



Dave Yost • Auditor of State

HURON COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

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Independent Accountant's Report on Applying Agreed-Upon Procedures

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

Dear Ms. Schroeder:

As permitted by Ohio Rev. Code § 5123.05 and as required by the *Application for a § 1915(c) HCBS Waiver*, Appendix I-2(c), the Auditor of State's Office performed the procedures enumerated below, to which the Ohio Department of Developmental Disabilities (DODD) agreed. The purpose is to assist you in evaluating whether the Huron County Board of Developmental Disabilities (County Board) prepared its *Income and Expenditure Report* for the years ended December 31, 2008 and 2009 (Cost Reports) in accordance with DODD's Guide to Preparing Income and Expenditure Reports for 2008 and 2009 (Cost Report Guides) and to assist you in evaluating whether reported receipts and disbursements complied with 2 CFR 225 (OMB Circular A-87 *Cost Principles for State, Local, and Indian Tribal Governments*), and other compliance requirements described in the procedures below. The County Board's management is responsible for preparing these reports. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of DODD. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Statistics – Square Footage

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

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

We found no significant variances when comparing the one floor plan to the County Board's summary.

2. 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 when comparing the County Board's summary to the Cost Report for certain cells within *Schedule B-1, Section A, Square Footage* worksheet. We reported these variances in Appendix A (2008) and Appendix B (2009).

2. We reviewed the floor plans with the County Board and inquired regarding any changes in use of space. We did not tour the facilities because the County Board had building changes after 2009.

We verified there was change in usage of space between 2007 and 2008 and 2009. We reported differences 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.

The County Board reported the same square footage in the 2008 and 2009 cost reports. Therefore we tested the 2008 methodology, and applied the results to both years' cost reports. We found differences as reported in Appendix A (2008) and Appendix B (2009).

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 Statistics, worksheet 4, or worksheets 7-A through 7-H* which resulted in unassigned program or general expenses-all program costs.

We determined that for 2009, the number of individuals served for Worksheet 4 required adjustment and the number of individuals served on Worksheets 7-E and 7-F needed to be obtained. Dietary costs were incorrectly reported in facility based services on worksheet 4 and costs needed to be allocated between ages 0-2 and 6-21 on worksheets 7-E and 7-F.

The County Board determined that dietary services were not provided to the facility based program and that all individuals reported on *Schedule B-1, Section B, Attendance Statistics* received occupational therapy and physical therapy services. These variances are reported in Appendix B (2009).

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

We compared the County Board's Attendance Recap report, the Enclave summary and the Units Provided – Detailed report in 2008 and Huron Attendance by Month All Clients (By Age Group) report, the Enclave summary and the Units Provided – Detailed report in 2009 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 found variances exceeding 10 percent as reported in Appendix A (2008) and Appendix B (2009).

3. 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 and determined if the statistics were reported in accordance with the Cost Report Guides.

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

4. 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 Medicaid Information Technology System (MITS).

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

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

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

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

We haphazardly selected 31 units from 2008 and 32 units from 2009 from the County Board's Units Provided Detailed reports and determined if the units were calculated in accordance with the Cost Report Guides.

We found no differences.

Statistics – Transportation

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

We compared the number of one-way trips from the County Board's Transportation report for 2008, Print Transportation by Age Group report for 2009 and Senior Enrichment Services invoices for 2008 and 2009 with those statistics as reported in *Schedule B-3, Quarterly Summary of Transportation Statistics* of the Cost Reports.

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

2. We compared the cost of bus tokens/cabs from the County Board's State Expenses Without Payroll or Benefits (Detailed) reports to the amount reported in Schedule B-3 of the Cost Reports.

We found differences as reported in Appendix A (2008) and 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 two for 2009 from the County Board's daily reporting documentation to *Schedule B-3, Quarterly Summary of Transportation Services*.

We found no differences.

4. DODD requested us to report variances exceeding two percent in the total trips taken for the 30 individuals tested. We haphazardly selected 15 individual names from the County Board's attendance sheets for 2008 and for 2009 and compared the individuals by name to the compiled listing of individuals transported to determine whether the compiled listing is complete.

We found no differences.

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

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

Statistics – Service and Support Administration (SSA)

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

and Support Administration to DODD. We compared the number of SSA units (Targeted Case Management (TCM), Other SSA Allowable, and SSA Unallowable) from the County Board's TCM Units by Staff by Month report for 2008 and the Huron TCM Units report for 2009 with those statistics reported in *Schedule B, Quarterly Summary of Units of Service – Service and Support Administration*. We also footed the County Board's reports for accuracy.

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

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

We haphazardly selected a sample of 72 units for Other Allowable and a sample of 70 Unallowable SSA services across 2008 and 2009 from the Unit Entries by Date Span by Code reports and the Detailed Units Marked Non Billable reports and determined if the case note documentation described activities listed in Ohio Admin. Code § 5101:3-48-01(D), and also included the documentation required by Ohio Admin. Code § 5101:3-48-01(F). We also determined if the 72 units for Other Allowable SSA services were provided to individuals that were not Medicaid eligible at the time of service delivery per MITS.

The units found to be in error did not exceed ten percent of the sample.

3. DODD requested us to perform a review to determine compliance with Ohio Admin. Code § 5101-3-48-01(G)(12) which states "A CBMRDD shall not submit claims in excess of twenty-six units per day per service and support administrator (SSA) unless the service(s) associated with such claims is considered medically necessary ..." Using Medicaid claims data, we identified the number of individuals and unique dates of service on which 27 or more TCM units were paid through the Medicaid program. We examined the results looking for trends and patterns indicating potential overbilling practices and reviewed three case notes to determine if services were provided and units were reported correctly.

