



Dave Yost • Auditor of State



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Independent Accountant's 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, which were agreed to by the Ohio Department of Developmental Disabilities (DODD), on the Income and Expenditure Report of the Montgomery County Board of Developmental Disabilities (County Board) for the years ended December 31, 2013 and 2014 (Cost Reports). The County Board's management is responsible for preparing these reports. 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 to identify potential square footage errors.

We found no differences.

We also compared the 2013 and 2014 square footage totals to the final 2012 totals and found variances above 10 percent.

2. We compared the square footage for each room on the floor plan of the Kuntz building for 2013 and Richey building for 2014 to the County Board 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 to identify any variances greater than 10 percent.

We found no variances.

3. We compared 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* to identify variances greater than 10 percent.

We found no variances.

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 unallocated program or general expenses-all program costs.

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

Statistics – Attendance (Continued)

2. We compared the County Board's Billing History and Day Services Attendance Summary by Consumer, Location, Acuity and Month reports for the number of individuals served, days of attendance, and 15 minute units with similar information on *Schedule B-1, Section B, Attendance Statistics* and determined if the statistics were reported in accordance with the Cost Report Guides. DODD asked us to identify 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 found no variances.

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 Day Services Attendance Summary by Consumer, Location, Acuity and Month reports and the number of days reported on *Schedule B-1, Section B, Attendance Statistics*. 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 both 2013 and 2014 and performed the same acuity level comparison. For differences in acuity and attendance days noted, we compared the Medicaid Billing System (MBS) data to the County Board's monthly attendance documentation and Acuity Assessment Instrument to ensure the County Board was reimbursed the correct amount.

We reported differences in Appendix A (2013) and Appendix B (2014). We found no overpayment.

4. We selected 30 Supported Employment-Community Employment units from the Billing History 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 Trips by Age Group Detailed reports with those statistics as reported in *Schedule B-3, Quarterly Summary of Transportation Services* to identify any variances greater than two percent of total children or adult program trips. We also footed the County Board's transportation reports for accuracy.

We found no variances.

2. We traced the number of trips for nine adults and one child for 2013 and 2014 from the County Board's daily reporting documentation to *Schedule B-3, Quarterly Summary of Transportation Services* to identify 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 detailed expenditure reports to the amount reported in *Schedule B-3, Quarterly Summary of Transportation Services* to identify any variances greater than two percent of total costs on each row. We also determined if the costs were correctly reported on *Worksheet 8, Transportation Services*.

We found no variances.

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 Receivable Billing Reimbursable Summary by Funding Source and Service reports with those statistics reported in *Schedule B-4, Quarterly Summary of Units of Service-Service and Support Administration* to identify any variances greater than two percent of total units on each row. We also footed the County Board's SSA reports for accuracy.

We found no variances.

2. We haphazardly selected two samples of 60 Other SSA Allowable units for both 2013 and 2014 from the Receivable Billing Reimbursable Summary by Consumer, Service and Date 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 greater than ten percent.

3. We haphazardly selected two samples of 30 SSA Unallowable units for both 2013 and 2014 from the Receivable Billing Reimbursable Summary by Consumer, Service and Date 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 that the County Board does 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 that we perform additional testing.

Revenue Cost Reporting and Reconciliation to the County Auditor Report

1. We compared the receipt totals from the county auditor's 2013 and 2014 DDS Revenue and Expense reports for the General (201-201), Family Home Service (201-207), Residential (201-208), Vehicle (201-402), Federal Grants (296-200), Mental Health (297-201), Supportive Services (299-501), Capital (472-252), Private (800-001) and MRDD Supplemental Life/Disability (820-311) subfunds to the county auditor's report total reported on the *Reconciliation to County Auditor Worksheet*.

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. DODD asked that we compare revenue entries on *Schedule C, Income Report* to the final Council of Governments (COG) County Board Summary Workbooks for 2013 and 2014.

We did not perform this procedure as the County Board did not participate in a COG.

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

3. We reviewed the County Board's Revenue for Calendar Year 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 and reimbursements in the amount of \$480,775 in 2013 and \$783,817 in 2014 and Title XX revenues in the amount of \$375,397 in 2013.

We also noted Opportunities for Ohioans with Disabilities revenue in the amount of \$49,372 in 2013 and \$90,589 in 2014; however, corresponding expenses were offset on *Schedule a1, Adult Program* 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*.

