



Dave Yost • Auditor of State

HURON COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

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Independent Auditor's Report on Applying Agreed-Upon Procedures

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

Dear Ms. Schroeder:

As permitted by Ohio Rev. Code § 5123.05 and as required by the *Application for a § 1915(c) Home and Community Based Services Waiver*, Appendix I-2(c), the Auditor of State's Office (AOS) 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, 2010 and 2011 (Cost Reports) in accordance with DODD's Guide to Preparing Income and Expenditure Reports for 2010 and 2011 (Cost Report Guides) and to assist you in evaluating whether reported receipts and disbursements complied with 2 CFR 225 (OMB Circular A-87 *Cost Principles for State, Local, and Indian Tribal Governments*), and other compliance requirements described in the procedures below. The County Board's management is responsible for preparing these reports. This agreed-upon procedures engagement was conducted in accordance with the American Institute of Certified Public Accountants' attestation standards. The sufficiency of these procedures is solely the responsibility of DODD. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The Auditor of State, under the same authority noted above, also performed the Acuity Testing procedures below for the 2008, 2009, 2010, and 2011 Cost Reports.

Statistics – Square Footage

1. DODD requested us to tour 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 space and, if final 2009 square footage totals are the same and no significant changes in the floor plan have occurred, to perform no additional procedures.

We toured the facilities to identify how space was used by County Board programs and to identify new, closed or empty buildings along with rented or idle floor space. We found no unreported rented or idle floor space.

We also compared 2010 and 2011 square footage totals to final 2009 square footage totals, discussed square footage changes with the County Board and noted significant changes have occurred, and we performed the procedures below.

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

The County Board did not provide a summary which rolls up to *Schedule B-1*. We measured three rooms and compared the square footage to the AOS prepared square footage summary (see procedure 3 below).

We found square footage variances for rooms that were measured exceeding 10 percent. We selected an additional two rooms to measure. After measuring the two additional rooms, the total square footage for all measured rooms did not exceed 10 percent; therefore, we adjusted only the square footage for those rooms that exceeded this percentage. We reported these variances in Appendix A (2010) and Appendix B (2011).

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

We did not perform this procedure as the County Board did not have a summary showing how square footage was used during 2010 or 2011. With assistance from the County Board, we prepared a summary from the floor plans for each year that reflected the correct usage of the space.

4. 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*.

We compared the AOS prepared square footage summary to the square footage reported for each cell in *Schedule B-1, Section A, Square Footage*.

We found variances exceeding 10 percent as reported in Appendix A (2010) and Appendix B (2011).

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

We could not perform this procedure as the County Board did not prepare a summary that reflected usage of space or a methodology used to determine the square footage for the Cost Report. In developing the summary for each year with the County Board's assistance, we ensured that areas shared by more than one type of service were allocated by program based on the reported usage of each area.

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 7A to 7H which result in unassigned program or general expenses-all program costs.

We determined that there were no individuals served or units of service omitted on *Schedule B-1, Section B, Attendance Statistics*, worksheet 4, or worksheets 7A to 7H which resulted in unassigned program or general expenses-all program costs.

2. DODD asked us to compare the County Board's final 2009 typical hours of service reported on *Schedule B-1, Section B, Attendance statistics* to the typical hours of service reported on *Schedule B-1* for 2010 and 2011 and, if the hours are the same, to do no additional procedures.

We compared the final 2009 typical hours of service to the typical hours of service reported on *Schedule B-1* for 2010 and 2011.

We found the reported typical hours of service changed in 2010 and 2011 and we compared the County Board's supporting documentation for typical hours of service to the typical hours of service reported on *Schedule B-1*.

We found differences as reported in Appendix A (2010) and Appendix B (2011).

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

We compared the County Board's individuals served 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* and determined if the statistics were reported in accordance with the Cost Report Guides. We also footed the County Board's reports on attendance statistics for accuracy.

We found variances or computational errors exceeding two percent. We reported these variances in Appendix A (2010) and Appendix B (2011).

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

We compared the County Board's final 2009 number of individuals served to the final individuals served for Day Habilitation/Adult Day Services/Vocational Habilitation and Enclave for 2010 and the final 2010 individuals served to the final individuals served for 2011 on *Schedule B-1, Section B, Attendance Statistics* and determined if the variances were over 10 percent.

The number of reported individuals served for Adult Day Services and Enclave changed by more than 10 percent from the prior year's *Schedule B-1* in 2010 and as a result we performed procedure 5 below for 2010. The reported individuals did not change by more than ten percent when comparing 2010 to 2011.

5. DODD requested us to report variances if the individuals served on *Schedule B-1, Section B, Attendance Statistics* 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 2010 and compared the individuals by name to the compiled listing of individuals served by program documentation which rolls up to *Schedule B-1, Section B, Attendance Statistics*.

We found no differences exceeding three individuals.

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 Guides.

We haphazardly selected 15 units from 2010 and 15 units from 2011 from the County Board's detailed Community Employment units report and determined if the units were calculated in accordance with the Cost Report Guides.

We found fewer than three units that were not calculated in accordance with the Cost Report Guide in 2010. We found no differences in 2011.

Acuity Testing

1. DODD requested us to report variances if days of attendance on the Days of Attendance by Acuity supplemental Cost Report worksheet for 2008, 2009, 2010 and 2011 did not agree to the County Board's supporting documentation.

We compared the County Board's attendance by acuity reports for the days of attendance for Day Habilitation/Adult Day Services/ Vocational Habilitation and Enclave with the Days of Attendance by Acuity supplemental Cost Report worksheets for 2008, 2009, 2010 and 2011.

- For 2008, we found two Enclave days of attendance should be reclassified to the A acuity level;
 - For 2009, for Facility Based Services, we found three days of attendance should be added to the A-1 acuity level and eight days of attendance should be added to the A acuity level; and
 - For 2010 and 2011, we noted no variances.
2. We also compared two individuals from each acuity level on the County Board's 2008, 2009, 2010 and 2011 attendance by acuity reports to the Acuity Assessment Instrument for each individual for 2008, 2009, 2010, and 2011.

We found no acuity variances for any days of attendance reported on the Days of Attendance by Acuity supplemental Cost Report worksheet for 2008 or 2009.

- For 2010, we found 104 Facility Based days of attendance for one individual should be reclassified from acuity level B to C; and
- For 2011, we found 24 Facility Based days of attendance for one individual should be reclassified from acuity level C to A.

We submitted revised supplemental spreadsheets reflecting the differences from these two procedures to DODD.

Statistics – Transportation

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

We compared the number of one-way trips from the County Board's transportation reports with those statistics as reported in *Schedule B-3, Quarterly Summary of Transportation Services*. We also footed the County Board's Transportation by Age Group reports for accuracy.

We found differences exceeding two percent in the number of one way trips reported in *Schedule B-3* in both 2010 and 2011. Additionally, the County Board did not track Adult transportation by program. The Board estimated the number of Enclave trips by multiplying the days of attendance by two. We determined this method to be inaccurate as the County Board counted stops at the workshop as transfers and only counted the Enclave trips; however, supporting documentation reflected both services had been provided and both trips should have been recorded. Furthermore, the County Board estimated the number of Community Employment trips based on the number of days a job coach entered case notes for an individual and not on the dates the individual was transported. Consequently, we allocated trips for adult services by taking the data for the month of June 2010, sorted by route and calculated a percentage by program. We then applied the percent to the total number of adult trips in each year.

We reported these adjustments in Appendix A (2010) and Appendix B (2011).

Recommendation:

We recommend the County Board maintain the required documentation for services as required by the Cost Report Guides in section *Schedule B-3, Quarterly Summary of Transportation Services* which states in pertinent part, "This worksheet requires statistical information for children and adult programs. Transportation records indicating trips to and from the county dd board programs must be maintained for each person transported" and the Audit and Records Retention Requirements section, which states, "Expenditure and Income Reports are subject to audit by DODD, ODJFS and CMS at their discretion. Records, documentation, and supplemental worksheets used to prepare the report must be kept on file for a period of seven years from the date of receipt of payment from all sources, or for six years following completion and adjudication of any state or federal initiated audit, whichever period of time is longer."

2. DODD requested us to report variances of more than 10 percent of the total trips taken for five individuals for both 2010 and 2011, between the County Board's internal documentation versus the amount reported on *Schedule B-3, Quarterly Summary of Transportation Services*.

We traced the number of trips for four adult individuals and one child for October 2010 and October 2011 from the County Board's transportation records to *Schedule B-3, Quarterly Summary of Transportation Services*.

We found no differences exceeding 10 percent.

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

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

We found differences as reported in Appendix A (2010) and Appendix B (2011).

Statistics – Service and Support Administration (SSA)

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

We compared the number of SSA units (Targeted Case Management (TCM), Other SSA Allowable, Home Choice, and SSA Unallowable) from the County Board's SSA reports with those statistics reported in *Schedule B-4, Quarterly Summary of Units of Service – Service and Support Administration*. We also footed the County Board's SSA reports for accuracy.