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

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

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

The reported units decreased by more than five percent from the prior year's *Schedule B-4* and we obtained the County Board's explanation that the variances were due to personnel related issues and the inclusion of general time units in the 2007 Cost Report. We reported no variances in Appendix A (2008) and Appendix B (2009).

Revenue Reconciliation to the County Auditor Report

1. We compared the receipt totals from the 12/31/2008 and 12/31/2009 County Auditor's Estimated Revenue Worksheet for the Operating, Residential Services, Help Me Grow, Early Intervention Collaborative, Trust, Construction, and Title VI-B funds to the County Auditor's report totals reported on the *Reconciliation to County Auditor Worksheets*.

We found no differences.

2. We compared the account description and amount for each revenue reconciling item on the *County Auditor Reconciliation Worksheet* to the County Board's State Account Code Detail reports and other supporting documentation such as the Clearwater Council of Government (COG) prepared Huron County Board Summary Workbook and the County Auditor's Estimated Revenue Worksheet.

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

4. We compared revenue entries on *Schedule C Income Report* to the Clearwater COG prepared Huron County Board Summary Workbook.

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

Revenue Cost Report Testing

1. We reviewed the County Board's State Account Code Detail 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):

- IDEA Part B revenues in the amount of \$21,700 in 2008 and \$20,942 in 2009;
- Title V revenues in the amount of \$77 in 2009;
- Title XX revenues in the amount of \$50,772 in 2008 and \$62,202 in 2009;
- FEMA reimbursements in the amount of \$795 in 2008;
- Miscellaneous reimbursements/refunds in the amount of \$230,161 in 2008 and \$243,516 in 2009;
- Help Me Grow revenues in the amount of \$112,750 in 2008 and \$283,781 in 2009; and
- First Energy Electric reimbursement in the amount of \$22,427 in 2008.

Paid Claims Testing

1. We selected 50 paid claims among all service codes from 2008 and 2009 from the Medicaid Billing System (MBS) data and determined if the claims met the following service documentation requirements of Ohio Admin. Code Sections 5123:2-9-05, 5123-2-9-18 (H) (1)-(2), 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 services, we reviewed similar service documentation requirements to ensure compliance with Ohio Admin. Code Section 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.

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

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

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

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

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

We found no differences.

Expenditure Reconciliation to the County Auditor Report

1. We compared the disbursement totals from the 12/31/2008 and 12/31/2009 County Auditor's report listed on the *Reconciliation to County Auditor Worksheets* to the County Auditor's Appropriation Worksheet report balances for Operating, Residential Services, Help Me Grow, Early Intervention Collaborative, Trust, Title VI-B, and Construction funds.

We found differences as reported in Appendix A (2008). In 2009, 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 State Expenses Without Payroll or Benefits (Detailed) reports and other supporting documentation such as the County Auditor's Appropriation Worksheet report.

We found no differences in 2008. We found differences as reported in 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 Without Payroll or Benefits (Detailed) reports and the Clearwater COG prepared Huron County Board Summary Workbook.

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

5. We scanned the County Board's State Expenses Without Payroll or Benefits (Detailed) reports and reviewed documentation to identify disbursements not classified as prescribed by the Cost Report Guides or costs which are non-federal reimbursable under 2 CFR 225 Appendix B.

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

During testing of non-payroll transactions, we noted that the vendor for all expenses entered into the County Board's system in 2009 was "Various" and that 2008 and 2009 revenues and expenses were entered based only on the limited description on the county auditor's detailed reports. These practices resulted in numerous misclassifications in the Cost Reports. We recommend the County Board modify its practice for entering transactions into its system to ensure that sufficient detail is included to support proper classifications in future Cost Reports.

The 2008 and 2009 Cost Reports submitted by the County Board were not completed in accordance with the Cost Report Guides which states in pertinent part, "The county DD board must reconcile total costs as reported on Schedule A to the county auditor's report of expenditures." The reported county auditor expense and revenue totals did not agree to actual county auditor expense and revenue totals, and as a result, the Cost Reports did not reconcile within allowable limits. The County Board revised and resubmitted the Cost Reports. The revised Cost Reports included classifications that were not consistent with the Guides and resulted in adjustments identified in the Appendices of this report. We recommend the County Board ensure its Cost Reports are completed in accordance with the Guides to Preparing Income and Expenditure Report as issued by DODD.

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 Cost*, 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 scanned the County Board's State Expenses Without Payroll or Benefits (Detailed) report 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 found differences for purchases that were not properly capitalized as reported in Appendix A (2008) and Appendix B (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 found no differences.

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

We found no differences in 2008. We found differences as reported in Appendix B (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 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 procedure and are being depreciated in their first year in either 2008 or 2009 to determine if their useful life agreed to the estimated useful lives prescribed

in the 2008 American Hospital Association (AHA) Asset Guides. We also recomputed the first year's depreciation for these assets, based on their cost, acquisition date and period of useful life to determine compliance with the Cost Report Guides and AHA Asset Guides.

We found no differences.

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 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 Guides.

Differences are reported in Appendix A (2008) and 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 the Operating, Help Me Grow, and Title VI-B funds.

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 Appropriation Worksheet report. The variance was less than two percent

2. We selected 30 employees and compared their job descriptions to the worksheet in which each employee's salary and benefit costs were allocated to ensure allocation is consistent with the Cost Report Guides. DODD asked us to report differences greater than three percent of the total wage and benefit of each worksheet affected.

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

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

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

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

Variances in salary and benefit costs exceeded two percent of expectation on worksheets 2, 3, 5, 7-B, 8, and 9. We obtained the County Board's explanation that variances were due to participation in MAC program and additional changes in status of select employees. We reported no variances in Appendix A (2008) and Appendix B (2009).

