



**HANCOCK COUNTY BOARD OF DEVELOPMENTAL DISABILITIES**

**AGREED UPON PROCEDURES**

**FOR THE COST REPORTING PERIOD  
JANUARY 1, 2008 THROUGH DECEMBER 31, 2008  
AND  
JANUARY 1, 2009 THROUGH DECEMBER 31, 2009**



**Dave Yost • Auditor of State**



# HANCOCK 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, 13<sup>th</sup> Floor  
Columbus, Ohio 43215

Dear Ms. Schroeder:

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

### **Statistics – Square Footage**

1. DODD requested us to report variances if the County Board's square footage for three rooms 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 the floor plan for one of the County Board's buildings to their square footage summary and measured three rooms. We found no square footage variances exceeding 10 percent.

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 unreported rented or idle floor space.

2. 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 the square footage for each room on the County Board's floor plans to the County Board's square footage summary for each year.

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

3. DODD requested us to report variances if the County Board's square footage summary varied by more than ten percent when comparing the County Board's summary to the Cost Report for any cell within *Schedule B-1, Section A, Square Footage* of the Cost Reports.

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* worksheet of the Cost Reports.

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

4. We obtained the County Board's methodology for allocating square footage between programs and reviewed the methodology to ensure that square footage for areas shared by more than one type of service is allocated by program based on reported usage of the area in accordance with the Cost Report Guides.

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). We found no inconsistencies between the County Board's methodology and the Cost Report Guide.

### **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 number of individuals served for worksheets 7F needed to be obtained as costs were reported in ages 0-2, for 2008 and on worksheet 7B for facility based services in 2009 as general expenses for all program costs were not being assigned to these program areas. The County Board provided support for these omitted statistics. In addition, it was determined that the number of individuals served for ages 0-2, 3-5, and 6-21 were not accurately reported on Schedule B-1 or worksheets 7B, 7C, 7E and 7F in 2008.

These statistics are reported in Appendix A (2008) and 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 to DODD.

We compared the County Board's Attendance Summary 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 found variances exceeding 10 percent and reported these variances 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 no differences.

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 on 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 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 15 minute community employment units tested were not calculated in accordance with the Cost Report Guide.

We haphazardly selected 15 units for 2008 and 2009 from the County Board's HSV Monthly Summary 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 one percent of total units reported on each line of *Schedule B-3 Quarterly Summary of Transportation Statistics* to DODD.

We compared the number of one-way trips from the County Board's Transportation by Age Group report 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. DODD requested us to report variances if the Board's cost of bus tokens/ cabs was not within one percent of the total amount reported on *Schedule B-3, Quarterly Summary of Transportation Services* to DODD.

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.

The County Board reported no costs on *Schedule B-3* of the cost report and we found no differences.

3. DODD requested us to report variances of more than 10 percent of the total trips taken for two individuals for 2008 and 2009, between the County Board's internal documentation versus the amount reported to DODD in *Schedule B-3, Quarterly Summary of Transportation Services*.

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

We found no differences exceeding ten percent.

4. DODD requested us to report variances exceeding two percent in the total trips taken for the 15 individuals tested in each year.

We haphazardly selected 15 individual names from the County Board's attendance sheets for 2008 and 2009 and compared the individuals by name to the compiled listing of individuals transported to determine whether the compiled listing of individuals is complete.

We found no differences exceeding two percent.

### **Statistics – Service and Support Administration (SSA)**

1. DODD requested us to report variances if the Board's SSA units were not within two percent of total units reported on each line of *Schedule B-4, Quarterly Summary of Units of Service – Service and Support Administration* 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 Allowable/Un-Allowable Detail with those statistics reported in *Schedule B, Quarterly Summary of Units of Service – Service and Support Administration*.

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 two samples of 72 units for Other Allowable and Unallowable SSA services across 2008 and 2009 from TCM Allowable/Un-Allowable Detail and determined if the case note documentation described activities listed in Ohio Admin. Code § 5101:3-48-01(D), and also included the documentation required by Ohio Admin. Code § 5101:3-48-01(F).

The units found to be in error did not exceed ten percent of our sample in 2008. The units found to be in error exceeded ten percent of our sample in 2009 and we reported the differences in Appendix B (2009).

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 two of case notes to determine if services were provided and units were reported correctly.

We found no indication of a trend or pattern indicating potential overbilling; however, we found one instance of overbilling 91 units of TCM service. A finding of \$650.78 was identified for these units – see **Paid Claims Section**.

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 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* for SSA Unallowable units. We obtained the County Board's explanation that SSA staff received training to improve documentation of service provision. We reported no variances in Appendix A (2008) and Appendix B (2009).

### **Revenue Reconciliation to the County Auditor Report**

1. We compared the County Board's receipt totals from the 12/31/2008 and 12/31/2009 County Auditor's YTD Budget report for the General, Blanchard Valley School Donation, Community Residential, Family Resource Services and Capital Improvement funds to the County Auditor's totals on the *Reconciliation to County Auditor Worksheets*.

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

2. We compared the account description and amount for each revenue reconciling item on the *Reconciliation to County Auditor Worksheet* to the County Board's State Account Code Detail reports and other supporting documentation such as county tax settlement sheets.

We found no differences.

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

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

### Revenue Cost Report Testing

1. We reviewed the County Board's State Account Code detail report to determine whether revenues are maintained separately to offset corresponding expenses 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 in the amount of \$1,068 in 2008 and \$2,770 in 2009.
- Miscellaneous reimbursements in the amount of \$30,400 in 2008 and \$19,940 in 2009.
- Utility reimbursements in the amount of \$3,580 in 2008 and \$5,245 in 2009.
- Salary reimbursements in the amount of \$32,973 in 2009.
- Fuel refunds in the amount of \$2,702 in 2008.
- Fuel reimbursements in the amount of \$7,203 in 2008 and \$687 in 2009.
- Child Outcomes revenue in the amount of \$3,500 in 2008.
- Workers compensation refund in the amount of \$23,257 in 2008 and \$4,200 in 2009.
- IDEA Part B revenues in the amount of \$34,830 in 2008 and \$35,485 in 2009.
- IDEA Early Childhood Special Education revenues in the amount of \$11,268 in 2008 and \$11,209 in 2009.
- Title V revenues in the amount of \$217 in 2008 and \$70 in 2009.
- FEMA revenues in the amount of \$2,782 in 2008 and \$446 in 2009.
- Title XX revenues in the amount of \$42,416 in 2008 and \$24,491 in 2009.

