



Dave Yost • Auditor of State

MONTGOMERY COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

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Independent Accountant's Report on Applying Agreed-Upon Procedures

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

Dear Ms. Schroeder:

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

Statistics – Square Footage

1. DODD requested us to 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 2008 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.

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* of the Cost Reports.

We measured three rooms and compared the square footage to the County Board's square footage summary.

We found no square footage variances for rooms that were measured exceeding 10 percent.

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* of the Cost Reports.

We compared two buildings and traced each room on the floor plan to the County Board's summary for each year. We found variances exceeding 10 percent when comparing the total square footage of two floor plans to the County Board's summary. Due to variances, we requested that the County Board revise its square footage summary.

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* worksheet.

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

We found no variances exceeding 10 percent.

5. DODD asked us to obtain 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 obtained the County Board's methodology for allocating square footage and compared the methodology with the Cost Report Guides.

The County Board reported the same square footage in the 2009 and 2010 cost reports. Therefore we tested the 2010 methodology, and applied the results to both years' cost reports. We found no inconsistencies between the County Board's methodology and the Cost Report Guide.

Statistics – 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 2008 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 2009 and 2010 and, if the hours are the same, to do no additional procedures.

We compared the final 2008 typical hours of service to the typical hours of service reported on *Schedule B-1* for 2009 and 2010.

We found no differences.

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 Montgomery County Board's Facility Based and Senior 2009 and 2010 County Count reports, Enclave Day Services Attendance Summary by Consumer, Location, Acuity and Month, and Supported Employment Community Case-notes/Service Delivery for the number of individuals served, days of attendance, and 15 minute Community Employment units with similar

information reported for Day Habilitation/Adult Day Services/Vocational Habilitation, Enclave and Community Employment on *Schedule B-1, Section B, Attendance Statistics* of the Cost Reports and determined if the statistics were reported in accordance with the Cost Report Guides. We also footed the County Board's reports on Attendance Statistics for accuracy.

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

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

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

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

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 2009 and 15 for 2010, and compared the individuals by name to the compiled listing of individuals served by program documentation which rolls up to *Schedule B-1, Section B, Attendance Statistics* of the Cost Report.

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 16 units from 2009 from Case-notes/Service Delivery and 15 units from 2010 from the County Board's Billing History report and determined if the units were calculated in accordance with the Cost Report Guide.

We found no differences.

Statistics – Transportation

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

We compared the number of one-way trips from the County Board's Quarterly Transportation reports with those statistics as reported in *Schedule B-3, Quarterly Summary of Transportation Statistics* of the Cost Reports. We also footed the County Board's Quarterly Transportation reports for accuracy. We found differences as reported in Appendix A (2009) and Appendix B (2010).

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

We traced the number of trips for 10 individuals for 2009 and 10 for 2010 from the County Board's daily reporting documentation 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 Board's cost of bus tokens/cabs was not within two percent of the total amount reported on *Schedule B-3 Quarterly Summary of Transportation Statistics*.

We compared the cost of bus tokens/cabs from the County Board's Expense Summary All Funds YTD report to the amount reported in *Schedule B-3* of the Cost Reports.

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

Statistics – Service and Support Administration (SSA)

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

We compared the number of SSA units (Targeted Case Management (TCM), Other SSA Allowable, Home Choice, and SSA Unallowable) from the Montgomery County Board's compilation of SSA units 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 compilation of SSA units for accuracy.

We found no differences or computational errors.

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

We haphazardly selected a sample of 49 Other SSA Allowable units for both 2009 and 40 units for 2010. We selected the 2009 sample from the Montgomery County Board of MD/DD TCM Allowable/Un-Allowable Detail reports for selected SSAs July 2009. We selected the 2010 sample from the Montgomery County Board of MR/DD TCM Allowable/Unallowable spreadsheet. We determined if the case note documentation described activities listed in Ohio Admin. Code § 5101:3-48-01(D), and also included the documentation required by Ohio Admin. Code § 5101:3-48-01(F). We also determined if the units for Other Allowable SSA services for both 2009 and 2010 were provided to individuals that were not Medicaid eligible at the time of service delivery per the Medicaid Information Technology System (MITS).

The units found to be in error did not exceed 10 percent of our sample for 2009 and/or 2010.