We found instances of non-compliance in Non-Medical Transportation - Per Trip - Taxi/Livery/Bus (ATT and FTT) and Targeted Case Management (TCM) as described in the tables below and made corresponding unit adjustments on *Schedule B-4* as reported in Appendix B (2014).

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, if the vehicle did not meet requirements of commercial transportation, DODD asked us to determine if the provision of service met the following provider and staff qualification requirements as applicable under Ohio Admin. Code § 5123:2-9-18.

Additionally, for any other selected services codes that have contracted services, DODD asked that we compare 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, DODD requested that we obtain documentation and identify all overpayments.

We found transportation services in our sample rendered by Greater Dayton Regional Transit Authority that was billed as commercial transportation (ATT and FTT). We determined that the selected services met the requirements for commercial transportation. Additionally, we determined the reimbursed rate did not exceed the contract rate. We found no instances of other contracted services in our sample.

Paid Claims Testing (Continued)

Recoverable Finding – 2013

Service Code	Units	Review Results	Finding
FTT	2	Units billed in excess of actual service delivery	\$4.45 ¹

Recoverable Finding – 2014

Service Code	Units	Review Results	Finding
TCM	48	Units billed in excess of actual service delivery	\$465.44
ATT	2	Units billed in excess of actual service delivery	\$8.76
		Total	\$474.20¹

¹Recoverable findings are subject to interest collection pursuant to Ohio Rev. Code § 5164.60.

- 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 units.

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

- We compared the amounts reported on *Schedule A, Summary of Service Costs – By Program*, Line (20), *Environmental Accessibility Adaptations* to Line (25), *Other Waiver Services* to the amount reimbursed for these services 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

- We compared the disbursement totals from the county auditor's report listed on the *Reconciliation to County Auditor Worksheets* to the county auditor's DDS Revenue and Expense reports for the General (201-201), Family Home Service (201-207), Residential (201-208), Vehicle (201-402), Federal Grants (296-200), Mental Health (297-201), Supportive Services (299-501), Capital (472-203/252), Private (800-001) and MRDD Supplemental Life/Disability (820-311/320) subfunds.

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.

- We compared the County Board's Expenditures (Excluding JDE Payroll) and Summary Split Expenses 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 exceeding \$750.

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

3. DODD asked that we compare 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 did not perform this procedure as the County Board did not participate in a COG.

4. We scanned the County Board's 2013 and 2014 Expenditures (Excluding JDE Payroll) 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 on *Worksheet 8, Transportation Services; Worksheet 9, Service and Support Administration Costs; and Worksheet 10, Adult Program* without corresponding statistics.

We found contracted transportation costs without corresponding statistics reported on *Schedule B-3*. We obtained the omitted trips as reported in Appendix A (2013) and Appendix B (2014).

5. We scanned the County Board's Expenditures (Excluding JDE Payroll) 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 Depreciation Schedules.

We reported differences for purchases that were not properly capitalized in Appendix A (2013) and Appendix B (2014). We reported differences for 2013 purchases to record their first year's depreciation in Appendix B (2014).

6. DODD asked that we determine if the County Board had supporting documentation for one month in 2013 and 2014 showing that it reconciled its income and expenditures with the county auditor.

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* to identify any variances greater than \$750.

We found no variances exceeding \$750 in 2013. 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 differences as reported in Appendix A (2013) and Appendix B (2014).

Property, Depreciation, and Asset Verification Testing (Continued)

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

We found no differences.

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 eight 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 to yearly totals of payroll disbursements on the county auditor's DDS Revenue and Expense reports for the General (201-201), Family Home Service (201-207), Residential (201-208), Vehicle (201-402), Federal Grants (296-200), Mental Health (297-201), Supportive Services (299-501), Capital (472-203/252), Private (800-001) and MRDD Supplemental Life/Disability (820-311/320) subfunds to identify variances greater than two percent.

The variance was less than two percent.

2. We compared the salaries and benefit costs on the County Board's Employees reports and other supporting documentation to the amounts reported on worksheets 2 through 10 to identify variances that resulted in differences to another program or worksheet exceeding \$750.

We found no variances in 2013. We found no variances exceeding \$750 in 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, Employees reports 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, 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.

4. We scanned the County Board's Employees reports for 2013 and 2014 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 payroll reports and determined if the MAC salary and benefits were greater.