### Paid Claims Testing

1. We selected 53 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 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.

**Recoverable Finding - 2008**

**Finding \$664.21**

We determined the County Board was over reimbursed for 1 unit of Non-Medical Transportation-One Way Trip – Eligible Vehicle (ATB) service totaling \$13.43 in which the County Board billed for two trips and only had supporting documentation for one trip. Additionally, 91 units of Targeted Case Management (TCM) service totaling \$650.78 in which the County Board billed for 91 additional units due to improper entry of time.

Service Code	Units	Review Result	FFP <sup>1</sup> Amount	eFMAP <sup>2</sup> Amount	Total Finding
ATB	1	Duplicate billing	\$11.88	\$1.55	\$13.43
TCM	91	Improper time entry	\$575.65	\$75.13	\$650.78
<b>TOTAL</b>					<b>\$664.21</b>

<sup>1</sup> Federal Financial Participation Amount (FFP)

<sup>2</sup> Enhanced Federal Medical Assistance Percentage (eFMAP)

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.

The Board reported no amounts on Schedule A, Lines 20 to 27. 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 YTD Budget report balances for the General, Blanchard Valley School Donation, Community Residential, Family Resource Services and Capital Improvement funds.

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 Detailed reports and other supporting documentation.

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

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

The original cost reports submitted by the County Board did not reconcile. Therefore, the County Board provided revised Cost Reports which we performed all agreed procedures on. Total county board disbursements on the revised Cost Reports were within 1/4 percent of the county auditor yearly disbursement totals reported for these funds.

4. We compared all expenditure entries on Worksheets 1 through 10 to the County Board's State Expenses Without Payroll or Benefits (Detailed) reports.

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

### **Property, Depreciation, and Asset Verification Testing**

1. We compared the County Board's policies regarding capitalization of fixed assets with the following guidelines:

- Cost Report Guides for preparing *Worksheet 1, Capital Cost*;
- 2 CFR 225 (OMB Circular A-87, Appendix B, 15(a)(2)); and
- Centers for Medicare and Medicaid Services Publication 15-1.

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

2. We scanned the County Board's State Expenses Without Payroll or Benefits (Detailed) reports for items purchased during 2008 and 2009 that met the County Board's capitalization criteria and traced them to inclusion on the County Board's depreciation schedule.

We reported no differences.

3. We scanned the County Board's Depreciation Schedule for 2008 and 2009 for depreciation taken on the same asset more than once, assets that have been fully depreciated, or depreciation taken on assets during the period of acquisition which were not in compliance with the Cost Report Guides.

We reported differences for purchases that were not properly capitalized as reported in Appendix A (2008) and Appendix B (2009).

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

We found no differences.

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

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 for the disposed items based on its undepreciated basis and any proceeds received from the sale 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 A (2008).

### **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 General, Blanchard Valley School Donation, Community Residential, Family Resource Services and Capital Improvement 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 YTD Budget Reports. The variance was less than two percent.

2. We selected 40 employees and compared their job descriptions to the worksheet in which each employee's salary and benefit costs were allocated to ensure allocation is consistent with the Cost Report Guides.

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

3. We scanned the County Board's Payroll Cross-walk worksheets 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.

We found variances in salary and benefit costs exceeded two percent of expectation on worksheets 2,2A,3,4,5,7C,7E,7F,8,9,and 10. We obtained the County Board's explanation that these variances were due to changes in job responsibilities, reduction in positions, changes in the use of substitutes, an early retirement incentive program, changes in health benefits and a reduction in premiums due to

refund from prior period. We reported no additional 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 properly classified according to the Cost Report Guides.

We reported differences 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, 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, flowing style.

**Dave Yost**  
Auditor of State

March 7, 2012

cc: Connie Ament, Superintendent, Hancock County Board of Developmental Disabilities  
Greg Wehr, Business Manager, Hancock County Board of Developmental Disabilities  
Bill Wilson, Board Chairperson, Hancock County Board of Developmental Disabilities

