



Dave Yost • Auditor of State



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Independent Accountants' Report on Applying Agreed-Upon Procedures

Ohio Department of Developmental Disabilities
30 East Broad Street
Columbus, Ohio 43215

We have performed the procedures enumerated below, with which the Ohio Department of Developmental Disabilities (DODD) agreed, solely to assist DODD in evaluating whether the Hamilton County Board of Developmental Disabilities (County Board) prepared its *Income and Expenditure Report* for the years ended December 31, 2013 and 2014 (Cost Reports) in accordance with DODD's Guide to Preparing Income and Expenditure Reports for 2013 and 2014 (Cost Report Guides) and to assist DODD 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.

Statistics – Square Footage

1. We compared program costs and statistics to square footage reported in the Cost Reports to identify potential square footage errors.

We found leased square footage as described in revisions below.

We also compared the 2013 and 2014 square footage totals to the final 2012 totals and found variances above 10 percent in 2013 and 2014. The County Board stated that square footage did not change from 2012; however, we noted leased square footage that should be excluded from the Cost Reports.

We reported variances in Appendix A (2013) and Appendix B (2014) to carry forward the final 2012 square footage after adjusting for the removal of the leased square footage.

2. DODD asked to compare the square footage for each room on the floor plan for one of the County Board's buildings to the County Board's summary for each year which rolls up to *Schedule B-1, Section A, Square Footage* to ensure that square footage was allocated in accordance with the Cost Report Guides and identify any variances greater than 10 percent.

We did not perform this procedure (see procedure 1 above).

3. DODD asked us to compare the County Board's square footage summary for each year to the square footage reported in each cell in *Schedule B-1, Section A, Square Footage* and identify variances greater than 10 percent for any cell in *Schedule B-1*.

We did not perform this procedure (see procedure 1 above).

Statistics – Square Footage (Continued)

4. We reviewed differences from our payroll testing procedures to determine if they resulted in square footage variances greater than 10 percent for any cell in *Schedule B-1*.

We found no variances

Statistics – Attendance

1. We reviewed the Cost Reports and determined 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 resulted in program or general expenses-all program costs not being allocated to the County Board's programs.

We found no unassigned program or general expenses-all program costs.

2. We compared the County Board's Day Service Attendance Summary by Consumer, Location, Acuity and Month and Enclave and Supported Employment Community Attendance and Acuity Scores by Date of Service reports 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 identified any variances greater than two percent of reported attendance statistics at each acuity level. We also footed the County Board's attendance reports for accuracy.

We reported variances in Appendix A (2013). We found no reportable variances in 2014.

3. We traced the number of total attendance days for one Enclave and four Adult Day Service individuals for two months in 2013 and 2014 between the County Board's monthly attendance documentation and IDS Acuity reports and the number of days reported on *Schedule B-1*. We then compared the acuity level on the County Board's reports to the Acuity Assessment Instrument or other documentation for each individual. We also selected an additional five individuals in 2013 and four individuals in 2014 to ensure at least two individuals from each acuity level were tested, and performed the same acuity level comparison. If differences in acuity or attendance days were noted, we would compare the paid claims in the Medicaid Billing System (MBS) data to ensure the County Board was reimbursed for the proper number of attendance days and at the correct acuity level.

We found no differences.

4. We selected 30 Supported Employment-Community Employment units from the Supported Employment Community Attendance and Acuity Scores by Date of Service reports and determined if the units were calculated in accordance with the Cost Report Guides and met the service documentation requirements of Ohio Admin. Code § 5123:2-9 to identify variances greater than 10 percent to *Schedule B-1, Section B, Attendance Statistics*.

We found no variances or instances of non-compliance.

Statistics – Transportation

1. We compared the number of one-way trips from the County Board's Transportation Trips by Age Group reports with those statistics as reported in *Schedule B-3, Quarterly Summary of Transportation Services* and identified any variances greater than two percent of either total children or adult program trips. We also footed the County Board's transportation reports for accuracy.

Statistics – Transportation (Continued)

We found no variances in 2013; however, we noted omitted contract transportation trips as reported in Appendix A (2013). We reported variances in Appendix B (2014).

2. We traced the number of trips for eight adults and two children for 2013 and 2014 from the County Board's daily reporting documentation to *Schedule B-3, Quarterly Summary of Transportation Services* and identified any variances greater than 10 percent of the total trips tested each year.

We found no variances.

3. We compared the cost of bus tokens/cabs from the County Board's DDS Expenditures reports to the amount reported in *Schedule B-3, Quarterly Summary of Transportation Services* and identified any variances greater than two percent of total costs reported on each row of *Schedule B-3*. We also determined if costs were correctly reported on *Worksheet 8, Transportation Services*.

We found variances as reported on Appendix A (2013) and Appendix B (2014). We noted no differences impacting costs reported on *Worksheet 8, Transportation Services*.

Statistics – Service and Support Administration (SSA)

1. We compared the number of Targeted Case Management (TCM), Other SSA Allowable, and SSA Unallowable units from the County Board's TCM Combined, SSA Allowable and SSA Unallowable NBT reports with those statistics reported in *Schedule B-4, Quarterly Summary of Units of Service-Service and Support Administration* and identified any variances greater than two percent of total units reported on each row. We also footed the County Board's SSA reports for accuracy.

We reported differences in Appendix A (2013) and Appendix B (2014).

2. We haphazardly selected two samples of 60 Other SSA Allowable units for both 2013 and 2014 from the Other SSA Allowable reports and determined if the case note documentation described activities listed in Ohio Admin. Code § 5160-48-01(D) and included the elements required by Ohio Admin. Code § 5160-48-01(F) to identify any variances greater than 10 percent of total units tested in each year.

We found no variances in 2013. We found no variances exceeding 10 percent in 2014.

3. We haphazardly selected samples of 30 SSA Unallowable units for 2013 and 30 SSA Unallowable units for 2014 from the SSA Unallowable reports and determined if the case note documentation described activities listed in Ohio Admin. Code § 5160-48-01(D) and included the elements required by Ohio Admin. Code § 5160-48-01(F) to identify any variances greater than 10 percent of total units tested in each year.

We found no variances.

4. We determined the County Board did not maintain 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 asked us to perform additional procedures.

Revenue Cost Reporting and Reconciliation to the County Auditor Report

1. We compared the receipt totals from the county auditor's 2013 and 2014 Revenue Financial Analysis Inquiry reports for the Tax Levies Operating (3), Special Revenue State Grant (500), Capital Project (920) and Trust (961) funds to the county auditor's report total reported on the *Reconciliation to County Auditor Worksheet*.

