



Dave Yost • Auditor of State



**HAMILTON COUNTY BOARD OF DEVELOPMENTAL DISABILITIES**

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## Independent Auditor's Report on Applying Agreed-Upon Procedures

Halina Schroeder, Audit Chief  
Division of Fiscal Administration, Audit Office  
Ohio Department of Developmental Disabilities  
30 East Broad Street, 13<sup>th</sup> Floor  
Columbus, Ohio 43215

Dear Ms. Schroeder:

As permitted by Ohio Rev. Code § 5123.05 and as required by the *Application for a § 1915(c) Home and Community Based Services Waiver*, Appendix I-2(c), the Auditor of State's Office performed the procedures enumerated below, to which the Ohio Department of Developmental Disabilities (DODD) agreed. The purpose is to assist you in evaluating whether the Hamilton County Board of Developmental Disabilities (County Board) prepared its *Income and Expenditure Report* for the years ended December 31, 2011 and 2012 (Cost Reports) in accordance with DODD's Guide to Preparing Income and Expenditure Reports for 2011 and 2012 (Cost Report Guides) and to assist you in evaluating whether reported receipts and disbursements complied with 2 CFR 225 (OMB Circular A-87 *Cost Principles for State, Local, and Indian Tribal Governments*), and other compliance requirements described in the procedures below. The County Board's management is responsible for preparing these reports. This agreed-upon procedures engagement was conducted in accordance with the American Institute of Certified Public Accountants' attestation standards. The sufficiency of these procedures is solely the responsibility of DODD. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

### **Statistics – Square Footage**

1. DODD requested that we tour the facilities to identify how space was used by County Board programs and to identify new, closed or empty buildings along with rented or idle space. DODD also asked us to perform the additional procedures listed below only on those areas that changed by more than 10 percent from the final 2010 square footage totals.

We toured the facilities to identify how space was used by County Board programs and to identify new, closed or empty buildings along idle floor space. We found rented floor space as reported on Appendix A (2011) and Appendix B (2012).

We also compared 2011 and 2012 square footage totals to final 2010 square footage totals and found that the square footage showed changes greater than 10 percent and we performed the procedures below.

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

### Statistics – Square Footage (Continued)

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

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

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

We compared square footage for each room on the floor plan of the Fairfax building to the County Board's summary for each year.

We found no variances exceeding 10 percent when comparing the total square footage of the Fairfax building's floor plan to the County Board's summary.

4. DODD requested that we report variances if the County Board's square footage summary varied by more than 10 percent when comparing the County Board's summary to the Cost Report for any cell within *Schedule B-1, Section A, Square Footage*.

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

We found no variances.

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

We obtained the County Board's methodology and compared it to the Cost Report Guides.

We found no inconsistencies.

### Statistics – Attendance

1. We reviewed the Cost Reports to determine if individuals served or units of service were omitted on *Schedule B-1, Section B, Attendance Statistics*, worksheet 4, or worksheets 7A to 7H which result in unassigned program or general expenses-all program costs.

We determined that there were no individuals served or units of service omitted for 2011.

We determined that the number of individuals served for *Worksheet 7B, Nursing; Worksheet 7C, Speech/Audiology; Worksheet 7E, Occupational Therapy; and Worksheet 7F, Physical Therapy* were needed for 2012 as costs were reported in column (X) General Expense and were not being assigned to column (E) Facility Based Services.

The County Board provided the omitted statistics as reported in Appendix B (2012).

**Statistics – Attendance (Continued)**

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

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

We found no differences.

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

We compared the County Board's Attendance Days 2011 and 2012 extract reports from Gatekeeper for the number of individuals served, days of attendance, and 15 minute units with similar information reported for Day Habilitation/Adult Day Services/Vocational Habilitation, Enclave and Community Employment on *Schedule B-1, Section B, Attendance Statistics* and determined if the statistics were reported in accordance with the Cost Report Guides. We also footed the County Board's reports on attendance statistics for accuracy.

We reported differences exceeding two percent in Appendix A (2011) and Appendix B (2012).

4. DODD asked us to report variances if the County Board's number of individuals served varied by more than 10 percent when comparing to the prior period's final attendance statistics on *Schedule B-1, Section B, Attendance Statistics* for 2011.

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

The number of reported individuals served for Adult Day Services or Enclave changed more than 10 percent and as a result we performed procedure 5 below.

