



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, 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, 2015 and 2016 (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 reported square footage and we found no potential errors.
2. We compared the 2015 and 2016 square footage to the most recently reviewed totals and found program areas that changed by more than 10 percent and performed procedures 3 and 4 on those program areas.
3. We compared the square footage for each room on the floor plans of the Southview building in 2015 and the Calumet building in 2016 to the County Board's summary. We found square footage was allocated by program in accordance with DODD's Guide to Preparing Income and Expenditure Report for 2015 and 2016 (Cost Report Guides). We found no variances greater than 10 percent.
4. We compared the County Board's square footage summaries to the square footage reported on the Cost Reports. We found no variances greater than 10 percent.
5. We reviewed reclassifications identified in the payroll testing procedures and confirmed they did not result in additional square footage variances exceeding 10 percent.

Statistics – Attendance

1. We reviewed the Cost Reports and found no individuals served or units of service were omitted resulting in unallocated program or general expenses-all program costs.
2. We compared the number of individuals served, days of attendance and 15 minute units on the County Board's Day Services Attendance Summary by Consumer, Location, Acuity and Month and Billing History reports to the Cost Reports and to the Cost Report Guides. We found no variances exceeding two percent of attendance statistics at each acuity level. We also footed the County Board's attendance reports for accuracy and found no computational errors.

Statistics – Attendance (Continued)

3. We traced total attendance days for one Enclave and four Adult Day Service individuals for two months in 2015 and 2016 from the County Board's monthly attendance documentation and the Day Services Attendance Summary by Consumer, Location, Acuity and Month reports to the Cost Reports. We found variances as reported in Appendix A (2015). We compared the differences to the Medicaid Billing System (MBS) and determined the County Board was incorrectly reimbursed in 2015. See the Paid Claims section for the recoverable finding. We found no variances in 2016.

We also compared the acuity level on the Day Services Attendance Summary by Consumer, Location, Acuity and Month reports to the DODD Acuity Assessment Instrument Ratio Listing for each individual and ensured at least two individuals from each acuity level were selected. We found no variances.

4. We selected 15 Community Employment units for both 2015 and 2016 from the Billing History reports and compared the calculation of units to the Cost Report Guides and the service documentation to the requirements of Ohio Admin. Code § 5123:2-9-15. We found no variances or instances of non-compliance in 2015. We found instances of non-compliance exceeding 10 percent as reported in Appendix B (2016). We scanned the detailed MBS report and found no overpayment.

Statistics – Transportation

1. We compared the number of one-way trips from the County Board's Billing History - Transportation Trips Detail reports to the Cost Reports. We found no variances greater than two percent of total children or adult program trips. We also footed the County Board's transportation reports for accuracy and found no computational errors.
2. We traced the number of trips for nine adults and one child for one month in 2015 and 2016 from the County Board's daily reporting documentation to the County Board's Billing History - Transportation Trips Detail reports and the Cost Reports. We found no variances greater than 10 percent of the total trips tested.
3. We compared the cost of bus tokens/cabs from the County Board's Expenditures (Excluding JDE Payroll) reports to the Cost Reports. We found no variances.

Statistics – Service and Support Administration (SSA)

1. We compared the number of Targeted Case Management (TCM), Other SSA Allowable, Home Choice and SSA Unallowable units from the County Board's TCM Units Detail reports to the Cost Reports. We found no variances in 2015 and no variances greater than two percent in 2016. We also footed the County Board's SSA reports for accuracy and found no computational errors.
2. We selected 60 Other SSA Allowable units for both 2015 and 2016 from the TCM Units Detail reports and compared the case note to the activities listed in Ohio Admin. Code § 5160-48-01(D) and the documentation elements required by Ohio Admin. Code § 5160-48-01(F). We found variances greater than 10 percent as reported in Appendix A (2015) and Appendix B (2016).
3. We selected 30 SSA Unallowable units for both 2015 and 2016 from the TCM Units Detail reports and compared the case note to the activities listed in Ohio Admin. Code § 5160-48-01(D) and the documentation elements required by Ohio Admin. Code § 5160-48-01(F). We reported variances greater than 10 percent in Appendix A (2015). We found no variances in 2016.

Statistics – Service and Support Administration (Continued)

4. We confirmed that the County Board did not maintain case note documentation for non-individual specific activities (general time units) as described in the Cost Report Guides.

Revenue Cost Reporting and Reconciliation to the County Auditor Report

1. We compared the receipt totals from the county auditor's Revenue for Calendar Year reports for the Developmental Disabilities (201), Other State & Local Grants (297), Capital (472), Miscellaneous Agency (800) and County Payroll Agency (820) funds to the county auditor's report total reported on the reconciliation worksheet/form. We found no variances.