Revenue Cost Reporting and Reconciliation to the County Auditor Report (Continued)

We then compared the total County Board receipts reported in the *Reconciliation to County Auditor Worksheets* to the county auditor's receipt totals to determine if the Cost Reports reconciled within acceptable limits.

We found no differences and the Cost Reports reconciled within acceptable limits.

2. We compared revenue entries on *Schedule C, Income Report* to the final Southwestern Ohio Council of Governments (COG) County Board Summary Workbooks for 2013 and 2014.

We found no differences.

3. We reviewed the County Board's 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 or areas where costs may need separated between federal programs 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 \$216,705 in 2013 and \$514,267 in 2014;
- IDEA Part B revenues in the amount of \$221,557 in 2014;
- Title XX revenues in the amount of \$593,910 in 2013;
- Help Me Grow revenues in the amount of \$1,595,880 in 2013 and \$1,584,042 in 2014;
- Title VI-B revenues in the amount of \$222,436 in 2013; and
- School District Reimbursement in the amount of \$5,686,173 in 2013 and \$5,856,576 in 2014.

We noted Opportunities for Ohioans with Disabilities (OOD) revenue in the amount of \$253,315 in 2013 and \$193,611 in 2014; however, corresponding expenses were offset on *Schedule a1, Adult Program* as reported in Appendix A (2013) and Appendix B (2014). We also reclassified OOD match payments in the amount of \$87,482 in 2013 and \$67,350 in 2014 as reported in Appendix A (2013) and Appendix B (2014).

Paid Claims Testing

1. We selected 100 paid claims among all service codes from 2013 and 2014 from the MBS data and compared these services to the County Board's service documentation and determined if the documentation matched requirements of each respective service code per Ohio Admin. Code § 5123:2-9. We applied the service documentation rules in effect at the time of service delivery.

If there is no documentation to support paid claims or the units paid are not supported by service documentation per the Ohio Admin. Code, we calculated a recoverable finding and made corresponding unit adjustments to *Schedule B-1, B-3 or B-4*. Recoverable findings are subject to interest collection pursuant to Ohio Rev. Code § 5164.60.

We found instances of non-compliance in Non-Medical Transportation - Per Mile (ATW) and Targeted Care Management - 15 minute unit (TCM) as described below and made corresponding unit adjustments on *Schedule B-4* as reported in Appendix B (2014). Due to the TCM errors identified, we selected an additional 18 TCM services from 2014 and noted one additional error which is included in the Recoverable Finding below and in the unit adjustment on *Schedule B-4*.

Paid Claims Testing (Continued)

We also noted TCM service units in 2014 in which the individual was deceased on the date of service and did not meet the criteria for medical necessity. Per Ohio Admin. Code § 5160-48-01(B)(5) "Medically necessary" for the purposes of this rule means services and activities that are of an appropriate type, amount, duration, scope and intensity which are also appropriate to the individual's health and welfare needs, living arrangement, circumstances or expected outcomes."

2. For selected contracted transportation services, we compared the County Board's usual and customary rate with the reimbursed rate to ensure that the County Board was reimbursed the lesser of the two as per Ohio Admin. Code § 5123:2-9-06. For any errors found, DODD requested that we obtain documentation and identify all overpayments related to reimbursements exceeding the usual and customary rate. Additionally, we determined if the provision of service met the following provider and staff qualification requirements as applicable under Ohio Admin. Code § 5123:2-9-18:

- The driver holds a valid driver's license; has a BMV driving record showing less than six points and has passed a controlled substance test;
- Proof of liability insurance and verification of policies and procedures on driver requirements;
- Performance of daily vehicle inspection by the driver and annual inspection as applicable to per-mile and per-trip transportation;
- Provided transportation in a modified vehicle (any size) or non-modified vehicle with a capacity of nine or more passengers; and drivers had physical examinations ensuring that they are qualified to provide non-medical transportation, as applicable to per-trip transportation;
- Provided transportation in a non-modified vehicle with the capacity of eight or less passengers, as applicable to per-mile transportation; and
- The transport vehicle met the definition of a commercial vehicle.

Additionally, for any other selected services codes that have contracted services, we compared the County Board's contract rate with the reimbursed rate to ensure that the County Board was reimbursed no more than the contracted rate. For any errors found, we obtained documentation and identified all overpayments related to reimbursements exceeding the contract rate.

From the paid claims sample, we found instances of contracted transportation services rendered by Petermann that were billed as per trip non-medical transportation (ATB/FTB). We determined the vendor provided transports included non-developmentally disabled riders at the same time and should have been billed as commercial transportation (ATT/FTT). We compared the amount reimbursed to the County Board's contracted rate and found no differences.

We also identified contracted adult day services in our sample. We found no differences between the reimbursed and contract rates.

Recoverable Finding - 2013 Finding \$2.64

Service Code	Units	Review Results	Finding
ATW	16	Units billed in excess of actual service delivery	\$2.64

Paid Claims Testing (Continued)

Recoverable Finding - 2014

Finding \$1,265.16

Service Code	Units	Review Results	Finding
TCM	4	Services provided after date of death	\$38.79
TCM	126	Units billed in excess of actual service delivery	\$1,226.37
		Total	\$1,265.16

3. 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, to determine whether Medicaid reimbursed units were greater than final TCM and Supported Employment-Community Employment units.

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

4. 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 2013 and 2014 on the MBS Summary by Service Code report to determine whether any reimbursements exceeded disbursements on *Schedule A* by two percent.

We found no differences.

Non-Payroll Expenditures and Reconciliation to the County Auditor Report

1. We compared the disbursement totals from the county auditor's report listed on the *Reconciliation to County Auditor Worksheets* to the county auditor's Expenditure Financial Analysis Inquiry reports for the Special Revenue Operating (2), Tax Levies Operating (3), Special Revenue State Grants (500), Capital Project (920) and Trust (961) funds.

We then compared the total County Board disbursements reported in the *Reconciliation to County Auditor Worksheets* to the county auditor's disbursement totals to determine if the Cost Reports reconciled within acceptable limits.

We found no differences and the Cost Reports reconciled within acceptable limits.

2. We compared the County Board's DDS Expenditures reports to all service contract and other expenses entries on worksheets 2 through 10 to identify variances resulting in reclassification to another program or worksheet exceeding \$750.

We found no variances.

3. We compared disbursement entries on *Schedule A, Summary of Service Costs – By Program* and worksheets 1 through 10 to the final COG County Board Summary Workbooks.

