 16,703	\$ 16,703	To adjust for audited COG report
Schedule B-1, Section A				
1. Building Services (B) Adult	1,144	(450)	694	To adjust square footage
1. Building Services (C) Child	701	208	909	To adjust square footage
4. Nursing Services (C) Child	114	39	153	To adjust square footage
5. Speech/Audiology (C) Child	104	(33)	71	To adjust square footage
7. Occupational Therapy (C) Child	291	(220)	71	To adjust square footage
8. Physical Therapy (C) Child	978	(221)	757	To adjust square footage
11. 0-2 Age Children (C) Child	1,184	141	1,325	To adjust square footage
13. 6-21 Age Children (C) Child	6,530	1,066	7,596	To adjust square footage
14. Facility Based Services (B) Adult	13,648	7,276	20,924	To adjust square footage
15. Supported Emp. -Enclave (B) Adult	-	297	297	To adjust square footage
16. Supported Emp. -Comm Emp. (B) Adult	313	(297)	16	To adjust square footage
17. Medicaid Administration (A) MAC	-	529	529	To adjust square footage
22. Program Supervision (B) Adult	898	(160)	738	To adjust square footage
22. Program Supervision (C) Child	-	144	144	To adjust square footage
23. Administration (D) General	3,205	730	3,935	To adjust square footage
25. Non-Reimbursable (C) Child	-	123	123	To adjust square footage
Schedule B-1, Section B				
1. Total Individuals Served By Program (B) Supported Emp. -Enclave	-	99	99	to add individuals served
1. Total Individuals Served By Program (C) Supported Emp. -Comm	111	(107)	4	Adjust individuals served
2. Days Of Attendance (B) Supported Emp. -Enclave	-	3,818	3,818	to add days of attendance
3. Typical Hours Of Service (B) Supported Emp. -Enclave	-	8	8	To add hours of operation
4. 15 Minute Units (C) Supported Emp. -Community Employment	-	1,257	1,257	To add units
Schedule B-3				
7. Supported Emp. -Comm Emp. (G) One Way Trips- Fourth Quarter	-	873	873	To add trips for community employment
Schedule B-4				
2. Other SSA Allowable Units (D) 4th Quarter	-	5,928	5,928	Reclassify Other Allowable Units
5. SSA Unallowable Units (A) 1st Quarter	1,532	(1,532)	-	Reclassify Other Allowable Units
5. SSA Unallowable Units (B) 2nd Quarter	1,627	(1,627)	-	Reclassify Other Allowable Units
5. SSA Unallowable Units (C) 3rd Quarter	1,764	(1,764)	-	Reclassify Other Allowable Units
5. SSA Unallowable Units (D) 4th Quarter	1,005	(1,005)	-	Reclassify Other Allowable Units
Schedule C				
I. County				
(B) Interest- COG Revenue	-	\$ 16,224	\$ 16,224	To adjust for audited COG report
Worksheet 1				
3. Buildings/Improve (X) Gen Expense All Prgm.	-	\$ 73,594	\$ 73,594	To correct depreciation
5. Movable Equipment (E) Facility Based Services	-	\$ 756	\$ 756	To add loss on disposal
5. Movable Equipment (X) Gen. Expenses All Prgm.	-	\$ 637	\$ 637	To correct depreciation
8. COG Expenses (E) Facility Based Services	-	\$ 11	\$ 11	To adjust for audited COG report
8. COG Expenses (L) Community Residential	-	\$ 52	\$ 52	To adjust for audited COG report
8. COG Expenses (N) Service & Support Admin	-	\$ 7	\$ 7	To adjust for audited COG report
8. COG Expenses (O) Non-Federal Reimbursable	-	\$ 22	\$ 22	To adjust for audited COG report
Worksheet 2				
1. Salaries (X) Gen Expense All Prgm.	32,215	\$ 102,782	\$ 134,997	To adjust MAC expenditures
2. Employee Benefits (X) Gen Expense All Prgm.	8,492	\$ 22,005	\$ 30,497	To adjust MAC expenditures
4. Other Expenses (O) Non-Federal Reimbursable	40,948	\$ 1,415	\$ 42,363	Non Federal Reimbursable
4. Other Expenses (X) Gen Expense All Prgm.	126,718	\$ (1,415)	\$ 125,303	Non Federal Reimbursable
5. COG Expense (E) Facility Based Services	-	\$ 186	\$ 186	To adjust for audited COG report
5. COG Expenses (L) Community Residential	-	\$ 870	\$ 870	To adjust for audited COG report
5. COG Expense (N) Service & Support Admin	-	\$ 116	\$ 116	To adjust for audited COG report
5. COG Expense (O) Non-Federal Reimbursable	-	\$ 374	\$ 374	To adjust for audited COG report
10. Unallowable Fees (O) Non-Federal Reimbursable	-	\$ 124,136	\$ 124,136	To reclassify DODD admin fees
		\$ 91,282	\$ 215,418	To add Auditor/Treasurer Fees
Worksheet 2A				
1. Salaries (N) Service & Support Admin	(8,978)	\$ 14,077	\$ 5,099	To adjust MAC expenditures
2. Employee Benefits (N) Service & Support Admin	(12,962)	\$ 14,662	\$ 1,700	To adjust MAC expenditures
Worksheet 3				
5. COG Expenses (E) Facility Based Services	\$ 7	\$ 7	\$ 7	To adjust for audited COG report
5. COG Expenses (L) Community Residential	\$ 33	\$ 33	\$ 33	To adjust for audited COG report
5. COG Expenses (N) Service & Support Admin	\$ 4	\$ 4	\$ 4	To adjust for audited COG report
5. COG Expenses (O) Non-Federal Reimbursable	\$ 14	\$ 14	\$ 14	To adjust for audited COG report
Worksheet 5				
4. Other Expenses (O) Non-Federal Reimbursable	124,136	\$ (124,136)	\$ -	To reclassify DODD admin fees
5. COG Expenses (L) Community Residential	-	\$ 6,818	\$ 6,818	To adjust for audited COG report
5. COG Expenses (O) Non-Federal Reimbursable	-	\$ 2,931	\$ 2,931	To adjust for audited COG report
Worksheet 6				
1. Salaries (I) Medicaid Admin	322,469	\$ (65,177)	\$ 257,292	To adjust MAC expenditures
1. Salaries (O) Non-Federal Reimbursable	223,192	\$ (49,967)	\$ 173,225	To adjust MAC expenditures
2. Employee Benefits (I) Medicaid Admin	107,490	\$ (21,726)	\$ 85,764	To adjust MAC expenditures
2. Employee Benefits (O) Non-Federal Reimbursable	74,397	\$ (16,655)	\$ 57,742	To adjust MAC expenditures
Worksheet 9				
5. COG Expenses (N) Service & Support Admin. Costs	-	\$ 910	\$ 910	To adjust for audited COG report
Worksheet 10				