5. DODD requested that we report variances if the individuals served on *Schedule B-1, Section B, Attendance Statistics* were not within three of the individuals documented on the attendance sheets if the error rate in procedure 4 was greater than 10 percent.

We haphazardly selected 15 individual names from the County Board's attendance sheets for 2011, and compared the individuals by name to the compiled listing of individuals served by program documentation which rolls up to *Schedule B-1*.

We found no differences.

6. DODD requested that we report variances in the total attendance days for five individuals for two months in 2012 between the County Board's monthly attendance documentation and the number of days reported on *Schedule B-1, Section B, Attendance Statistics*. DODD also asked us to compare the acuity level on the County Board's 2012 Acuity Assessment Instrument for each individual.

### Statistics – Attendance (Continued)

We traced the number of attendance days for eight adult day service and two enclave individuals for April, May, July, August and September 2012 from the County Board's Attendance Days 2012 extract report from Gatekeeper to *Schedule B-1*.

We found no differences.

We also compared each acuity level on the Attendance Days 2012 extract report to the Acuity Assessment Instrument or other supporting documentation for the same ten individuals. We also selected an additional four individuals, to ensure that at least two individuals from each acuity level was tested, and performed the same acuity level comparison.

We found no acuity variances.

7. DODD asked us to select 30 units from 2011 and 2012 and determine if the units were calculated in accordance with the Cost Report Guides and met the service documentation requirements of Ohio Admin. Code § 5123:2-9-05 (as described in Paid Claims Testing section, procedure 1). DODD asked us to report variances to *Schedule B-1, Section B, Attendance Statistics* if more than three of the 15 minute community employment units tested were not calculated in accordance with the Cost Report Guides or if any units did not meet the documentation requirements.

We haphazardly selected 15 units from 2011 and 15 units from 2012 from the County Board's Attendance Days 2011 and 2012 extract reports from Gatekeeper and determined if the units were calculated in accordance with the Cost Report Guides and met the documentation requirements.

We found no differences or instances of non-compliance with these requirements.

### Acuity Testing

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

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

For 2008, we found the following acuity variances:

- 10,777 Adult Day Services attendance days should be added to acuity level A;
- 16,221 Adult Day Services attendance days should be added to acuity level B;
- 37 Enclave attendance days should be added to acuity level A-1;
- 345 Enclave attendance days should be removed from acuity level A; and
- 187 Enclave attendance days should be added to acuity level B.

For 2009, we found 24 Enclave attendance days should be reclassified from acuity level A, 23 of the days reclassified to acuity level C, and 1 day reclassified to acuity level A-1.

For 2010, we found no acuity variances.

For 2011, we found 82 Adult Day Service attendance days should be added to acuity level A.

For 2011, we found 82 Adult Day Service attendance days should be added to acuity level A.

### Acuity Testing (Continued)

2. We also compared two individuals from each acuity level on the County Board's 2008 through 2011 attendance acuity reports to the Acuity Assessment Instrument or equivalent documentation for each individual for each respective year.

For 2008, we found 74 Adult Day Services attendance days should be added to acuity level B. We also found one individual where the acuity assessment instrument or equivalent document could not be located by the County Board.

We found no variances for 2009, 2010 and 2011.

We reported the differences from procedure 1 above on a revised Days of Attendance by Acuity supplemental spreadsheet for 2009 and 2011 and submitted to DODD.

### Statistics – Transportation

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

We compared the number of one-way trips from the County Board's Adult and School Transportation reports with those statistics as reported in *Schedule B-3*. We also footed the County Board's transportation reports for accuracy.

We noted that the County Board did not report contracted enclave or community employment transportation in 2011 or 2012 on *Schedule B-3*. In 2011, the County Board did not maintain daily transportation records for these programs; therefore, without supporting documentation to show the benefit to the County Board's program, the corresponding costs reported on *Worksheet 8, Transportation Services* in 2011 could not be supported as required under 2 CFR Part 225, Appendix A, Sections (C)(1)(j) and (C)(3)(a). The County Board was able to provide 2012 transportation reports; however, the statistics were not reported by program. Therefore, we obtained the County Board's input and used the percentage of adult statistics for these programs from the Attendance Days 2012 report to allocate these contracted trips between programs.