We found differences as reported in Appendix A (2010). We found no differences or computational errors exceeding two percent in 2011. In addition, we found units reported that were provided by a non-certified SSA staff. We determined the number of units reported on *Schedule B-4* from the Unit Entry by Date Span report in 2010 and Case Notes Listing for TCM Billing - Subtotaled by Consumer reports in 2011 and removed these units in Appendix A (2010) and Appendix B (2011). We also compared these units to reimbursed claims in the Medicaid Billing System and reported findings in the amount of \$3,786.42 which is included in Paid Claims - Recoverable Finding - 2010 and \$426.39 which is included in Paid Claims - Recoverable Finding – 2011. See also procedure 3 below for a systematic issue we found during our sample unit test of unallowable units in 2010.

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

We haphazardly selected two samples of 60 Other SSA Allowable units for both 2010 and 2011 from the Unit Entry By Date Span report in 2010 and Case Notes Listing for TCM Billing - Subtotaled by Consumer report in 2011 and determined if the case note documentation described activities listed in Ohio Admin. Code § 5101:3-48-01(D), and also included the elements required by Ohio Admin. Code § 5101:3-48-01(F).

The units found to be in error did not exceed 10 percent of our sample in 2010 or 2011.

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

We haphazardly selected a sample of 60 Unallowable SSA service units for both 2010 and 2011 from the Detailed Units Marked Non-Billable report in 2010 and Case Notes Listing for TCM Billing - Subtotaled by Consumer report in 2011 and determined if the case note documentation described activities listed in Ohio Admin. Code § 5101:3-48-01(D), and also included the elements required by Ohio Admin. Code § 5101:3-48-01(F).

In 2010, the units found to be in error exceeded 10 percent of our SSA Unallowable services sample due to a systemic issue with calculating 15 minute units. The system used by the County Board calculated units when the service time did not meet the criteria for a unit. We used the billing report to recalculate the unallowable minutes. We then compared the revised units to the Cost Report and reported the differences in Appendix A (2010). In 2011, the units found to be in error exceeded 10 percent of our SSA Unallowable services sample and we reported these differences in Appendix B (2011).

4. DODD requested us to report decreases exceeding five percent in total SSA units by line on *Schedule B-4* when compared to the prior year's final Cost Report.

We compared the final 2009 SSA units to the final 2010 SSA units and compared the final 2010 SSA units to the final 2011 SSA units.

The final 2010 Other SSA Allowable units decreased by more than five percent from the prior year's *Schedule B-4*. We obtained the County Board's explanation that this was due to removing the units of an employee who was not SSA certified. We reported no variances in Appendix A (2010).

5. DODD requested us to determine if the County Board maintained case note documentation for non-individual specific activities (general time units) as described in *Worksheet 9, Service and Support Administration Costs* of the Cost Report Guides. If the County Board did record general time units and they accounted for over 10 percent of total SSA units on the final *Schedule B-4* plus any general time units recorded, DODD requested us to determine if they were properly classified and report any variances with an error rate exceeding 10 percent and indicated a systemic issue.

We haphazardly selected a sample of 60 General Time Units for both 2010 and 2011 from the Non-Billable, General Time report in 2010 and Case Note Listing for TCM Billing - Subtotaled by Consumer report in 2011 and determined if the case note documentation described activities listed in Ohio Admin. Code § 5101:3-48-01(D) or in *Worksheet 9, Service and Support Administration Costs*, Section 1(b) of the Cost Report Guides.

The units found to be in error did not exceed 10 percent of our sample for 2010 or 2011.

Revenue Cost Reporting and Reconciliation to the County Auditor Report

1. We compared the receipt totals from the 12/31/2010 and 12/31/2011 County Auditor's Revenue Report for the Operating (110), DD Leave Accrual (148), Residential (187), Help Me Grow (188), Construction (305), EI Collaborative (600) and Trust (605) funds to the County Auditor's report totals on the *Reconciliation to County Auditor Worksheets*.

We found differences as reported in Appendix A (2010) and Appendix B (2011).

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

Total County Board receipts were not within 1/4 percent of the County Auditor's yearly receipt totals reported for these funds. Receipts in the County Auditor's report exceeded the County Board receipts by \$29,420 in 2010 and 38,401 in 2011. We determined the difference was due to the County Board not including fund 600 on the Cost Reports. We reported this adjustment in Appendix A (2010) and Appendix B (2011) (see procedure 1 above) and with this adjustment, the County Board receipts reconciled within 1/4 percent.

3. DODD asked us to compare 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.

We did not perform this procedure since the total County Board receipts were within 1/4 percent of the County Auditor's yearly receipt totals in procedure 2 above after adjustments.

4. We compared revenue entries on *Schedule C Income Report* to the Clearwater Council of Governments (COG) prepared County Board Summary Workbooks.

We found no differences in 2010. We found differences as reported in Appendix B (2011).

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

We identified the following sources of potential revenue credits for which the County Board did not offset costs on the Cost Reports in accordance with 2 CFR 225, Appendix A (C)(3)(c) and (4)(a):

- Miscellaneous refunds, reimbursements and other income in the amount of \$106,211 in 2010 and \$70,734 in 2011;
- Aide and Related Service Reimbursements in the amount of \$123,741 in 2010 and \$112,578 in 2011;
- Residential Services Reimbursement in the amount of \$200,000 in 2011;
- IDEA Part B revenues in the amount of \$22,583 in 2010 and \$19,412 in 2011; and
- Title XX revenues in the amount of \$28,327 in 2010 and \$51,905 in 2011.

We also noted Ohio Rehabilitation Services Commission (RSC) revenue in the amount of \$32,734 in 2010 and \$97,525 in 2011; however, corresponding expenses were offset on *Schedule a1, Adult Program* as reported in Appendix A (2010) and Appendix B (2011).

Paid Claims Testing

1. We selected 100 paid services among all service codes from 2010 and 2011 from the Medicaid Billing System (MBS) data and determined if the claims met the following service documentation requirements of Ohio Admin. Code §§ 5123:2-9-05, 5123:2-9-18 (H) (1)-(2), and 5101:3-48-01(F):
 - Date of service;
 - Place of service;
 - Name of the recipient;
 - Name of the provider;
 - Signature of the person delivering the service or initials of the person delivering the service if the signature and corresponding initials are on file with the provider;
 - Type of service (for homemaker/personal care, type must include if routine, on-site/on-call, or level one emergency);
 - Number of units of the delivered service or continuous amount of uninterrupted time during which the service was provided; and
 - Arrival and departure times of the provider of service's site visit to the recipient's location or of the recipient's visit to the provider of service's location.¹

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

We found instances of non-compliance with these documentation requirements for 2010 and 2011.

As a result of a systematic error identified with one way trips, we obtained approval from DODD for an additional sample of 10 Non-Medical Transportation – Per Trip (ATB) claims and 10 Non-Medical Transportation (FTB) claims for 2011.

We noted 3,125 ATB and 2,386 FTB service lines on which three or more units had been billed. Our other tests had indicated that multiple unit ATB and FTB service lines had a higher incidence of non-compliance. Therefore, we selected random samples of ATB and FTB service lines where three or more units had been billed on a single date of service in 2011. Our review of the samples found billed units of service that lacked supporting documentation.

Recoverable Finding - 2010 Finding \$4,010.51

We determined the County Board was over reimbursed for one unit of Adult Day Service and Vocational Habilitation Combination - Daily (AXD) service; four units of Non-Medical Transportation - Per Trip (ATB) service; 40 units of Adult Day Service and Vocational Habilitation Combination - 15 minute units (AXF) service; one unit of Supported Employment - Enclave - Daily (AND) service; two units of Non-Medical Transportation - Per Trip (FTB) service; one unit of Adult Day Service and Vocational Habilitation Combination - Daily (FXD) service; 48 units of Adult Day Service and Vocational Habilitation Combination - 15 minute units (FXF) service; one unit of Supported Employment - Enclave - Daily (FND) service; and 517 units of Targeted Case Management (TCM).

Service Code	Units In Error	Review Results	Finding
ATB	4	No supporting documentation	\$56.93
AXD	1	Service documentation did not match units billed	\$20.36
AXF	40	Service documentation did not match units billed	\$17.96
FTB	2	Service documentation did not match units billed	\$28.36
FXD	1	No supporting documentation	\$28.88
FND	1	Service documentation did not match units billed	\$8.07
FXF	48	No supporting documentation or service documentation did not match units billed	\$55.46
AND	1	Service documentation did not match units billed	\$8.07
TCM	517	Staff was not SSA certified on date of service	\$3,786.42
		TOTAL	\$4,010.51

Recoverable Finding - 2011 Finding \$3,067.46

We determined the County Board was over reimbursed for 31 units Adult Day Service and Vocational Habilitation Combination - 15 minute units (AXF) service; one unit of Adult Day Support – Daily Unit (FDS) service; one unit of Supported Employment - Enclave - Daily (FND) service; two units of Supported Employment - Enclave - 15 minute units (FNF) service; and 179 units of Targeted Case Management (TCM).

We took exception with the reimbursement of 8 of 60 units of service (5 of 16 service lines) from a statistical cluster sample of ATB claims with three or more services billed. Based on this error rate, we then projected the potential number of services in error in the County Board's population of multi-service ATB claims, which was 417, with a 95 percent certainty that the actual population number of errors fell between 45 and 789. Since the precision obtained was greater than our standards require for use of a point estimate, the projected number of services in error was restated as a 95 percent 1-tailed lower limit, which in this case was 105 services. This allows us to say that we are 95 percent certain that there were at least 105 ATB services that were incorrectly paid. Then, since all the ATB services were paid at the rate of \$19.31, we multiplied 105 times \$19.31 to get a total amount reimbursed in error of \$2,027.55 and the amount vouchered in error of \$1,424.61.