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

	<b>Reported Amount</b>	<b>Correction</b>	<b>Corrected Amount</b>	<b>Explanation of Correction</b>
<b>Schedule B-1, Section A</b>				
1. Building Services (B) Adult	1,324	(655)	669	
1. Building Services (C) Child	2,199	(1,345)	854	
2. Dietary Services (B) Adult	1,327	(1,327)	-	
5. Speech/Audiology (Adult)	118	(118)	-	
8. Physical Therapy (B) Adult	118	(118)	-	
11. 0-2 Age Children (C) Child	1,812	2,426	4,238	
12. 3-5 Age Children (C) Child	3,496	363	3,859	
14. Facility Based Services (B) Adult	12,842	1,063	13,905	To correct square footage
15. Supported Emp. -Enclave (B) Adult	-	64	64	
16. Supported Emp. -Comm Emp. (B) Adult	-	64	64	
22. Program Supervision (B) Adult	367	164	531	
22. Program Supervision (C) Child	379	1,420	1,799	
23. Administration (D) General	1,523	321	1,844	
24. Transportation (D) General	3,630	1,777	5,407	
<b>Schedule B-1, Section B</b>				
1. Total Individuals Served By Program (A) Facility Based Services	163	(20)	143	To correct individuals served
1. Total Individuals Served By Program (B) Supported Emp. -Enclave	24	4	28	To correct individuals served
2. Days Of Attendance (A) Facility Based Services	19,228	(1,656)	17,572	To correct days of attendance
2. Days Of Attendance (B) Supported Emp. -Enclave	2,167	1,325	3,492	To correct days of attendance
4. 15 Minute Units (C) Supported Emp. -Community Employment	-	2,408	2,408	To record 15 minute units
5. Total Individuals Served by Age Group (A) 0-2	24	103	127	To correct individuals served
5. Total Individuals Served by Age Group (B) 3 - 5	26	57	83	To correct individuals served
5. Total Individuals Served by Age Group (C) 6 - 21	32	3	35	To correct individuals served
<b>Schedule B-3</b>				
5. Facility Based Services (A) One Way Trips- First Quarter	23,616	(6,984)	16,632	
6. Supported Emp. -Enclave (A) One Way Trips- First Quarter	-	6,984	6,984	To correct one way trips
<b>Schedule B-4</b>				
1. TCM Units (D) 4th Quarter	-	4,463	4,463	
2. Other SSA Allowable Units (D) 4th Quarter	-	9,686	9,686	To correct SSA units
5. SSA Unallowable Units (A) 1st Quarter	11,787	(11,508)	279	
<b>Worksheet 1</b>				
3. Buildings/Improve (D) Unasgn Children Programs	\$ 35,873	\$ 872	\$ 36,745	To record depreciation expense for 2007 acquisitions
3. Buildings/Improve (K) Co. Board Operated ICF/MR	\$ 54,095	\$ (37)	\$ 54,058	To remove depreciation expense - fully depreciated assets
3. Buildings/Improve (N) Service & Support Admin	\$ -	\$ 1,826	\$ 1,826	To record depreciation expense for 2007 acquisitions
3. Buildings/Improve (U) Transportation	\$ 5,836	\$ 652	\$ 6,488	To record depreciation expense for 2007 acquisitions
3. Buildings/Improve (X) Gen Expense All Prgm.	\$ 5,071	\$ 10,725	\$ 15,796	To record depreciation expense for 2007 acquisitions
4. Fixtures (K) Co. Board Operated ICF/MR	\$ 14,785	\$ (8,028)	\$ 6,757	To remove depreciation expensed in year of acquisition
		\$ (116)	\$ 6,641	To remove depreciation expense - fully depreciated assets
5. Movable Equipment (E) Facility Based Services	\$ 1,119	\$ 447	\$ 1,566	To record depreciation expense for 2007 acquisitions
5. Movable Equipment (K) Co. Board Operated ICF/MR	\$ 2,145	\$ 1,163	\$ 3,308	To record depreciation expense for 2007 acquisitions
5. Movable Equipment (U) Transportation	\$ 19,471	\$ 21,927	\$ 41,398	To record depreciation expense for 2007 acquisitions
		\$ 1,383	\$ 42,781	To record loss on disposal of asset
5. Movable Equipment (V) Admin	\$ 1,216	\$ 1,547	\$ 2,763	To record depreciation expense for 2007 acquisitions
		\$ (960)	\$ 1,803	To remove depreciation expensed in year of acquisition
		\$ (96)	\$ 1,707	To remove depreciation expense - fully depreciated assets
<b>Worksheet 2</b>				
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 117,012	\$ (1,927)	\$ 115,085	To reclassify early retirement incentive expenses
4. Other Expenses (O) Non-Federal Reimbursable	\$ 47,157	\$ 1,502	\$ 48,659	To reclassify non-federal expenses
		\$ 69	\$ 48,728	To reclassify non-federal expenses
		\$ 133	\$ 48,861	To reclassify non-federal expenses
4. Other Expenses (X) Gen Expense All Prgm.	\$ 223,149	\$ (1,502)	\$ 221,647	To reclassify non-federal expenses
		\$ (69)	\$ 221,578	To reclassify non-federal expenses
		\$ (133)	\$ 221,445	To reclassify non-federal expenses
		\$ (1,973)	\$ 219,472	To reclassify pre-school expenses
		\$ (2,092)	\$ 217,380	To reclassify school expenses
		\$ (1,092)	\$ 216,288	To reclassify utility expenses
		\$ (82)	\$ 216,206	To reclassify community employment expenses
10. Unallowable Fees (O) Non-Federal Reimbursable	\$ -	\$ 140,538	\$ 140,538	To record real estate fees
		\$ 48,844	\$ 189,382	To reclassify DODD administrative fee
		\$ 43,306	\$ 232,688	To record DODD administrative fee
<b>Worksheet 2A</b>				
1. Salaries (H) Unasgn Adult Program	\$ 168,094	\$ (36,343)	\$ 131,751	To reclassify BVI Business Manager salary
1. Salaries (N) Service & Support Admin	\$ 69,560	\$ (43,868)	\$ 25,692	To reclassify SSA Manager salary/benefits
2. Employee Benefits (D) Unasgn Children Program	\$ 43,352	\$ (674)	\$ 42,678	To reclassify early retirement incentive expenses
2. Employee Benefits (H) Unasgn Adult Program	\$ 76,323	\$ (1,257)	\$ 75,066	To reclassify early retirement incentive expenses
		\$ (16,501)	\$ 58,565	To reclassify BVI Business Manager benefits
2. Employee Benefits (K) Co. Operated ICF/MR	\$ 35,004	\$ (576)	\$ 34,428	To reclassify early retirement incentive expenses
2. Employee Benefits (N) Service & Support Admin	\$ 31,584	\$ (520)	\$ 31,064	To reclassify early retirement incentive expenses
		\$ (19,918)	\$ 11,146	To reclassify SSA Manager salary/benefits
2. Employee Benefits (U) Transportation	\$ 26,514	\$ (437)	\$ 26,077	To reclassify early retirement incentive expenses
<b>Worksheet 3</b>				
2. Employee Benefits (K) Co. Board Operated ICF/MR	\$ 10,591	\$ (174)	\$ 10,417	To reclassify early retirement incentive expenses
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 57,045	\$ (939)	\$ 56,106	To reclassify early retirement incentive expenses
4. Other Expenses (O) Non Federal Reimbursable	\$ -	\$ 169	\$ 169	To reclassify unsupported expenses
4. Other Expenses (X) Gen Expense All Prgm.	\$ 196,520	\$ (62)	\$ 196,458	To reclassify nursing supplies
		\$ 148	\$ 196,606	To reclassify maintenance expense
		\$ 1,092	\$ 197,704	To reclassify utility expenses
		\$ (169)	\$ 197,529	To reclassify unsupported expenses
<b>Worksheet 4</b>				
2. Employee Benefits (D) Unasgn Children Program	\$ 7,886	\$ (130)	\$ 7,756	To reclassify early retirement incentive expenses