We reported these variances in Appendix A (2011) and Appendix B (2012).

### Recommendation:

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

### Statistics – Transportation (Continued)

The County Board responded that "In 2013 Hamilton County Developmental Disabilities Services modified our process for tracking our contracted enclave or community employment transportation. This modification now allows us to report contracted enclave or community employment transportation by individual/billing code/quarter/acuity score."

2. DODD asked us to report variances of more than 10 percent of the total trips taken for 10 individuals for both 2011 and 2012, between the County Board's internal documentation versus the amount reported on *Schedule B-3, Quarterly Summary of Transportation Services*.

We traced the number of trips for eight adults and two children for January through May, July, September, November and December 2011 and nine adults and one child for January, March through June and August through December 2012 from the County Board's daily reporting documentation to *Schedule B-3*.

We found no differences.

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

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

We found no differences in 2011; however, we noted differences impacting transportation related costs on *Worksheet 8, Transportation Services* as reported in Appendix A (2011). We found differences exceeding two percent as reported in Appendix B (2012).

### Statistics – Service and Support Administration (SSA)

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

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

We noted that the monthly case note extract reports from the County Board's GateKeeper system for TCM units, Other SSA Allowable and Unallowable units included units for dates of service that had less than 15 minutes. We calculated the units under 15 minutes from the case note extract reports for TCM units, Other SSA Allowable and Unallowable units.

### Recommendation:

We recommended the County Board revise its process for reporting the number of SSA units in accordance with requirements of the Cost Report Guide. Section Schedule B-4, Quarterly Summary of Service and Support Administration Units says in pertinent part, "For calculation of the unit of service, it must be a full 15 minutes. Successive units of service may be accumulated for an individual throughout a calendar day, totaled and divided by 15 minutes in order to calculate the units for the day. For the last unit of the day, if the calculation results in a number equal to or greater than 8 minutes, one additional unit may be claimed."

**Statistics – Service and Support Administration (Continued)**

We found no differences exceeding two percent for TCM, Other SSA Allowable and SSA Unallowable units in 2011. We found differences exceeding two percent for Other SSA Allowable units in 2012. We also identified Home Choice units from the Case Note Detail by Case Manager and Consumer reports for 2011 and 2012 when none were originally reported.

We reported these differences in Appendix A (2011) and Appendix B (2012).

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

We haphazardly selected two samples of 61 Other SSA Allowable units for both 2011 and 2012 from the TCM Other Allowable Case Note extract reports and determined if the case note documentation described activities listed in Ohio Admin. Code § 5101:3-48-01(D), and also included the documentation elements required by Ohio Admin. Code § 5101:3-48-01(F).

We found no differences.

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

We haphazardly selected a sample of 61 Unallowable SSA service units for both 2011 and 2012 from the NBT Unallowable Case Note extract reports and determined if the case note documentation described activities listed in Ohio Admin. Code § 5101:3-48-01(D), and also included the documentation elements required by Ohio Admin. Code § 5101:3-48-01(F).

We found no differences.

4. DODD requested that we report decreases exceeding five percent in total SSA units by line on the 2011 *Schedule B-4* when compared to the prior year's final Cost Report. DODD also asked us to report changes exceeding five percent in total SSA units by line on the 2012 *Schedule B-4* when compared to the prior year's final Cost Report.

We compared the final 2010 SSA units to the final 2011 SSA units and the final 2011 SSA units to the final 2012 SSA units.

The final 2011 Home Choice and SSA Unallowable units decreased by more than five percent or more from the 2010 *Schedule B-4*. The final 2012 Home Choice and SSA Unallowable units increased by more than five percent or more from the 2011 *Schedule B-4*. We obtained the County Board's explanation that difference for both years for SSA Unallowable units was due to training on classifying activities as allowable or unallowable. The County Board stated that Home Choice units fluctuate from year to year depending on the qualifications of individuals.

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

We did not perform this procedure because the County Board stated it did not track general time units in 2011 and 2012.

## Revenue Cost Reporting and Reconciliation to the County Auditor Report

1. DODD asked us to compare the receipt totals from the county auditor's detailed receipt reports for the County Board to the county auditor's report totals reported on the *Reconciliation to County Auditor Worksheets*.