We reported differences in Appendix A (2013) and Appendix B (2014). We also 2013 COG expenses for bus passes in 2013 that were omitted from *Schedule B-3, Quarterly Summary of Transportation Services* and we reported this variance in Appendix A.

Non-Payroll Expenditures and Reconciliation to the County Auditor Report (Continued)

4. We scanned the County Board's DDS Expenditures reports and judgmentally selected 60 disbursements from the service contracts and other expenses reported on worksheets 2 through 10. We determined if supporting documentation was maintained, the costs were allowable and properly classified according to the Cost Report Guides and 2 CFR 225, and identified any variances greater than two percent of total service contracts and other expenses on any worksheet or costs which are non-federal reimbursable under 2 CFR 225 Appendix B and greater than \$750.

We reported misclassified costs in Appendix A (2013) and Appendix B (2014).

We also scanned for contracted services or COG expenses on *Worksheet 8, Transportation Services; Worksheet 9, Service and Support Administration Costs; and Worksheet 10, Adult Program* without corresponding statistics that are non-federal reimbursable because they do not demonstrate that the County Board's programs received a measurable benefit as required under Appendix A, section (C)(3)(a) and the Cost Report Guides.

We found contracted transportation costs in 2013 that lacked corresponding statistics on *Schedule B-3*. Using the County Board's Local Levy Non-Medical Transportation Attendance and Acuity Scores by Date of Service report, we calculated trips as reported in Appendix A (2013). We found no program costs that lacked corresponding statistics in 2014.

5. We scanned the County Board's DDS Expenditure reports for items purchased during 2013 and 2014 that met the County Board's capitalization criteria and traced them to inclusion on the County Board's fixed asset listing.

We found no unrecorded purchases meeting the capitalization criteria.

6. DODD asked us to determine if the County Board reconciled its income and expenditures on a monthly basis by verifying that the County Board maintained documentation of the reconciliation for at least one month in each calendar year.

We did not perform this procedure as the County Board uses the county's financial system for reporting.

Property, Depreciation, and Asset Verification Testing

1. We compared the depreciation costs reported in the County Board's Depreciation Schedules to the amounts reported on *Worksheet 1, Capital Costs* and identified any cell variances greater than \$750.

We reported differences for 2013 in Appendix A. We found no differences in 2014.

2. We compared the County Board's final 2012 Depreciation Schedule and prior year depreciation adjustments to the County Board's 2013 and 2014 Depreciation Schedules for changes in the depreciation amounts for assets purchased prior to the periods under review, 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 to identify any cell variances greater than \$750.

We found unrecorded carryover gains related to the County Board's sale of the Bryar School in 2009 as reported in Appendix A (2013) and Appendix B (2014).

3. We determined the County Board's capitalization threshold and haphazardly selected the lesser of 10 or 10 percent of the County Board's fixed assets which meet the capitalization threshold and were being depreciated in their first year in either 2013 or 2014 and determined if the useful lives agreed to the estimated useful lives prescribed in the 2013 American Hospital Association (AHA) Asset Guide.

Property, Depreciation, and Asset Verification Testing (Continued)

We also recomputed the first year's depreciation for the three assets tested, based on their cost, acquisition date and useful lives to determine compliance with the Cost Report Guides and AHA Asset Guide and identified any variances.

We reported differences in Appendix A (2013) and we found no differences for 2014.

4. We haphazardly selected the lesser of 10 percent or 10 disposed assets from 2013 and 2014 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 for the two disposed items tested, based on their 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 reported differences in Appendix A (2013) and Appendix B (2014).

Payroll Testing

1. We compared total salaries and benefits from worksheets 2 through 10 of the Cost Reports to yearly totals of payroll disbursements on the county auditor's Expenditure Financial Analysis Inquiry reports for the Tax Levies Operating (3) and Special Revenue State Grants (500) funds to identify variances greater than two percent of the county auditor's report totals.

The variance was less than two percent.

2. We compared the salaries and benefit costs on the County Board's 2013 and 2014 Medicaid Summary Sheet payroll reports to the amounts reported on worksheets 2 through 10 to identify variances resulting in differences to another program or worksheet exceeding \$750.

We found no variances in 2013. We reported variances in Appendix B (2014).

3. We calculated a sample size of the lesser of 40 employees or 25 percent of the average number of total employees over the two year period. For the sample of 40 selected, we compared the County Board's organizational chart, staffing/payroll journal report and job descriptions to the worksheet in which each employee's salary and benefit costs were allocated to ensure the allocation is consistent with the Cost Report Guides. We identified any misclassification errors and, if the misclassification errors are greater than 10 percent of the sample tested, we would perform procedure 4.

We reported differences in Appendix A (2013) and Appendix B (2014) and, because misclassification errors exceeded 10 percent, we performed procedure 4. The County Board did not provide personnel description for two employees.

4. We scanned the County Board's 2013 and 2014 Medicaid Summary Sheet payroll reports and compared the 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 reported differences in Appendix A (2013) and Appendix B (2014).

Medicaid Administrative Claiming (MAC)

1. We compared the salary and benefits entered on the MAC Cost by Individual reports to the County Board's 2013 and 2014 Payroll reports and determined if the MAC salary and benefits were greater.

We found County Board salary and benefits reported exceeded MAC salaries and benefits.

Medicaid Administrative Claiming (Continued)

2. We compared the MAC Cost by Individual reports to *Worksheet 6, Medicaid Administration Worksheet* for both years.

We found no differences.

3. We selected 10 RMTS observed moments and 10 percent of any RMTS moments above that amount that were completed by employees of the County Board from the DODD RMTS Participant Moments Question and Answer report for the 1st quarter of 2013 and 4th quarter of 2014. We selected 28 observed moments in 2013 and 26 observed moments in 2014 and determined if supporting documentation was maintained and the moments were properly classified in accordance with DODD's Guide to Medicaid Administrative Claiming (MAC) using the Random Moment Time Studies (RMTS) Methodology for 2012.

For 2013, we found one observed moment for Activity Code 1-Direct Care and one observed moment for Activity Code 7-Referral, Coordination, and Monitoring of Medical Services in which the accompanying supporting documentation was unclear or vague to support the response to the sampled moments. We found no differences for 2014.

We reported these instances of non-compliance to DODD.

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 County Board, DODD, ODM 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.