3. We haphazardly selected a sample of 47 Unallowable SSA service units for both 2009 and 40 units for 2010. We selected the 2009 sample from Montgomery County Board of MD/DD TCM Allowable/Un-Allowable Detail reports for selected SSAs July 2009. We selected the 2010 sample from Montgomery County Board of MR/DD TCM Allowable/Unallowable spreadsheet. We determined if the case note documentation described activities listed in Ohio Admin. Code § 5101:3-48-01(D), and also included the documentation required by Ohio Admin. Code § 5101:3-48-01(F).

The units found to be in error exceeded 10 percent of our SSA Unallowable services sample in 2009; however, the error was isolated to one consumer, and review of supporting documentation did not indicate a systemic issue. We reported the differences in Appendix A (2009).

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

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

We compared the final 2008 SSA units to the final 2009 SSA units and compared the final 2009 SSA units to the final 2010 SSA units.

The final units decreased by more than five percent from 2009 to 2010 *Schedule B-4* for Other Allowable units and Unallowable units and we obtained the County Board's explanation that the decrease in Other Allowable units was due to more waivers and more consumers becoming Medicaid eligible, and the decrease in Unallowable units was due to more SSAs in 2009 performing unallowable quality assurance activities. We reported no variances in Appendix A (2009) and Appendix B (2010).

Revenue Cost Reporting and Reconciliation to the County Auditor Report

1. We compared the receipt totals from the 12/31/2009 and 12/31/2010 County Auditor's Revenue Financial Analysis Inquiry for Funds 201, 296, 297, 299, 472, 800, and 820 to the County Board's report totals reported on the *Reconciliation to County Auditor Worksheets*.

We found no differences.

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

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

3. DODD asked that we 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 and other supporting documentation unless Procedure 2 above reconciled within the 1/4 percent threshold.

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

4. We reviewed the Montgomery County Ohio Board of DDS Revenue 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 \$3,061,935 in 2009 and \$869,861 in 2010;
- IDEA Part B revenues in the amount of \$165,122 in 2009 and \$196,667 in 2010;

- IDEA Early Childhood Special Education revenues in the amount of \$79,493 in 2009 and \$79,772 in 2010;
- Title V revenues in the amount of \$246 in 2009 and \$0 in 2010;
- Title XX revenues in the amount of \$414,023 in 2009 and \$313,428 in 2010;
- Ohio Rehabilitation Services Commission revenues in the amount of \$12,258 in 2009 and \$22,719 in 2010; and
- Help Me Grow revenues in the amount of \$18,096 in 2009 and \$0 in 2010.

Paid Claims Testing

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

- Date of service;
- Place of service;
- Name of the recipient;
- Name of the provider;
- Signature of the person delivering the service or initials of the person delivering the service if the signature and corresponding initials are on file with the provider;
- Type of service (for homemaker/personal care, type must include if routine, on-site/on-call, or level one emergency);
- Number of units of the delivered service or continuous amount of 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 no instances of non-compliance with these documentation requirements for 2009 and/or 2010.

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

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

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

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) to Line (25) for Community Residential to the amount reimbursed for these services in 2009 and 2010 on the MBS Summary by Service Code report.

We found no differences.

Non-Payroll Expenditures and Reconciliation to the County Auditor Report

1. We compared the disbursement totals from the 12/31/2009 and 12/31/2010 County Auditor's report listed on the *Reconciliation to County Auditor Worksheets* to the County Auditor's Report Expenditure Summary balances for General (201), Federal Grants (206), Mental Health (297), Supportive Services (299), Capital (472), and MRDD Supplemental life/Disability (820).

We found no differences.

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

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

3. DODD asked that we compare the account description and amount for each reconciling item on the *Reconciliation to County Auditor Worksheet* to the County Board's Expense Summary All Funds and other supporting documentation unless Procedure 2 above reconciled within the 1/4 percent threshold.

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

4. DODD asked us to compare the County Board disbursements on the Expenses Summary All Funds YTD reports to the amounts reported on Worksheets 2 through 10, and report variances exceeding \$100 for service contracts and other expenses on any Worksheet.

We compared all Service Contract and Other Expenses entries on Worksheets 2 through 10 to the County Board's Expenses Summary All Funds YTD reports.