We then compared the total County Board receipts reported on the reconciliation worksheet/form to the county auditor's receipt totals and calculated that the Cost Reports reconciled within acceptable limits.

2. We inspected the County Board's Revenue for Calendar Year reports and found miscellaneous refunds, reimbursements and other income in the amount of \$443,817 in 2015 and \$728,669 in 2016 as sources of potential revenue offsets/credits where revenues are maintained separately. The County Board did not offset corresponding expenses for these revenues via the use of specific expenditure costs centers on the Cost Reports in accordance with 2 CFR 200.405.

We also noted Opportunities for Ohioans with Disabilities revenue in the amount of \$233,071 in 2015 and \$346,415 in 2016; however, corresponding expenses were offset by the County Board on A1, *Adult* worksheet/form.

Paid Claims Testing

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

1. We selected 50 paid claims among all service codes (excluding TCM) for both 2015 and 2016 from the MBS data. We compared the County Board's service documentation to the requirements of each respective service code per Ohio Admin. Code § 5123:2-9 in effect at the time of service delivery. We found instances of non-compliance in the following service codes: Adult Day Support – Daily unit (ADS), Adult Day Support and Vocational Habilitation Combination – 15 minute unit (AXF), Supported Employment – Enclave – 15 minute unit (FNF), Adult Day Support and Vocational Habilitation Combination – Daily unit (FXD) and Non-Medical Transportation – Per trip – Taxi/Livery/Bus (FTT). We calculated recoverable findings for non-compliance as described in the tables below. We also reported the corresponding unit adjustments in Appendix A (2015) and Appendix B (2016).
2. We selected 50 TCM paid claims per year from the MBS data for 2015 and 2016 and compared the County Board's documentation to the requirements per Ohio Admin. Code § 5160-48-01 in effect at the time of service delivery. We found instances of non-compliance as described in the tables below and reported the corresponding unit adjustments in Appendix A (2015) and Appendix B (2016).

Paid Claims Testing (Continued)

Recoverable Finding – 2015

Service Code	Units	Non-TCM Review Results	Finding
ADS	1	Units billed in excess of service delivery	\$25.61
AXF	36	Billed wrong service code resulting in overpayment	\$11.27
FNF	49	Billed wrong service code resulting in overpayment; Consumer was absent on date of service	\$22.50
FXD	1	Billed wrong service code resulting in overpayment	\$4.02
TCM Review Results			
TCM	126	Billed for coverage exclusions; incorrect start time on supporting documentation	\$1,218.46
Total			\$1,281.86

Recoverable Finding – 2016

Service Code	Units	Non -TCM Review Results	Finding
FTT	80	Lack of supporting documentation	\$174.92
TCM Review Results			
TCM	31	Billed for coverage exclusions	\$299.69
Total			\$474.61

3. We did not perform the procedure to compare the County Board's usual and customary rate with the reimbursed rate for contracted transportation services as the County Board stated they were not reimbursed for contracted transportation services and we found no instances of contracted transportation services in the claims selected.
4. We did not perform the procedure to compare new transportation contracts to the guidance for non-medical transportation services issued by DODD on May 15, 2015, see procedure 3.
5. We compared the reimbursed TCM and Community Employment units from the MBS data to the final units and found total net Medicaid reimbursed units were less than final TCM and Community Employment units.
6. We compared the amounts reported on *Summary of Service Costs - By Program* for categories from Environmental Accessibility Adaptations to Other Waiver Services to the MBS data. We found total net reimbursements did not exceed disbursements by two percent.

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 worksheet/form to the county auditor's Revenue and Expense Summary Reports for the Developmental Disabilities (201), Other State & Local Grants (297), Capital (472) and Miscellaneous Agency (800) funds. We found no variances.

We then compared the total County Board disbursements reported on the reconciliation worksheet/form to the county auditor's disbursement totals and calculated that the Cost Reports reconciled within acceptable limits.