Dave Yost
Auditor of State

January 17, 2017

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Appendix A
Hamilton County Board of Developmental Disabilities
2013 Income and Expenditure Report Adjustments

	<u>Reported Amount</u>	<u>Correction</u>	<u>Corrected Amount</u>	<u>Explanation of Correction</u>
Schedule A				
19. Room and Board/Cost to Live (L) Community Residential	\$ -	\$ 30,689	\$ 30,689	To match final COG workbook
Schedule B-1, Section A				
11. Early Intervention (C) Child	7,636	(390)	7,246	To carryforward prior audited sq footage
21. Service And Support Admin (D) General	12,589	(106)	12,483	To carryforward prior audited sq footage
22. Program Supervision (B) Adult	14,629	(780)	13,849	To carryforward prior audited sq footage
23. Administration (D) General	32,951	780	33,731	To carryforward prior prior audited sq footage
25. Non-Reimbursable (D) General	-	106	106	To carryforward prior audited sq footage
Schedule B-1, Section B				
4. 15 Minute Units (C) Supported Emp. - Community Employment	58,934	(45,955)	12,979	To correct 15 Minute units
8. B (A) Facility Based Services	208	(9)	199	To correct individuals served
12. B (A) Facility Based Services	34,779	908	35,687	To correct days of attendance
Schedule B-3				
5. Facility Based Services (G) One Way Trips- Fourth Quarter	40,242	72,437	112,679	To report correct number of one-way trips - adding Non-Waiver trips
5. Facility Based Services (H) Cost of Bus, Tokens, Cabs- Fourth Quarter	\$ 322,619	\$ 16,461	\$ 339,080	To report family reimbursement costs - individuals identified
5. Facility Based Services (J) Cost of Bus, Tokens, Cabs- COG	\$ -	\$ 58,466	\$ 58,466	To report correct cost of bus, tokens, cabs
7. Supported Emp. - Comm. Emp. (J) Cost of Bus, Tokens, Cabs- COG	\$ -	\$ 20,752	\$ 20,752	To report correct cost of bus, tokens, cabs
Schedule B-4				
1. TCM Units (D) 4th Quarter	98,850	(29,136)	69,714	To match detailed unit reports
2. Other SSA Allowable Units (D) 4th Quarter	7,613	(2,550)	5,063	To match detailed unit reports
Worksheet 1				
3. Buildings/Improve (C) School Age	\$ 160,622	\$ 5,537	\$ -	To add Rost Roof depreciation
		\$ (166,159)		To record depreciation for sale of Breyer School in 2009
3. Buildings/Improve (E) Facility Based Services	\$ 390,199	\$ 1,015	\$ 385,677	To match depreciation schedule
		\$ (5,537)		To correct Beckman Roof depreciation
3. Buildings/Improve (V) Admin	\$ 60,160	\$ (1,975)	\$ 58,185	To match depreciation schedule
3. Buildings/Improve (W) Program Supervision	\$ 54,042	\$ 1,305	\$ 55,347	To match depreciation schedule
5. Movable Equipment (C) School Age	\$ 47,376	\$ (7,738)	\$ 39,638	To match depreciation schedule
5. Movable Equipment (E) Facility Based Services	\$ 37,718	\$ (4,890)	\$ 34,548	To match depreciation schedule
		\$ 1,720		To record depreciation for loss on disposal of asset
5. Movable Equipment (V) Admin	\$ 82,633	\$ (33,794)	\$ 48,839	To match depreciation schedule
Worksheet 2				
1. Salaries (X) Gen Expense All Prgm.	\$ 2,662,985	\$ (83,502)		To reclassify Director of Community Relations salary
		\$ (40,313)		To reclassify Community Relations/Public Coordinator salary
		\$ (43,070)		To reclassify Q.I. Specialist salary
		\$ (58,157)		To reclassify Q.I. Nurse/Consultant salary
		\$ (61,281)		To reclassify Sales Representative salary
		\$ 91,848		To reclassify Supervisor Community Services/Intake salary
		\$ 34,305		To reclassify Benefits Representative salary
		\$ 72,834		To reclassify Evaluator salary
		\$ 62,802		To reclassify Evaluator salary
		\$ 83,300		To reclassify Eligibility Specialist salary
		\$ 39,455	\$ 2,761,206	To reclassify Accounts Specialist salary

Appendix A (Page 2)
Hamilton County Board of Developmental Disabilities
2013 Income and Expenditure Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 2 (Continued)				
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 1,076,629	\$ (27,769)		To reclassify Director of Community Relations benefits
		\$ (13,406)		To reclassify Community Relations/Public Coordinator benefits
		\$ (14,323)		To reclassify Q.I. Specialist benefits
		\$ (19,340)		To reclassify Q.I. Nurse/Consultant benefits
		\$ (20,379)		To reclassify Sales Representative benefits
		\$ 30,544		To reclassify Supervisor Community Services/Intake benefits
		\$ 11,408		To reclassify Benefits Representative benefits
		\$ 6,517		To reclassify Intake Specialist benefits
		\$ 24,221		To reclassify Evaluator benefits
		\$ 20,885		To reclassify Evaluator benefits
		\$ 27,701		To reclassify Eligibility Specialist benefits
		\$ 6,478		To reclassify Eligibility Specialist benefits
		\$ 6,402		To reclassify Eligibility Specialist benefits
		\$ 13,121	\$ 1,128,689	To reclassify Accounts Specialist benefits
4. Other Expenses (O) Non-Federal Reimbursable	\$ 23,362	\$ 83,502		To reclassify Director of Community Relations salary
		\$ 27,769		To reclassify Director of Community Relations benefits
		\$ 40,313		To reclassify Community Relations/Public Coordinator salary
		\$ 13,406	\$ 188,352	To reclassify Community Relations/Public Coordinator benefits
4. Other Expenses (X) Gen Expense All Prgm.	\$ 1,077,849	\$ (34,364)		To reclassify RSC program expenses
		\$ (87,482)	\$ 956,003	To reclassify RSC match payment expenses
5. COG Expense (E) Facility Based Services	\$ -	\$ 16,255	\$ 16,255	To match final COG workbook
5. COG Expense (G) Community Employment	\$ -	\$ 5,677	\$ 5,677	To match final COG workbook
5. COG Expense (M) Family Support Services	\$ 163,287	\$ (21,932)	\$ 141,355	To match final COG workbook
Worksheet 2A				
1. Salaries (C) School Age	\$ 132,201	\$ (83,311)		To reclassify Transition Coordinator salary
		\$ (37,081)	\$ 11,809	To reclassify Bridges Vocational Rehab Coordinator salary
1. Salaries (D) Unasgn Children Program	\$ 500,458	\$ (90,276)		To reclassify Education Administrator salary
		\$ (38,114)		To reclassify Secretary salary
		\$ (69,720)		To reclassify Education Administrator salary
		\$ (36,308)		To reclassify Secretary salary
		\$ (12,821)	\$ 253,219	To reclassify Secretary salary
1. Salaries (E) Facility Based Services	\$ 573,986	\$ (16,051)		To reclassify Bridges portion of Secretary salary
		\$ (24,076)		To reclassify Secretary salary
		\$ (39,455)		To reclassify Accounts Specialist salary
		\$ (83,655)		To reclassify Rehab Engineer salary
		\$ (44,073)		To reclassify Rehab Tech salary
		\$ (56,236)		To reclassify Production Engineer salary
		\$ (44,537)		To reclassify Sales Representative salary
		\$ (44,073)		To reclassify Production Equipment Coordinator salary
		\$ (61,281)	\$ 160,549	To reclassify Sales Representative salary
2. Employee Benefits (C) School Age	\$ 43,963	\$ (27,705)		To reclassify Transition Coordinator benefits
		\$ (12,331)	\$ 3,927	To reclassify Bridges Vocational Rehab Coordinator benefits