We found no differences exceeding \$100 on any worksheet.

5. DODD asked us to determine whether total County Board disbursements on the Expense Detail All Funds YTD reports were properly classified, on Worksheets 2 through 10, within two percent of total service contracts and other expenses for each individual Worksheet and that no Worksheet included disbursements over \$100 which are non-federal reimbursable under 2 CFR 225 Appendix B.

We scanned the County Board's Expense Detail All Funds YTD reports for service contracts and other expenses in the following columns and worksheets: Column X-Gen Expense all Programs on Worksheets 2, 3 and 8; Column N-Service and Support Admin Costs on Worksheet 9; and Columns E-Facility Based Services, F-Enclave, and G-Community Employment 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 (2009) and Appendix B (2010) for misclassified and non-federal reimbursable costs.

6. We scanned the County Board's Expense Detail All Funds YTD for items purchased during 2009 and 2010 that met the County Board's capitalization criteria and traced them to inclusion on the County Board's Depreciation Ledger.

We reported differences for purchases that were not properly capitalized as reported in Appendix A (2009) and Appendix B (2010).

7. We haphazardly selected 20 disbursements from 2009 and 2010 from the County Board's Expense Detail All Funds YTD report that were classified as service contract and other expenses on Worksheets 2-10 (not selected for scanning under Step 5 above). We determined if supporting documentation was maintained as required by 2 CFR 225 (OMB Circular A-87, Appendix A, (C) (1) (j)) and the disbursement was properly classified according to the Cost Report Guides.

We reported differences from these procedures in Appendix A (2009) and Appendix B (2010) for misclassified 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 found no inconsistencies between the County Board's capitalization procedures and the guidelines listed above.

2. We compared the County Board's final 2008 Depreciation Schedules to the County Board's 2009 and 2010 Cumulative 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 no differences.

3. DODD asked us to compare the depreciation costs reported in the County Board's Cumulative Depreciation Schedules 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 Cumulative Depreciation Schedules.

We found one difference as reported in Appendix A (2009).

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

We found no differences.

5. We haphazardly selected 20 County Board's fixed assets which meet the County Board's capitalization policy and purchased in either 2009 or 2010 to determine if their useful life agreed to the estimated useful lives prescribed in the 2008 American Hospital Association (AHA) Asset Guide. We also recomputed the first year's depreciation for these assets, based on their cost, acquisition

date and period of useful life to determine compliance with the Cost Report Guides and AHA Asset Guide.

We found no differences.

6. We haphazardly selected 1 disposed asset from 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 2009 for the disposed item 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 (2009).

Payroll Testing

1. DODD asked us to determine whether total County Board salaries and benefits in the 2009 and 2010 cost reports were within two percent of the county auditor's report totals for these object level 2 510 salaries and object level 2 550 benefits.

We totaled salaries and benefits from Worksheets 2-10 from the 2009 and 2010 cost reports and compared the yearly totals to the county auditor's MCDDS Revenue and Expense by Expense Category reports.

The variance was less than two percent.

2. DODD asked us to compare the County Board disbursements to the amounts reported on worksheets 2 through 10 to the MRDD Summary Report 1/01/2009 to 12/31/2009 - Codes with Positions and MRDD Summary Report 1/01/2010 to 12/31/2010 Codes with Positions, 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 MRDD Summary Report 1/01/2009 to 12/31/2009 - Codes with Positions and MRDD Summary Report 1/01/2010 to 12/31/2010 Codes with Positions.

We found no differences exceeding \$100 for 2010. We found one difference as reported in Appendix A (2009).

3. We selected 40 employees and compared the County Board's Table of Organization, Chart of Accounts and job descriptions if needed to the worksheet in which each employee's salary and benefit costs were allocated to ensure allocation is consistent with the Cost Report Guides.

We found no differences.

4. DODD asked us to scan the County Board's State Expenses Detailed Reports for 2009 and 2010 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 did not perform this procedure 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 Office of Audits to report differences if the MAC salary and benefits exceeded the County Board's payroll records by one percent or more.

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

We found no variance exceeding one percent.

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

We 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 (2009) and Appendix B (2010).