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

2. We compared the County Board's Expenditures (Excluding JDE Payroll) reports to all service contract and other expenses entries. We found no variances exceeding \$500 that resulted in reclassification to any program or worksheet/form.
3. We scanned the County Board's Expenditure (Excluding JDE Payroll) reports and selected 60 disbursements from service contracts and other expenses. We inspected supporting documentation maintained by the County Board and compared the classification of the costs to the Cost Report Guides and 2 CFR 200. We found variances greater than two percent of total service contracts and other expenses on a worksheet/form and costs which are non-federal reimbursable and greater than \$500 as reported in Appendix A (2015) and Appendix B (2016).
4. We scanned the Expenditure (Excluding JDE Payroll) reports for contracted transportation, service and support administration and adult services in the Cost Reports without corresponding statistics that do not comply with 2 CFR 200.405 and the Cost Report Guides. We found no program costs that lacked corresponding statistics in 2015. We found Adult Day Service costs without corresponding statistics and added the omitted statistics as reported in Appendix B (2016).
5. We inspected the County Board's Expenditure (Excluding JDE Payroll) reports for items purchased during 2015 and 2016 that met the County Board's capitalization criteria and traced any items identified to the County Board's Depreciation Schedules. We found variances and calculated the corresponding first year's depreciation as reported in Appendix A (2015) and Appendix B (2016).
6. We determined the County Board uses the county's financial system for reporting; therefore, we did not perform the procedure to determine if the County Board reconciled its income and expenditures to the county's financial system.
7. We verified that corresponding costs were reported for each adult program with 2015 final attendance statistics. We found 2016 Community Employment statistics with corresponding costs misclassified as Adult Day Service and reclassified these costs as reported in Appendix B (2016). We also verified that there were no adult program costs without final attendance statistics.

Property, Depreciation, and Asset Verification Testing

1. We compared the County Board's Depreciation Schedules to the Cost Reports. We found variances greater than \$500 as reported in Appendix A (2015) and Appendix B (2016).
2. We compared the County Board's 2014 Depreciation Schedule to its 2015 and 2016 Depreciation Schedules for changes in the depreciation amounts for assets purchased prior to the period 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. We found variances greater than \$500 as reported in Appendix A (2015) and Appendix B (2016).
3. Using the County Board's capitalization threshold, we selected the lesser of 10 or 10 percent of the fixed assets which were being depreciated for the first time in each 2015 and 2016. We computed the first year's depreciation for the three assets selected, based on their cost, acquisition date and useful life. We compared reported depreciation to the Cost Report Guides and the estimated useful lives prescribed in the 2013 American Hospital Association Asset Guide. We found variances as reported in Appendix A (2015) and Appendix B (2016).

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4. We selected the lesser of 10 percent or 10 disposed assets from the County Board's list of disposed assets and verified the two assets were not removed from the Depreciation Schedules; however, no corresponding depreciation was reported.

Payroll Testing

1. We compared total salaries and benefits on the Cost Reports to the payroll disbursements yearly totals on the county auditor's Revenue and Expense Summary reports for the Developmental Disabilities (201), Other State & Local Grants (297), Capital (472) and Miscellaneous Agency (800) funds. We found no variances greater than two percent.
2. We compared the salaries and benefit costs on the County Board's Historical Labor and Burden Distribution Register, Expenditures (Excluding JDE Payroll) and Split Salary & Benefits reports to the Cost Reports. We found variances that resulted in reclassifications to another program or worksheet/form exceeding \$500 as reported in Appendix A (2015) and Appendix B (2016).
3. We selected the lesser of 40 employees or 25 percent of the number of total employees in 2015 and 2016. For the 40 employees selected each year, we compared the County Board's organizational chart, Historical Labor and Burden Distribution Register and Expenditures (Excluding JDE Payroll) reports and job descriptions to the worksheet/form in which each employee's salary and benefit costs were allocated. We found employee allocations which were not consistent with the Cost Report Guides as reported in Appendix A (2015) and Appendix B (2016). As the misclassification errors were less than 10 percent, no additional procedures were performed.

Medicaid Administrative Claiming (MAC)

1. We compared MAC salaries and benefits on the Individual Costs by Code reports to the County Board's Historical Labor and Burden Distribution Register reports and found the County Board's salary and benefit costs exceeded MAC salary and benefit costs.
2. We compared the Individual Costs by Code reports to the Medicaid Administration worksheet/form for both years and found no variances.
3. We selected 26 non-validated RMTS observed moments for the third quarter of 2015 and 22 non-validated moments for the second quarter of 2016 from the RMTS Participant Moments Question and Answer report. We inspected the County Board's documentation and compared the contents and classification to the DODD's Guide to Medicaid Administrative Claiming (MAC) using the Random Moment Time Studies (RMTS) Methodology for 2014. We found that the observed moments and documentation met the minimum requirements, but did not include additional supporting documentation as preferred by the RMTS guide.

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.

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This report is intended solely for the use of the County Board and the DODD, and is not intended to be, and should not be used by anyone other than these specified parties.