We compared the receipt totals from the 12/31/2011 and 12/31/2012 county auditor's Revenue Financial Analysis Inquiry reports for the Tax Levies Operating (003), Special Revenue-State Grants (500), Capital Project (920), and Trust (961) funds to the county auditor's report totals reported on the *Reconciliation to County Auditor Worksheets*.

We found differences in 2011 as reported in Appendix A (2011). We found no differences in 2012.

2. DODD asked us to determine whether total County Board receipts reported in the *Reconciliation to County Auditor Worksheets* reconciled within 1/4 percent of the county auditor's yearly report of total receipts for these funds and, if the Cost Reports do not reconcile within limits, to perform procedure 3.

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

3. DODD asked us to compare the account description and amount for each revenue reconciling item on the *Reconciliation to County Auditor Worksheet* to the County Board's detailed revenue reports and other supporting documentation such as county tax settlement sheets.

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

4. DODD requested that we compare revenue entries on *Schedule C, Income Report* to the Council of Governments prepared County Board Summary Workbooks for 2011 and 2012.

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

We found no differences in 2011. We found differences in 2012 as reported in Appendix B.

5. We reviewed the County Board's Revenue 2011 and Revenue 2012 detail reports and *Schedule C, Income Report* to determine whether revenues are maintained separately to offset corresponding expense via the use of specific expenditure costs centers and identified any potential revenue offsets/applicable credits.

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

- Miscellaneous refunds, reimbursements and other income in the amount of \$781,934 in 2011 and \$479,772 in 2012;
- Title VI-B revenues in the amount of \$226,564 in 2012;
- Title XX revenues in the amount of \$593,695 in 2011 and \$619,008 in 2012;
- Help Me Grow revenues in the amount of \$916,687 in 2012;
- School District Reimbursement in the amount of \$6,406,354 in 2011 and \$5,530,423 in 2012;
- Family & Children First in the amount of \$144,800 in 2011 and \$57,724 in 2012; and
- Special Education reimbursement in the amount of \$396,309 in 2011.

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

We also noted Opportunities for Ohioans with Disabilities (formerly the Ohio Rehabilitation Services Commission) revenue in the amount of \$149,619 in 2011 and \$158,353 in 2012; however, corresponding expenses were offset on *Schedule a1, Adult Program* as reported in Appendix A (2011) and Appendix B (2012).

### Paid Claims Testing

1. We selected 100 paid services among all service codes from 2011 and 2012 from the Medicaid Billing System (MBS) data and determined if the services met the following service documentation requirements of Ohio Admin. Code §§ 5123:2-9-05, 5123-2-9-18(H)(1)-(2), and 5101:3-48-01(F) as applicable to the specific service provided:

- Date of service;
- Place of service;
- Name of the recipient;
- Name of the provider;
- Signature of the person delivering the service or initials of the person delivering the service if the signature and corresponding initials are on file with the provider;
- Type of service;
- Number of units of the delivered service or continuous amount of uninterrupted time during which the service was provided;
- Group size in which the services were delivered; and
- Arrival and departure times of the provider of service's site visit to the recipient's location or of the recipient's visit to the provider of service's location.

For non-medical transportation services, we reviewed similar service documentation requirements to ensure compliance with Ohio Admin. Code § 5123:2-9-18(H)(1)-(2) excluding H(1)(d),(f),(j) and H(2)(d),(f). In addition, for selected services codes that have contracted services, DODD asked us to compare 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 asked that we obtain documentation and identify all overpayments related to reimbursements exceeding the usual and customary rate.

We found instances of non-compliance with these documentation requirements for 2011 and/or 2012 in the following service codes: Non-Medical Transportation - One-way trip (ATB); Non-Medical Transportation - One-way trip - Taxi/Livery/Bus (ATT); Adult Day Support - 15 minute unit (FDF) and Targeted Case Management service (TCM). We noted that although the County Board did not have contracts for select service codes, it did receive invoices from vendors for commercial transportation services. We compared published rates from the transit provider to rates in the MBS data. We found no differences between the usual and customary and reimbursed rates.

We also noted TCM service units in 2012 in which the individual met criteria for coverage exclusion. Per Ohio Admin. Code § 5101-3-48-01(2)(a) "Activities performed on behalf of an eligible individual residing in an institution are not billable for Medicaid TCM reimbursement except for the last one hundred eighty consecutive days of residence when the activities are related to moving the eligible individual from an institution to a non-institutional community setting". Ohio Admin. Code § 5160:1-2-01.2 (J)(4) also states in pertinent part, "Coverage for an individual shall terminate on the date of the individual's death."