4. We selected 25 RMTS observed moments completed by employees of the County Board from the DODD RMTS Participant Moments Question and Answer report for the fourth quarter of 2010 in which they documented their time spent on administering Medicaid-funded programs. We determined if supporting documentation of the County Board employees' activity for each observed moment was maintained and the observed moment was properly classified in accordance with DODD's Guide to Medicaid Administrative Claiming (MAC) using the Random Moment Time Studies (RMTS) Methodology for 2010.

We found no differences.

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

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

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

Sincerely,

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping "D" and "Y".

Dave Yost
Auditor of State

May 20, 2013

cc: Mark Gerhardstein, Superintendent, Montgomery County Board of Developmental Disabilities
Michael A. Proulx, Assistant Superintendent, Montgomery County Board of Developmental Disabilities
Emmett C. Orr, Board President, Montgomery County Board of Developmental Disabilities

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Schedule A				
19. Room and Board/Cost to Live (L) Community Residential	\$ 525,067	\$ 4,956	\$ 530,023	To reclassify room and board expense:
Schedule B-1, Section A				
1. Building Services (B) Adult	3,577	736	4,313	To adjust to accurately measured square footage
1. Building Services (C) Child	1,864	398	2,262	To adjust to accurately measured square footage
4. Nursing Services (B) Adult	546	17	563	To adjust to accurately measured square footage
4. Nursing Services (C) Child	348	396	744	To adjust to accurately measured square footage
5. Speech/Audiology (C) Child	346	75	421	To adjust to accurately measured square footage
7. Occupational Therapy (C) Child	261	(3)	258	To adjust to accurately measured square footage
8. Physical Therapy (C) Child	652	(63)	589	To adjust to accurately measured square footage
11. 0-2 Age Children (C) Child	15,993	(1,284)	14,709	To adjust to accurately measured square footage
12. 3-5 Age Children (C) Child	302	46	348	To adjust to accurately measured square footage
13. 6-21 Age Children (C) Child	384	(129)	255	To adjust to accurately measured square footage
14. Facility Based Services (B) Adult	60,693	16,797	77,490	To adjust to accurately measured square footage
22. Program Supervision (B) Adult	2,435	11	2,446	To adjust to accurately measured square footage
22. Program Supervision (C) Child	1,868	(147)	1,721	To adjust to accurately measured square footage
23. Administration (D) General	4,335	(179)	4,156	To adjust to accurately measured square footage
24. Transportation (D) General	10,393	1,380	11,773	To adjust to accurately measured square footage
25. Non-Reimbursable (C) Child	17,012	(302)	16,710	To adjust to accurately measured square footage
Schedule B-1, Section B				
1. Total Individuals Served By Program (C) Supported Employment - Community Employment	33	53	86	To report Board-Funded individuals served
4. 15 Minute Units (C) Supported Employment - Community Employment	1,676	352	2,028	To report Board-Funded units
Schedule B-3				
5. Facility Based Services (G) One-Way Trips - Fourth Quarter	65,487	7,000	72,487	To adjust to actual Facility Based Trip:
Schedule B-4				
5. SSA Unallowable Units (D) 4th Quarter	4,646	(9)	4,637	To remove General Support Time Units
Worksheet 1				
2. Land Improvements (A) Ages 0-2	\$ -	\$ 713	\$ 713	To adjust to agree to County Board depreciation ledger.
3. Buildings/Improve (E) Facility Based Services	\$ 276,669	\$ 567	\$ 277,236	To depreciate assets originally reported as expenditures
5. Movable Equipment (U) Transportation	\$ 502,029	\$ 15,856	\$ 517,885	To adjust loss on disposal.
Worksheet 2				
1. Salaries (X) Gen Expense All Prgm.	\$ 1,591,841	\$ (69)	\$ 1,591,772	To reclassify expenditures as non-federal reimbursable Employee Award Bonc
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 554,564	\$ (100)	\$ 554,464	To reclassify expenditures as non-federal reimbursable Employee Award Bonc
3. Service Contracts (X) Gen Expense All Prgm.	\$ 442,316	\$ (9,783)	\$ 432,533	To reclassify expenditures as non-federal reimbursable advertising
4. Other Expenses (O) Non-Federal Reimbursable	\$ 58,790	\$ 18,756	\$ 77,546	To reclassify expenditures as non-federal reimbursable general gov't expenses
		\$ 9,783	\$ 87,329	To reclassify expenditures as non-federal reimbursable advertising
4. Other Expenses (X) Gen Expense All Prgm.	\$ 519,677	\$ (18,756)	\$ 500,921	To reclassify expenditures as non-federal reimbursable general gov't expenses
10. Unallowable Fees (O) Non-Federal Reimbursable	\$ 583,018	\$ 513	\$ 583,531	To reclassify expenditures as non-federal reimbursable Employee Award Bonc
Worksheet 3				