Appendix A (Page 3)
Hamilton County Board of Developmental Disabilities
2013 Income and Expenditure Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 2A (Continued)				
2. Employee Benefits (D) Unasgn Children Program	\$ 166,427	\$ (30,021)		To reclassify Education Administrator benefits
		\$ (12,675)		To reclassify Secretary benefits
		\$ (23,186)		To reclassify Education Administrator benefits
		\$ (12,074)		To reclassify Secretary benefits
2. Employee Benefits (E) Facility Based Services	\$ 190,879	\$ (5,338)	\$ 84,207	To reclassify Secretary benefits
		\$ (8,006)		To reclassify Bridges portion of Secretary benefits
		\$ (13,121)		To reclassify Secretary benefits
		\$ (27,820)		To reclassify Accounts Specialist benefits
		\$ (14,656)		To reclassify Rehab Engineer benefits
		\$ (18,701)		To reclassify Rehab Tech benefits
		\$ (14,811)		To reclassify Production Engineer benefits
		\$ (14,811)		To reclassify Sales Representative benefits
		\$ (14,656)		To reclassify Sales Representative benefits
		\$ (20,379)	\$ 53,391	To reclassify Production Equipment Coordinator benefits
4. Other Expenses (E) Facility Based Services	\$ 137,436	\$ (42,209)	\$ 95,227	To reclassify Sales Representative benefits
				To reclassify Pathways Program Match expenses
Worksheet 5				
1. Salaries (C) School Age	\$ 4,188,488	\$ 83,311		To reclassify Transition Coordinator salary
		\$ (62,802)		To reclassify Vocational Rehab Coordinator salary
		\$ 24,076	\$ 4,233,073	To reclassify Secretary salary
1. Salaries (D) Unasgn Children Program	\$	\$ 90,276		To reclassify Education Administrator salary
		\$ 38,114		To reclassify Secretary salary
		\$ 69,720		To reclassify Education Administrator salary
		\$ 36,308		To reclassify Secretary salary
		\$ 12,821	\$ 247,239	To reclassify Secretary salary
1. Salaries (L) Community Residential	\$ -	\$ 43,070		To reclassify Q.I. Specialist salary
		\$ 58,157		To reclassify Q.I. Nurse/Consultant salary
		\$ 56,770		To reclassify Housing Coordinator salary
		\$ 83,641	\$ 241,638	To reclassify Assistant Director of Community Services-Funding salary
1. Salaries (M) Family Support Services	\$ -	\$ 89,173	\$ 89,173	To reclassify Benefits Coordinator salary
2. Employee Benefits (C) School Age	\$ 1,392,883	\$ 27,705		To reclassify Transition Coordinator benefits
		\$ (20,885)		To reclassify Vocational Rehab Coordinator benefits
		\$ 8,006	1,407,709	To reclassify Secretary benefits
2. Employee Benefits (D) Unasgn Children Program	\$	\$ 30,021		To reclassify Education Administrator benefits
		\$ 12,675		To reclassify Secretary benefits
		\$ 23,186		To reclassify Education Administrator benefits
		\$ 12,074		To reclassify Secretary benefits
		\$ 4,264	\$ 82,220	To reclassify Secretary benefits

Appendix A (Page 4)
Hamilton County Board of Developmental Disabilities
2013 Income and Expenditure Report Adjustments

	<u>Reported Amount</u>	<u>Correction</u>	<u>Corrected Amount</u>	<u>Explanation of Correction</u>
Worksheet 5 (Continued)				
2. Employee Benefits (L) Community Residential	\$ -	\$ 14,323		To reclassify Q.I. Specialist benefits
		\$ 19,340		To reclassify Q.I. Nurse/Consultant benefits
		\$ 18,879		To reclassify Housing Coordinator benefits
		\$ 27,815	\$ 80,357	To reclassify Assistant Director of Community Services-Funding benefits
2. Employee Benefits (M) Family Support Services	\$ -	\$ 29,654	\$ 29,654	To reclassify Benefits Coordinator benefits
3. Service Contracts (L) Community Residential	\$ 2,896,763	\$ 247,131	\$ 3,143,894	To reclassify supported living expenses
5. COG Expenses (M) Family Support Services	\$ 658,043	\$ (141,346)	\$ 516,697	To match final COG workbook
Worksheet 7-D				
1. Salaries (E) Facility Based Services	\$ -	\$ 95,774	\$ 95,774	To reclassify Psychologist salary
2. Employee Benefits (E) Facility Based Services	\$ -	\$ 31,850	\$ 31,850	To reclassify Psychologist benefits
Worksheet 8				
5. COG Costs (E) Facility Based Services	\$ -	\$ 58,466	\$ 58,466	To match final COG workbook
5. COG Costs (G) Community Employment	\$ -	\$ 20,752	\$ 20,752	To match final COG workbook
Worksheet 9				
1. Salaries (N) Service & Support Admin. Costs	\$ 5,196,424	\$ (91,848)		To reclassify Supervisor Community Services/Intake salary
		\$ (34,305)		To reclassify Benefits Representative salary
		\$ (56,770)		To reclassify Housing Coordinator salary
		\$ (72,834)		To reclassify Evaluator salary
		\$ (62,802)		To reclassify Evaluator salary
		\$ (83,300)		To reclassify Eligibility Specialist salary
		\$ (83,641)		To reclassify Assistant Director of Community Services-Funding salary
		\$ (89,173)	\$ 4,621,751	To reclassify Benefits Coordinator salary
2. Employee Benefits (N) Service & Support Admin. Costs	\$ 2,458,125	\$ (30,544)		To reclassify Supervisor Community Services/Intake benefits
		\$ (11,408)		To reclassify Benefits Representative benefits
		\$ (6,517)		To reclassify Intake Specialist benefits
		\$ (18,879)		To reclassify Housing Coordinator benefits
		\$ (24,221)		To reclassify Evaluator benefits
		\$ (20,885)		To reclassify Evaluator benefits
		\$ (27,701)		To reclassify Eligibility Specialist benefits
		\$ (6,478)		To reclassify Eligibility Specialist benefits
		\$ (6,042)		To reclassify Eligibility Specialist benefits
		\$ (27,815)		To reclassify Assistant Director of Community Services-Funding benefits
		\$ (29,654)	\$ 2,247,981	To reclassify Benefits Coordinator benefits
3. Service Contracts (N) Service & Support Admin. Costs	\$ 315,571	\$ (51,747)		To reclassify adult day program costs
		\$ (247,131)		To reclassify supported living expenses
		\$ (2,263)	\$ 14,430	To reclassify RSC program expenses
Worksheet 10				
1. Salaries (E) Facility Based Services	\$ 6,365,419	\$ 61,281		To reclassify Sales Representative salary
		\$ (95,774)		To reclassify Psychologist salary
		\$ 83,655		To reclassify Rehab Engineer salary
		\$ 44,073		To reclassify Rehab Tech salary
		\$ 56,236		To reclassify Production Engineer salary
		\$ 44,537		To reclassify Sales Representative salary
		\$ 44,073		To reclassify Production Equipment Coordinator salary
		\$ 61,281	\$ 6,664,781	To reclassify Sales Representative salary