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

Dave Yost
Auditor of State

August 15, 2018

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Appendix A
Montgomery County Board of Developmental Disabilities
2015 Income and Expenditure Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Schedule B-1, Section B				
10. A (C) Facility Based Services (Non-Title XX Only)	89,733	3 (1)	89,735	To correct days of attendance To reclassify day of attendance from paid claim error
10. A (D) Supported Emp. - Enclave (Non-Title XX Only)	8,243	1 (1)	8,243	To reclassify day of attendance from paid claim error To remove day of attendance from paid claim error
Schedule B-4				
1. TCM Units (D) 4th Quarter	45,758	(30) (48) (48)	45,632	To remove units from paid claim error To remove units from paid claim error To remove units from paid claim error
2. Other SSA Allowable Units (D) 4th Quarter	4,062	(8) 6	4,060	To remove general time units To reclassify allowable units
5. SSA Unallowable Units (D) 4th Quarter	5,392	(6)	5,386	To reclassify allowable units
Worksheet 1				
3. Buildings/Improve (E) Facility Based Services	\$ 729,212	\$ 3	\$ 729,215	To match 2014 deprecation schedule
3. Buildings/Improve (U) Transportation	\$ 45,677	\$ 1,278 587	\$ 47,542	To match 2014 deprecation schedule To match 2014 deprecation schedule
3. Buildings/Improve (V) Admin	\$ 28,435	\$ 218	\$ 28,653	To match 2014 deprecation schedule
3. Buildings/Improve (W) Program Supervision	\$ 1,591	\$ 15	\$ 1,606	To match 2014 deprecation schedule
4. Fixtures (A) Early Intervention	\$ 44,259	\$ 281	\$ 44,540	To record depreciation for feeder and panels
4. Fixtures (E) Facility Based Services	\$ 169,302	\$ 17 1,298	\$ 170,617	To record depreciation for feeder and panels To match depreciation schedule
4. Fixtures (F) Enclave	\$ 464	\$ 945	\$ 1,409	To match depreciation schedule
4. Fixtures (G) Community Employment	\$ 4,410	\$ 1,219	\$ 5,629	To match depreciation schedule
4. Fixtures (I) Medicaid Admin	\$ (283)	\$ 288	\$ 5	To match depreciation schedule
4. Fixtures (L) Community Residential	\$ 2,883	\$ 50 2,596	\$ 5,529	To record depreciation for feeder and panels To match depreciation schedule
4. Fixtures (M) Family Support Services	\$ 641	\$ 8 288	\$ 937	To record depreciation for feeder and panels To match depreciation schedule
4. Fixtures (N) Service & Support Admin	\$ 35,422	\$ 89 9,811	\$ 45,322	To record depreciation for feeder and panels To match depreciation schedule
4. Fixtures (O) Non-Federal Reimbursable	\$ 8,938	\$ 79	\$ 9,017	To record depreciation for feeder and panels
4. Fixtures (U) Transportation	\$ 31,110	\$ 213	\$ 31,323	To record depreciation for ventilator
4. Fixtures (V) Admin	\$ 14,738	\$ 73	\$ 14,811	To record depreciation for feeder and panels
4. Fixtures (X) Gen Expense All Prgm.	\$ 12,781	\$ 1,555	\$ 14,336	To match depreciation schedule
5. Movable Equipment (A) Early Intervention	\$ 734	\$ 114	\$ 848	To record depreciation for water heater
5. Movable Equipment (E) Facility Based Services	\$ 22,262	\$ 7 939	\$ 23,208	To record depreciation for water heater To match 2014 deprecation schedule
5. Movable Equipment (L) Community Residential	\$ -	\$ 20	\$ 20	To record depreciation for water heater
5. Movable Equipment (M) Family Support	\$ -	\$ 3	\$ 3	To record depreciation for water heater
5. Movable Equipment (N) Service & Support Admin	\$ 165	\$ 36	\$ 201	To record depreciation for water heater
5. Movable Equipment (O) Non-Federal Reimbursable	\$ -	\$ 32	\$ 32	To record depreciation for water heater
5. Movable Equipment (U) Transportation	\$ 448,669	\$ 3,851 (284)	\$ 452,236	To match depreciation schedule To correct depreciation for truck
5. Movable Equipment (V) Admin	\$ -	\$ 29	\$ 29	To record depreciation for water heater
Worksheet 2				
1. Salaries (X) Gen Expense All Prgm.	\$ 1,650,901	\$ (51,607)	\$ 1,599,294	To reclassify Behavior Management Specialist salary
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 576,114	\$ (13,155)	\$ 562,959	To reclassify Behavior Management Specialist benefits
4. Other Expenses (O) Non-Federal Reimbursable	\$ 10,262	\$ 1,000	\$ 11,262	To reclassify unallowable donation expense
4. Other Expenses (X) Gen Expense All Prgm.	\$ 328,021	\$ (1,000)	\$ 327,021	To reclassify unallowable donation expense
Worksheet 2A				
2. Employee Benefits (N) Service & Support Admin	\$ 10,788	\$ 1,500	\$ 12,288	To match payroll report