3. Service Contracts (A) Ages 0-2	\$ 107,951	\$ (11,790)	\$ 96,161	To reclassify expenditures as capital assets
3. Service Contracts (B) Ages 3-5	\$ 1,762	\$ (408)	\$ 1,354	To reclassify expenditures as capital assets
3. Service Contracts (C) Ages 6-21	\$ 4,329	\$ (1,003)	\$ 3,326	To reclassify expenditures as capital assets
3. Service Contracts (D) Unasgn Children Program	\$ 8,672	\$ (957)	\$ 7,715	To reclassify expenditures as capital assets
3. Service Contracts (E) Facility Based Services	\$ 382,343	\$ (8,325)	\$ 374,018	To reclassify expenditures as capital assets
		\$ (276)	\$ 373,742	To reclassify expenditures as non-federal reimbursable advertising
3. Service Contracts (F) Enclave	\$ 11,240	\$ (442)	\$ 10,798	To reclassify expenditures as capital assets
		\$ (16)	\$ 10,782	To reclassify expenditures as non-federal reimbursable advertising
3. Service Contracts (O) Non-Federal Reimbursable	\$ 119,460	\$ (16,442)	\$ 103,018	To reclassify expenditures as capital assets
		\$ 292	\$ 103,310	To reclassify expenditures as non-federal reimbursable advertising
3. Service Contracts (V) Admin	\$ 15,370	\$ (18)	\$ 15,352	To reclassify expenditures as capital assets
3. Service Contracts (W) Program Supervision	\$ 24,206	\$ (2,043)	\$ 22,163	To reclassify expenditures as capital assets
4. Other Expenses (A) Ages 0-2	\$ 113,112	\$ (318)	\$ 112,794	To reclassify expenditures as non-federal reimbursable advertising
4. Other Expenses (B) Ages 3-5	\$ 5,840	\$ (11)	\$ 5,829	To reclassify expenditures as non-federal reimbursable advertising
4. Other Expenses (C) Ages 6-21	\$ 7,933	\$ (27)	\$ 7,906	To reclassify expenditures as non-federal reimbursable advertising
4. Other Expenses (D) Unasgn Children Program	\$ 13,052	\$ (26)	\$ 13,026	To reclassify expenditures as non-federal reimbursable advertising
4. Other Expenses (E) Facility Based Services	\$ 385,806	\$ (13)	\$ 385,793	To reclassify expenditures as non-federal reimbursable advertising
4. Other Expenses (O) Non-Federal Reimbursable	\$ 125,795	\$ 455	\$ 126,250	To reclassify expenditures as non-federal reimbursable advertising
4. Other Expenses (V) Admin	\$ 21,443	\$ (1)	\$ 21,442	To reclassify expenditures as non-federal reimbursable advertising
4. Other Expenses (W) Program Supervision	\$ 26,342	\$ (59)	\$ 26,283	To reclassify expenditures as non-federal reimbursable advertising
Worksheet 5				
2. Employee Benefits (A) Ages (0-2)	\$ 853,119	\$ (400)	\$ 852,719	To reclassify expenditures as non-federal reimbursable Employee Award Bonc
2. Employee Benefits (O) Non-Federal Reimbursabl	\$ -	\$ 400	\$ 400	To reclassify expenditures as non-federal reimbursable Employee Award Bonc
3. Service Contracts (L) Community Residential	\$ 1,606,904	\$ (4,956)	\$ 1,601,948	To reclassify room and board expenses
Worksheet 7B				
2. Employee Benefits (B) Ages (3-5)	\$ 26,786	\$ (100)	\$ 26,686	To reclassify expenditures as non-federal reimbursable Employee Award Bonc
2. Employee Benefits (O) Non-Federal Reimbursable	\$ -	\$ 100	\$ 100	To reclassify expenditures as non-federal reimbursable Employee Award Bonc
Worksheet 8				
2. Employee Benefits (O) Non-Federal Reimbursable	\$ -	\$ 100	\$ 100	To reclassify expenditures as non-federal reimbursable Employee Award Bonc
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 1,529,859	\$ (100)	\$ 1,529,759	To reclassify expenditures as non-federal reimbursable Employee Award Bonc
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 422	\$ 422	To reclassify expenditures as non-federal reimbursable employee recognition costs
4. Other Expenses (X) Gen Expense All Prgm.	\$ 734,921	\$ (422)	\$ 734,499	To reclassify expenditures as non-federal reimbursable employee recognition costs
Worksheet 9				
2. Employee Benefits (N) Service & Support Admin. Costs	\$ 883,173	\$ (336)	\$ 882,837	To reclassify non-payroll expenses
		\$ (344)	\$ 882,493	To reclassify expenditures as non-federal reimbursable Employee Award Bonc
3. Service Contracts (N) Service & Support Admin. Costs	\$ 3,961	\$ 336	\$ 4,297	To reclassify non-payroll expenses
Worksheet 10				
2. Employee Benefits (E) Facility Based Services	\$ 3,335,070	\$ (1,156)	\$ 3,333,914	To reclassify expenditures as non-federal reimbursable Employee Award Bonc
2. Employee Benefits (F) Enclave	\$ 373,059	\$ (200)	\$ 372,859	To reclassify expenditures as non-federal reimbursable Employee Award Bonc
3. Service Contracts (E) Facility Based Services	\$ 1,109,849	\$ (15,296)	\$ 1,094,553	To reclassify expenditures as capital assets
4. Other Expenses (E) Facility Based Services	\$ 362,283	\$ (2,827)	\$ 359,456	To reclassify expenditures as non-federal reimbursable employee recognition costs
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 2,827	\$ 2,827	To reclassify expenditures as non-federal reimbursable employee recognition costs
		\$ 1,356	\$ 4,183	To reclassify expenditures as non-federal reimbursable Employee Award Bonc