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
<b>Worksheet 5</b>				
2. Employee Benefits (A) Ages (0-2)	\$ 85,688	\$ (1,375)	\$ 84,313	To reclassify early retirement incentive expenses
2. Employee Benefits (B) Ages (3-5)	\$ 74,441	\$ (1,226)	\$ 73,215	To reclassify early retirement incentive expenses
2. Employee Benefits (C) Ages (6-21)	\$ 154,868	\$ (2,550)	\$ 152,318	To reclassify early retirement incentive expenses
2. Employee Benefits (D) Unasn Children Program	\$ 22,187	\$ (352)	\$ 21,835	To reclassify early retirement incentive expenses
2. Employee Benefits (K) Co. Board Operated ICF/MR	\$ 617,528	\$ (10,168)	\$ 607,360	To reclassify early retirement incentive expenses
2. Employee Benefits (O) Non-Federal Reimbursable	\$ -	\$ 20,486	\$ 20,486	To reclassify early retirement incentive expenses
3. Service Contracts (C) Ages 6-21	\$ 26,575	\$ (2,840)	\$ 23,735	To reclassify unsupported expenses
3. Service Contracts (O) Non-Federal Reimbursable	\$ -	\$ 2,840	\$ 2,840	To reclassify unsupported expenses
4. Other Expenses (A) Ages (0-2)	\$ 4,640	\$ 139	\$ 4,779	To reclassify EI expenses
4. Other Expenses ( B) Ages 3-5	\$ 827	\$ 1,973	\$ 2,800	To reclassify preschool expenses
4. Other Expenses ( C) Ages 6-21	\$ 3,464	\$ 2,092	\$ 5,556	To reclassify school expenses
4. Other Expenses (D) Unasn Children Program	\$ 16,205	\$ (584)	\$ 15,621	To reclassify nursing supplies
		\$ (139)		To reclassify EI expenses
		\$ (226)		To reclassify non-federal expenses
		\$ (60)	\$ 15,196	To reclassify unsupported expenses
4. Other Expenses (K) Co. Board Operated ICF/MR	\$ 240,840	\$ (27,733)	\$ 213,107	To reclassify nursing supplies
		\$ 340	\$ 213,398	To reclassify ICF/MR expenses
		\$ (49)	\$ 213,398	To reclassify bus repair expense
4. Other Expenses (L) Community Residential	\$ 255,634	\$ 10,368	\$ 266,002	To reclassify QA nursing expenses
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 226	\$ 226	To reclassify non-federal expenses
		\$ 60	\$ 286	To reclassify unsupported expenses
<b>Worksheet 7B</b>				
2. Employee Benefits (D) Unasn Children Program	\$ 16,040	\$ (264)	\$ 15,776	To reclassify early retirement incentive expenses
2. Employee Benefits (H) Unasn Adult Program	\$ 19,171	\$ (316)	\$ 18,855	To reclassify early retirement incentive expenses
2. Employee Benefits (K) Co. Board Operated ICF/MR	\$ 138,160	\$ (2,275)	\$ 135,885	To reclassify early retirement incentive expenses
4. Other Expenses (D) Unasn Children Program	\$ 1,569	\$ 584	\$ 2,153	To reclassify nursing supplies
4. Other Expenses (E) Facility Based Services	\$ -	\$ 1,123	\$ 1,123	To reclassify nursing supplies
		\$ 970	\$ 2,093	To reclassify nursing supplies
4. Other Expenses (K) Co. Board Operated ICF/MR	\$ 35,228	\$ 27,733	\$ 62,961	To reclassify nursing supplies
		\$ 62	\$ 62,974	To reclassify bus repair
		\$ (49)	\$ 62,974	To reclassify bus repair
13. No. of Individual Served (A) Ages 0-2	24	103	127	To correct individuals served
13. No. of Individual Served (B) Ages 3-5	16	67	83	To correct individuals served
13. No. of Individual Served (C) Ages 6-21	32	3	35	To correct individuals served
<b>Worksheet 7C</b>				
2. Employee Benefits (A) Ages 0-2	\$ 35,981	\$ (553)	\$ 35,428	To reclassify early retirement incentive expenses
2. Employee Benefits (B) Ages 3-5	\$ 13,093	\$ (216)	\$ 12,877	To reclassify early retirement incentive expenses
2. Employee Benefits (C) Ages 6-21	\$ 13,146	\$ (216)	\$ 12,930	To reclassify early retirement incentive expenses
2. Employee Benefits (K) Co. Board Operated ICF/MR	\$ 12,646	\$ (208)	\$ 12,438	To reclassify early retirement incentive expenses
13. No. of Individual Served (A) Ages 0-2	24	103	127	To correct individuals served
13. No. of Individual Served (B) Ages 3-5	16	67	83	To correct individuals served
13. No. of Individual Served (C) Ages 6-21	32	3	35	To correct individuals served
<b>Worksheet 7E</b>				
2. Employee Benefits (A) Ages 0-2	\$ 19,797	\$ (326)	\$ 19,471	To reclassify early retirement incentive expenses