Non-Payroll Disbursement Testing

1. We haphazardly selected 40 disbursements from 2008 and 2009 from the County Board's State Expenses Without Payroll or Benefits (Detailed) reports and determined if supporting documentation was maintained as required by 2 CFR 225 (OMB Circular A-87, Appendix A, (C)(1)(j)) and the disbursement was properly classified according to the Cost Report Guides.

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

Medicaid Administrative Claiming (MAC)

1. DODD asked us to contact its Office of Audits to report differences where 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 Report to the County Board's Cost Report Salary and Employee Benefits Analysis reports.

We found no variances exceeding one percent.

2. We compared the Individual MAC Costs by Code Reports to Worksheet 6, columns (I) and (O).

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

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

We did not receive a response from officials to the exceptions noted above.

We were not engaged to and did not conduct an audit, the objective of which would be the expression of an opinion on the County Board's Cost Reports. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of the managements of the County Board, DODD, the Ohio Department of Job and Family Services, and the Centers for Medicare and Medicaid Services and is not intended to be, and should not be used by anyone other than these specified parties.

Sincerely,



Dave Yost
Auditor of State

March 26, 2012

cc: Dee Zeffiro-Krenisky, Superintendent, Huron County Board of Developmental Disabilities
Allyn Schnellinger, Business Manager, Huron County Board of Developmental Disabilities
Deete Zimmerman, Board Chairperson, Huron County Board of Developmental Disabilities

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Schedule B-1, Section A				
5. Speech/Audiology (B) Adult	91	(91)	-	To correct square footage
14. Facility Based Services (B) Adult	14,381	91	14,472	To correct square footage
15. Supported Emp. -Enclave (B) Adult	192	(48)	144	To reclassify community employment square footage
16. Supported Emp. -Comm Emp. (B) Adult	-	48	48	To reclassify community employment square footage
Schedule B-1, Section B				
1. Total Individuals Served By Program (B) Supported Emp. -Enclave	-	53	53	To record individuals served
1. Total Individuals Served By Program (C) Supported Emp. -Community Employment	-	17	17	To record individuals served
2. Days Of Attendance (B) Supported Emp. -Enclave	-	490	490	To record days of attendance
3. Typical Hours Of Service (A) Facility Based Services	6	1	7	To correct typical hours of service
3. Typical Hours Of Service (B) Supported Emp. -Enclave	-	7	7	To record typical hours of service
4. 15 Minute Units (C) Supported Emp. -Community Employment	-	7,858	7,858	To record 15 minute units
Schedule B-3				
3. Children 6-21 (G) One Way Trips- Fourth Quarter	195	4,964	5,159	To correct one way trips
5. Facility Based Services (G) One Way Trips- Fourth Quarter	4,340	14,019	18,359	To correct one way trips
6. Supported Emp. -Enclave (G) One Way Trips- Fourth Quarter	-	980	980	To record one way trips
7. Supported Emp. -Comm Emp. (H) Cost of Bus, Tokens, Cabs- Fourth Quarter	\$ -	\$ 5,095	\$ 5,095	To record cost of transportation
Schedule B-4				
1. TCM Units (D) 4th Quarter	4,498	(4,067)	431	
1. TCM Units (E) COG Activity	-	2,832	2,832	
2. Other SSA Allowable Units (D) 4th Quarter	-	978	978	To correct SSA units
5. SSA Unallowable Units (D) 4th Quarter	472	(89)	383	
5. SSA Unallowable Units (E) COG Activity	-	1	1	
Schedule C				
I. County				
(B) Interest- COG Revenue	\$ -	\$ 4,382	\$ 4,382	To agree to audited COG amounts
V. Other Revenues				
(I) Other (Detail On Separate Sheet)- COG Revenue				
23. Interest	\$ 4,382	\$ (4,382)	\$ -	To agree to audited COG amounts
Worksheet 1				
4. Fixtures (X) Gen Expense All Prgm.	\$ 873	\$ 3,001	\$ 3,874	To record loss from disposed asset
Worksheet 2				
1. Salaries (X) Gen Expense All Prgm.	\$ 176,399	\$ (53,279)		To reclassify MAC amounts
		\$ (145,843)		To reclassify MAC amounts
		\$ 22,723	\$ -	To reclassify MUI salary
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 101,268	\$ 13,853		To reclassify MUI benefits
		\$ (13,397)		To reclassify MAC amounts
		\$ (9,881)	\$ 91,843	To reclassify ERIP payments
3. Service Contracts (X) Gen Expense All Prgm.	\$ 112,468	\$ (8,416)		To reclassify DODD administrative fees
		\$ (12,000)	\$ 92,052	To reclassify non-federal reimbursable expenses
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 801		To reclassify non-federal reimbursable expenses
		\$ 477		To reclassify employee recognition expenses
		\$ 12,000	\$ 13,278	To reclassify non-federal reimbursable expenses
4. Other Expenses (X) Gen Expense All Prgm.	\$ 87,208	\$ (406)		To reclassify employee reimbursements
		\$ (801)		To reclassify non-federal reimbursable expenses
		\$ 150		To reclassify food expense
		\$ 1,375		To reclassify general expenses
		\$ 31		To reclassify employee reimbursements
		\$ (477)		To reclassify employee recognition expenses
		\$ 119		To reclassify employee reimbursements
		\$ 135	\$ 87,334	To reclassify employee reimbursements
5. COG Expense (N) Service & Support Admin	\$ 3,126	\$ 100	\$ 3,226	To agree to audited COG amounts
5. COG Expense (O) Non-Federal Reimbursable	\$ 2,788	\$ 88	\$ 2,876	To agree to audited COG amounts
10. Unallowable Fees (O) Non-Federal Reimbursable	\$ 35,170	\$ 86,204		To record county auditor/treasurer fees
		\$ 5,277		To record DODD administrative fees
		\$ 8,416	\$ 135,067	To reclassify DODD administrative fees
Worksheet 2A				
1. Salaries (E) Facility Based Services	\$ 207,826	\$ (144,482)	\$ 63,344	To reclassify salaries for first line supervisors
1. Salaries (G) Community Employment	\$ 13,938	\$ (13,938)	\$ -	To reclassify salaries for first line supervisors
1. Salaries (N) Service & Support Admin	\$ 41,493	\$ (41,493)	\$ -	To reclassify salaries for first line supervisors
2. Employee Benefits (E) Facility Based Services	\$ 95,760	\$ (66,573)		To reclassify benefits for first line supervisors
		\$ (2,835)	\$ 26,352	To reclassify ERIP payments
2. Employee Benefits (G) Community Employment	\$ 6,423	\$ (6,423)	\$ -	To reclassify benefits for first line supervisors
2. Employee Benefits (N) Service & Support Admin	\$ 26,362	\$ (26,362)	\$ -	To reclassify benefits for first line supervisors
3. Service Contracts (L) Community Residential	\$ 35,346	\$ (35,346)	\$ -	To reclassify fees paid to COG
4. Other Expenses (A) Ages 0-2	\$ 520	\$ (520)	\$ -	To reclassify employee reimbursements
4. Other Expenses (D) Unasn Children Program	\$ 1,736	\$ (1,375)		To reclassify general expenses
		\$ (48)	\$ 313	To reclassify speech therapy expenses
4. Other Expenses (E) Facility Based Services	\$ 4,009	\$ (97)		To reclassify employee reimbursements
		\$ (203)	\$ 3,709	To reclassify employee reimbursements
4. Other Expenses (N) Service & Support Admin	\$ 6,431	\$ (809)		To reclassify employee reimbursements
		\$ (3,224)	\$ 2,398	To reclassify employee reimbursements