We found MAC salary and benefits exceeded the County Board's salaries and benefits by less than one percent in 2013. We found County Board salary and benefits reported exceeded MAC salaries and benefits in 2014.

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 24 observed moments in 2013 and 22 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.

We found no differences.

This agreed-upon procedures engagement was conducted in accordance with the American Institute of Certified Public Accountants' attestation standards. We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on the County Board's Cost Reports. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported.

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



Dave Yost
Auditor of State

March 27, 2017

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Schedule B-1, Section B				
6. A (B) Supported Emp. - Enclave	161	1	162	To reclassify individual served
8. B (B) Supported Emp. - Enclave	3	(1)	2	To reclassify individual served
10. A (B) Supported Emp. - Enclave	17,830	1	17,831	To reclassify days of attendance
12. B (B) Supported Emp. - Enclave	50	(1)	49	To reclassify days of attendance
Schedule B-3				
5. Facility Based Services (G) One Way Trips- Fourth Quarter	54,275	981 273	55,256	To record contract vendor trips To record contract vendor trips
Worksheet 1				
2. Land Improvements (E) Facility Based Services	\$ 43,258	\$ 1,636	\$ 44,894	To match 2012 depreciation
3. Buildings/Improve (E) Facility Based Services	\$ 690,295	\$ 653	\$ 690,948	To record depreciation for 2013 acquisition
5. Movable Equipment (U) Transportation	\$ 375,415	\$ (5,741)	\$ 369,674	To report gain on disposal of asset
Worksheet 2				
1. Salaries (X) Gen Expense All Prgm.	\$ 1,467,938	\$ (953) \$ 87,464	\$ 1,554,449	To reclassify Investigative Agent salary To reclassify Intake & Eligibility Administrator salary
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 455,139	\$ (147) \$ 30,398	\$ 485,390	To reclassify Investigative Agent benefits To reclassify Intake & Eligibility Administrator benefits
4. Other Expenses (O) Non-Federal Reimbursable	\$ 8,307	\$ 3,217		To reclassify unallowable employee morale expense
4. Other Expenses (X) Gen Expense All Prgm.	\$ 548,186	\$ 4,420 \$ (3,217)	\$ 15,944	To reclassify unallowable promotional expense To reclassify unallowable employee morale expense
		\$ (4,420)	\$ 540,549	To reclassify unallowable promotional expense
Worksheet 2A				
1. Salaries (I) Medicaid Admin	\$ 4,889	\$ (4,889)	\$ -	To reclassify Waiver Development Coordinator salary
1. Salaries (L) Community Residential	\$ -	\$ 1,434	\$ 1,434	To reclassify Director of Residential & Family Support Services salary
1. Salaries (M) Family Support Services	\$ -	\$ 717	\$ 717	To reclassify Director of Residential & Family Support Services salary
1. Salaries (N) Service & Support Admin	\$ 190,352	\$ (1,434) \$ (717)		To reclassify Director of Residential & Family Support Services salary To reclassify Director of Residential & Family Support Services salary
		\$ (67,059)		To reclassify Eligibility & SSA Supervisor salary
		\$ (92,286)	\$ 28,856	To reclassify Intake & Eligibility Administrator salary
1. Salaries (U) Transportation	\$ -	\$ 83,658	\$ 83,658	To reclassify Director of Transportation salary
2. Employee Benefits (I) Medicaid Admin	\$ 5,973	\$ (5,973)	\$ -	To reclassify Waiver Development Coordinator benefits
2. Employee Benefits (N) Service & Support Admin	\$ 53,137	\$ (25,576) \$ (27,561)	\$ -	To reclassify Intake & Eligibility Administrator benefits To reclassify Eligibility & SSA Supervisor benefits
2. Employee Benefits (U) Transportation	\$ -	\$ 24,559	\$ 24,559	To reclassify Director of Transportation benefits
Worksheet 3				
3. Service Contracts (E) Facility Based Services	\$ 655,418	\$ (9,553)	\$ 645,865	To reclassify capital asset acquisition
3. Service Contracts (F) Enclave	\$ 7,020	\$ (36)	\$ 6,984	To reclassify capital asset acquisition
3. Service Contracts (V) Admin	\$ 15,713	\$ (33)	\$ 15,680	To reclassify capital asset acquisition
3. Service Contracts (W) Program Supervision	\$ 8,459	\$ (58)	\$ 8,401	To reclassify capital asset acquisition
Worksheet 5				
1. Salaries (C) School Age	\$ 50,272	\$ 44,491	\$ 94,763	To reclassify Behavior Management Specialist salary