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
1. Salaries (F) Enclave	-	\$ 181,570	\$ 181,570	To reclassify enclave costs
1. Salaries (G) Community Employment	189,135	\$ (181,570)	\$ 7,565	to adjust community employment costs
2. Employee Benefits (F) Enclave	-	\$ 80,616	\$ 80,616	To reclassify enclave costs
2. Employee Benefits (G) Community Employment	83,975	\$ (80,616)	\$ 3,359	to adjust community employment costs
3. Service Contracts (F) Enclave	-	\$ 840	\$ 840	To reclassify enclave costs
3. Service Contracts (G) Community Employment	875	\$ (840)	\$ 35	to adjust community employment costs
4. Other Expenses (E) Facility Based Services	63,422	\$ (537)	\$ 62,885	Non Federal Reimbursable
4. Other Expenses (F) Enclave	-	\$ 4,299	\$ 4,299	To reclassify enclave costs
4. Other Expenses (G) Community Employment	4,478	\$ (4,299)	\$ 179	to adjust community employment costs
4. Other Expenses (O) Non-Federal Reimbursable	-	\$ 537	\$ 537	Non Federal Reimbursable
Reconciliation to County Auditor Worksheet				
Expense:				
Less: Capital Costs	(108,718)	\$ (73,594)		To correct depreciation
		\$ (756)		To correct depreciation
		\$ (637)		To correct depreciation
			\$ (183,705)	To adjust for audited COG report
Less: Auditor/Treasurer Fees	-	\$ (91,282)	\$ (91,282)	To add Auditor/Treasurer Fees
Less: Schedule A COG expenses	-	\$ (16,703)	\$ (16,703)	To adjust for audited COG report
Medicaid Administration Worksheet				
Lines 6 -10 Ancillary Costs	-	\$ 29,819	\$ 29,819	To add ancillary costs



Dave Yost • Auditor of State

SANDUSKY COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

SANDUSKY 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 2, 2012**