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Reconciliation to County Auditor Worksheet				
Expense:				
Plus: Purchases Greater Than \$5,000	\$ 5,532,766	\$ 15,296		To reclassify expenditures as capital assets
		\$ 11,790		To reclassify expenditures as capital assets
		\$ 408		To reclassify expenditures as capital assets
		\$ 1,003		To reclassify expenditures as capital assets
		\$ 957		To reclassify expenditures as capital assets
		\$ 8,325		To reclassify expenditures as capital assets
		\$ 442		To reclassify expenditures as capital assets
		\$ 16,442		To reclassify expenditures as capital assets
		\$ 18		To reclassify expenditures as capital assets
		\$ 2,043	\$ 5,589,490	To reclassify expenditures as capital assets
Medicaid Administration Worksheet				
6. Other Costs (A) Reimbursement Requested Through Calendar Year				
7. Capital Costs (A) Reimbursement Requested Through Calendar Year				
8. Indirect Costs (A) Reimbursement Requested Through Calendar Year	\$ -	\$ 109,415	\$ 109,415	To report Ancillary Costs
9. Program Supervision Costs (A) Reimbursement Requested Through Calendar Year				
10. Building Services Costs (A) Reimbursement Requested Through Calendar Year				
a1 Adult				
10. Community Employment	\$ -	\$ 12,258	\$ 12,258	To offset RSC revenue