**Paid Claims Testing (Continued)**

**Recoverable Finding – 2011**

**Finding \$755.66**

Service Code	Units	Review Results	Finding
ATB	2	Units billed in excess of actual service delivery	\$25.78
FDF	29	Units billed in excess of actual service delivery	\$31.44
TCM	48	Units billed in excess of actual service delivery	\$346.35
TCM	20	Date of service after recipient date of death	\$143.55
TCM	21	Services billed for individual in ICF or nursing facility who did not meet coverage criteria	\$208.54
<b>Total</b>			<b>\$755.66</b>

**Recoverable Finding - 2012**

**Finding \$1,104.31**

Service Code	Units	Review Results	Finding
TCM	48	Units billed in excess of actual service delivery	\$472.42
TCM	48	Date of service after recipient date of death	\$475.16
TCM	24	Services billed for individual in ICF or nursing facility who did not meet coverage criteria	\$156.73
<b>Total</b>			<b>\$1,104.31</b>

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

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

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

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

We compared the amounts reported on *Schedule A*, Lines (20), Environmental Accessibility Adaptations to Line (25), Other Waiver Services to the amount reimbursed for these services in 2011 and 2012 on the MBS Summary by Service Code report.

The County Board did not report costs on *Schedule A*, Lines (20) to Line (25). We reviewed the MBS Summary by Service Code report and found the County Board was not reimbursed for these services in 2011 and 2012.

## Non-Payroll Expenditures and Reconciliation to the County Auditor Report

1. DODD asked us to compare the disbursement totals from the county auditor's report listed on the *Reconciliation to County Auditor Worksheets* to the county auditor's disbursements report for County Board's funds.

We compared the disbursement totals from the 12/31/2011 and 12/31/2012 county auditor's report listed on the *Reconciliation to County Auditor Worksheets* to the county auditor's Expenditure Financial Analysis Inquiry reports for the Tax Levies Operating (003), Special Revenue-State Grants (500), Capital Project (920), and Trust (961) funds.

We found differences as reported in Appendix A (2011). We found no differences in 2012.

2. DODD asked us to determine whether total County Board disbursements reported in the *Reconciliation to County Auditor Worksheets* reconciled within 1/4 percent of the county auditor's yearly report of total disbursements for these funds and, if the Cost Reports did not reconcile within acceptable limits, to perform procedure 3.

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

3. DODD asked us to compare the account description and amount for each reconciling item on the *County Auditor Reconciliation Worksheets* to the County Board's detailed disbursement reports and other supporting documentation such as county tax settlement sheets.

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

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

We compared all service contract and other expenses entries on worksheets 2 through 10 to the County Board's Non-Payroll Expenditure Recap and DDS Expenditure Reports.

We found differences as reported in Appendix A (2011). We found no differences exceeding \$100 on any worksheet in 2012.

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

We compared disbursement entries on *Schedule A* and worksheets 2 through 10 to the COG prepared County Board Summary Workbooks.

We found differences as reported in Appendix A (2011) and Appendix B (2012).

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

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

We scanned the County Board's DDS Expenditure Reports for service contracts and other expenses in the following columns and worksheets: column (X) General Expense-All Programs on worksheets 2 through 8; column (N) Service and Support Administration Costs on worksheet 9; and columns (E) Facility Based Services, (F) Enclave, (G) Community Employment and (H) Unassigned Adult Program on worksheet 10 and reviewed documentation to identify disbursements not classified as prescribed by the Cost Report Guides or costs which are non-federal reimbursable under 2 CFR 225 Appendix B.

We found differences as reported in Appendix A (2011) and Appendix B (2012) for misclassified and non-federal reimbursable costs.

7. DODD asked us to scan the County Board's detailed expense reports for items purchased during 2011 and 2012 that met the County Board's capitalization criteria and trace them to inclusion on the County Board's fixed asset listing.

We scanned the County Board's DDS Expenditure Reports for items purchased during 2011 and 2012 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 in either year; however, in 2011 we noted purchases that did not meet the County Board's capitalization criteria, but were classified as capital assets on the Cost Report as reported in Appendix A (2011).