We took exception with the reimbursement of 7 of 56 units of service (3 of 14 service lines) from a statistical cluster sample of FTB claims with three or more services billed. Based on this error rate, we then projected the potential number of services in error in the County Board's population of multi-service FTB claims, which was 298, with a 95 percent certainty that the actual population number of errors fell between 7 and 638. Since the precision obtained was greater than our standards require for use of a point estimate, the projected number of services in error was restated as a 95 percent 1-tailed lower limit, which in this case was 13 services. This allows us to say that we are 95 percent certain that there were at least 13 FTB services that were incorrectly paid. Then, since all the FTB services were paid at the rate of \$19.31, we multiplied 13 times \$19.31 to get a total amount reimbursed in error of \$251.03 and the amount vouchered in error of \$164.09.

Service Code	Units In Error	Review Results	Finding
AXF	31	Service documentation did not match units billed	\$32.18
FDS	1	No supporting documentation	\$122.00
FND	1	Service documentation did not match units billed	\$8.22
FNF	2	Service documentation did not match units billed	\$1.83
TCM	179	Service documentation did not match units billed or Staff was not SSA certified on date of service	\$1,314.53
ATB	Projected	No supporting documentation	\$1,424.61
FTB	Projected	No supporting documentation	\$164.09
		Total	\$3,067.46

- 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 reports, to the final units on *Schedule B-4, Quarterly Summary of Units of Service – Service and Support Administration, Line (1)(F)*, *TCM Units* and to *Schedule B-1, Section B, Attendance Statistics, Line (4)(C)*, *Supported Employment – Community Employment*, 15 minute units, respectively.

We found no instance where the Medicaid reimbursed units were greater than audited TCM and Supported Employment - Community Employment units.

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

We compared the amounts reported on *Schedule A, Summary of Service Costs – By Program*, Lines (20), Environmental Accessibility Adaptations to Line (25), Other Waiver Services to the amount reimbursed for these services in 2010 and 2011 on the MBS Summary by Service Code reports.

We found no differences as the County Board did not report costs on *Schedule A, Summary of Service Costs, By Program* for Lines (20) to Line (25). We also reviewed the MBS Summary by Service Code report and confirmed that the County Board was not reimbursed for these services in 2010 and 2011.

Non-Payroll Expenditures and Reconciliation to the County Auditor Report

1. We compared the disbursement totals from the 12/31/2010 and 12/31/2011 County Auditor's report listed on the *Reconciliation to County Auditor Worksheets* to the County Auditor's Expense Report balances for the Operating (110), DD Leave Accrual (148), Residential (187), Help Me Grow (188), Construction (305), EI Collaborative (600) and Trust (605) funds.

We found no differences in 2010. We found differences as reported in Appendix B (2011).

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

Total county board disbursements were within 1/4 percent of the county auditor yearly disbursement totals reported for these funds in 2010. In 2011, disbursements in the County Auditor's report exceeded the County Board disbursements by \$39,068. We determined the difference was due to the County Board not including fund 600 on the Cost Report (see procedure 1 above). We reported this adjustment in Appendix B (2011) and with this adjustment, the County Board receipts reconciled within 1/4 percent.

3. DODD asked us to compare the account description and amount for each reconciling item on the *County Auditor Reconciliation Worksheets* to the County Board's State Expenses Detailed reports.

We did not perform this procedure since total County Board disbursements were within 1/4 percent of the County Auditor's yearly disbursement totals in procedure 2 above after adjustments.

4. DODD asked us to compare the County Board's detailed disbursements to the amounts reported on worksheets 2 through 10, and report variances exceeding \$100 for service contracts and other expenses on any worksheet.

We compared all service contract and other expenses entries on worksheets 2 through 10 to the County Board's State Expenses Without Payroll or Benefits (Detailed) Reports.

We found differences as reported in Appendix A (2010) and Appendix B (2011).

5. We compared disbursement entries on *Schedule A, Summary of Service Costs – By Program* and worksheets 2 through 10 to the COG prepared County Board Summary Workbooks.

We found differences as reported in Appendix A (2010) and Appendix B (2011).

6. DODD asked us to determine whether the County Board's detailed disbursements were properly classified within two percent of total service contracts and other expenses for all worksheets and if any worksheet included disbursements over \$100 which are non-federal reimbursable under 2 CFR 225 Appendix B.

We scanned the County Board's State Expenses Without Payroll or Benefits (Detailed) Reports for service contracts and other expenses in the following columns and worksheets:

Column X-General Expense-All Programs on worksheets 2 through 8; Column N-Service and Support Administration Costs on worksheet 9; and Columns E-Facility Based Services, F-Enclave, and G-Community Employment and H-unassigned on worksheet 10, and reviewed documentation to identify disbursements not classified as prescribed by the Cost Report Guides or costs which are non-federal reimbursable under 2 CFR 225 Appendix B.

We found differences as reported in Appendix A (2010) and Appendix B (2011) for misclassified and non-federal reimbursable costs.

Please note the reclassification of \$154,203 in 2010 and \$116,071 in 2011 in Early Retirement Incentive Payments from the County Auditor Reconciliation Worksheet to non-federal reimbursable as the County Board did not obtain the required approval per 2 CFR 225 Appendix B (8)(g)(3) as reported in Appendix A (2010) and Appendix B (2011).

7. We scanned the County Board's State Expenses Without Payroll or Benefits (Detailed) Reports for items purchased during 2010 and 2011 that met the County Board's capitalization criteria and traced them to inclusion on the County Board's Depreciation Schedules.

We reported differences for purchases that were not properly capitalized in Appendix A (2010) and Appendix B (2011). We reported differences for 2010 purchases to record their first year's depreciation in Appendix B (2011). However, we did not determine if 2011 purchases were properly capitalized in 2012.

8. We haphazardly selected 20 disbursements from 2010 and 2011 from the County Board's State Expenses Without Payroll or Benefits (Detailed) Reports that were classified as service contract and other expenses on worksheets 2 through 10. We determined if supporting documentation was maintained as required by 2 CFR 225 (OMB Circular A-87, Appendix A, (C)(1)(j)) and the disbursement was properly classified according to the Cost Report Guides.

In 2010, we found no differences exceeding two percent of total service contracts and other expenses on any worksheet or any disbursements over \$100 which are non-federal reimbursable under 2 CFR 225 Appendix B. In 2011, we reported differences in Appendix B for misclassified and non-federal reimbursable costs.

Property, Depreciation, and Asset Verification Testing

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

We noted the following inconsistencies between the County Board's capitalization policy and the guidelines above: the capitalization level established by the County for financial statement purposes is \$1,000, while the County Board capitalizes assets with an acquisition cost of \$5,000. We adjusted the depreciation schedules to include assets exceeding \$1,000 in procedure 7 of the Non-Payroll Expenditures and Reconciliation to the County Auditor Report section.

Recommendation:

We recommend the County Board use a capitalization threshold for completion of the Cost Report in accordance with 2 CFR 225, Appendix B, Section 15(a)(2) which states, "Equipment" means an article of nonexpendable, tangible personal property having a useful life of more than one year and an acquisition cost which equals or exceeds the lesser of the capitalization level established by the governmental unit for financial statement purposes, or \$5000."

2. We compared the County Board's final 2009 Depreciation Schedule to the County Board's 2010 and 2011 Depreciation Schedules for changes in the depreciation amounts for assets purchased prior to the periods under review which were not in compliance with the Cost Report Guides.

We found differences in depreciation as reported in Appendix A (2010) and Appendix B (2011).

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

We found no differences in 2010. We reported differences in Appendix B (2011).

4. We scanned the County Board's Depreciation Schedule for 2010 and 2011 for depreciation taken on the same asset more than once, assets that have been fully depreciated in prior years, or depreciation taken on assets during the period of acquisition which were not in compliance with the Cost Report Guides.

We found no differences.

5. We haphazardly selected three of the County Board's fixed assets purchased in either 2010 or 2011 to determine if the useful lives agreed to the estimated useful lives prescribed in the 2008 American Hospital Association (AHA) Asset Guide. We also recomputed the first year's depreciation for these assets, based on their cost, acquisition date and useful life to determine compliance with the Cost Report Guides and AHA Asset Guide.

We found differences as reported in Appendix A (2010) and Appendix B (2011).

6. We haphazardly selected the five disposed assets from 2010 and 2011 from the County Board's list of disposed assets and determined if the asset was removed from the County Board's fixed asset ledgers. We also recalculated depreciation and any gain or loss applicable to 2010 and 2011 for the disposed items based on its undepreciated basis and any proceeds received from the disposal or sale of the asset to determine compliance with the Cost Report Guide and CMS Publication 15-1, Chapter 1.

We found differences as reported in Appendix A (2010) and Appendix B (2011) and selected five more disposed assets for testing. We found additional variances and reported them in Appendix A (2010) and Appendix B (2011).