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 3				
2. Employee Benefits (O) Non-Federal Reimbursable	\$ -	\$ 78,215	\$ 78,215	To reclassify ERIP payments
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 12,479	\$ (1,212)	\$ 11,267	To reclassify ERIP payments
3. Service Contracts (X) Gen Expense All Prgm.	\$ 86,829	\$ (6,726)	\$ 80,103	To reclassify capital expenses
4. Other Expenses (U) Transportation	\$ 4,206	\$ (4,206)	\$ -	To reclassify capital expenses
4. Other Expenses (X) Gen Expense All Prgm.	\$ 205,903	\$ (57,340)	\$ 148,563	To reclassify fuel expense
		\$ (21,692)	\$ 126,871	To reclassify community residential expenses
5. COG Expenses (N) Service & Support Admin	\$ 463	\$ 15	\$ 478	To agree to audited COG amounts
5. COG Expenses (O) Non-Federal Reimbursable	\$ 413	\$ 13	\$ 426	To agree to audited COG amounts
Worksheet 4				
2. Employee Benefits (C) Ages 6-21	\$ 2,411	\$ (234)	\$ 2,177	To reclassify ERIP payments
4. Other Expenses (X) Gen Expense All Prgm.	\$ 1,902	\$ (150)	\$ 1,752	To reclassify non-federal reimbursable expenses
Worksheet 5				
1. Salaries (A) Ages 0-2	\$ 267,895	\$ 51,150	\$ 319,045	To reclassify early intervention specialist salaries
2. Employee Benefits (A) Ages (0-2)	\$ 157,048	\$ 23,569	\$ 180,617	To reclassify early intervention specialist benefits
		\$ (17,544)	\$ 163,073	To reclassify ERIP payments
2. Employee Benefits (C) Ages 6-21	\$ 157,204	\$ (15,270)	\$ 141,934	To reclassify ERIP payments
2. Employee Benefits (L) Community Residential	\$ 8,958	\$ (870)	\$ 8,088	To reclassify ERIP payments
2. Employee Benefits (M) Family Support Services	\$ 16,860	\$ (1,638)	\$ 15,222	To reclassify ERIP payments
2. Employee Benefits (O) Non-Federal Reimbursable	\$ -	\$ 36,600	\$ 36,600	To reclassify ERIP payments
3. Service Contracts (D) Unasgn Children Program	\$ 32,258	\$ (5,344)	\$ 26,914	To reclassify occupational therapy expense
		\$ (2,628)	\$ 24,286	To reclassify physical therapy expense
		\$ (3,034)	\$ 21,252	To reclassify transportation expenses
3. Service Contracts (L) Community Residential	\$ 75,469	\$ (17,173)	\$ 58,296	To reclassify fees paid to COG
4. Other Expenses (A) Ages (0-2)	\$ 124,865	\$ 520	\$ 125,385	To reclassify employee reimbursements
4. Other Expenses (C) Ages 6-21	\$ 21,849	\$ (11,760)	\$ 10,089	To reclassify occupational therapy expense
		\$ (6,756)	\$ 3,333	To reclassify physical therapy expense
4. Other Expenses (D) Unasgn Children Program	\$ 17,410	\$ (31)	\$ 17,379	To reclassify employee reimbursements
		\$ (54)	\$ 17,325	To reclassify employee reimbursements
		\$ (482)	\$ 16,843	To reclassify employee reimbursements
4. Other Expenses (L) Community Residential	\$ 488	\$ 21,692	\$ 22,180	To reclassify community residential expenses
4. Other Expenses (M) Family Support Services	\$ 36,165	\$ 520	\$ 36,685	To reclassify family support expenses
		\$ 37,421	\$ 74,106	To reclassify transportation expenses
Worksheet 6				
1. Salaries (I) Medicaid Admin	\$ 66,434	\$ 64,911	\$ 131,345	To reclassify MAC amounts
1. Salaries (O) Non-Federal Reimbursable	\$ -	\$ 194,075	\$ 194,075	To reclassify MAC amounts
Worksheet 7-B				
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 35,673	\$ (3,465)	\$ 32,208	To reclassify ERIP payments
4. Other Expenses (X) Gen Expense All Prgm.	\$ 2,083	\$ 36	\$ 2,119	To report expenses originally omitted
Worksheet 7-C				
1. Salaries (D) Unasgn Children Program	\$ 51,150	\$ (51,150)	\$ -	To reclassify early intervention specialist salaries
2. Employee Benefits (D) Unasgn Children Program	\$ 23,569	\$ (23,569)	\$ -	To reclassify early intervention specialist benefits
3. Service Contracts (D) Unasgn Children Program	\$ 61,803	\$ 2,822	\$ 64,625	To reclassify speech therapy expenses
		\$ 2,822	\$ 67,447	To reclassify speech therapy expenses
4. Other Expenses (D) Unasgn Children Program	\$ -	\$ 48	\$ 48	To reclassify speech therapy expenses
Worksheet 7-E				
3. Service Contracts (D) Unasgn Children Program	\$ 32,877	\$ (2,822)	\$ 30,055	To reclassify speech therapy expenses
		\$ 5,344	\$ 35,399	To reclassify occupational therapy expense
		\$ 1,898	\$ 37,297	To reclassify occupational therapy expense
4. Other Expenses (D) Unasgn Children Program	\$ -	\$ 11,760	\$ 11,760	To reclassify occupational therapy expense
Worksheet 7-F				
3. Service Contracts (D) Unasgn Children Program	\$ 25,221	\$ (2,822)	\$ 22,399	To reclassify speech therapy expenses
		\$ 2,628	\$ 25,027	To reclassify physical therapy expense
		\$ (1,898)	\$ 23,129	To reclassify occupational therapy expense
4. Other Expenses (D) Unasgn Children Program	\$ -	\$ 6,756	\$ 6,756	To reclassify physical therapy expense
Worksheet 8				
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 95,806	\$ (9,306)	\$ 86,500	To reclassify ERIP payments
3. Service Contracts (G) Community Employment	\$ -	\$ 5,095	\$ 5,095	To reclassify transportation expenses
3. Service Contracts (X) Gen Expense All Prgm.	\$ 10,487	\$ (9,690)	\$ 797	To reclassify capital expenses
4. Other Expenses (E) Facility Based Services	\$ -	\$ 2,108	\$ 2,108	To reclassify vehicle repair expenses
4. Other Expenses (X) Gen Expense All Prgm.	\$ 130,091	\$ 57,340	\$ 187,431	To reclassify fuel expense
		\$ (520)	\$ 186,911	To reclassify family support expenses
		\$ (4,052)	\$ 182,859	To reclassify capital expenses
13. No. of One Way Trips (B) Ages 3-5	2	(2)	-	To agree trips to Schedule B-3
13. No. of One Way Trips (C) Ages 6-21	18	5,595	5,613	To agree trips to Schedule B-3
13. No. of One Way Trips (E) Facility Based Services	116	32,973	33,089	To agree trips to Schedule B-3