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 5 (Continued)				
1. Salaries (L) Community Residential	\$ 219,297	\$ 25,334 \$ (88,000)		To reclassify QARN salary To reclassify reimbursed portion of community residential employees salaries
		\$ 4,889	\$ 161,520	To reclassify Waiver Development Coordinator salary
1. Salaries (O) Non-Federal Reimbursable	\$ 55,591	\$ 953 \$ 88,000	\$ 144,544	To reclassify Investigative Agent salary To reclassify reimbursed portion of community residential employees salaries
2. Employee Benefits (C) School Age	\$ 27,118	\$ 8,619	\$ 35,737	To reclassify Behavior Management Specialist benefits
2. Employee Benefits (L) Community Residential	\$ 51,772	\$ 7,931 \$ 5,973	\$ 65,676	To reclassify QARN benefits To reclassify Waiver Development Coordinator benefits
2. Employee Benefits (O) Non-Federal Reimbursable	\$ 2,227	\$ 147	\$ 2,374	To reclassify Investigative Agent benefits
Worksheet 7-D				
3. Service Contracts (E) Facility Based Services	\$ 18,327	\$ 17,145	\$ 35,472	To reclassify waiver and eligibility evaluation expenses
Worksheet 8				
1. Salaries (X) Gen Expense All Prgm.	\$ 2,098,182	\$ (83,658)	\$ 2,014,524	To reclassify Director of Transportation salary
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 916,787	\$ (24,559)	\$ 892,228	To reclassify Director of Transportation benefits
3. Service Contracts (E) Facility Based Services	\$ 59,501	\$ 39,380	\$ 98,881	To reclassify contracted transportation costs
Worksheet 9				
1. Salaries (N) Service & Support Admin. Costs	\$ 2,407,682	\$ 67,059 \$ (25,334)	\$ 2,449,407	To reclassify Eligibility & SSA Supervisor salary To reclassify QARN salary
2. Employee Benefits (N) Service & Support Admin. Costs	\$ 953,912	\$ 27,561 \$ (7,931)	\$ 973,542	To reclassify Eligibility & SSA Supervisor benefits To reclassify QARN benefits
Worksheet 10				
1. Salaries (E) Facility Based Services	\$ 7,465,958	\$ (44,491)	\$ 7,421,467	To reclassify Behavior Management Specialist salary
2. Employee Benefits (E) Facility Based Services	\$ 3,203,143	\$ (8,619)	\$ 3,194,524	To reclassify Behavior Management Specialist benefits
3. Service Contracts (E) Facility Based Services	\$ 516,249	\$ (39,380) \$ (17,145)	\$ 459,724	To reclassify contracted transportation costs To reclassify waiver and eligibility evaluation expenses
4. Other Expenses (E) Facility Based Services	\$ 513,466	\$ (3,066)	\$ 510,400	To reclassify unallowable employee morale expenses
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 3,066	\$ 3,066	To reclassify unallowable employee morale expenses
a1 Adult				
10. Community Employment (B) Less Revenue	\$ -	\$ 49,372	\$ 49,372	To record RSC expenses
Reconciliation to County Auditor Worksheet Expense:				
Plus: Purchases Greater Than \$5,000	\$ 2,435,911	\$ 9,553 \$ 36 \$ 33 \$ 58	\$ 2,445,591	To reclassify capital asset acquisition To reclassify capital asset acquisition To reclassify capital asset acquisition To reclassify capital asset acquisition