Recommendation:

We recommend the County Board implement a process to report any gain or loss from disposed assets to meet the requirements contained in the Cost Report Guidelines which specify that, "when depreciable assets with salvage value are disposed of an adjustment will be necessary in the County Board's allowable cost. The amount of loss to be included on the 'Income and Expense Report' is limited to the non-depreciated basis of the asset. The loss should be handled in the same manner as was the depreciation. Gains should be used to offset depreciation in the current year manner as was the depreciation."

Payroll Testing

1. DODD asked us to determine whether total County Board salaries and benefits in the 2010 and 2011 Cost Reports were within two percent of the County Auditor's report totals for the Operating (110), DD Leave Accrual (148), Residential (187), Help Me Grow (188), Construction (305), EI Collaborative (600) and Trust (605) funds.

We totaled salaries and benefits from worksheets 2 through 10 from the 2010 and 2011 Cost Reports and compared the yearly totals to the County Auditor's Expense Reports. The variance was less than two percent.

2. DODD asked us to compare the County Board disbursements on the Cost Report Salary and Employee Benefit Analysis reports to the amounts reported on worksheets 2 through 10, and to report variances exceeding \$100 for salaries or employee benefit expenses.

We compared all salary and employee benefit entries on worksheets 2 through 10 to the County Board's Cost Report Salary and Employee Benefit Analysis reports.

We found no differences exceeding \$100 in 2010; however, we found that in 2010 the County Board was reimbursed for part the Superintendent's salary relating to shared time with Erie County Board of Developmental Disabilities. The County Board should only report its net cost on the Cost Report. We reported the difference in Appendix A (2010). We found differences exceeding \$100 on worksheet 5 as reported in Appendix B (2011).

3. We selected 28 employees and compared the County Board's organizational chart and Cost Report Salary and Employee Benefit Analysis reports 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 (2010) and Appendix B (2011) and because misclassification errors exceeded 10 percent of the sample size in 2010 we performed procedure 4 below.

4. DODD asked us to scan the County Board's Cost Report Salary and Employee Benefit Analysis for 2010 and 2011 and compare 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 if the errors in procedure 3 above exceeded 10 percent.

We scanned the County Board's Cost Report Salary and Employee Benefit Analysis for 2010 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 (2010). We did not perform this procedure in 2011 as the misclassification errors in procedure 3 above did not exceed 10 percent of the sample size.

Medicaid Administrative Claiming (MAC)

1. DODD asked us to contact its Random Moment Time Study (RMTS) Coordinator to report differences if the MAC salary and benefits versus the County Board's payroll records exceeded one percent or more.

We compared the salary and benefits entered on the Individual MAC Costs by Code and MAC Random Moment Time Summary to the County Board's Cost Report Salary and Employee Benefit Analysis reports.

We found no variance exceeding one percent.

2. We compared the original Individual MAC Costs by Code and MAC Random Moment Time Summaries to Worksheet 6, columns (I) and (O) for both years.

We reported differences in Appendix A (2010). In 2011, we found no differences.

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

We reported differences in Appendix A (2010) and Appendix B (2011).

4. We selected 12 RMTS observed moments completed by employees of the County Board from the DODD RMTS Participant Moments Question and Answer report for the fourth quarter of 2010 and 12 RMTS observed moments from the third quarter of 2011 in which they documented their time spent on administering Medicaid-funded programs. We determined if supporting documentation of the County Board employees' activity for each observed moment was maintained and the observed moment was properly classified in accordance with DODD's Guide to Medicaid Administrative Claiming (MAC) using the Random Moment Time Studies (RMTS) Methodology for 2010 and 2011.

In 2010, we found one RMTS observed moment for Activity Code 6-Facilitating Eligibility for Non-Medicaid Programs; three for Activity Code 7-Referral, Coordination and Monitoring of Medicaid Services; one for Activity Code 17-Major Unusual Incidents and Unusual Incidents Investigations for combined population; and one for Activity Code 18-General Administration where supporting documentation did not meet the requirements established by DODD.

In 2011, we found one RMTS observed moment for Activity Code 7-Referral, Coordination and Monitoring of Medicaid Services; one for Activity code 11- Program Planning, Development and Interagency Coordination of Medicaid Services; one for Activity code 17- Major Unusual Incidents and Unusual Incidents Investigations for combined population; and two for Activity Code 18-General Administration where supporting documentation did not meet the requirements established by DODD.

We have reported these instances of non-compliance to DODD. DODD is currently working with the Ohio Department of Medicaid (ODM) to determine an acceptable methodology to calculate the findings for recovery.

Recommendation:

We recommended the County Board maintain documentation for RMTS observed moments in accordance with DODD's Guide to Medicaid Administrative Claiming (MAC) using the Random Moment Time Studies (RMTS) Methodology, section Response and Documentation of Random Moment, which says in pertinent part, "Appropriate documentation should provide the detail needed to support the activity selected for the sample moment and clearly identify the date and time corresponding to the sampled moment."

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 Medicaid, and the Centers for Medicare and Medicaid Services, and is not intended to be, and should not be used by anyone other than these specified parties.

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive, flowing style.

Dave Yost
Auditor of State

May 16, 2014

cc: Dee Zeffro-Krenisky, Superintendent, Huron County Board of Developmental Disabilities
Allyn Schnellinger, Business Manager, Huron County Board of Developmental Disabilities
Greg Higgins, Board President, Huron County Board of Developmental Disabilities

Appendix A
Huron County Board of Developmental Disabilities
2010 Income and Expenditure Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Schedule B-1, Section A				
4. Nursing Services (B) Adult	443	202	645	To correct square footage
5. Speech/Audiology (B) Adult	91	(91)	-	To correct square footage
5. Speech/Audiology (C) Child	88	19	107	To correct square footage
7. Occupational Therapy (C) Child	14	3	17	To correct square footage
8. Physical Therapy (C) Child	14	3	17	To correct square footage
13. School Age (C) Child	4,475	1,584	6,132	To correct square footage
		73	120	To correct square footage
15. Supported Emp. -Enclave (B) Adult	-	120	120	To correct square footage
16. Supported Emp. -Comm Emp. (B) Adult	192	24	216	To correct square footage
17. Medicaid Administration (A) MAC	-	6	6	To correct square footage
20. Family Support Services (D) General	-	56	56	To correct square footage
22. Program Supervision (B) Adult	1,793	(1,703)	90	To correct square footage
23. Administration (D) General	387	136	501	To correct square footage
		(22)	34	To correct square footage
24. Transportation (D) General	-	34	34	To correct square footage
25. Non-Reimbursable (B) Adult	1,342	(1,342)	-	To correct square footage
25. Non-Reimbursable (D) General	-	48	48	To correct square footage
Schedule B-1, Section B				
1. Total Individuals Served By Program (C) Supported Emp. - Community Employment	26	12	38	To correct number of individuals served
3. Typical Hours Of Service (A) Facility Based Services	6.0	0.5	6.5	To correct typical hours of service
3. Typical Hours Of Service (B) Supported Emp. -Enclave	6.0	0.5	6.5	To correct typical hours of service
4. 15 Minute Units (C) Supported Emp. -Community Employment	9,238	676	9,914	To correct 15 minute units
Schedule B-3				
1. Early Intervention (G) One Way Trips- Fourth Quarter	28	(28)	-	To correct one way trips
2. Pre-School (E) One Way Trips- Third Quarter	16	(16)	-	To correct one way trips
2. Pre-School (G) One Way Trips- Fourth Quarter	2	(2)	-	To correct one way trips
5. Facility Based Services (G) One Way Trips- Fourth Quarter	10,683	(7,184)	3,499	To estimate one way trips
6. Supported Emp. -Enclave (G) One Way Trips- Fourth Quarter	212	5,627	5,839	To estimate one way trips
7. Supported Emp. -Comm Emp. (G) One Way Trips- Fourth Quarter	226	1,557		To estimate one way trips
		28	1,811	To report one way trips
7. Supported Emp. -Comm Emp. (H) Cost of Bus, Tokens, Cabs- Fourth Quarter	\$ -	\$ 294		To report cost of per mile trips
	\$	284	\$ 578	To report cost of parent reimbursement