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	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 3				
3. Service Contracts (A) Early Intervention	\$ 146,169	\$ (13,388)	\$ 132,781	To reclassify capital asset acquisition
3. Service Contracts (E) Facility Based Services	\$ 719,575	\$ (33)		To reclassify capital asset acquisition
		\$ (798)	\$ 718,744	To reclassify capital asset acquisition
3. Service Contracts (L) Community Residential	\$ 49,548	\$ (2,408)	\$ 47,140	To reclassify capital asset acquisition
3. Service Contracts (M) Family Support Services	\$ 2,981	\$ (360)	\$ 2,621	To reclassify capital asset acquisition
3. Service Contracts (N) Service & Support Admin	\$ 64,423	\$ (4,264)	\$ 60,159	To reclassify capital asset acquisition
3. Service Contracts (O) Non-Federal Reimbursable	\$ 31,467	\$ (3,787)	\$ 27,680	To reclassify capital asset acquisition
3. Service Contracts (U) Transportation	\$ 51,262	\$ (6,058)	\$ 45,204	To reclassify capital asset acquisition
3. Service Contracts (V) Admin	\$ 52,068	\$ (2,252)		To reclassify capital asset acquisition
		\$ (3,474)	\$ 46,342	To reclassify capital asset acquisition
3. Service Contracts (W) Program Supervision	\$ 8,328	\$ (157)	\$ 8,171	To reclassify capital asset acquisition
Worksheet 5				
1. Salaries (L) Community Residential	\$ 29,284	\$ 34,592		To reclassify Contract Compliance Specialist salary
		\$ 51,607	\$ 115,483	To reclassify Behavior Management Specialist salary
2. Employee Benefits (A) Early Intervention	\$ 675,867	\$ (1,315)		To match payroll report
		\$ (1,173)	\$ 673,379	To match payroll report
2. Employee Benefits (L) Community Residential	\$ 110,950	\$ 780		To match payroll report
		\$ 13,155		To reclassify Behavior Management Specialist salary
		\$ 8,117	\$ 133,002	To reclassify Contract Compliance Specialist benefits
4. Other Expenses (M) Family Support Services	\$ 36,636	\$ 25,336	\$ 61,972	To reclassify family support expenses
Worksheet 7-C				
2. Employee Benefits (A) Early Intervention	\$ 198,780	\$ 1,315	\$ 200,095	To match payroll report
Worksheet 7-E				
2. Employee Benefits (A) Early Intervention	\$ 54,379	\$ 1,173	\$ 55,552	To match payroll report
Worksheet 9				
1. Salaries (N) Service & Support Admin. Costs	\$ 2,565,693	\$ (34,592)		To reclassify Contract Compliance Specialist salary
		\$ (53,478)	\$ 2,477,623	To reclassify Transition Coordinator salary
2. Employee Benefits (N) Service & Support Admin. Costs	\$ 1,025,693	\$ (780)		To match payroll report
		\$ (26,082)		To reclassify Transition Coordinator benefits
		\$ (8,117)		To reclassify Contract Compliance Specialist benefits
		\$ (1,500)	\$ 989,214	To match payroll report
Worksheet 10				
1. Salaries (E) Facility Based Services	\$ 7,970,320	\$ (49,363)	\$ 7,920,957	To reclassify School to Work Employment Specialist salary
1. Salaries (G) Community Employment	\$ 735,386	\$ 49,363	\$ 784,749	To reclassify School to Work Employment Specialist salary
1. Salaries (H) Unasgn Adult Program	\$ -	\$ 53,478	\$ 53,478	To reclassify Transition Coordinator salary
2. Employee Benefits (E) Facility Based Services	\$ 3,211,112	\$ (8,765)	\$ 3,202,347	To reclassify School to Work Employment Specialist benefits
2. Employee Benefits (G) Community Employment	\$ 282,918	\$ 8,765	\$ 291,683	To reclassify School to Work Employment Specialist benefits
2. Employee Benefits (H) Unasgn Adult Program	\$ 60	\$ 26,082	\$ 26,142	To reclassify Transition Coordinator benefits
4. Other Expenses (E) Facility Based Services	\$ 423,755	\$ (25,336)		To reclassify family support expenses
		\$ (4,500)	\$ 393,919	To reclassify unallowable donation expenses
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 4,500	\$ 4,500	To reclassify unallowable donation expenses