2. Employee Benefits (D) Unasn Children Program	\$ 11,147	\$ (184)	\$ 10,963	To reclassify early retirement incentive expenses
2. Employee Benefits (E) Facility Based Services	\$ 35,484	\$ (584)	\$ 34,900	To reclassify early retirement incentive expenses
2. Employee Benefits (O) Non-Federal Reimbursable	\$ -	\$ 11,754	\$ 11,754	To reclassify early retirement incentive expenses
4. Other Expenses (E) Facility Based Services	\$ -	\$ 638	\$ 638	To reclassify occupational therapy supply expenses
13. No. of Individual Served (A) Ages 0-2	24	103	127	To correct individuals served
13. No. of Individual Served (B) Ages 3-5	16	67	83	To correct individuals served
13. No. of Individual Served (C) Ages 6-21	32	3	35	To correct individuals served
<b>Worksheet 7F</b>				
2. Employee Benefits (A) Ages 0-2	\$ 29,092	\$ (479)	\$ 28,613	To reclassify early retirement incentive expenses
2. Employee Benefits (D) Unasn Children Program	\$ 11,756	\$ (194)	\$ 11,562	To reclassify early retirement incentive expenses
13. No. of Individual Served (A) Ages 0-2	-	127	127	To correct individuals served
13. No. of Individual Served (B) Ages 3-5	16	67	83	To correct individuals served
13. No. of Individual Served (C) Ages 6-21	32	3	35	To correct individuals served
<b>Worksheet 8</b>				
2. Employee Benefits (O) Non-Federal Reimbursable	\$ -	\$ 4,571	\$ 4,571	To reclassify early retirement incentive expenses
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 215,210	\$ (3,465)	\$ 211,745	To reclassify early retirement incentive expenses
3. Service Contracts (X) Gen Expense All Prgm.	\$ 11,220	\$ (10,100)	\$ 1,120	To adjust cost report to actual
4. Other Expenses (X) Gen Expense All Prgm.	\$ 177,938	\$ 49	\$ 177,987	To reclassify bus repair
<b>Worksheet 9</b>				
1. Salaries (N) Service & Support Admin. Costs	\$ 424,349	\$ 43,868	\$ 468,217	To reclassify SSA Manager salary/benefits
2. Employee Benefits (N) Service & Support Admin. Costs	\$ 195,076	\$ (3,173)	\$ 191,903	To reclassify early retirement incentive expenses
		\$ 19,918	\$ 211,821	To reclassify SSA Manager salary/benefits
4. Other Expenses (N) Service & Support Admin. Costs	\$ 36,293	\$ (10,368)	\$ 25,925	To reclassify QA nursing expenses
<b>Worksheet 10</b>				
1. Salaries (H) Unasn Adult Program	\$ -	\$ 36,343	\$ 36,343	Reclassify BVI Business Manager salary
2. Employee Benefits (E) Facility Based Services	\$ 320,911	\$ 50	\$ 320,961	To reclassify benefit expense
		\$ (5,245)	\$ 315,716	To reclassify early retirement incentive expenses
2. Employee Benefits (F) Enclave	\$ 77,122	\$ (1,270)	\$ 75,852	To reclassify early retirement incentive expenses
2. Employee Benefits (H) Unasn Adult Program	\$ -	\$ 16,501	\$ 16,501	Reclassify BVI Business Manager benefits
4. Other Expenses (E) Facility Based Services	\$ 64,565	\$ (1,123)	\$ 63,442	To reclassify nursing supplies
		\$ (148)	\$ 63,294	To reclassify maintenance expense
		\$ (970)	\$ 62,324	To reclassify nursing supplies
		\$ (50)	\$ 62,274	To reclassify benefit expense
		\$ (340)	\$ 61,934	To reclassify ICF/MR expenses
		\$ (638)	\$ 61,296	To reclassify occupational therapy supply expenses
4. Other Expenses (G) Community Employment	\$ -	\$ 82	\$ 82	To reclassify community employment expenses
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 4,460	\$ 4,460	To reclassify early retirement incentive expenses
<b>Reconciliation to County Auditor Worksheet</b>				
<b>Expense:</b>				
Plus: Real Estate Fees	\$ -	\$ (140,538)	\$ (140,538)	To reconcile county real estate fees
Plus: Match Paid to ODMRDD FOR IO & LVI Waivers	\$ 1,290,577	\$ (607,157)	\$ 683,420	To reclassify TCM match
Plus: Match paid to ODMRDD for TCM	\$ -	\$ 607,157	\$ 607,157	To reclassify TCM match
Memo: 1 1/2% ODMRDD "Administrative & Oversight Fee"	\$ 48,844	\$ (48,844)	\$ -	To reclassify DODD administrative fee
		\$ (43,306)	\$ (43,306)	To reclassify DODD administrative fee
Less: Capital Costs	\$ (226,078)	\$ (31,305)	\$ (257,383)	To reconcile depreciation from Worksheet 1