Appendix A (Page 2)
Huron County Board of Developmental Disabilities
2010 Income and Expenditure Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Schedule B-4				
1. TCM Units (D) 4th Quarter	4,257	738 (685)	4,310	To correct TCM units
2. Other SSA Allowable Units (D) 4th Quarter	692	(299)	393	To remove M. Sentelle's units
5. SSA Unallowable Units (D) 4th Quarter	525	50		To correct unallowable units
		(67)	508	To remove M. Sentelle's units
Worksheet 1				
2. Land Improvements (X) Gen Expense All Prgm.	\$ 1,154	\$ 1,587	\$ 2,741	To record depreciation
3. Buildings/Improve (D) Unasgn Children Programs	\$ -	\$ 1,618	\$ 1,618	To record depreciation
3. Buildings/Improve (H) Unasgn Adult Programs	\$ -	\$ 2,417	\$ 2,417	To record depreciation
3. Buildings/Improve (N) Service & Support Admin	\$ -	\$ 5,780	\$ 5,780	To record depreciation
3. Buildings/Improve (U) Transportation	\$ -	\$ 7,079	\$ 7,079	To record depreciation
3. Buildings/Improve (X) Gen Expense All Prgm.	\$ -	\$ 2,049	\$ 2,049	To record depreciation
4. Fixtures (D) Unasgn Children Programs	\$ 2,011	\$ 703		To record depreciation
		\$ 534	\$ 3,248	To record loss on disposal of an asset
4. Fixtures (E) Facility Based Services	\$ -	\$ 928	\$ 928	To record depreciation
4. Fixtures (X) Gen Expense All Prgm.	\$ 46	\$ 2,304	\$ 2,350	To record depreciation
5. Movable Equipment (A) Early Intervention	\$ -	\$ 723	\$ 723	To correct depreciation
5. Movable Equipment (D) Unasgn Children Programs	\$ 3,519	\$ (723)		To correct depreciation
		\$ 4,709		To record depreciation
		\$ 54	\$ 7,559	To record loss on disposal of an asset
5. Movable Equipment (E) Facility Based Services	\$ 17,267	\$ 129		To record loss on disposal of an asset
		\$ 85	\$ 17,481	To record loss on disposal of an asset
5. Movable Equipment (H) Unasgn Adult Programs	\$ -	\$ 257	\$ 257	To record depreciation
5. Movable Equipment (N) Service & Support Admin	\$ -	\$ 1,891	\$ 1,891	To record depreciation
5. Movable Equipment (U) Transportation	\$ 94,085	\$ 12,066		To record depreciation
		\$ 3,295	\$ 109,446	To record loss on sale of an asset
5. Movable Equipment (X) Gen Expenses All Prgm.	\$ -	\$ 1,129	\$ 1,129	To record depreciation
8. COG Expenses (E) Facility Based Services	\$ -	\$ 11	\$ 11	To match audited COG workbook
8. COG Expenses (L) Community Residential	\$ -	\$ 234	\$ 234	To match audited COG workbook
8. COG Expenses (N) Service & Support Admin	\$ 78	\$ 61	\$ 139	To match audited COG workbook
8. COG Expenses (O) Non-Federal Reimbursable	\$ 492	\$ (90)	\$ 402	To match audited COG workbook

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Huron County Board of Developmental Disabilities
2010 Income and Expenditure Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 2				
1. Salaries (X) Gen Expense All Prgm.	\$ 90,699	\$ (23,081)		To reclassify MAC
		\$ (36,989)		To reclassify Neuberger salary
		\$ (30,629)	\$ -	To reclassify superintendent reimbursement
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 111,001	\$ (43,429)		To reclassify MAC
		\$ (18,768)	\$ 48,804	To reclassify Neuberger benefits
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 2,245		To reclassify non-federal reimbursable expenses
		\$ 23,298	\$ 25,543	To reclassify non-federal reimbursable expenses
Worksheet 2 (Continued)				
4. Other Expenses (X) Gen Expense All Prgm.	\$ 191,136	\$ (7,896)		to reclassify capital asset acquisition
		\$ (2,245)		To reclassify non-federal reimbursable expenses
		\$ (2,542)		To reclassify facility based expenses
		\$ (11,570)	\$ 166,883	To reclassify capital asset acquisition
5. COG Expense (E) Facility Based Services	\$ -	\$ 186	\$ 186	To match audited COG workbook
5. COG Expenses (L) Community Residential	\$ -	\$ 3,921	\$ 3,921	To match audited COG workbook
5. COG Expense (N) Service & Support Admin	\$ 1,860	\$ 469	\$ 2,329	To match audited COG workbook
5. COG Expense (O) Non-Federal Reimbursable	\$ 11,711	\$ (4,958)	\$ 6,753	To match audited COG workbook
10. Unallowable Fees (O) Non-Federal Reimbursable	\$ 214,191	\$ (23,298)	\$ 190,893	To reclassify non-federal reimbursable expenses
Worksheet 2A				
1. Salaries (E) Facility Based Services	\$ 167,804	\$ 15,536		To reclassify MAC
		\$ (96,020)		To reclassify direct service salaries
		\$ (57,988)		To reclassify Schwartz salary
		\$ (29,332)	\$ -	To reclassify K. Roberts salary
1. Salaries (G) Community	\$ 13,678	\$ (13,678)	\$ -	To reclassify Cossin salary
1. Salaries (H) Unasgn Adult Program	\$ -	\$ 57,988	\$ 57,988	To reclassify Schwartz salary
1. Salaries (N) Service & Support Admin	\$ 34,239	\$ 28,795		To reclassify MAC
		\$ (63,034)	\$ -	To reclassify Smith salary
2. Employee Benefits (E) Facility Based Services	\$ 93,027	\$ (48,721)		To reclassify direct service benefits
		\$ (29,423)		To reclassify Schwartz benefits
		\$ (14,883)	\$ -	To reclassify K. Roberts benefits
2. Employee Benefits (G) Community Employment	\$ 6,940	\$ (6,940)	\$ -	To reclassify Cossin benefits
2. Employee Benefits (H) Unasgn Adult Program	\$ -	\$ 29,423	\$ 29,423	To reclassify Schwartz benefits
2. Employee Benefits (N) Service & Support Admin	\$ 31,984	\$ (31,984)	\$ -	To reclassify Smith benefits

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Huron County Board of Developmental Disabilities
2010 Income and Expenditure Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 3				
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 7,764	\$ 7,764	To reclassify non-federal reimbursable expenses
4. Other Expenses (X) Gen Expense All Prgm.	\$ 182,721	\$ (24,899)		To reclassify facility based expenses
		\$ (7,141)		To reclassify capital asset acquisition
		\$ 9,462		To reclassify building service expenses
		\$ (7,764)		To reclassify non-federal reimbursable expenses
		\$ (1,965)		To reclassify capital asset acquisition
		\$ (1,419)		To reclassify capital asset acquisition
		\$ 510	\$ 149,505	To reclassify building service expense
5. COG Expenses (E) Facility Based Services	\$ -	\$ 7	\$ 7	To match audited COG workbook
5. COG Expenses (L) Community Residential	\$ -	\$ 149	\$ 149	To match audited COG workbook
5. COG Expenses (N) Service & Support Admin	\$ 50	\$ 38	\$ 88	To match audited COG workbook
5. COG Expenses (O) Non-Federal Reimbursable	\$ 313	\$ (57)	\$ 256	To match audited COG workbook
Worksheet 4				
4. Other Expenses (C) School Age	\$ 529	\$ (529)	\$ -	To remove direct service expenses
Worksheet 5				
1. Salaries (A) Early Intervention	\$ 280,210	\$ 45,614	\$ 325,824	To reclassify Early Intervention Specialist salaries
1. Salaries (M) Family Support Services	\$ 15,830	\$ 26,954		To reclassify C. Christian-Kromer salary
1. Salaries (O) Non-Federal Reimbursable	\$ -	\$ (42,784)	\$ -	To reclassify MAC
		\$ 31,924		To reclassify S. Green salary
		\$ (31,924)	\$ -	To reclassify MAC
2. Employee Benefits (A) Early Intervention	\$ 142,180	\$ 23,145	\$ 165,325	To reclassify Early Intervention Specialist benefits
2. Employee Benefits (M) Family Support Services	\$ 8,032	\$ 13,676		To reclassify C. Christian-Kromer benefits
		\$ (2,593)	\$ 19,115	To reclassify MAC
2. Employee Benefits (O) Non-Federal Reimbursable	\$ -	\$ 16,199		To reclassify S. Green benefits
		\$ 100,962		To reclassify ERIP expenses
		\$ (5,942)	\$ 111,219	To reclassify MAC
4. Other Expenses (A) Early Intervention	\$ 39,756	\$ (3,070)	\$ 36,686	To reclassify capital asset acquisition
4. Other Expenses (L) Community Residential	\$ 81,278	\$ 290,500	\$ 371,778	To reclassify community housing expenses
4. Other Expenses (M) Family Support Services	\$ 36,737	\$ (9,462)	\$ 27,275	To reclassify building service expenses
5. COG Expenses (L) Community Residential	\$ -	\$ 30,731	\$ 30,731	To match audited COG workbook
5. COG Expenses (O) Non-Federal Reimbursable	\$ -	\$ 2,931	\$ 2,931	To match audited COG workbook