Appendix A (Page 5)
 Hamilton County Board of Developmental Disabilities
 2013 Income and Expenditure Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 10 (Continued)				
1. Salaries (G) Community Employment	\$ -	\$ 37,081		To reclassify Bridges Vocational Rehab Coordinator salary
		\$ 62,802		To reclassify Vocational Rehab Coordinator salary
		\$ 16,051	\$ 115,934	To reclassify Bridges portion of Secretary salary
Worksheet 10 (Continued)				
2. Employee Benefits (E) Facility Based Services	\$ 2,116,822	\$ 20,379		To reclassify Sales Representative benefits
		\$ (31,850)		To reclassify Psychologist benefits
		\$ 27,820		To reclassify Rehab Engineer benefits
		\$ 14,656		To reclassify Rehab Tech benefits
		\$ 18,701		To reclassify Production Engineer benefits
		\$ 14,811		To reclassify Sales Representative benefits
		\$ 14,656		To reclassify Production Equipment Coordinator benefits
		\$ 20,379	\$ 2,216,374	To reclassify Sales Representative benefits
2. Employee Benefits (G) Community Employment	\$ -	\$ 12,331		To reclassify Bridges Vocational Rehab Coordinator benefits
		\$ 20,885		To reclassify Vocational Rehab Coordinator benefits
		\$ 5,338	\$ 38,554	To reclassify Bridges portion of Secretary benefits
3. Service Contracts (E) Facility Based Services	\$ 6,001,757	\$ 51,747		To reclassify adult day program costs
		\$ (874,575)	\$ 5,178,929	To reclassify developmental center costs
4. Other Expenses (G) Community Employment	\$ -	\$ 34,364		To reclassify RSC program expenses
		\$ 2,263	\$ 36,627	To reclassify RSC program expenses
5. COG Expenses (E) Facility Based Services	\$ -	\$ 951	\$ 951	To match final COG workbook
a1 Adult				
10. Community Employment (B) Less Revenue	\$ -	\$ 34,364		To record RSC expenses
		\$ 2,263		To record RSC expenses
		\$ 37,081		To reclassify Bridges Vocational Rehab Coordinator salary
		\$ 12,331		To reclassify Bridges Vocational Rehab Coordinator benefits
		\$ 62,802		To reclassify Vocational Rehab Coordinator salary
		\$ 20,885		To reclassify Vocational Rehab Coordinator benefits
		\$ 16,051		To reclassify Bridges portion of Secretary salary
		\$ 5,338	\$ 191,115	To reclassify Bridges portion of Secretary benefits
Reconciliation to County Auditor Worksheet				
Expense:				
Plus: Other	\$ 2,566,707	\$ 87,482		To reconcile RSC match payment expenses
		\$ 874,575		To reconcile developmental center costs
		\$ 42,209	\$ 3,570,973	To reconcile Pathways Program Match expenses
Less: Capital Costs	\$ (933,318)	\$ 46,078		To reconcile the depreciation schedule
		\$ 166,159		To recocile depreciation for sale of Breyer School in 2009
		\$ (1,720)	(722,801)	To reconcile depreciation for loss on disposed asset
Less: COG Expenses Posted on Schedule A	\$ -	\$ (30,689)	\$ (30,689)	To reconcile COG expenses Posted on Schedule A