8. DODD asked us to select 60 disbursements from 2011 and 2012 from the County Board's detailed expense reports that were classified as service contract and other expenses on worksheets 2 through 10 and determine if supporting documentation was maintained, the costs were allowable and properly classified according to the Cost Report Guides and 2 CFR 225 and report any differences.

We haphazardly selected 60 disbursements from 2011 and 2012 from the County Board's DDS Expenditure Reports that were classified as service contract and other expenses 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.

We reported differences in Appendix A (2011) for misclassified costs and non-federal reimbursable costs and in Appendix B (2012) for misclassified costs.

### **Property, Depreciation, and Asset Verification Testing**

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

We found no inconsistencies.

**Property, Depreciation, and Asset Verification Testing (Continued)**

2. DODD asked us to compare the depreciation costs reported in the County Board's depreciation schedules to the amounts reported on *Worksheet 1, Capital Costs*, and to report variances exceeding \$100.

We compared all depreciation entries reported on *Worksheet 1, Capital Costs* to the County Board's Depreciation Schedules.

We found differences as reported in Appendix A (2011) and Appendix B (2012).

3. We compared the County Board's final 2010 Depreciation Schedules to the County Board's 2011 and 2012 Depreciation Schedules looking 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.

We reported differences for purchases that were not properly capitalized in Appendix A (2011) and Appendix B (2012).

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

We found no differences.

5. DODD asked us to haphazardly select the lesser of five percent or 20 disposed assets from 2011 and 2012 from the County Board's list of disposed assets and determine if the asset was removed from the County Board's fixed asset ledger. DODD also asked us to recalculate depreciation and any gain or loss applicable to 2011 (and 2012, if applicable) for the disposed items based on its undepreciated basis and any proceeds received from the disposal or sale of the asset to determine compliance with the Cost Report Guide and CMS Publication 15-1, Chapter 1.

We haphazardly selected three disposed assets from the County Board's 2011 and 2012 list of disposed assets and determined if the asset was removed from the County Board's fixed asset ledger. We also recalculated depreciation and any gain or loss applicable to 2011 and 2012 for the disposed items based on its undepreciated basis and any proceeds received from the disposal or sale of the asset to determine compliance with the Cost Report Guides and CMS Publication 15-1, Chapter 1.

We found differences as reported in Appendix A (2011) and Appendix B (2012). We also reviewed the County Board's sale of the Bryer School in 2009 and reported unrecorded carry over gains in Appendix A (2011) and Appendix B (2012).

## Payroll Testing

1. DODD asked us to determine whether total County Board salaries and benefits in the 2011 and 2012 Cost Reports were within two percent of the county auditor's report totals for the County Board's funds.

We totaled salaries and benefits from worksheets 2 through 10 from the 2011 and 2012 Cost Reports and compared the yearly totals to the county auditor's Expenditure Financial Analysis Inquiry reports for the Tax Levies Operating (003) fund.

The variance was less than two percent.

2. DODD asked us to compare the County Board's detailed payroll disbursements to the amounts reported on worksheets 2 through 10, and to report variances exceeding \$100 for salaries or employee benefit expenses.

We compared all salary and employee benefit entries on worksheets 2 through 10 to the County Board's Medicaid Summary Sheet payroll reports.

We found no differences exceeding \$100 for salary or employee benefit expenses on any worksheet.

3. DODD requested that we select a sample based on 25 percent of the two-year average number of employees, not to exceed a sample size of 40, and compare the County Board's organizational chart, staffing/payroll journal and job descriptions, if needed, to the worksheet in which each employee's salary and benefit costs were allocated to ensure allocation is consistent with the Cost Report Guides. If misclassification errors exceed 10 percent, DODD asked us to perform procedure 4.

We selected 40 employees and compared the County Board's Table of Organization, job descriptions, and Employee Roster and Position History reports to the worksheet in which each employee's salary and benefit costs were allocated to ensure allocation is consistent with the Cost Report Guides.

We reported differences in Appendix A (2011) and Appendix B (2012) and because misclassification errors exceeded 10 percent of the sample size we performed procedure 4 below.

4. DODD asked us to scan the County Board's detailed payroll reports for 2011 and 2012 and compare classification of employees to entries on worksheets 2 through 10 to determine if salary and benefit costs were reported in accordance with the Cost Report Guides, if the errors in procedure 3 above exceeded 10 percent.