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Huron County Board of Developmental Disabilities
2010 Income and Expenditure Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 6				
1. Salaries (I) Medicaid Admin	\$ 44,767	\$ 95,435	\$ 140,202	To reclassify MAC
1. Salaries (O) Non-Federal Reimbursable	\$ 168,678	\$ 125,678	\$ 294,356	To reclassify MAC
Worksheet 7-C				
1. Salaries (A) Early Intervention	\$ 45,614	\$ (45,614)	\$ -	To reclassify Early Intervention Specialist salaries
2. Employee Benefits (A) Early Intervention	\$ 23,145	\$ (23,145)	\$ -	To reclassify Early Intervention Specialist benefits
3. Service Contracts (C) School Age	\$ 30,440	\$ 1,170	\$ 31,610	To correct cell total
Worksheet 8				
4. Other Expenses (G) Community Employment	\$ -	\$ 284	\$ 284	To reclassify community employment transportation expenses
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 734		To reclassify expenses for unsupported trips
		\$ 1,313	\$ 2,047	To reclassify expenses for unsupported trips
4. Other Expenses (X) Gen Expense All Prgm.	\$ 190,576	\$ (734)		To reclassify expenses for unsupported trips
		\$ (284)	\$ 189,558	To reclassify community employment transportation expenses
Worksheet 9				
1. Salaries (N) Service & Support Admin. Costs	\$ 308,616	\$ (18,634)		To reclassify MAC
		\$ (8,652)		To reclassify Community Employment Specialist salaries
		\$ (26,954)		To reclassify C. Christian-Kromer salary
		\$ (31,924)		To reclassify S. Green salary
		\$ 63,034	\$ 285,486	To reclassify Smith salary
2. Employee Benefits (N) Service & Support Admin. Costs	\$ 177,420	\$ (4,390)		To reclassify Community Employment Specialist benefits
		\$ (13,676)		To reclassify C. Christian-Kromer benefits
		\$ 31,984		To reclassify Smith benefits
		\$ (16,199)	\$ 175,139	To reclassify S. Green salary
4. Other Expenses (N) Service & Support Admin. Costs	\$ 6,929	\$ (2,652)	\$ 4,277	To reclassify capital asset acquisition
5. COG Expenses (N) Service & Support Admin. Costs	\$ 13,057	\$ 5,200	\$ 18,257	To match audited COG workbook
Worksheet 10				
1. Salaries (E) Facility Based Services	\$ 663,942	\$ 96,020		To reclassify direct service salaries
		\$ 36,989		To reclassify Neuberger salary
		\$ (97,058)	\$ 699,893	To reclassify MAC
1. Salaries (F) Enclave	\$ -	\$ 6,296	\$ 6,296	To reclassify enclave salaries
1. Salaries (G) Community Employment	\$ 161,481	\$ 8,652		To reclassify Community Employment Specialist salaries
		\$ 13,678		To reclassify Cossin salary
		\$ (6,296)	\$ 177,515	To reclassify enclave salaries
1. Salaries (H) Unasgn Adult Program	\$ -	\$ 29,332	\$ 29,332	To reclassify K. Roberts salary

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Huron County Board of Developmental Disabilities
2010 Income and Expenditure Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 10 (Continued)				
2. Employee Benefits (E) Facility Based Services	\$ 336,888	\$ 48,721		To reclassify direct service benefits
		\$ 18,768	\$ 404,377	To reclassify Neuberger benefits
2. Employee Benefits (F) Enclave	\$ -	\$ 3,195	\$ 3,195	To reclassify enclave benefits
2. Employee Benefits (G) Community Employment	\$ 81,936	\$ 4,390		To reclassify Community Employment Specialist benefits
		\$ 6,940		To reclassify Cossin benefits
		\$ (3,195)	\$ 90,071	To reclassify enclave benefits
2. Employee Benefits (H) Unasgn Adult Program	\$ -	\$ 14,883	\$ 14,883	To reclassify K. Roberts benefits
4. Other Expenses (E) Facility Based Services	\$ 65,424	\$ (6,452)		To reclassify fees paid to COG
		\$ (14,789)		To reclassify RSC expense
		\$ (1,313)		To reclassify expenses for unsupported trips
		\$ 2,542		To reclassify facility based expenses
		\$ 24,899	\$ 70,311	To reclassify facility based expenses
4. Other Expenses (F) Enclave			\$ -	
4. Other Expenses (G) Community Employment	\$ 964	\$ 110,539		To reclassify RSC expenses
		\$ 14,789	\$ 126,292	To reclassify RSC expense
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 53,241	\$ 53,241	To reclassify ERIP expenses
5. COG Expenses (E) Facility Based Services	\$ -	\$ 1,457	\$ 1,457	To match audited COG workbook
5. COG Expenses (O) Non-Federal Reimbursable	\$ 82,188	\$ (32,188)	\$ 50,000	To match audited COG workbook
a1 adult				
10. Community Employment (B) Less Revenue	\$ -	\$ 110,539		To offset RSC expenses
		\$ 14,789	\$ 125,328	To offset RSC expenses
Reconciliation to County Auditor Worksheet				
Expense:				
Plus: Transfers Out-General	\$ 175,000	\$ (175,000)	\$ -	To reclassify capital asset acquisition
Plus: Purchases Greater Than \$5,000	\$ 375,832	\$ 175,000		To reclassify capital asset acquisition
		\$ 7,896		To reclassify capital asset acquisition
		\$ 7,141		To reclassify capital asset acquisition
		\$ (510)		To reclassify building service expense
		\$ (290,500)		To reclassify community housing expenses
		\$ 1,965		To reclassify capital asset acquisition
		\$ 3,070		To reclassify capital asset acquisition
		\$ 2,652		To reclassify capital asset acquisition
		\$ 11,570		To reclassify capital asset acquisition
		\$ 1,419	\$ 295,535	To reclassify capital asset acquisition
Plus: Fees Paid To COG, Or Payments And Transfers made To COG	\$ 139,350	\$ 6,452	\$ 145,802	To reclassify fees paid to COG
Plus: Transition programs; ERIP Buyouts; TDC fees; tcm pass-thru	\$ 284,968	\$ (8,146)		To correct amount reported in cell that was miscalculated
		\$ (100,962)		To reclassify ERIP expenses
		\$ (110,539)		To reclassify RSC expenses
		\$ (53,241)	\$ 12,080	To reclassify ERIP expenses

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Huron County Board of Developmental Disabilities
2010 Income and Expenditure Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Reconciliation to County Auditor Worksheet (Continued)				
Expense: Continued)				
Plus: Other (Erie County Superintendent Reimbursements)	\$ -	\$ 30,629	\$ 30,629	To reclassify superintendent reimbursement
Less: Capital Costs	\$ (118,082)	\$ (1,587)		To reconcile off depreciation expense
		\$ (1,618)		To reconcile off depreciation expense
		\$ (2,417)		To reconcile off depreciation expense
		\$ (5,780)		To reconcile off depreciation expense
		\$ (7,079)		To reconcile off depreciation expense
		\$ (2,049)		To reconcile off depreciation expense
		\$ (703)		To reconcile off depreciation expense
		\$ (534)		To reconcile off loss of sale of an asset
		\$ (928)		To reconcile off depreciation expense
		\$ (2,304)		To reconcile off depreciation expense
		\$ (723)		To reconcile off depreciation expense
		\$ (4,709)		To reconcile off depreciation expense
		\$ (129)		To reconcile off loss of sale of an asset
		\$ (54)		To reconcile off loss of sale of an asset
		\$ (85)		To reconcile off loss of sale of an asset
		\$ 723		To reconcile off depreciation expense
		\$ (257)		To reconcile off depreciation expense
		\$ (1,891)		To reconcile off depreciation expense
		\$ (12,066)		To reconcile off depreciation expense
		\$ (3,295)		To reconcile off loss of sale of an asset
		\$ (1,129)	\$ (166,696)	To reconcile off depreciation expense
Reconciliation to County Auditor Worksheet				
Revenue:				
Less: EI Collaborative Pass-thru	\$ 2,664	\$ 29,414	\$ 32,078	To correct pass-through amount
Total from 12/31 County Auditor's Report	\$ 6,544,667	\$ 29,414	\$ 6,574,081	To correct County Auditor total
Medicaid Administration Worksheet				
8. Indirect Costs (A) Reimbursement Requested Through Calendar Year	\$ -	\$ 6,978	\$ 6,978	To report ancillary costs

Appendix B
Huron County Board of Developmental Disabilities
2011 Income and Expenditure Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Schedule B-1, Section A				
2. Dietary Services (C) Child	-	332	332	To correct square footage
4. Nursing Services (B) Adult	503	203	706	To correct square footage
5. Speech/Audiology (C) Child	56	12	68	To correct square footage
7. Occupational Therapy (C) Child	9	2	11	To correct square footage
8. Physical Therapy (C) Child	9	2	11	To correct square footage
13. School Age (C) Child	2,832	1,002		To correct square footage
		46	3,880	To correct square footage
14. Facility Based Services (B) Adult	18,423	36	18,459	To correct square footage
15. Supported Emp. -Enclave (B) Adult	-	128	128	To correct square footage
17. Medicaid Administration (A) MAC	-	6	6	To correct square footage
20. Family Support Services (D) General	-	56	56	To correct square footage
22. Program Supervision (B) Adult	1,705	(1,615)	90	To correct square footage
23. Administration (D) General	387	136		To correct square footage
		(22)	501	To correct square footage
24. Transportation (D) General	-	34	34	To correct square footage
25. Non-Reimbursable (B) Adult	1,342	(1,342)	-	To correct square footage
25. Non-Reimbursable (D) General	-	48	48	To correct square footage
Schedule B-1, Section B				
1. Total Individuals Served By Program (A) Facility Based Services	154	11	165	To correct number of individuals served
1. Total Individuals Served By Program (B) Supported Emp. -Enclave	37	(5)	32	To correct number of individuals served
1. Total Individuals Served By Program (C) Supported Emp. -Community Employment	24	10	34	To correct number of individuals served
2. Days Of Attendance (B) Supported Emp. -Enclave	494	113	607	To correct days of attendance
3. Typical Hours Of Service (A) Facility Based Services	7.0	(0.5)	6.5	To correct typical hours of service
3. Typical Hours Of Service (B) Supported Emp. -Enclave	7.0	(0.5)	6.5	To correct typical hours of service
4. 15 Minute Units (C) Supported Emp. - Community Employment	5,059	2,230	7,289	To correct 15 minute units
Schedule B-3				
3. School Age (E) One Way Trips- Third Quarter	1,308	(516)	792	To correct one way trips
3. School Age (G) One Way Trips- Fourth Quarter	1,324	(1,324)	-	To correct one way trips
5. Facility Based Services (G) One Way Trips- Fourth Quarter	11,666	(5,985)	5,681	To estimate one way trips
5. Facility Based Services (H) Cost of Bus, Tokens, Cabs- Fourth Quarter	\$ -	\$ 100		To report parent reimbursements
		\$ 50	\$ 150	To report parent reimbursements
6. Supported Emp. -Enclave (G) One Way Trips- Fourth Quarter	208	4,989	5,197	To estimate one way trips
7. Supported Emp. -Comm Emp. (G) One Way Trips- Fourth Quarter	274	1,392		To estimate one way trips
		203	1,869	To report one way trips
7. Supported Emp. -Comm Emp. (H) Cost of Bus, Tokens, Cabs- Fourth Quarter	\$ -	\$ 1,558		To report cost of per mile trips
		\$ 870		To report parent reimbursements
		\$ 792	\$ 3,220	To report parent reimbursements