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	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Reconciliation to County Auditor Worksheet				
Expense:				
Plus: Purchases Greater Than \$5,000	\$ 436,341	\$ 2,252		To reclassify capital asset acquisition
		\$ 6,058		To reclassify capital asset acquisition
		\$ 157		To reclassify capital asset acquisition
		\$ 33		To reclassify capital asset acquisition
		\$ 13,388		To reclassify capital asset acquisition
		\$ 798		To reclassify capital asset acquisition
		\$ 2,408		To reclassify capital asset acquisition
		\$ 360		To reclassify capital asset acquisition
		\$ 4,264		To reclassify capital asset acquisition
		\$ 3,787		To reclassify capital asset acquisition
		\$ 3,474	\$ 473,320	To reclassify capital asset acquisition

Appendix B
Montgomery County Board of Developmental Disabilities
2016 Income and Expenditure Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Attendance Statistics				
15 Minute Units, Non-Title XX Only Supported Emp. - Community Employment	4,176	(3)	4,173	To remove units not meeting documentation requirements
Total Unduplicated Individuals Served Acuity				
A, Facility Based Services (Non-Title XX Only)	560	1	561	To record contracted individuals served
B, Facility Based Services (Non-Title XX Only)	241	3	244	To record contracted individuals served
Total Days of Attendance by Acuity				
A, Facility Based Services (Non-Title XX Only)	82,469	16	82,485	To record contracted days of attendance
B, Facility Based Services (Non-Title XX Only)	37,774	199	37,973	To record contracted days of attendance
Annual Summary of Transportation Services				
Non-Title XX-Adult				
Facility Based Services, CB One Way Trips	149,842	(80)	149,762	To remove trips from paid claim error
Annual Summary of Units of Service - Service and Support Administration				
TCM Units, CB Activity	205,411	(27)		To remove units from paid claim error
		(4)	205,380	To remove units from paid claim error
Other SSA Allowable Units, CB Activity	18,036	(9)	18,027	To reclassify unallowable units
SSA Unallowable Units, CB Activity	18,940	9	18,949	To reclassify unallowable units
Capital Costs				
Buildings/Improve, Early Intervention	\$ 83,321	\$ 256	\$ 83,577	To record depreciation for renovation
Buildings/Improve, Facility Based Services	\$ 718,137	\$ 14		To record depreciation for renovation
		\$ 1,952	\$ 720,103	To match 2014 depreciation schedule
Buildings/Improve, Community Residential	\$ 22,409	\$ 21	\$ 22,430	To record depreciation for renovation
Buildings/Improve, Service & Support Admin	\$ 48,880	\$ 108	\$ 48,988	To record depreciation for renovation
Buildings/Improve, Non-Federal Reimbursable	\$ 17,531	\$ 74	\$ 17,605	To record depreciation for renovation
Buildings/Improve, Transportation	\$ 45,261	\$ 2,236	\$ 47,497	To match 2014 depreciation schedule
Buildings/Improve, Admin	\$ 28,965	\$ 83		To record depreciation for renovation
		\$ 570	\$ 29,618	To match 2014 depreciation schedule
Fixtures, Early Intervention	\$ 29,406	\$ 330		To record depreciation for feeder and panels
		\$ 355		To record depreciation for compressor/condenser
		\$ 773		To record depreciation for Southview card readers
		\$ 297		To record depreciation for boiler control panel
		\$ 128	\$ 31,289	To record depreciation for card reader
Fixtures, School Age	\$ 87	\$ 2	\$ 89	To record depreciation for card reader
Fixtures, Facility Based Services	\$ 105,210	\$ 18		To record depreciation for feeder and panels
		\$ 20		To record depreciation for compressor/condenser
		\$ 43		To record depreciation for Southview card readers
		\$ 257		To record depreciation for card reader
		\$ 17		To record depreciation for boiler control panel
		\$ 2,703		To match 2014 depreciation schedule
		\$ 410	\$ 108,678	To record depreciation for heat exchanger
Fixtures, Enclave	\$ 1,671	\$ 805	\$ 2,476	To match depreciation schedule
Fixtures, Community Employment	\$ 4,719	\$ (805)	\$ 3,914	To match depreciation schedule
Fixtures, Community Residential	\$ 2,048	\$ 27		To record depreciation for feeder and panels
		\$ 30		To record depreciation for compressor/condenser
		\$ 25		To record depreciation for boiler control panel
		\$ 64		To record depreciation for Southview card readers
		\$ 5	\$ 2,199	To record depreciation for card reader
Fixtures, Service & Support Admin	\$ 39,427	\$ 138		To record depreciation for feeder and panels
		\$ 149		To record depreciation for compressor/condenser
		\$ 125		To record depreciation for boiler control panel
		\$ 325		To record depreciation for Southview card readers
		\$ 66	\$ 40,229	To record depreciation for card reader
Fixtures, Non-Federal Reimbursable	\$ 5,313	\$ 96		To record depreciation for feeder and panels
		\$ 103		To record depreciation for compressor/condenser
		\$ 224		To record depreciation for Southview card readers
		\$ 86	\$ 5,822	To record depreciation for boiler control panel
Fixtures, Transportation	\$ 5,049	\$ 425	\$ 5,474	To record depreciation for ventilator