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Schedule A				
19. Room and Board/Cost to Live (L) Community Residential	\$ 481,742	\$ 14,168	\$ 495,910	To reclassify room and board expense
Schedule B-1, Section A				
1. Building Services (B) Adult	2,818	1,495	4,313	To adjust to accurately measured square footage
2. Nursing Services (B) Adult	620	(166)	454	To adjust to accurately measured square footage
14. Facility Based Services (B) Adult	56,072	471	56,543	To adjust to accurately measured square footage
15. Supported Emp. -Enclave (B) Adult	4,184	(151)	4,033	To reclassify Kuntz Center production floor sq footage
22. Program Supervision (B) Adult	2,018	601	2,619	To adjust to accurately measured square footage
23. Administration (D) General	3,569	51	3,620	To adjust to accurately measured square footage
25. Non-Reimbursable (D) General	109,915	(18,765)	91,150	To reclassify Kuntz Center production floor sq footage To adjust for the elimination of common space
Schedule B-1, Section B				
1. Total Individuals Served By Program (C) Supported Employment - Community Employrr	88	(10)	78	To correct individuals served
Schedule B-3				
5. Facility Based Services (G) One-Way Trips - Fourth Quarter	65,733	6,966	72,699	To reclassify adult trips from enclave to facility based service
6. Supported Emp. -Enclave (H) Cost of Bus, Tokens, Cabs- Fourth Quarter	\$ 3,185	\$ 9,001	\$ 12,186	To adjust costs to agree to expenditure ledger
6. Supported Emp. -Enclave (B) Cost of Bus, Tokens, Cabs- First Quarter	\$ 25,501	\$ (25,501)	\$ -	To reclassify costs from enclave to community employer
6. Supported Emp. -Enclave (D) Cost of Bus, Tokens, Cabs- Second Quarter	\$ 24,612	\$ (24,612)	\$ -	To reclassify costs from enclave to community employer
6. Supported Emp. -Enclave (E) One-Way Trips - Fourth Quarter	6,075	(3,485)	2,590	To reclassify adult trips from enclave to facility based service
6. Supported Emp. -Enclave (F) Cost of Bus, Tokens, Cabs- Third Quarter	\$ 24,588	\$ (24,588)	\$ -	To reclassify costs from enclave to community employer
6. Supported Emp. -Enclave (G) One-Way Trips - Fourth Quarter	3,481	(3,481)	-	To reclassify adult trips from enclave to facility based service
6. Supported Emp. -Enclave (H) Cost of Bus, Tokens, Cabs- Fourth Quarter	\$ 25,616	\$ (25,616)	\$ -	To reclassify costs from enclave to community employer
7. Supported Emp. -Comm Emp. (H) Cost of Bus, Tokens, Cabs- Fourth Quarter	\$ -	\$ 100,317	\$ 100,317	To reclassify costs from enclave to community employer
Worksheet 1				
3. Buildings/Improve (E) Facility Based Services	\$ 320,541	\$ 4,640	\$ 325,181	To depreciate assets originally reported as expenditures
Worksheet 2				
3. Service Contracts (X) Gen Expense All Prgm.	\$ 467,966	\$ (9,300)	\$ 458,666	To reclassify expenditures as non-federal reimbursable donations
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 15,820	\$ 15,820	To reclassify expenditures as non-federal reimbursable gen gov't expenses
4. Other Expenses (X) Gen Expense All Prgm.	\$ 344,664	\$ (15,820)	\$ 328,844	To reclassify expenditures as non-federal reimbursable donations and advertisi
4. Other Expenses (X) Gen Expense All Prgm.	\$ -	\$ (4,420)	\$ (4,420)	To reclassify expenditures as non-federal reimbursable gen gov't expenses
10. Unallowable Fees (O) Non-Federal Reimbursable	\$ 541,129	\$ 250	\$ 541,379	To reclassify expenditures as non-federal reimbursable advertising To reclassify expenditures as non-federal reimbursable Employee Award Bon
Worksheet 3				
3. Service Contracts (E) Facility Based Services	\$ 416,547	\$ (17,204)	\$ 399,343	To reclassify expenditures as capital assets
3. Service Contracts (F) Enclave	\$ 35,244	\$ (1,059)	\$ 34,185	To reclassify expenditures as capital assets
3. Service Contracts (W) Program Supervision	\$ 19,013	\$ (547)	\$ 18,466	To reclassify expenditures as capital assets
4. Other Expenses (E) Facility Based Services	\$ 445,107	\$ (9,768)	\$ 435,339	To reclassify expenditures as capital assets
4. Other Expenses (F) Enclave	\$ 36,813	\$ (1,784)	\$ 35,029	To reclassify expenditures as non-federal reimbursable advertising