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 9				
1. Salaries (N) Service & Support Admin. Costs	\$ 275,878	\$ (11,632)		To reclassify MAC amounts
		\$ (34,834)		To reclassify MAC amounts
		\$ 41,493		To reclassify salaries for first line supervisors
		\$ (22,723)		To reclassify MUJ salary
		\$ (13,183)	\$ 234,999	To reclassify community employment salaries
2. Employee Benefits (N) Service & Support Admin. Costs	\$ 130,502	\$ 26,362		To reclassify benefits for first line supervisors
		\$ (13,853)		To reclassify MUJ benefits
		\$ (6,074)		To reclassify community employment benefits
		\$ (13,301)	\$ 123,636	To reclassify ERIP payments
4. Other Expenses (N) Service & Support Admin. Costs	\$ 1,022	\$ 203		To reclassify employee reimbursements
		\$ 3,224		To reclassify employee reimbursements
		\$ 54		To reclassify employee reimbursements
		\$ (119)		To reclassify employee reimbursements
		\$ 22	\$ 4,406	To reclassify employee reimbursements
Worksheet 10				
1. Salaries (E) Facility Based Services	\$ 557,332	\$ 144,482	\$ 701,814	To reclassify salaries for first line supervisors
1. Salaries (F) Enclave	\$ -	\$ 111,171		To reclassify enclave salaries
		\$ 10,454		To reclassify salaries for first line supervisors
		\$ 9,887	\$ 131,512	To reclassify enclave salaries
1. Salaries (G) Community Employment	\$ 148,228	\$ 3,485		To reclassify salaries for first line supervisors
		\$ 3,296		To reclassify community employment salaries
		\$ (111,171)	\$ 43,838	To reclassify enclave salaries
2. Employee Benefits (E) Facility Based Services	\$ 256,807	\$ 66,573		To reclassify benefits for first line supervisors
		\$ (31,411)	\$ 291,969	To reclassify ERIP payments
2. Employee Benefits (F) Enclave	\$ -	\$ 51,226		To reclassify enclave benefits
		\$ 4,817		To reclassify benefits for first line supervisors
		\$ 4,556		To reclassify enclave benefits
		\$ (5,886)	\$ 54,713	To reclassify ERIP payments
2. Employee Benefits (G) Community Employment	\$ 68,301	\$ 1,606		To reclassify benefits for first line supervisors
		\$ 1,519		To reclassify community employment benefits
		\$ (51,226)		To reclassify enclave benefits
		\$ (1,962)	\$ 18,238	To reclassify ERIP payments
3. Service Contracts (E) Facility Based Services	\$ 54,831	\$ (50,199)	\$ 4,632	To reclassify fees paid to COG
3. Service Contracts (G) Community Employment	\$ 40,850	\$ (39,482)	\$ 1,368	To reclassify transportation expenses
4. Other Expenses (E) Facility Based Services	\$ 3,597	\$ 406		To reclassify employee reimbursements
		\$ 97		To reclassify employee reimbursements
		\$ 809		To reclassify employee reimbursements
		\$ 482		To reclassify employee reimbursements
		\$ (135)		To reclassify employee reimbursements
		\$ (2,108)		To reclassify vehicle repair expenses
		\$ (22)	\$ 3,126	To reclassify employee reimbursements
5. COG Expenses (O) Non-Federal Reimbursable	\$ -	\$ 21,245	\$ 21,245	To agree to audited COG amounts
Reconciliation to County Auditor Worksheet Expense:				
Plus: Real Estate Fees	\$ -	\$ (86,204)	\$ (86,204)	To reconcile county auditor/treasurer fees
Plus: Purchases Greater Than \$5,000	\$ 267,168	\$ 4,207		To reclassify capital expenses
		\$ 6,726		To reclassify capital expenses
		\$ 9,690		To reclassify capital expenses
		\$ 4,052	\$ 291,843	To reclassify capital expenses
Plus: Fees Paid To COG, Or Payments And Transfers made To COG	\$ -	\$ 35,346		To reclassify fees paid to COG
		\$ 17,173		To reclassify fees paid to COG
		\$ 50,199	\$ 102,718	To reclassify fees paid to COG
Plus: Match Paid To ODMRDD For IO & LVI Waivers	\$ 485,663	\$ (68,121)	\$ 417,542	To reclassify TCM match payments
Plus: Match Paid To ODMRDD For TCM	\$ -	\$ 68,121	\$ 68,121	To reclassify TCM match payments
Memo: 1 1/2% ODMRDD "Administrative & Oversight Fee"	\$ -	\$ (5,277)	\$ (5,277)	To reconcile DODD administrative fees
Less: Capital Costs	\$ (124,568)	\$ (3,001)	\$ (127,569)	To reconcile depreciation
Total from 12/31 County Auditor's Report	\$ 6,218,083	\$ 44	\$ 6,218,127	To correct county auditor expense total
Medicaid Administration Worksheet				
Lines 6-10 Ancillary Costs	\$ -	\$ 6,807	\$ 6,807	To record MAC ancillary costs