The errors identified in procedure 3 were isolated to reporting of first line supervisors and intake employees. We scanned the County Board's Medicaid Summary Sheet payroll reports for 2011 and 2012 and compared the classification of employees to entries on Worksheet 2A and traced the reporting of Intake employees, and determined if salary and benefit costs were reported in accordance with the Cost Report Guides.

We found differences as reported in Appendix A (2011) and Appendix B (2012).

### Medicaid Administrative Claiming (MAC)

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

We compared the salary and benefits entered on the MAC Cost by Individual reports to the County Board's Medicaid Summary Sheet payroll reports.

We found no variance exceeding one percent.

2. We compared the MAC Cost by Individual reports to Worksheet 6, columns (I) and (O) for both years.

We found no differences.

3. We compared Ancillary Costs on the Roll Up Report for the Ohio Department of Medicaid (ODM) report to Lines 6-10 of the *MAC Reconciliation Worksheet*.

We reported differences in Appendix A (2011) and Appendix B (2012).

4. We selected 25 RMTS observed moments completed by employees of the County Board from the DODD RMTS Participant Moments Question and Answer report for the third quarter of 2011 and 26 RMTS observed moments from the second quarter of 2012 in which they documented their time spent on administering Medicaid-funded programs. We determined if supporting documentation of the County Board employees' activity for each observed moment was maintained and the observed moment was properly classified in accordance with DODD's Guide to Medicaid Administrative Claiming (MAC) using the Random Moment Time Studies (RMTS) Methodology for 2010 and 2012.

We found one RMTS observed moment for Activity Code 11-Program Planning, Development and Interagency Coordination of Medicaid Services; one RMTS observed moment for Activity Code 2-Targeted Case Management; one RMTS observed moment for Activity Code 7-Referral, Coordination and Monitoring of Medicaid Services; one RMTS observed moment for Activity Code 5-Facilitating Medicaid Eligibility Determinations; one RMTS observed moment for Activity Code 8-Referral, Coordination and Monitoring of Non-Medicaid Services; and two RMTS observed moment for Activity Code 18-General Administration that lacked supporting documentation in 2011. We found one RMTS observed moment for Activity Code 12-Program Planning, Development and Interagency Coordination of Non-Medicaid Services and one RMTS observed moment for Activity Code 17-Investigating Unusual and Major Unusual Incidents that lacked supporting documentation in 2012.

We reported these instances of non-compliance to DODD. In response, DODD communicated to us that it is working with the Ohio Department of Medicaid (ODM) to calculate findings for recovery, if needed.

### Recommendation:

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

Hamilton County Board of Developmental Disabilities  
Independent Auditor's Report on  
Applying Agreed-Upon Procedures

We received a response from officials which is included in Statistics – Transportation, procedure 1. We did not audit the response and, accordingly, we express no opinion on it.

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

This report is intended solely for the use of the managements of the County Board, DODD, 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.

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

**Dave Yost**  
Auditor of State

March 20, 2015

**Appendix A**  
**Hamilton County Board of Developmental Disabilities**  
**2011 Income and Expenditure Report Adjustments**