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Montgomery County Board of Developmental Disabilities
2016 Income and Expenditure Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Capital Costs (Continued)				
Fixtures, Admin	\$ 7,564	\$ 107		To record depreciation for feeder and panels
		\$ 115		To record depreciation for compressor/condenser
		\$ 2		To record depreciation for card reader
		\$ 250		To record depreciation for Southview card readers
		\$ 96		To record depreciation for boiler control panel
		\$ 1	\$ 8,134	To record depreciation for heat exchanger
Fixtures, Program Supervision	\$ 10,068	\$ 3	\$ 10,071	To record depreciation for heat exchanger
Moveable Equipment, Early Intervention	\$ -	\$ 267	\$ 267	To record depreciation for water heater
Moveable Equipment, Facility Based Services	\$ -	\$ 15		To record depreciation for water heater
		\$ 1,808	\$ 1,823	To match 2014 depreciation schedule
Moveable Equipment, Community Residential	\$ -	\$ 22	\$ 22	To record depreciation for water heater
Moveable Equipment, Service & Support Admin	\$ 165	\$ 112	\$ 277	To record depreciation for water heater
Moveable Equipment, Non-Federal Reimbursable	\$ -	\$ 77	\$ 77	To record depreciation for water heater
Moveable Equipment, Transportation	\$ 424,006	\$ (488)	\$ 423,518	To correct depreciation for truck
Moveable Equipment, Admin	\$ -	\$ 86	\$ 86	To record depreciation for water heater
Moveable Equipment, Gen Expense All Program	\$ 49,514	\$ 686	\$ 50,200	To match depreciation schedule
Indirect Cost Allocation				
Salaries, Gen Expense All Program	\$ 1,768,067	\$ (54,064)	\$ 1,714,003	To reclassify Behavior Management Specialist salaries
Employee Benefits, Gen Expense All Program	\$ 605,994	\$ (5,551)		To match payroll report
		\$ (13,657)	\$ 586,786	To reclassify Behavior Management Specialist benefits
Other Expenses, Non-Federal Reimbursable	\$ 8,817	\$ 1,550	\$ 10,367	To reclassify unallowable meeting and conferences and donation expenses
Other Expenses, Gen Expense All Program	\$ 361,408	\$ (1,550)	\$ 359,858	To reclassify unallowable meeting and conferences and donation expenses
Building Services Cost				
Service Contracts, Early Intervention	\$ 143,658	\$ (1,704)		To reclassify capital asset acquisition
		\$ (31,005)	\$ 110,948	To reclassify capital asset acquisition
Service Contracts, School Age	\$ 647	\$ (32)	\$ 615	To reclassify capital asset acquisition
Service Contracts, Facility Based Services	\$ 646,048	\$ (6,710)		To reclassify capital asset acquisition
		\$ (1,724)		To reclassify capital asset acquisition
		\$ (3,431)	\$ 634,184	To reclassify capital asset acquisition
Service Contracts, Community Residential	\$ 23,570	\$ (72)		To reclassify capital asset acquisition
		\$ (2,579)	\$ 20,919	To reclassify capital asset acquisition
Service Contracts, Service & Support Admin	\$ 70,177	\$ (875)		To reclassify capital asset acquisition
		\$ (13,008)	\$ 56,294	To reclassify capital asset acquisition
Service Contracts, Non-Federal Reimbursable	\$ 31,637	\$ (8,995)	\$ 22,642	To reclassify capital asset acquisition
Service Contracts, Admin	\$ 49,856	\$ (23)		To reclassify capital asset acquisition
		\$ (10,019)		To reclassify capital asset acquisition
		\$ (21)	\$ 39,793	To reclassify capital asset acquisition
Service Contracts, Program Supervision	\$ 7,732	\$ (57)	\$ 7,675	To reclassify capital asset acquisition
Direct Services				
Salaries, Community Residential	\$ 30,452	\$ (534)		To match payroll report
		\$ 54,064	\$ 83,982	To reclassify Behavior Management Specialist salaries
Employee Benefits, School Age	\$ 26,595	\$ 5,551	\$ 32,146	To match payroll report
Employee Benefits, Community Residential	\$ 105,410	\$ 7,055		To reclassify Contract Compliance Specialist benefits
		\$ 13,657	\$ 126,123	To reclassify Behavior Management Specialist benefits
Other Expenses, Family Support Services	\$ 11,791	\$ 31,639	\$ 43,430	To reclassify family support expenses
Services and Support Admin				
Salaries, Service & Support Admin Costs	\$ 2,865,729	\$ 534		To match payroll report
		\$ (55,985)	\$ 2,810,278	To reclassify Transition Coordinator salary
Employee Benefits, Service & Support Admin Costs	\$ 1,133,936	\$ (7,055)		To reclassify Contract Compliance Specialist benefits
		\$ (27,176)	\$ 1,099,704	To reclassify Transition Coordinator benefits