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Huron County Board of Developmental Disabilities
2011 Income and Expenditure Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Schedule B-4				
1. TCM Units (D) 4th Quarter	4,944	(43)	4,901	To remove M. Sentelle's units
2. Other SSA Allowable Units (D) 4th Quarter	691	(11)		To remove M. Sentelle's units
		6	686	To reclassify allowable units
5. SSA Unallowable Units (D) 4th Quarter	378	(99)		To remove M. Sentelle's units
		(6)		To reclassify allowable units
		(6)	267	To remove units
Schedule C				
I. County				
(B) Interest- COG Revenue	\$ -	\$ 1,973	\$ 1,973	To match audited COG workbook
II. Department of MR/DD				
(E) Residential Facility- Non Waiver Services- COG Revenue	\$ -	\$ 1,922	\$ 1,922	To match audited COG workbook
Worksheet 1				
2. Land Improvements (X) Gen Expense All Prgm.	\$ 2,741	\$ 2,644	\$ 5,385	To record depreciation
3. Buildings/Improve (D) Unasgn Children Programs	\$ -	\$ 1,618		To record depreciation
		\$ 1,895	\$ 3,513	To record depreciation
3. Buildings/Improve (H) Unasgn Adult Programs	\$ -	\$ 2,417	\$ 2,417	To record depreciation
3. Buildings/Improve (N) Service & Support Admin	\$ -	\$ 5,780	\$ 5,780	To record depreciation
3. Buildings/Improve (X) Gen Expense All Prgm.	\$ -	\$ 2,049	\$ 2,049	To record depreciation
4. Fixtures (X) Gen Expense All Prgm.	\$ 2,351	\$ 2,707	\$ 5,058	To record depreciation
5. Movable Equipment (A) Early Intervention	\$ 723	\$ 553	\$ 1,276	To record depreciation
5. Movable Equipment (D) Unasgn Children Programs	\$ 514	\$ 4,709		To record depreciation
		\$ 524	\$ 5,747	To record depreciation
5. Movable Equipment (E) Facility Based Services	\$ 16,251	\$ 258		To correct depreciation
		\$ 4,293	\$ 20,802	To record a loss on sale of an asset
5. Movable Equipment (H) Unasgn Adult Programs	\$ -	\$ 257		To record depreciation
		\$ 16,408	\$ 16,665	To record depreciation
5. Movable Equipment (N) Service & Support Admin	\$ -	\$ 1,891		To record depreciation
		\$ 477	\$ 2,368	To record depreciation
5. Movable Equipment (U) Transportation	\$ 94,085	\$ 12,066	\$ 106,151	To record depreciation
5. Movable Equipment (V) Admin	\$ -	\$ 2,083	\$ 2,083	To record depreciation
5. Movable Equipment (X) Gen Expenses All Prgm.	\$ 365	\$ 1,129		To record depreciation
		\$ 255	\$ 1,749	To record depreciation
8. COG Expenses (L) Community Residential	\$ 190	\$ (9)	\$ 181	To match audited COG workbook
8. COG Expenses (N) Service & Support Admin	\$ 189	\$ (9)	\$ 180	To match audited COG workbook

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Huron County Board of Developmental Disabilities
2011 Income and Expenditure Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 2				
1. Salaries (X) Gen Expense All Prgm.	\$ (19,910)	\$ 19,910	\$ -	To correct negative cell amount
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 88,444	\$ (19,910)	\$ 68,534	To correct negative cell amount
3. Service Contracts (X) Gen Expense All Prgm	\$ 119,716	\$ (7,393)		To reclassify capital asset acquisition
		\$ (16,825)		To reclassify non-federal reimbursable expenses
		\$ (2,543)		To reclassify facility based expense
		\$ (2,886)		To reclassify capital asset acquisition
		\$ 4,347	\$ 94,416	To reclassify IT expense
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 8,460		To reclassify non-federal reimbursable expenses
		\$ 16,825	\$ 25,285	To reclassify non-federal reimbursable expenses
4. Other Expenses (X) Gen Expense All Prgm.	\$ 191,125	\$ (29,142)		To reclassify non-federal reimbursable expenses
		\$ (8,460)		To reclassify non-federal reimbursable expenses
		\$ (16,978)		To reclassify RSC expenses
		\$ (1,310)		To reclassify RSC match payment
		\$ (100)		To reclassify facility based transportation expenses
		\$ (870)		To reclassify community employment transportation expenses
		\$ (3,622)		To reclassify early intervention expenses
		\$ (9,543)		To reclassify capital asset acquisition
		\$ (9,232)	\$ 111,868	To reclassify capital asset acquisition
5. COG Expenses (L) Community Residential	\$ 6,333	\$ (2,195)	\$ 4,138	To match audited COG workbook
5. COG Expense (N) Service & Support Admin	\$ 6,297	\$ (2,182)	\$ 4,115	To match audited COG workbook
5. COG Expense (O) Non-Federal Reimbursable	\$ 802	\$ (278)	\$ 524	To match audited COG workbook
10 Unallowable Fees (O) Non-Federal Reimbursable	\$ 162,898	\$ 29,142	\$ 192,040	To reclassify non-federal reimbursable expenses
Worksheet 2A				
1. Salaries (N) Service & Support Admin	\$ (1,015)	\$ 1,015	\$ -	To correct negative cell amount
2. Employee Benefits (N) Service & Support Admin	\$ 31,054	\$ (1,015)	\$ 30,039	To correct negative cell amount
4. Other Expenses (D) Unasgn Children Program	\$ 361	\$ (361)	\$ -	To remove unsupported expense
4. Other Expenses (L) Community Residential	\$ 79,647	\$ (79,647)	\$ -	To reclassify fees paid to COG
5. COG Expenses (L) Community Residential	\$ 372	\$ (372)	\$ -	To match audited COG workbook
5. COG Expenses (N) Service & Support Admin	\$ 370	\$ (370)	\$ -	To match audited COG workbook
5. COG Expenses (O) Non-Federal Reimbursable	\$ 47	\$ (47)	\$ -	To match audited COG workbook
Worksheet 3				
3. Service Contracts (X) Gen Expense All Prgm.	\$ 48,389	\$ (16,746)		To reclassify facility based expenses
		\$ (4,347)	\$ 27,296	To reclassify IT expense