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Schedule B-1, Section B				
6. A (D) Supported Emp. - Enclave (Non-Title XX Only)	165	1	166	To reclassify individual served
8. B (D) Supported Emp. - Enclave (Non-Title XX Only)	2	(1)	1	To reclassify individual served
10. A (D) Supported Emp. - Enclave (Non-Title XX Only)	17,745	33	17,778	To reclassify days of attendance
12. B (C) Facility Based Services (Non-Title XX Only)	45,200	(3)	45,197	To correct days of attendance
12. B (D) Supported Emp. - Enclave (Non-Title XX Only)	34	(33)	1	To reclassify days of attendance
Schedule B-3				
5. Facility Based Services (G) One Way Trips- Fourth Quarter	48,729	443		To record contract vendor trips
		95	49,267	To record contract vendor trips
Schedule B-4				
1. TCM Units (D) 4th Quarter	43,219	(48)	43,171	To remove units due to paid claim errors
Worksheet 1				
2. Land Improvements (E) Facility Based Services	\$ 34,411	\$ 1,636	\$ 36,047	To match 2012 depreciation
3. Buildings/Improve (E) Facility Based Services	\$ 752,758	\$ 614		To reclassify loss reported on double doors
		\$ 871		To record depreciation for 2013 acquisition
		\$ 427	\$ 754,670	To record depreciation for 2014 acquisition
3. Buildings/Improve (F) Enclave	\$ 3,994	\$ 447	\$ 4,441	To reclassify loss reported on double doors
3. Buildings/Improve (G) Community Employment	\$ 3,036	\$ 576	\$ 3,612	To reclassify loss reported on double doors
3. Buildings/Improve (I) Medicaid Admin	\$ 8	\$ 136	\$ 144	To reclassify loss reported on double doors
3. Buildings/Improve (L) Community Residential	\$ 22,900	\$ 1,228	\$ 24,128	To reclassify loss reported on double doors
3. Buildings/Improve (M) Family Support Services	\$ 761	\$ 136	\$ 897	To reclassify loss reported on double doors
3. Buildings/Improve (N) Service & Support Admin	\$ 46,937	\$ 4,641	\$ 51,578	To reclassify loss reported on double doors
3. Buildings/Improve (X) Gen Expense All Prgm.	\$ 37,491	\$ 736	\$ 38,227	To reclassify loss reported on double doors
4. Fixtures (A) Early Intervention	\$ 63,466	\$ 135	\$ 63,601	To record depreciation for 2014 acquisition
4. Fixtures (E) Facility Based Services	\$ 184,228	\$ 186		To reclassify loss reported on security system
		\$ 8	\$ 184,422	To record depreciation for 2014 acquisition
4. Fixtures (F) Enclave	\$ 2,451	\$ 135	\$ 2,586	To reclassify loss reported on security system
4. Fixtures (G) Community Employment	\$ 4,164	\$ 174	\$ 4,338	To reclassify loss reported on security system
4. Fixtures (I) Medicaid Admin	\$ 3	\$ 41	\$ 44	To reclassify loss reported on security system
4. Fixtures (L) Community Residential	\$ 2,742	\$ 371		To reclassify loss reported on security system
		\$ 24	\$ 3,137	To record depreciation for 2014 acquisition
4. Fixtures (M) Family Support Services	\$ 616	\$ 41		To reclassify loss reported on security system
		\$ 4	\$ 661	To record depreciation for 2014 acquisition
4. Fixtures (N) Service & Support Admin	\$ 41,489	\$ 1,404		To reclassify loss reported on security system
		\$ 43	\$ 42,936	To record depreciation for 2014 acquisition
4. Fixtures (O) Non-Federal Reimbursable	\$ 4,495	\$ 38	\$ 4,533	To record depreciation for 2014 acquisition
4. Fixtures (V) Admin	\$ 10,553	\$ 35	\$ 10,588	To record depreciation for 2014 acquisition
4. Fixtures (X) Gen Expense All Prgm.	\$ 17,283	\$ 223	\$ 17,506	To reclassify loss reported on security system
5. Movable Equipment (E) Facility Based Services	\$ 24,927	\$ 11,088	\$ 36,015	To reclassify loss on furniture and moveable walls
5. Movable Equipment (F) Enclave	\$ 29,078	\$ 19,186	\$ 48,264	To reclassify loss on furniture and moveable walls
5. Movable Equipment (I) Medicaid Admin	\$ -	\$ 39,782	\$ 39,782	To reclassify loss on furniture and moveable walls
5. Movable Equipment (L) Community Residenta	\$ 770	\$ 9,526	\$ 10,296	To reclassify loss on furniture and moveable walls
5. Movable Equipment (M) Family Support Services	\$ 5,059	\$ 2,721	\$ 7,780	To reclassify loss on furniture and moveable walls