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

	<b>Reported Amount</b>	<b>Correction</b>	<b>Corrected Amount</b>	<b>Explanation of Correction</b>
<b>Schedule B-1, Section A</b>				
1. Building Services (B) Adult	1,324	(655)	669	
1. Building Services (C) Child	2,199	(1,345)	854	
2. Dietary Services (B) Adult	1,327	(1,327)	-	
5. Speech/Audiology (Adult)	118	(118)	-	
8. Physical Therapy (B) Adult	118	(118)	-	
11. 0-2 Age Children (C) Child	1,812	2,426	4,238	
12. 3-5 Age Children (C) Child	3,496	363	3,859	
14. Facility Based Services (B) Adult	12,842	1,063	13,905	To correct square footage
15. Supported Emp. -Enclave (B) Adult	-	64	64	
16. Supported Emp. -Comm Emp. (B) Adult	-	64	64	
22. Program Supervision (B) Adult	367	164	531	
22. Program Supervision (C) Child	379	1,420	1,799	
23. Administration (D) General	1,523	321	1,844	
24. Transportation (D) General	3,630	1,777	5,407	
<b>Schedule B-1, Section B</b>				
1. Total Individuals Served By Program (C) Supported Emp. - Community Employment	22	23	45	To correct individuals served
4. 15 Minute Units (C) Supported Emp. -Community Employment	-	1,434	1,434	To record 15 minute units
<b>Schedule B-3</b>				
5. Facility Based Services (G) One Way Trips- Fourth Quarter	7,634	(6,372)	1,262	To correct one way trips
6. Supported Emp. -Enclave (G) One Way Trips- Fourth Quarter	-	6,372	6,372	
<b>Schedule B-4</b>				
1. TCM Units (D) 4th Quarter	6,333	16	6,349	
2. Other SSA Allowable Units (D) 4th Quarter	3,221	(16)	3,205	
5. SSA Unallowable Units (A) 1st Quarter	4,265	(4,054)	211	To correct SSA units
5. SSA Unallowable Units (B) 2nd Quarter	3,572	(3,572)	-	
5. SSA Unallowable Units (C) 3rd Quarter	5,003	(5,003)	-	
5. SSA Unallowable Units (D) 4th Quarter	3,615	(3,615)	-	
<b>Worksheet 1</b>				
3. Buildings/Improve (D) Unasgn Children Programs	\$ 35,873	\$ 872	\$ 36,745	
3. Buildings/Improve (N) Service & Support Admin	\$ -	\$ 1,826	\$ 1,826	
3. Buildings/Improve (U) Transportation	\$ 1,082	\$ 652	\$ 1,734	
3. Buildings/Improve (X) Gen Expense All Prgm.	\$ 5,071	\$ 10,725	\$ 15,796	To record depreciation expense for 2007 acquisitions
5. Movable Equipment (E) Facility Based Services	\$ 1,054	\$ 447	\$ 1,501	
5. Movable Equipment (K) Co. Board Operated ICF/MR	\$ 1,762	\$ 1,163	\$ 2,925	
5. Movable Equipment (U) Transportation	\$ 19,471	\$ 21,927	\$ 41,398	
5. Movable Equipment (V) Admin	\$ 1,068	\$ 1,547	\$ 2,615	
<b>Worksheet 2</b>				
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 122,494	\$ 78,826	\$ 193,813	To reclassify accrued benefit payouts
		\$ 2,100		To reclassify employee benefits
		\$ (9,607)	\$ 193,813	To reclassify early retirement incentive expenses
3. Service Contracts (X) Gen Expense All Prgm.	\$ 259,961	\$ (885)	\$ 259,076	To reclassify non-federal expenses
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 885	\$ 885	To reclassify non-federal expenses
		\$ 367		To reclassify non-federal expenses
		\$ 696	\$ 1,948	To reclassify non-federal expenses
4. Other Expenses (X) Gen Expense All Prgm.	\$ 39,121	\$ (2,100)	\$ 37,021	To reclassify employee benefits
		\$ (243)		To reclassify family support expenses
		\$ (367)		To reclassify non-federal expenses
		\$ (1,158)		To reclassify ICF/MR expenses
		\$ (696)	\$ 34,557	To reclassify non-federal expenses
10. Unallowable Fees (O) Non-Federal Reimbursable	\$ 52,781	\$ 145,818	\$ 198,599	To record county real estate fees
		\$ 68,444	\$ 267,043	To reclassify DODD administrative fee
<b>Worksheet 2A</b>				
1. Salaries (N) Service & Support Admin	\$ 44,676	\$ (44,676)	\$ -	To reclassify SSA Manager salary/benefits
2. Employee Benefits (D) Unasgn Children Program	\$ 22,427	\$ (1,804)	\$ 20,623	To reclassify early retirement incentive expenses
2. Employee Benefits (E) Facility Based Services	\$ 20,916	\$ 600	\$ 21,516	To reclassify employee benefits
		\$ (1,682)	\$ 19,834	To reclassify early retirement incentive expenses
2. Employee Benefits (H) Unasgn Adult Program	\$ 15,943	\$ (1,282)	\$ 14,661	To reclassify early retirement incentive expenses
2. Employee Benefits (K) Co. Operated ICF/MR	\$ 19,793	\$ 200	\$ 20,000	To reclassify employee benefits
		\$ (1,592)	\$ 18,401	To reclassify early retirement incentive expenses
2. Employee Benefits (N) Service & Support Admin	\$ 17,184	\$ (15,802)	\$ 1,382	To reclassify SSA Manager salary/benefits
		\$ (1,382)	\$ -	To reclassify early retirement incentive expenses
2. Employee Benefits (U) Transportation	\$ 20,552	\$ (362)	\$ 20,190	To reclassify accrued benefit payouts
		\$ (1,624)	\$ 18,566	To reclassify early retirement incentive expenses
4. Other Expenses (E) Facility Based Services	\$ 1,016	\$ (600)	\$ 416	To reclassify employee benefits
4. Other Expenses (K) Co. Operated ICF/MR	\$ 401	\$ (200)	\$ 201	To reclassify employee benefits
		\$ (50)	\$ 151	To reclassify match payment