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Huron County Board of Developmental Disabilities
2011 Income and Expenditure Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 3 (Continued)				
4. Other Expenses (D) Unasgn Children Program	\$ 368	\$ 5,074	\$ 5,442	To reclassify building service expenses
4. Other Expenses (X) Gen Expense All Prgm.	\$ 129,029	\$ (7,886)		To reclassify fuel expenses
		\$ (11,301)	\$ 109,842	To reclassify facility based expenses
5. 5. COG Expenses (L) Community Residential	\$ -	\$ 354	\$ 354	To match audited COG workbook
5. 5. COG Expenses (N) Service & Support Admin	\$ -	\$ 352	\$ 352	To match audited COG workbook
5. 5. COG Expenses (O) Non-Federal Reimbursable	\$ -	\$ 45	\$ 45	To match audited COG workbook
Worksheet 5				
1. Salaries (A) Early Intervention	\$ 220,704	\$ 49,600		To reclassify Early Intervention Specialist salaries
		\$ 37,449	\$ 307,753	To correct salaries
1. Salaries (M) Family Support Services	\$ 15,863	\$ 27,010		To reclassify C. Christian-Kromer salary
		\$ (42,873)	\$ -	To reclassify MAC
1. Salaries (O) Non-Federal Reimbursable	\$ (4,877)	\$ 4,877	\$ -	To reclassify benefits
2. Employee Benefits (A) Early Intervention	\$ 123,611	\$ 23,750	\$ 147,361	To reclassify Early Intervention Specialist benefits
2. Employee Benefits (M) Family Support Services	\$ 7,596	\$ 12,933		To reclassify C. Christian-Kromer benefits
		\$ (10,130)	\$ 10,399	To reclassify MAC
2. Employee Benefits (O) Non-Federal Reimbursable	\$ 15,259	\$ (4,877)	\$ 10,382	To reclassify benefits
3. Service Contracts (A) Early Intervention	\$ -	\$ 55,675		To reclassify ERIP expenses
		\$ 16,173	\$ 71,848	To record HMG expenses
4. Other Expenses (A) Early Intervention	\$ 2,083	\$ 3,622		To reclassify early intervention expenses
		\$ (1,101)		To reclassify capital asset acquisition
		\$ 46,426	\$ 51,030	To record HMG expenses
4. Other Expenses (L) Community Residential	\$ 131,128	\$ (5,074)		To reclassify building service expenses
		\$ (7,465)		To reclassify RSC expense
		\$ (15,978)		To reclassify TCM match payment
		\$ (6,820)		To reclassify fees paid to COG
		\$ (6,118)		To reclassify development center fees
		\$ (3,966)	\$ 85,707	To reclassify fees paid to COG
Worksheet 7-C				
1. Salaries (A) Early Intervention	\$ 49,600	\$ (49,600)	\$ -	To reclassify Early Intervention Specialist salaries
2. Employee Benefits (A) Early Intervention	\$ 23,750	\$ (23,750)	\$ -	To reclassify Early Intervention Specialist benefits
Worksheet 7-D				
4. Other Expenses (E) Facility Based Services	\$ -	\$ 2,700	\$ 2,700	To reclassify psychology expenses
Worksheet 7-E				
4. Other Expenses (X) Gen Expense All Prgm.	\$ 65,183	\$ (65,183)	\$ -	To correct cell total

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Huron County Board of Developmental Disabilities
2011 Income and Expenditure Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 7-F				
4. Other Expenses (X) Gen Expense All Prgm.	\$ 36,275	\$ (36,275)	\$ -	To correct cell total
Worksheet 8				
3. Service Contracts (G) Community Employment	\$ -	\$ 3,287		To reclassify community employment transportation expenses
		\$ 1,640		To reclassify community employment transportation expenses
		\$ 2,772	\$ 7,699	To reclassify community employment transportation expenses
4. Other Expenses (E) Facility Based Services	\$ -	\$ 100		To reclassify transportation expenses
		\$ 50	\$ 150	To reclassify transportation expenses
4. Other Expenses (G) Community Employment	\$ -	\$ 870		To reclassify transportation expenses
		\$ 792	\$ 1,662	To reclassify transportation expenses
4. Other Expenses (X) Gen Expense All Prgm.	\$ 185,787	\$ 3,650		To reclassify transportation expense
		\$ 7,886		To reclassify fuel expense
		\$ (2,772)		To reclassify community employment transportation expenses
		\$ (792)		To reclassify community employment transportation expenses
		\$ (50)	\$ 193,709	To reclassify transportation expenses
Worksheet 9				
1. Salaries (N) Service & Support Admin. Costs	\$ 283,450	\$ (27,010)		To reclassify C. Christian-Kromer salary
		\$ 53,003	\$ 309,443	To reclassify MAC
2. Employee Benefits (N) Service & Support Admin. Costs	\$ 161,103	\$ (12,933)	\$ 148,170	To reclassify C. Christian-Kromer benefits
Worksheet 10				
1. Salaries (E) Facility Based Services	\$ 716,762	\$ (151)	\$ 716,611	To reclassify enclave salaries
1. Salaries (F) Enclave	\$ -	\$ 6,587		To reclassify enclave salaries
		\$ 151	\$ 6,738	To reclassify enclave salaries
1. Salaries (G) Community Employment	\$ 156,359	\$ (6,587)	\$ 149,772	To reclassify enclave salaries
2. Employee Benefits (E) Facility Based Services	\$ 391,442	\$ (72)	\$ 391,370	To reclassify enclave benefits
2. Employee Benefits (F) Enclave	\$ -	\$ 3,154		To reclassify enclave benefits
		\$ 72	\$ 3,226	To reclassify enclave benefits
2. Employee Benefits (G) Community Employment	\$ 74,869	\$ (3,154)	\$ 71,715	To reclassify enclave benefits
3. Service Contracts (E) Facility Based Services	\$ 18,615	\$ (3,287)		To reclassify community employment transportation expenses
		\$ 2,543		To reclassify facility based expense
		\$ 16,746		To reclassify facility based expenses
		\$ 11,301	\$ 45,918	To reclassify facility based expenses
4. Other Expenses (E) Facility Based Services	\$ 65,339	\$ 1,372		To correct cell total
		\$ (2,700)		To reclassify psychology expenses
		\$ (3,650)		To reclassify transportation expense
		\$ (7,465)		To reclassify RSC expense
		\$ (17,000)		To reclassify fees paid to COG
		\$ (1,640)		To reclassify community employment transportation expense
		\$ (8,976)	\$ 25,280	To reclassify capital asset acquisition

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Huron County Board of Developmental Disabilities
2011 Income and Expenditure Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 10 (Continued)				
4. Other Expenses (G) Community Employment	\$ -	\$ 16,978		To reclassify RSC expenses
		\$ 7,465		To reclassify RSC expense
		\$ 7,465	\$ 31,908	To reclassify RSC expense
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 60,396	\$ 60,396	To reclassify ERIP expenses
a1 adult				
10. Community Employment (B) Less Revenue	\$ -	\$ 16,978		To offset RSC expenses
		\$ 7,465		To offset RSC expense
		\$ 7,465	\$ 31,908	To offset RSC expense
Reconciliation to County Auditor Expense:				
Plus: Purchases Greater Than \$5,000	\$ 459,645	\$ 7,393		To reclassify capital asset acquisition
		\$ 2,886		To reclassify capital asset acquisition
		\$ 9,232		To reclassify capital asset acquisition
		\$ 1,101		To reclassify capital asset acquisition
		\$ 9,543		To reclassify capital asset acquisition
		\$ 8,976	\$ 498,776	To reclassify capital asset acquisition
Plus: Fees Paid To COG, Or Payments And Transfers made To COG	\$ -	\$ 79,647		To reclassify fees paid to COG
		\$ 17,000		To reclassify fees paid to COG
		\$ 3,966		To reclassify fees paid to COG
		\$ 6,820	\$ 107,433	To reclassify fees paid to COG
Plus: Match Paid To ODMRDD For TCM	\$ 42,556	\$ 15,978	\$ 58,534	To reclassify TCM match payment
Plus: ERIP, Bridges Grant, TCM Passthru, RSC	\$ 148,487	\$ (60,396)		To reclassify ERIP expenses
		\$ (55,675)		To reclassify ERIP expenses
		\$ 1,310	\$ 33,726	To reclassify match payments
Plus: Other	\$ -	\$ 39,457	\$ 39,457	To report pass-through amount
Less: Capital Costs	\$ (127,509)	\$ (258)		To reconcile off depreciation expense
		\$ (2,644)		To reconcile off depreciation expense
		\$ (1,618)		To reconcile off depreciation expense
		\$ (1,895)		To reconcile off depreciation expense
		\$ (2,417)		To reconcile off depreciation expense
		\$ (5,780)		To reconcile off depreciation expense
		\$ (2,049)		To reconcile off depreciation expense
		\$ (4,709)		To reconcile off depreciation expense
		\$ (524)		To reconcile off depreciation expense
		\$ (257)		To reconcile off depreciation expense
		\$ (16,408)		To reconcile off depreciation expense
		\$ (1,891)		To reconcile off depreciation expense
		\$ (12,066)		To reconcile off depreciation expense
		\$ (1,129)		To reconcile off depreciation expense
		\$ (2,707)		To reconcile off depreciation expense
		\$ (4,293)		To reconcile off a loss on sale of an asset
		\$ (553)		To reconcile off depreciation expense
		\$ (2,083)		To reconcile off depreciation expense
		\$ (477)		To reconcile off depreciation expense
		\$ (255)	\$ (191,522)	To reconcile off depreciation expense

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Huron County Board of Developmental Disabilities
2011 Income and Expenditure Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Expense: (Continued)				
Less: Plus: TDC Fees	\$ -	\$ 6,118	\$ 6,118	To reclassify development center fees
Less: COG expenses			\$ -	
Total from 12/31 County Auditor's Report	\$ 6,402,102	\$ 39,460	\$ 6,441,562	To correct County Auditor total
Revenue:				
Plus: EI Pass thru	\$ -	\$ 38,399	\$ 38,399	To report pass-through amount
Plus: TCM State Match			\$ -	
Total from 12/31 County Auditor's Report	\$ 6,915,606	\$ 38,401	\$ 6,954,007	To correct County Auditor total
Medicaid Administration Worksheet				
6. Other Costs (A) Reimbursement Requested Through Calendar Year	\$ -	\$ 10,256	\$ 10,256	
7. Capital Costs (A) Reimbursement Requested Through Calendar Year				
8. Indirect Costs (A) Reimbursement Requested Through Calendar Year				To report ancillary costs
9. Program Supervision Costs (A) Reimbursement Requested Through Calendar Year				
10. Building Services Costs (A) Reimbursement Requested Through Calendar Year				



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
JUNE 17, 2014**