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Montgomery County Board of Developmental Disabilities
2014 Income and Expenditure Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 1 (Continued)				
5. Movable Equipment (N) Service & Support Admin	\$ 244,543	\$ (2,575) \$ (8,514) \$ (91,829)		To reclassify loss reported on security system To reclassify loss reported on double doors To reclassify loss on furniture and moveable walls
5. Movable Equipment (X) Gen Expense All Prgrn	\$ 141,573	\$ (14,193) \$ 14,193 \$ 9,526	\$ 127,432 \$ 165,292	To reclassify loss on HVAC system To reclassify loss on HVAC system To reclassify loss on furniture and moveable walls
Worksheet 2				
1. Salaries (X) Gen Expense All Prgm.	\$ 1,278,557	\$ 94,732	\$ 1,373,289	To reclassify Intake & Eligibility Administrator salary
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 621,963	\$ 19,570	\$ 641,533	To reclassify Intake & Eligibility Administrator benefits
3. Service Contracts (X) Gen Expense All Prgm.	\$ 374,938	\$ (1,145)	\$ 373,793	To reclassify unallowable promotional expenses
4. Other Expenses (O) Non-Federal Reimbursable	\$ 11,240	\$ 1,145 \$ 5,723	\$ 18,108	To reclassify unallowable promotional expenses
4. Other Expenses (X) Gen Expense All Prgm.	\$ 443,524	\$ (5,723)	\$ 437,801	To reclassify unallowable promotional expenses
Worksheet 2A				
1. Salaries (L) Community Residential	\$ -	\$ 1,402	\$ 1,402	To reclassify Director of Residential & Family Support Services salary
1. Salaries (M) Family Support Services	\$ -	\$ 701	\$ 701	To reclassify Director of Residential & Family Support Services salary
1. Salaries (N) Service & Support Admin	\$ 135,121	\$ (1,402) \$ (701) \$ (68,699) \$ (64,319)	\$ -	To reclassify Director of Residential & Family Support Services salary To reclassify Director of Residential & Family Support Services salary To reclassify Eligibility & SSA Supervisor salary To reclassify Intake & Eligibility Administrator salary
1. Salaries (U) Transportation	\$ -	\$ 85,702	\$ 85,702	To reclassify Director of Transportation salary
2. Employee Benefits (N) Service & Support Admin	\$ 115,738	\$ (27,476) \$ (49,983)	\$ 38,279	To reclassify Eligibility & SSA Supervisor benefits To reclassify Intake & Eligibility Administrator benefits
2. Employee Benefits (U) Transportation	\$ -	\$ 19,575	\$ 19,575	To reclassify Director of Transportation benefits
Worksheet 3				
3. Service Contracts (A) Early Intervention	\$ 121,032	\$ (2,438) \$ (3,600)	\$ 114,994	To reclassify capital asset acquisition To reclassify capital asset acquisition
3. Service Contracts (C) School Age	\$ 813	\$ (50)	\$ 763	To reclassify capital asset acquisition
3. Service Contracts (E) Facility Based Services	\$ 625,916	\$ (5,238) \$ (112)	\$ 620,566	To reclassify capital asset acquisition To reclassify capital asset acquisition
3. Service Contracts (F) Enclave	\$ 8,519	\$ (95) \$ (23)	\$ 8,401	To reclassify capital asset acquisition To reclassify capital asset acquisition
3. Service Contracts (L) Community Residential	\$ 40,886	\$ (647)	\$ 40,239	To reclassify capital asset acquisition
3. Service Contracts (M) Family Support Services	\$ 2,200	\$ (96)	\$ 2,104	To reclassify capital asset acquisition
3. Service Contracts (N) Service & Support Admin	\$ 58,400	\$ (1,585) \$ (1,146)	\$ 55,669	To reclassify capital asset acquisition To reclassify capital asset acquisition
3. Service Contracts (O) Non-Federal Reimbursable	\$ 23,173	\$ (1,019)	\$ 22,154	To reclassify capital asset acquisition
3. Service Contracts (V) Admin	\$ 47,150	\$ (88) \$ (1,014)	\$ 46,048	To reclassify capital asset acquisition To reclassify capital asset acquisition
Worksheet 5				
1. Salaries (C) School Age	\$ 51,106	\$ 45,663	\$ 96,769	To reclassify Behavior Management Specialist salary