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Appendix B
Hamilton County Board of Developmental Disabilities
2014 Income and Expenditure Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Schedule B-1, Section A				
1. Building Services (B) Adult	3,086	311	3,397	To carryforward prior audited sq footage
5. Speech/Audiology (B) Adult	376	(18)	358	To carryforward prior audited sq footage
7. Occupational Therapy (B) Adult	377	(71)	306	To carryforward prior audited sq footage
8. Physical Therapy (B) Adult	378	(72)	306	To carryforward prior audited sq footage
11. Early Intervention (C) Child	7,520	(274)	7,246	To carryforward prior audited sq footage
14. Facility Based Services (B) Adult	83,765	(164)	83,601	To carryforward prior audited sq footage
17. Medicaid Administration (A) MAC	527	(137)	390	To carryforward prior audited sq footage
21. Service And Support Admin (D) General	5,797	6,686	12,483	To carryforward prior audited sq footage.
22. Program Supervision (B) Adult	16,551	(2,702)	13,849	To carryforward prior audited sq footage
22. Program Supervision (C) Child	4,590	(1,029)	3,561	To carryforward prior audited sq footage
23. Administration (D) General	37,103	(3,372)	33,731	To carryforward prior prior audited sq footage
25. Non-Reimbursable (D) General	-	106	106	To carryforward prior audited sq footage
Schedule B-3				
3. School Age (A) One Way Trips- First Quarter	8,400	(2,015)	6,385	To report correct number of one-way trips - to match the detailed reports
3. School Age (C) One Way Trips- Second Quarter	12,049	(12,049)	-	To report correct number of one-way trips - to match the detailed reports
5. Facility Based Services (G) One Way Trips- Fourth Quarter	49,785	(5,410)	44,375	To report correct number of one-way trips - to match the detailed reports
5. Facility Based Services (H) Cost of Bus, Tokens, Cabs- Fourth Quarter	\$ 172,464	\$ 5,841	\$ 178,305	To report family reimbursement costs - individuals identified
Schedule B-4				
1. TCM Units (D) 4th Quarter	87,175	(130)	87,045	To adjust units as a result of recoverable finding
5. SSA Unallowable Units (D) 4th Quarter	2,936	13,431	16,367	To match detailed unit reports
Worksheet 1				
3. Buildings/Improve (C) School Age	\$ 166,478	\$ 5,537 \$ (172,015)	-	To add Rost Roof depreciation To record depreciation for sale of Breyer School in 2009
3. Buildings/Improve (E) Facility Based Services	\$ 395,853	\$ (5,537)	\$ 390,316	To correct Beckman Roof depreciation
5. Movable Equipment (C) School Age	\$ 25,300	\$ 910	\$ 26,210	To record depreciation for loss on disposal of asset
Worksheet 2				
1. Salaries (X) Gen Expense All Prgm.	\$ 2,885,243	\$ (46,173) \$ (87,894) \$ (11,171) \$ (43,706) \$ (59,017) \$ 93,206 \$ 34,812	2,805,384	To match payroll report To reclassify Director of Community Relations salary To reclassify Community Relations/Public Coordinator salary To reclassify Q.I. Specialist salary To reclassify Q.I. Nurse/Consultant salary To reclassify Supervisor Community Services/Intake salary To reclassify Benefits Representative salary
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 1,363,207	\$ (40,084) \$ (33,758) \$ (4,291) \$ (16,787) \$ (22,667) \$ 35,798 \$ 13,371 \$ 15,395	\$ 1,350,268	To reclassify Accounts Specialist salary To reclassify Director of Community Relations benefits To reclassify Community Relations/Public Coordinator benefits To reclassify Q.I. Specialist benefits To reclassify Q.I. Nurse/Consultant To reclassify Supervisor Community Services/Intake benefits To reclassify Benefits Representative benefits To reclassify Accounts Specialist benefits

Appendix B (Page 2)
Hamilton County Board of Developmental Disabilities
2014 Income and Expenditure Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 2 (Continued)				
4. Other Expenses (O) Non-Federal Reimbursable	\$ 24,112	\$ 87,894		To reclassify Director of Community Relations salary
		\$ 33,758		To reclassify Director of Community Relations benefits
		\$ 11,171		To reclassify Community Relations/Public Coordinator salary
		\$ 4,291	\$ 161,226	To reclassify Community Relations/Public Coordinator benefits
5. COG Expense (O) Non-Federal Reimbursable	\$ 15,169	\$ 1,740,636	\$ 1,755,805	To match final COG workbook
Worksheet 2A				
1. Salaries (C) School Age	\$ 135,638	\$ (84,542)		To reclassify Transition Coordinator
		\$ (7,236)	\$ 43,860	To reclassify Bridges Vocational Rehab Coordinator salary
1. Salaries (D) Unasgn Children Program	\$ 517,207	\$ (99,250)		To reclassify Education Administrator salary
		\$ (38,677)		To reclassify Secretary salary
		\$ (73,930)		To reclassify Education Administrator salary
		\$ (36,845)		To reclassify Secretary salary
1. Salaries (E) Facility Based Services	\$ 622,656	\$ (81,578)	\$ 253,449	To reclassify Secretary salary
		\$ (16,288)		To reclassify Sales Representative salary
		\$ (24,432)		To reclassify Bridges portion of Secretary salary
		\$ (84,891)		To reclassify Secretary salary
		\$ (40,084)		To reclassify Rehab Engineer salary
		\$ (58,031)		To reclassify Accounts Specialist salary
		\$ (57,067)		To reclassify Rehab Tech salary
		\$ (45,195)		To reclassify Production Engineer salary
		\$ (44,724)		To reclassify Sales Representative salary
		\$ (62,187)	\$ 108,179	To reclassify Production Equipment
2. Employee Benefits (C) School Age	\$ 52,096	\$ (32,471)		To reclassify Sales Representative salary
		\$ (2,779)	\$ 16,846	To reclassify Transition Coordinator
				To reclassify Bridges Vocational Rehab Coordinator benefits
2. Employee Benefits (D) Unasgn Children Program	\$ 198,649	\$ (38,120)		To reclassify Education Administrator
		\$ (14,855)		To reclassify Secretary benefits
		\$ (28,395)		To reclassify Education Administrator
		\$ (14,151)		To reclassify Secretary benefits
		\$ (5,783)	\$ 97,345	To reclassify Secretary benefits
2. Employee Benefits (E) Facility Based Services	\$ 239,150	\$ (31,332)		To reclassify Sales Representative benefits
		\$ (3,753)		To reclassify Bridges portion of Secretary benefits
		\$ (5,630)		To reclassify Secretary benefits
		\$ (32,605)		To reclassify Rehab Engineer benefits
		\$ (15,395)		To reclassify Accounts Specialist benefits
		\$ (22,288)		To reclassify Rehab Tech benefits
		\$ (21,918)		To reclassify Rehab Tech benefits
		\$ (17,359)		To reclassify Production Engineer
		\$ (17,178)		To reclassify Sales Representative benefits
		\$ (17,178)		To reclassify Production Equipment Coordinator benefits
		\$ (23,885)	\$ 47,807	To reclassify Sales Representative benefits
4. Other Expenses (E) Facility Based Services	\$ 81,233	\$ (67,350)	\$ 13,883	To reclassify Pathways Program Match expenses