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Montgomery County Board of Developmental Disabilities
2016 Income and Expenditure Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Adult Program				
Salaries, Facility Based Services	\$ 7,222,743	\$ (185,028)		To match payroll report
		\$ (51,677)	\$ 6,986,038	To reclassify School to Work Employment Specialist salary
Salaries, Enclave	\$ 729,098	\$ 185,028	\$ 914,126	To match payroll report
Salaries, Community Employment	\$ 647,365	\$ 51,677	\$ 699,042	To reclassify School to Work Employment Specialist salary
Salaries, Unassign Adult Program	\$ -	\$ 55,985	\$ 55,985	To reclassify Transition Coordinator salary
Employee Benefits, Facility Based Services	\$ 3,024,878	\$ (84,284)		To match payroll report
		\$ (13,392)	\$ 2,927,202	To reclassify School to Work Employment Specialist benefits
Employee Benefits, Enclave	\$ 270,793	\$ 84,284	\$ 355,077	To match payroll report
Employee Benefits, Community Employment	\$ 255,329	\$ 13,392	\$ 268,721	To reclassify School to Work Employment Specialist benefits
Employee Benefits, Unassign Adult Program	\$ 15	\$ 27,176	\$ 27,191	To reclassify Transition Coordinator benefits
Service Contracts, Facility Based Services	\$ 245,987	\$ (4,191)	\$ 241,796	To reclassify community employment expenses
Service Contracts, Community Employment	\$ 2,723	\$ 4,191	\$ 6,914	To reclassify community employment expenses
Other Expenses, Facility Based Services	\$ 357,561	\$ (3,500)		To reclassify unallowable donation expense
		\$ (31,639)	\$ 322,422	To reclassify family support expenses
Other Expenses, Community Employment	\$ 53,504	\$ (14,730)	\$ 38,774	To reclassify unallowable advertising expense
Other Expenses, Non-Federal Reimbursable	\$ -	\$ 3,500		To reclassify unallowable donation expense
		\$ 14,730	\$ 18,230	To reclassify unallowable advertising expense
CBCR Reconcile				
CBCR Reconcile Expenses				
Purchases Greater Than \$5,000	\$ 31,409	\$ 6,710		To reclassify capital asset acquisition
		\$ 23		To reclassify capital asset acquisition
		\$ 57		To reclassify capital asset acquisition
		\$ 31,005		To reclassify capital asset acquisition
		\$ 1,724		To reclassify capital asset acquisition
		\$ 2,579		To reclassify capital asset acquisition
		\$ 13,008		To reclassify capital asset acquisition
		\$ 8,995		To reclassify capital asset acquisition
		\$ 10,019		To reclassify capital asset acquisition
		\$ 1,704		To reclassify capital asset acquisition
		\$ 32		To reclassify capital asset acquisition
		\$ 3,431		To reclassify capital asset acquisition
		\$ 72		To reclassify capital asset acquisition
		\$ 875		To reclassify capital asset acquisition
		\$ 21	\$ 111,664	To reclassify capital asset acquisition



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
SEPTEMBER 20, 2018**