Appendix B
Huron 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	\$ -	\$ 8,320	\$ 8,320	To agree to audited COG amounts
Schedule B-1, Section A				
5. Speech/Audiology (B) Adult	91	(91)	-	To correct square footage
7. Occupational Therapy (C) Child	-	83	83	To correct square footage
8. Physical Therapy (C) Child	-	83	83	To correct square footage
14. Facility Based Services (B) Adult	14,381	91	14,472	To correct square footage
15. Supported Emp. -Enclave (B) Adult	192	(75)	117	To reclassify community employment square footage
16. Supported Emp. -Comm Emp. (B) Adult	-	75	75	To reclassify community employment square footage
Schedule B-1, Section B				
1. Total Individuals Served By Program (A) Facility Based Services	124	16	140	To correct individuals served
1. Total Individuals Served By Program (B) Supported Emp. -Enclave	-	37	37	To record individuals served
1. Total Individuals Served By Program (C) Supported Emp. -Community Employment	-	24	24	To record individuals served
2. Days Of Attendance (B) Supported Emp. -Enclave	-	771	771	To record days of attendance
3. Typical Hours Of Service (A) Facility Based Services	6	1	7	To correct typical hours of service
3. Typical Hours Of Service (B) Supported Emp. -Enclave	-	7	7	To record typical hours of service
4. 15 Minute Units (C) Supported Emp. -Community Employment	-	9,370	9,370	To record 15 minute units
Schedule B-3				
3. Children 6-21 (G) One Way Trips- Fourth Quarter	1,851	90	1,941	To correct one way trips
5. Facility Based Services (G) One Way Trips- Fourth Quarter	9,730	(1,047)	8,683	To correct one way trips
5. Facility Based Services (H) Cost of Bus, Tokens, Cabs- Fourth Quarter	\$ -	\$ 644	\$ 644	To record cost of transportation
6. Supported Emp. -Enclave (G) One Way Trips- Fourth Quarter	-	1,542	1,542	To record one way trips
7. Supported Emp. -Comm Emp. (H) Cost of Bus, Tokens, Cabs- Fourth Quarter	\$ -	\$ 1,140	\$ 1,140	To record cost of transportation
Schedule B-4				
1. TCM Units (D) 4th Quarter	3,057	988	4,045	
1. TCM Units (E) COG Activity	2,304	(251)	2,053	
2. Other SSA Allowable Units (D) 4th Quarter	746	178	924	
5. SSA Unallowable Units (A) 1st Quarter	3,103	(3,103)	-	To correct SSA units
5. SSA Unallowable Units (B) 2nd Quarter	3,274	(3,274)	-	
5. SSA Unallowable Units (C) 3rd Quarter	4,241	(4,241)	-	
5. SSA Unallowable Units (D) 4th Quarter	2,600	(801)	1,799	
5. SSA Unallowable Units (E) COG Activity	-	-	-	
Schedule C				
I. County				
(B) Interest- COG Revenue	\$ -	\$ 1,356	\$ 1,356	To agree to audited COG amounts
II. Department of MR/DD				
(G) Waiver Administration- Subsidy- COG Revenue	\$ -	\$ 1,842	\$ 1,842	To agree to audited COG amounts
V. Other Revenues				
(I) Other (Detail On Separate Sheet)- COG Revenue				
24. IO Reconciliation	\$ -	\$ 194,151	\$ 194,151	To agree to audited COG amounts
Worksheet 1				
2. Land Improvements (D) Unasn Children Programs	\$ 63	\$ 1,154	\$ 1,217	To correct depreciation
2. Land Improvements (X) Gen Expense All Prgm.	\$ -	\$ 1,587	\$ 1,587	To correct depreciation
3. Buildings/Improve (U) Transportation	\$ -	\$ 7,079	\$ 7,079	To correct depreciation
4. Fixtures (D) Unasn Children Programs	\$ -	\$ 703	\$ 703	To correct depreciation
4. Fixtures (E) Facility Based Services	\$ -	\$ 928	\$ 928	To correct depreciation
4. Fixtures (X) Gen Expense All Prgm.	\$ 452	\$ 2,304	\$ 2,834	To correct depreciation
5. Movable Equipment (D) Unasn Children Programs	\$ 4,785	\$ 84	\$ 4,869	To correct depreciation
5. Movable Equipment (O) Non-Federal Reimbursable	\$ -	\$ 490	\$ 490	To record donation of asset
5. Movable Equipment (U) Transportation	\$ 9,198	\$ 65,439	\$ 74,637	To correct depreciation
5. Movable Equipment (V) Admin	\$ -	\$ 400	\$ 400	To correct depreciation
5. Movable Equipment (X) Gen Expenses All Prgm.	\$ 14,720	\$ 2,436	\$ 17,156	To correct depreciation
8. COG Expenses (L) Community Residential	\$ -	\$ 15	\$ 15	To agree to audited COG amounts
8. COG Expenses (N) Service & Support Admin	\$ -	\$ 173	\$ 173	To agree to audited COG amounts
8. COG Expenses (O) Non-Federal Reimbursable	\$ -	\$ 619	\$ 619	To agree to audited COG amounts
Worksheet 2				
1. Salaries (X) Gen Expense All Prgm.	\$ 160,209	\$ 30,527	\$ 190,736	To reclassify salary for Medicaid Manager
		\$ 27,346	\$ 213,082	To reclassify MUI salary
		\$ (12,545)	\$ 200,537	To reclassify MAC amounts
		\$ (205,537)	\$ -	To reclassify MAC amounts
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 71,382	\$ 13,602	\$ 84,984	To reclassify benefits for Medicaid Manager
		\$ 12,184	\$ 97,168	To reclassify MUI benefits
		\$ (70,845)	\$ 26,323	To reclassify MAC amounts
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 20,956	\$ 20,956	To reclassify non-federal reimbursable expenses
4. Other Expenses (X) Gen Expense All Prgm.	\$ 526,386	\$ (67,593)	\$ 458,793	To reclassify non-federal reimbursable fees
		\$ (20,596)	\$ 438,197	To reclassify non-federal reimbursable expenses
		\$ (129,373)	\$ 308,824	To reclassify community residential expenses
		\$ (94,730)	\$ 214,094	To reclassify fees paid to COG
5. COG Expenses (L) Community Residential	\$ -	\$ 293	\$ 293	To agree to audited COG amounts
5. COG Expense (N) Service & Support Admin	\$ -	\$ 3,434	\$ 3,434	To agree to audited COG amounts
5. COG Expense (O) Non-Federal Reimbursable	\$ -	\$ 12,277	\$ 12,277	To agree to audited COG amounts
10. Unallowable Fees (O) Non-Federal Reimbursable	\$ 26,145	\$ 80,721	\$ 106,866	To record county auditor/treasurer fees
		\$ 67,593	\$ 174,459	To reclassify non-federal reimbursable fees