4. Other Expenses (O) Non-Federal Reimbursable	\$ 78,098	\$ (601)	\$ 77,497	To reclassify expenditures as capital assets
4. Other Expenses (W) Program Supervision	\$ 18,537	\$ 1,784	\$ 20,321	To reclassify expenditures as non-federal reimbursable advertising
		\$ (311)	\$ 18,226	To reclassify expenditures as capital assets
Worksheet 5				
2. Employee Benefits (A) Ages 0-2	\$ 942,427	\$ (150)	\$ 942,277	To reclassify expenditures as non-federal reimbursable employee recognition costs
2. Employee Benefits (B) Ages 3-5	\$ 839,635	\$ (250)	\$ 839,385	To reclassify expenditures as non-federal reimbursable Employee Award Bon
2. Employee Benefits (C) Non-Federal Reimbursable	\$ -	\$ 400	\$ 400	To reclassify expenditures as non-federal reimbursable Employee Award Bon
4. Other Expenses (C) Ages 6-21	\$ 46,653	\$ (300)	\$ 46,353	To reclassify expenditures as non-federal reimbursable employee recognition costs
4. Other Expenses (L) Community Residential	\$ 37,854	\$ (14,168)	\$ 23,686	To reclassify room and board expenses
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 300	\$ 300	To reclassify expenditures as non-federal reimbursable employee recognition costs
Worksheet 7B				
4. Other Expenses (D) Unasn Children Program	\$ -	\$ 24	\$ 24	To reclassify pediatric youth teaspoon purchase
Worksheet 7D				
4. Other Expenses (D) Unasn Children Program	\$ 24	\$ (24)	\$ -	To reclassify pediatric youth teaspoon purchase
Worksheet 7E				
2. Employee Benefits (B) Preschool	\$ 4,522	\$ (100)	\$ 4,422	To reclassify expenditures as non-federal reimbursable Employee Award Bon
2. Employee Benefits (O) Non-Federal Reimbursable	\$ -	\$ 100	\$ 100	To reclassify expenditures as non-federal reimbursable Employee Award Bon
Worksheet 8				
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 342	\$ 342	To reclassify expenditures as non-federal reimbursable employee recognition costs
4. Other Expenses (X) Gen Expense All Prgm.	\$ 826,737	\$ (342)	\$ 826,395	To reclassify expenditures as non-federal reimbursable employee recognition costs
Worksheet 9				
2. Employee Benefits (N) Service & Support Admin. Costs	\$ 1,079,373	\$ (250)	\$ 1,079,123	To reclassify expenditures as non-federal reimbursable Employee Award Bon
Worksheet 10				
2. Employee Benefits (E) Facility Based Services	\$ 3,453,858	\$ (975)	\$ 3,452,883	To reclassify expenditures as non-federal reimbursable Employee Award Bon
4. Other Expenses (E) Facility Based Services	\$ 663,023	\$ (1,374)	\$ 661,649	To reclassify expenditures as non-federal reimbursable employee recognition costs
4. Other Expenses (O) Non-Federal Reimbursable	\$ 8,025	\$ 1,374	\$ 9,399	To reclassify expenditures as non-federal reimbursable employee recognition costs
		\$ 975	\$ 10,374	To reclassify expenditures as non-federal reimbursable Employee Award Bon

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Reconciliation to County Auditor Worksheet				
Expense:				
Plus: Purchases Greater Than \$5,000	\$ 5,141,388	\$ 17,204		To reclassify expenditures as capital assets
		\$ 9,768		To reclassify expenditures as capital assets
		\$ 1,059		To reclassify expenditures as capital assets
		\$ 601		To reclassify expenditures as capital assets
		\$ 547		To reclassify expenditures as capital assets
		\$ 311	\$ 5,170,878	To reclassify expenditures as capital assets
Medicaid Administration Worksheet				
6. Other Costs (A) Reimbursement Requested Through Calendar Year				
7. Capital Costs (A) Reimbursement Requested Through Calendar Year				
8. Indirect Costs (A) Reimbursement Requested Through Calendar Year	\$ -	\$ 91,394	\$ 91,394	To report Ancillary Costs
9. Program Supervision Costs (A) Reimbursement Requested Through Calendar Year				
10. Building Services Costs (A) Reimbursement Requested Through Calendar Year				
a1 Adult				
10. Community Employment	\$ -	\$ 22,719	\$ 22,719	To offset RSC revenue

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Dave Yost • Auditor of State

MONTGOMERY COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

MONTGOMERY 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 25, 2013**