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 5 (Continued)				
1. Salaries (L) Community Residential	\$ 178,018	\$ (73,000)		To reclassify reimbursed portion of community residential employees salaries
		\$ 6,362		To reclassify QARN salary
		\$ 7,650		To reclassify QARN salary
		\$ 3,120		To reclassify Provider Compliance Specialist salary
		\$ 8,120		To reclassify Provider Compliance Specialist salary
		\$ 9,689	\$ 139,959	To reclassify Provider Compliance Specialist salary
1. Salaries (O) Non-Federal Reimbursable	\$ 4,191	\$ 73,000	\$ 77,191	To reclassify reimbursed portion of community residential employees salaries
2. Employee Benefits (C) School Age	\$ 24,972	\$ 7,868	\$ 32,840	To reclassify Behavior Management Specialist benefits
2. Employee Benefits (L) Community Residential	\$ 73,860	\$ 1,003		To reclassify QARN benefits
		\$ 1,182	\$ 76,045	To reclassify QARN benefits
3. Service Contracts (L) Community Residential	\$ 2,811,317	\$ (399,161)	\$ 2,412,156	To reclassify developmental center fees
Worksheet 8				
1. Salaries (X) Gen Expense All Prgm.	\$ 2,070,733	\$ (85,702)	\$ 1,985,031	To reclassify Director of Transportation salary
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 830,000	\$ (19,575)	\$ 810,425	To reclassify Director of Transportation benefits
3. Service Contracts (E) Facility Based Services	\$ 33,747	\$ 28,444	\$ 62,191	To reclassify contracted transportation expenses
Worksheet 9				
1. Salaries (N) Service & Support Admin. Costs	\$ 2,161,888	\$ 68,699		To reclassify Eligibility & SSA Supervisor salary
		\$ (6,362)		To reclassify QARN salary
		\$ (7,650)		To reclassify QARN salary
		\$ (3,120)		To reclassify Provider Compliance Specialist salary
		\$ (8,120)		To reclassify Provider Compliance Specialist salary
		\$ (9,689)	\$ 2,195,646	To reclassify Provider Compliance Specialist salary
2. Employee Benefits (N) Service & Support Admin. Costs	\$ 1,292,747	\$ 27,476		To reclassify Eligibility & SSA Supervisor benefits
		\$ (1,003)		To reclassify QARN benefits
		\$ (1,182)	\$ 1,318,038	To reclassify QARN benefits
Worksheet 10				
1. Salaries (E) Facility Based Services	\$ 7,446,843	\$ (45,663)	\$ 7,401,180	To reclassify Behavior Management Specialist salary
2. Employee Benefits (E) Facility Based Services	\$ 2,999,136	\$ (7,868)	\$ 2,991,268	To reclassify Behavior Management Specialist benefits
3. Service Contracts (E) Facility Based Services	\$ 316,396	\$ (28,444)	\$ 287,952	To reclassify contracted transportation expenses
4. Other Expenses (E) Facility Based Services	\$ 329,325	\$ (3,500)	\$ 325,825	To reclassify unallowable event sponsorship expense
4. Other Expenses (H) Unasgn Adult Program	\$ 18,232	\$ (637)	\$ 17,595	To reclassify unallowable promotional expense
4. Other Expenses (O) Non-Federal Reimbursable	\$ 390	\$ 637		To reclassify unallowable promotional expense
		\$ 3,500	\$ 4,527	To reclassify unallowable event sponsorship expense
a1 Adult				
10. Community Employment (B) Less Revenue	\$ -	\$ 90,589	\$ 90,589	To record RSC expenses

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Montgomery County Board of Developmental Disabilities
2014 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	\$ 1,363,564	\$	2,438			To reclassify capital asset acquisition
		\$	50			To reclassify capital asset acquisition
		\$	5,238			To reclassify capital asset acquisition
		\$	95			To reclassify capital asset acquisition
		\$	1,585			To reclassify capital asset acquisition
		\$	88			To reclassify capital asset acquisition
		\$	3,600			To reclassify capital asset acquisition
		\$	112			To reclassify capital asset acquisition
		\$	23			To reclassify capital asset acquisition
		\$	647			To reclassify capital asset acquisition
		\$	96			To reclassify capital asset acquisition
		\$	1,146			To reclassify capital asset acquisition
		\$	1,019			To reclassify capital asset acquisition
		\$	1,014	\$	1,380,715	To reclassify capital asset acquisition
Less: OTHER (DC Costs)	\$ -	\$	399,161	\$	399,161	To reclassify developmental center fees



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
APRIL 11, 2017**