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 2A				
1. Salaries (E) Facility Based Services	\$ 285,236	\$ (124,100)		To reclassify salaries for first line supervisors
		\$ (30,527)		To reclassify salary for Medicaid Manager
		\$ (13,162)		To reclassify salary for first line supervisor
		\$ (55,948)		To reclassify salary for first line supervisor
		\$ 2,544	\$ 64,043	To reclassify salary for adult service director
2. Employee Benefits (E) Facility Based Services	\$ 127,089	\$ (55,294)		To reclassify benefits for first line supervisors
		\$ (13,602)		To reclassify benefits for Medicaid Manager
		\$ (6,065)		To reclassify benefits for first line supervisor
		\$ (24,928)		To reclassify benefits for first line supervisor
		\$ 1,133	\$ 28,333	To reclassify benefits for aAdult service Director
3. Service Contracts (L) Community Residential	\$ 47,510	\$ (6,099)	\$ 41,411	To reclassify fees paid to COG
Worksheet 3				
4. Other Expenses (X) Gen Expense All Prgm.	\$ 184,665	\$ (7,387)		To reclassify capital expenses
		\$ (4,680)	\$ 172,598	To reclassify rent expense
5. COG Expenses (L) Community Residential	\$ -	\$ 29	\$ 29	To agree to audited COG amounts
5. COG Expenses (N) Service & Support Admin	\$ -	\$ 338	\$ 338	To agree to audited COG amounts
5. COG Expenses (O) Non-Federal Reimbursable	\$ -	\$ 1,210	\$ 1,210	To agree to audited COG amounts
Worksheet 4				
14. No. of Individual Meals Served (E) Facility Based Services	124	(124)	-	To remove statistics reported in error
Worksheet 5				
1. Salaries (A) Ages 0-2	\$ 284,402	\$ 36,796	\$ 321,198	To reclassify early intervention specialist salaries
2. Employee Benefits (A) Ages (0-2)	\$ 126,717	\$ 16,395	\$ 143,112	To reclassify early intervention specialist benefits
4. Other Expenses (A) Ages (0-2)	\$ 86,704	\$ 4,680	\$ 91,384	To reclassify rent expense
4. Other Expenses (C) Ages (6-21)	\$ 13,605	\$ (7,053)	\$ 6,552	To reclassify capital expenses
4. Other Expenses (L) Community Residential	\$ 3,000	\$ 129,373	\$ 132,373	To reclassify community residential expenses
4. Other Expenses (M) Family Support Services	\$ 28,248	\$ (400)		To reclassify transportation reimbursements
		\$ 7,003	\$ 34,851	To reclassify transportation reimbursements
5. COG Expenses (L) Community Residential	\$ -	\$ 1,780	\$ 1,780	To agree to audited COG amounts
Worksheet 6				
1. Salaries (I) Medicaid Admin	\$ 41,477	\$ 16,992	\$ 58,469	To reclassify MAC amounts
1. Salaries (O) Non-Federal Reimbursable	\$ -	\$ 391,429	\$ 391,429	To reclassify MAC amounts
Worksheet 7-C				
1. Salaries (A) Ages 0-2	\$ 36,796	\$ (36,796)	\$ -	To reclassify early intervention specialist salaries
2. Employee Benefits (A) Ages 0-2	\$ 16,395	\$ (16,395)	\$ -	To reclassify early intervention specialist benefits
Worksheet 7-E				
13. No. of Individual Served (A) Ages 0-2	-	268	268	To record omitted statistics
13. No. of Individual Served (C) Ages 6-21	-	15	15	To record omitted statistics
Worksheet 7-F				
13. No. of Individual Served (A) Ages 0-2	-	268	268	To record omitted statistics
13. No. of Individual Served (C) Ages 6-21	-	15	15	To record omitted statistics
Worksheet 8				
3. Service Contracts (G) Community Employment	\$ -	\$ 1,140		To reclassify transportation expenses
		\$ 6,660	\$ 7,800	To reclassify transportation expenses
4. Other Expenses (E) Facility Based Services	\$ -	\$ 400	\$ 400	To reclassify transportation reimbursements
4. Other Expenses (X) Gen Expense All Prgm.	\$ 155,843	\$ 175		To agree reported amount to compiled amount
		\$ (1,483)	\$ 154,535	To reclassify transportation expenses
Worksheet 9				
1. Salaries (N) Service & Support Admin. Costs	\$ 324,483	\$ 55,948		To reclassify salary for first line supervisor
		\$ (27,346)		To reclassify MUI salary
		\$ (9,426)		To reclassify community employment salaries
		\$ (3,098)		To reclassify MAC amounts
		\$ (86,448)	\$ 254,113	To reclassify MAC amounts
2. Employee Benefits (N) Service & Support Admin. Costs	\$ 144,576	\$ 24,928		To reclassify benefits for first line supervisor
		\$ (12,184)		To reclassify MUI benefits
		\$ (4,200)	\$ 153,120	To reclassify community employment benefits
5. COG Expenses (N) Service & Support Admin. Costs	\$ -	\$ 20,832	\$ 20,832	To agree to audited COG amounts