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

	<b>Reported Amount</b>	<b>Correction</b>	<b>Corrected Amount</b>	<b>Explanation of Correction</b>
<b>Worksheet 3</b>				
2. Employee Benefits (D) Unasgn Children Program	\$ 9,998	\$ (804)	\$ 9,194	To reclassify early retirement incentive expenses
2. Employee Benefits (K) Co. Board Operated ICF/MR	\$ 6,543	\$ (526)	\$ 6,017	To reclassify early retirement incentive expenses
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 35,564	\$ 400	\$ 33,104	To reclassify employee benefits
		\$ (2,860)	\$ 33,104	To reclassify early retirement incentive expenses
3. Service Contracts (E) Facility Based Services	\$ 16,059	\$ 2,847	\$ 18,906	To reclassify maintenance expenses
3. Service Contracts (K) Co. Board Operated ICF/MR	\$ 35,726	\$ 1,211	\$ 36,937	To reclassify building expenses
3. Service Contracts (N) Service & Support Admin Costs	\$ -	\$ 3,100	\$ 3,100	To reclassify maintenance expenses
3. Service Contracts (X) Gen Expense All Prgm.	\$ 212,355	\$ (400)	\$ 211,955	To reclassify employee benefits
4. Other Expenses (E) Facility Based Services	\$ -	\$ 24	\$ 24	To reclassify maintenance expenses
4. Other Expenses (N) Service & Support Admin. Costs	\$ -	\$ 1,625	\$ 1,625	To reclassify maintenance expenses
4. Other Expenses (X) Gen Expense All Prgm.	\$ 87,249	\$ (14,250)	\$ 72,999	To reclassify capital asset expense
<b>Worksheet 4</b>				
2. Employee Benefits (D) Unasgn Children Program	\$ 6,551	\$ (527)	\$ 6,024	To reclassify early retirement incentive expenses
2. Employee Benefits (K) Co. Board Operated ICF/MR	\$ 8,166	\$ (657)	\$ 7,509	To reclassify early retirement incentive expenses
3. Service Contracts (D) Unasgn Children Program	\$ 5,555	\$ 153	\$ 5,708	To reclassify dietary expenses
		\$ 1,669	\$ 7,377	To reclassify dietary expenses
4. Other Expenses (C) Ages 6-21	\$ 193	\$ (193)	\$ -	To reclassify ICF/MR expenses
4. Other Expenses (D) Unasgn Children Program	\$ 467	\$ (104)	\$ 363	To reclassify ICF/MR expenses
4. Other Expenses (K) Co. Board Operated ICF/MR	\$ 22,954	\$ 193	\$ 23,147	To reclassify ICF/MR expenses
		\$ 104	\$ 23,251	To reclassify ICF/MR expenses
<b>Worksheet 5</b>				
2. Employee Benefits (A) Ages (0-2)	\$ 59,162	\$ (7,126)	\$ 52,036	To reclassify accrued benefit payouts
		\$ (4,185)	\$ 47,851	To reclassify early retirement incentive expenses
2. Employee Benefits (B) Ages (3-5)	\$ 71,420	\$ (12,041)	\$ 59,379	To reclassify accrued benefit payouts
		\$ 500	\$ 55,103	To reclassify employee benefits
		\$ (4,776)	\$ 55,103	To reclassify early retirement incentive expenses
2. Employee Benefits (C) Ages (6-21)	\$ 153,506	\$ (40,701)	\$ 112,805	To reclassify accrued benefit payouts
		\$ (9,072)	\$ 103,733	To reclassify early retirement incentive expenses
2. Employee Benefits (D) Unasgn Children Program	\$ 22,428	\$ (1,804)	\$ 20,624	To reclassify early retirement incentive expenses
2. Employee Benefits (K) Co. Board Operated ICF/MR	\$ 595,147	\$ (14,199)	\$ 580,948	To reclassify accrued benefit payouts
		\$ 3,950	\$ 584,900	To reclassify employee benefits
		\$ 687	\$ 585,587	To reclassify employee benefits
		\$ (46,723)	\$ 538,862	To reclassify early retirement incentive expenses
2. Employee Benefits (O) Non-Federal Reimbursable	\$ -	\$ 122,088	\$ 122,088	To reclassify early retirement incentive expenses
3. Service Contracts (D) Unasgn Children Program	\$ 1,653	\$ (153)	\$ 1,500	To reclassify dietary expenses
3. Service Contracts (K) Co. Board Operated ICF/MR	\$ 73,205	\$ (1,211)	\$ 71,994	To reclassify building expenses
3. Service Contracts (L) Community Residential	\$ 144,295	\$ 2,731	\$ 147,026	To reclassify supported living expenses
		\$ 26,082	\$ 173,108	To reclassify QA nursing expense
3. Service Contracts (M) Family Support Services	\$ 23,046	\$ 243	\$ 23,289	To reclassify family support expenses
4. Other Expenses (B) Ages (3-5)	\$ 1,617	\$ (500)	\$ 1,117	To reclassify employee benefits
4. Other Expenses (C) Ages (6-21)	\$ 18,028	\$ (300)	\$ 17,728	To reclassify ICF/MR expenses
4. Other Expenses (K) Co. Board Operated ICF/MR	\$ 213,883	\$ 1,158	\$ 215,041	To reclassify ICF/MR expenses
		\$ 300	\$ 215,341	To reclassify ICF/MR expenses
		\$ (3,950)	\$ 211,391	To reclassify employee benefits
		\$ (5,498)	\$ 205,893	To capitalize an expense
		\$ (105)	\$ 205,788	To reclassify non-federal expenses
		\$ 46	\$ 205,834	To reclassify ICF/MR expenses
		\$ 860	\$ 206,694	To reclassify ICF/MR expenses
4. Other Expenses (L) Community Residential	\$ 35,824	\$ 620	\$ 36,444	To reclassify supported living expenses
4. Other Expenses (M) Family Support Services	\$ 13,662	\$ (687)	\$ 12,975	To reclassify employee benefits
4. Other Expenses (O) Non-federal Reimbursable	\$ -	\$ 105	\$ 105	To reclassify insufficient fund fee
<b>Worksheet 7B</b>				
2. Employee Benefits (D) Unasgn Children Program	\$ 13,309	\$ (1,070)	\$ 12,239	To reclassify early retirement incentive expenses
2. Employee Benefits (E) Facility Based Services	\$ 10,693	\$ (860)	\$ 9,833	To reclassify early retirement incentive expenses
2. Employee Benefits (K) Co. Board Operated ICF/MR	\$ 118,842	\$ (9,558)	\$ 109,284	To reclassify early retirement incentive expenses
3. Service Contracts (L) Community Residential	\$ 26,082	\$ (26,082)	\$ -	To reclassify QA nursing expense
13. No. of Individual Served (E) Facility Based Services	-	168	168	To record individuals served
<b>Worksheet 7C</b>				
2. Employee Benefits (A) Ages 0-2	\$ 28,974	\$ (2,330)	\$ 26,644	To reclassify early retirement incentive expenses
2. Employee Benefits (B) Ages 3-5	\$ 10,998	\$ (885)	\$ 10,113	To reclassify early retirement incentive expenses
2. Employee Benefits (C) Ages 6-21	\$ 13,322	\$ (1,071)	\$ 12,251	To reclassify early retirement incentive expenses
2. Employee Benefits (K) Co. Board Operated ICF/MR	\$ 13,322	\$ (1,071)	\$ 12,251	To reclassify early retirement incentive expenses
<b>Worksheet 7E</b>				
2. Employee Benefits (B) Ages 3-5	\$ 4,662	\$ (375)	\$ 4,287	To reclassify early retirement incentive expenses
2. Employee Benefits (C) Ages 6-21	\$ 16,375	\$ (635)	\$ 15,740	To reclassify accrued benefit payouts
		\$ (1,266)	\$ 14,474	To reclassify early retirement incentive expenses
2. Employee Benefits (D) Unasgn Children Program	\$ 9,487	\$ (763)	\$ 8,724	To reclassify early retirement incentive expenses
2. Employee Benefits (O) Non-Federal Reimbursable	\$ -	\$ 23,508	\$ 23,508	To reclassify early retirement incentive expenses
<b>Worksheet 7F</b>				
2. Employee Benefits (A) Ages 0-2	\$ 24,975	\$ (2,009)	\$ 22,966	To reclassify early retirement incentive expenses
2. Employee Benefits (D) Unasgn Children Program	\$ 10,457	\$ (841)	\$ 9,616	To reclassify early retirement incentive expenses