Appendix B (Page 3)
Hamilton County Board of Developmental Disabilities
2014 Income and Expenditure Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 5				
1. Salaries (C) School Age	\$ 3,822,438	\$ 84,542 \$ (63,730)		To reclassify Transition Coordinator To reclassify Vocational Rehab Coordinator salary
1. Salaries (D) Unasgn Children Program	\$ -	\$ 24,432 \$ 99,250 \$ 38,677 \$ 73,930	\$ 3,867,682	To reclassify Secretary salary To reclassify Education Administrator salary To reclassify Secretary salary To reclassify Education Administrator salary
1. Salaries (L) Community Residential	\$ -	\$ 36,845 \$ 15,056 \$ 43,706 \$ 59,017 \$ 57,329 \$ 84,877	\$ 263,758	To reclassify Secretary salary To reclassify Secretary salary To reclassify Q.I. Specialist salary To reclassify Q.I. Nurse/Consultant salary To reclassify Housing Coordinator salary
1. Salaries (M) Family Support Services	\$ 421,354	\$ (34,812)		To reclassify Assistant Director of Community Services-Funding salary To reclassify Benefits Representative salary
1. Salaries (O) Non-Federal Reimbursable	\$ (123,233)	\$ 105,371 \$ 46,173	\$ 491,913 \$ (77,060)	To reclassify Benefits Coordinator salary To match payroll report
2. Employee Benefits (C) School Age	\$ 1,468,125	\$ 32,471 \$ (24,478)		To reclassify Transition Coordinator benefits To reclassify Vocational Rehab Coordinator benefits
2. Employee Benefits (D) Unasgn Children Program	\$ -	\$ 5,630 \$ 38,120 \$ 14,855 \$ 28,395	\$ 1,481,748	To reclassify Secretary benefits To reclassify Education Administrator benefits To reclassify Secretary benefits To reclassify Education Administrator benefits
2. Employee Benefits (L) Community Residential	\$ -	\$ 14,151 \$ 5,783 \$ 16,787 \$ 22,667 \$ 22,019 \$ 32,600	\$ 101,304	To reclassify Secretary benefits To reclassify Secretary benefits To reclassify Q.I. Specialist benefits To reclassify Q.I. Nurse/Consultant To reclassify Housing Coordinator benefits
2. Employee Benefits (M) Family Support Services	\$ 161,834	\$ (13,371) \$ 40,471	\$ 94,073 \$ 188,934	To reclassify Assistant Director of Community Services-Funding benefits To reclassify Benefits Representative benefits To reclassify Benefits Coordinator
Worksheet 7-D				
1. Salaries (E) Facility Based Services	\$ -	\$ 97,189	\$ 97,189	To reclassify Psychologist salary
2. Employee Benefits (E) Facility Based Services	\$ -	\$ 37,328	\$ 37,328	To reclassify Psychologist benefits
Worksheet 9				
1. Salaries (N) Service & Support Admin. Costs	\$ 4,842,068	\$ (93,206) \$ (57,329) \$ (84,877)		To reclassify Supervisor Community Services/Intake salary To reclassify Housing Coordinator salary To reclassify Assistant Director of Community Services-Funding salary
2. Employee Benefits (N) Service & Support Admin. Costs	\$ 2,698,923	\$ (105,371) \$ (35,798) \$ (22,019) \$ (32,600)	\$ 4,501,285	To reclassify Benefits Coordinator salary To reclassify Supervisor Community Services/Intake benefits To reclassify Housing Coordinator To reclassify Assistant Director of Community Services-Funding benefits
4. Other Expenses (N) Service & Support Admin. Costs	\$ 390,963	\$ (40,471) \$ (2,000)	\$ 2,568,035 \$ 388,963	To reclassify Benefits Coordinator To reclassify fees paid to the COG

Appendix B (Page 4)
Hamilton County Board of Developmental Disabilities
2014 Income and Expenditure Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 10				
1. Salaries (E) Facility Based Services	\$ 6,372,502	\$ 81,578 \$ 84,891 \$ (97,189) \$ 58,031 \$ 57,067 \$ 45,195 \$ 44,724		To reclassify Sales Representative salary To reclassify Rehab Engineer salary To reclassify Psychologist salary To reclassify Rehab Tech salary To reclassify Production Engineer salary To reclassify Sales Representative salary To reclassify Production Equipment Coordinator salary
1. Salaries (G) Community Employment	\$ -	\$ 62,187 \$ 7,236 \$ 63,730 \$ 16,288	\$ 6,708,986 \$ 87,254	To reclassify Sales Representative salary To reclassify Bridges Vocational Rehab Coordinator salary To reclassify Vocational Rehab Coordinator salary To reclassify Bridges portion of Secretary salary
2. Employee Benefits (E) Facility Based Services	\$ 2,447,555	\$ 31,332 \$ 32,605 \$ (37,328) \$ 22,288 \$ 21,918 \$ 17,359 \$ 17,178 \$ 23,885	\$ 2,576,792	To reclassify Sales Representative benefits To reclassify Rehab Engineer benefits To reclassify Psychologist benefits To reclassify Rehab Tech benefits To reclassify Production Engineer To reclassify Sales Representative benefits To reclassify Production Equipment Coordinator benefits To reclassify Sales Representative benefits
2. Employee Benefits (G) Community Employment	\$ -	\$ 2,779 \$ 24,478 \$ 3,753	\$ 31,010	To reclassify Bridges Vocational Rehab Coordinator benefits To reclassify Vocational Rehab Coordinator benefits To reclassify Bridges portion of Secretary benefits
3. Service Contracts (E) Facility Based Services	\$ 3,752,781	\$ (409,713)	\$ 3,343,068	To reclassify developmental center costs
a1 Adult				
10. Community Employment (B) Less Revenue	\$ -	\$ 3,369 \$ 7,236 \$ 2,779 \$ 63,730 \$ 24,478 \$ 16,288 \$ 3,753	\$ 121,633	To record RSC expenses To reclassify Bridges Vocational Rehab Coordinator salary To reclassify Bridges Vocational Rehab Coordinator benefits To reclassify Vocational Rehab Coordinator salary To reclassify Vocational Rehab Coordinator benefits To reclassify Bridges portion of Secretary salary To reclassify Bridges portion of Secretary benefits
Reconciliation to County Auditor Worksheet				
Expense:				
Plus: Fees Paid To COG, Or Payments And Transfers made To COG	\$ 40,625,000	\$ 2,000	\$ 40,627,000	To reconcile fees paid to the COG
Plus: Other	\$ 2,086,084	\$ 409,713 \$ 67,350	\$ 2,563,147	To reconcile developmental center costs To reconcile Pathways Program Match expenses
Less: Capital Costs	\$ (870,476)	\$ 172,015 \$ (910)	\$ (699,371)	To reconcile depreciation for sale of Breyer School in 2009 To reconcile depreciation for loss on disposed asset



Dave Yost • Auditor of State

HAMILTON COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

HAMILTON 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
JANUARY 31, 2017**