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 10				
1. Salaries (E) Facility Based Services	\$ 598,832	\$ 124,100		To reclassify salaries for first line supervisors
		\$ (28,599)		To reclassify MAC amounts
		\$ (1,348)	\$ 692,985	To reclassify MAC amounts
1. Salaries (F) Enclave	\$ -	\$ 83,124		To reclassify enclave salaries
		\$ 8,303		To reclassify salaries for first line supervisors
		\$ 5,750	\$ 97,177	To reclassify enclave salaries
1. Salaries (G) Community Employment	\$ 138,813	\$ 5,309		To reclassify salary for first line supervisor
		\$ 3,676		To reclassify community employment salaries
		\$ (2,544)		To reclassify salary for Adult Service Director
		\$ (83,124)	\$ 62,130	To reclassify enclave salaries
2. Employee Benefits (E) Facility Based Services	\$ 266,814	\$ 55,294	\$ 322,108	To reclassify benefits for first line supervisors
2. Employee Benefits (F) Enclave	\$ -	\$ 37,037		To reclassify enclave benefits
		\$ 3,700		To reclassify benefits for first line supervisors
		\$ 2,562	\$ 43,299	To reclassify enclave benefits
2. Employee Benefits (G) Community Employment	\$ 61,849	\$ 2,365		To reclassify benefits for first line supervisor
		\$ 1,638		To reclassify community employment benefits
		\$ (1,133)		To reclassify benefits for Adult Service Director
		\$ (37,037)	\$ 27,682	To reclassify enclave benefits
4. Other Expenses (E) Facility Based Services	\$ 54,307	\$ (6,660)		To reclassify transportation expenses
		\$ (19,512)	\$ 28,135	To reclassify fees paid to COG
5. COG Expenses (O) Non-Federal Reimbursable	\$ -	\$ 74,474	\$ 74,474	To agree to audited COG amounts
Reconciliation to County Auditor Worksheet				
Expense:				
Plus: Real Estate Fees	\$ -	\$ (80,721)	\$ (80,721)	To reconcile county auditor/treasurer fees
Plus: Purchases Greater Than \$5,000	\$ 466,583	\$ 7,387		To reclassify capital expenses
		\$ 7,053	\$ 481,023	
Plus: Fees Paid To COG, Or Payments And Transfers made To COG	\$ -	\$ 94,730		
		\$ 6,099		To reclassify fees paid to COG
		\$ 19,512		
		\$ 16,478	\$ 136,819	
Plus: Match Paid To ODMRDD For IO & LVI Waivers	\$ 393,416	\$ (16,478)	\$ 376,938	To reclassify fees paid to COG
Less: Capital Costs	\$ (28,703)	\$ (83,197)	\$ (111,900)	To reconcile depreciation per revised worksheet 1
Less: Schedule A COG expense	\$ -	\$ (8,320)	\$ (8,320)	To reconcile Schedule A COG expenses
Revenue:				
Less: COG Revenue	\$ -	\$ (197,349)	\$ (197,349)	To reconcile COG revenue
Medicaid Administration Worksheet				
Lines 6-10 Ancillary Costs	\$ -	\$ 3,881	\$ 3,881	To add ancillary costs

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Dave Yost • Auditor of State

HURON COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

HURON 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
APRIL 24, 2012**