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

	<b>Reported Amount</b>	<b>Correction</b>	<b>Corrected Amount</b>	<b>Explanation of Correction</b>
<b>Worksheet 8</b>				
2. Employee Benefits (O) Non-Federal Reimbursable	\$ -	\$ 9,142	\$ 9,142	To reclassify early retirement incentive expenses
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 158,693	\$ (76)		To reclassify accrued benefit payouts
		\$ 2,100		To reclassify employee benefits
		\$ (12,757)	\$ 147,960	To reclassify early retirement incentive expenses
4. Other Expenses (X) Gen Expense All Prgm.	\$ 80,408	\$ (2,100)	\$ 78,308	To reclassify employee benefits
<b>Worksheet 9</b>				
1. Salaries (N) Service & Support Admin. Costs	\$ 489,042	\$ 44,676	\$ 533,718	To reclassify SSA Manager salary/benefits
2. Employee Benefits (N) Service & Support Admin. Costs	\$ 190,002	\$ (1,899)		To reclassify accrued benefit payouts
		\$ 200		To reclassify employee benefits
		\$ (15,128)		To reclassify early retirement incentive expenses
		\$ 15,802	\$ 188,977	To reclassify SSA Manager salary/benefits
3. Service Contracts (N) Service & Support Admin Costs	\$ 12,077	\$ (3,100)	\$ 8,977	To reclassify maintenance expenses
4. Other Expenses (N) Service & Support Admin. Costs	\$ 12,021	\$ (200)		To reclassify employee benefits
		\$ (1,625)	\$ 10,196	To reclassify maintenance expenses
<b>Worksheet 10</b>				
2. Employee Benefits (E) Facility Based Services	\$ 241,571	\$ (606)		To reclassify accrued benefit payouts
		\$ 1,350		To reclassify employee benefits
		\$ 200		To reclassify employee benefits
		\$ (19,380)	\$ 223,135	To reclassify early retirement incentive expenses
2. Employee Benefits (F) Enclave	\$ 9,280	\$ (1,181)		To reclassify accrued benefit payouts
		\$ 200		To reclassify employee benefits
		\$ (651)	\$ 7,648	To reclassify early retirement incentive expenses
2. Employee Benefits (G) Community Employment	\$ 8,942	\$ (719)	\$ 8,223	To reclassify early retirement incentive expenses
2. Employee Benefits (H) Unasgn Adult Program	\$ 25,081	\$ (2,017)	\$ 23,064	To reclassify early retirement incentive expenses
3. Service Contracts (E) Facility Based Services	\$ 43,372	\$ (200)		To reclassify employee benefits
		\$ (2,847)	\$ 40,325	To reclassify maintenance expenses
3. Service Contracts (G) Community Employment	\$ 45,651	\$ (45,000)	\$ 651	To reclassify RSC match
3. Service Contracts (H) Unasgn Adult Program	\$ 3,032	\$ (2,731)	\$ 301	To reclassify supported living expenses
4. Other Expenses (E) Facility Based Services	\$ 36,879	\$ (1,350)		To reclassify employee benefits
		\$ (570)		To reclassify non-federal expenses
		\$ (1,669)		To reclassify dietary expenses
		\$ (24)		To reclassify maintenance expenses
		\$ (46)		To reclassify ICF/MR expenses
		\$ (620)		To reclassify supported living expenses
		\$ (818)	\$ 31,782	To capitalize construction project expenses
4. Other Expenses (F) Enclave	\$ 220	\$ (200)	\$ 20	To reclassify employee benefits
4. Other Expenses (H) Unassigned Adult Prgm.	\$ 999	\$ (860)	\$ 139	To reclassify ICF/MR expenses
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 570		To reclassify non-federal expenses
		\$ 8,920	\$ 9,490	To reclassify early retirement incentive expenses
<b>Reconciliation to County Auditor Worksheet</b>				
<b>Expense:</b>				
Plus: Real Estate Fees	\$ -	\$ (145,818)	\$ (145,818)	To reconcile county real estate fees
Plus: Purchases Greater Than \$5,000	\$ 126,255	\$ 14,250		To reclassify capital asset expense
		\$ 5,498		To reclassify capital asset expense
		\$ 818	\$ 146,821	To reclassify capital asset expense
Plus: Match payments	\$ -	\$ 50		To reclassify match payments
		\$ 45,000	\$ 45,050	To reclassify match payments
Memo: 1 1/2% ODMRDD "Administrative & Oversight Fee"	\$ 68,444	\$ (68,444)	\$ -	To reclassify DODD administrative fee
Less: Capital Costs	\$ (191,170)	\$ (39,159)	\$ (230,329)	To reconcile depreciation expenses
<b>Revenue:</b>				
Total from 12/31 County Auditor's Report	\$ 12,350,000	\$ 2,452	\$ 12,352,452	To correct county auditor's total



# Dave Yost • Auditor of State

**HANCOCK COUNTY BOARD OF DEVELOPMENTAL DISABILITIES**

**HANCOCK 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 3, 2012**