	<u>Reported Amount</u>	<u>Correction</u>	<u>Corrected Amount</u>	<u>Explanation of Correction</u>
<b>Schedule A</b>				
22 Respite (L) Community Residential	\$ -	\$ 22,921		To reclassify expenses from Rick Lane for waiver individuals
		\$ 385		To reclassify expenses from Rick Lane for waiver individuals
		\$ 220,295		To reclassify expenses from Talbert House for waiver individuals
		\$ 23,369	\$ 266,970	To reclassify expenses from Talbert House for waiver individuals
<b>Schedule B-1, Section A</b>				
21 Service And Support Admin (D) General	23,899	(106)	23,793	To reclassify space leased to RSC
23 Administration (D) General	24,761	(390)	24,371	To reclassify space leased to Community Fund Management Foundation
25 Non-Reimbursable (D) General	-	390		To reclassify space leased to Community Fund Management Foundation
		106	496	To reclassify space leased to RSC
<b>Schedule B-1, Section B</b>				
1. Total Individuals Served By Program (A) Facility Based Services	1,519	66	1,585	To correct individuals served
1. Total Individuals Served By Program (B) Supported Emp. - Enclave	82	(40)	42	To correct individuals served
1. Total Individuals Served By Program (C) Supported Emp. - Community Employment	250	(9)	241	To correct individuals served
2. Days Of Attendance (B) Supported Emp. - Enclave	2,596	(82)	2,514	To correct days of attendance
4. 15 Minute Units (C) Supported Emp. - Community Employment	-	24,951	24,951	To correct 15 Minute units
<b>Schedule B-4</b>				
3. Home Choice Units (D) 4th Quarter	-	195	195	To correctly report SSA units
<b>Worksheet 1</b>				
3. Buildings/Improve. (D) Unasgn Children	\$ 117,294	\$ (117,294)	\$ -	To record depreciation for sale of
3. Buildings/Improve. (E) Facility Based Services	\$ 271,159	\$ 1,120		To correct Facility Based depreciation
		\$ 1,017	\$ 273,296	To correct Facility Based depreciation
5. Movable Equipment (C) School Age	\$ 30,968	\$ (2,402)		To correct depreciation for School Age
		\$ 1,005	\$ 29,571	To correct depreciation for School Age
5. Movable Equipment (E) Facility Based Services	\$ 23,521	\$ 13,711	\$ 37,232	To correct depreciation for Facility Based services
5. Movable Equipment (L) Community Residential	\$ 392	\$ (284)	\$ 108	To correct depreciation for Community Residential
5. Movable Equipment (N) Service & Support	\$ 6,701	\$ (2,032)	\$ 4,669	To correct depreciation for Service &
5. Movable Equipment (V) Admin	\$ 85,629	\$ (20,568)		To correct depreciation for Admin
		\$ 1,270		To correct depreciation for Admin
		\$ 6,042		To correct depreciation for Admin
		\$ 2,401	\$ 74,774	To correct depreciation for loss on disposed asset
5. Movable Equipment (W) Program Supervision	\$ 1,160	\$ (1,160)	\$ -	To correct depreciation for Program Supervision
<b>Worksheet 2</b>				
1. Salaries (X) Gen Expense All Prgm.	\$ 2,602,413	\$ (15,081)		To reclassify Funding Specialists salaries
		\$ (9,242)		To reclassify Family Support Services Coordinator salaries
		\$ (55,012)		To reclassify Government Liason salary
		\$ 207,106		To reclassify Indirect Services salaries
		\$ 233,625	\$ 2,963,810	To reclassify Intake salaries

**Appendix A (page 2)**  
**Hamilton County Board of Developmental Disabilities**  
**2011 Income and Expenditure Report Adjustments**

	<u>Reported Amount</u>	<u>Correction</u>	<u>Corrected Amount</u>	<u>Explanation of Correction</u>
<b>Worksheet 2 (continued)</b>				
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 1,187,705	\$ (5,633)		To reclassify Funding Specialists benefits
		\$ (3,452)		To reclassify Family Support Services Coordinatorbenefits
		\$ (20,547)		To reclassify Government Liason benefits
		\$ 77,354		To reclassify Indirect Services benefits
3. Service Contracts (X) Gen Expense All Prgm.	\$ 756,896	\$ 87,259	\$ 1,322,687	To reclassify Intake benefits
		\$ (66,394)		To reclassify Provider Compliance Reviews
		\$ (269,303)	\$ 421,200	To reclassify Quality Assurance surveys
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 55,012		To reclassify Government Liason salary
		\$ 20,547		To reclassify Government Liason benefits
		\$ 9,282		To reclassify Non-Federal Reimbursable expenses
		\$ 6,219		To reclassify Non-Federal Reimbursable expenses
		\$ 390		To reclassify Unallowable expenses
4. Other Expenses (X) Gen Expense All Prgm.	\$ 988,050	\$ 6,918	\$ 98,368	To reclassify expenses from Donations
		\$ 20,734		To reclassify rent of offices
		\$ (6,219)		To reclassify Non-Federal Reimbursable expenses
		\$ (77,429)		To reclassify Allowable offset reimbursements
		\$ (390)		To reclassify Unallowable expenses
		\$ 28,068	\$ 952,813	To reclassify expenses from Donations
5. COG Expenses (L) Community Residential	\$ -	\$ 2,675	\$ 2,675	To match COG report
5. COG Expense (M) Family Support Services	\$ -	\$ 10,267	\$ 10,267	To match COG report
5. COG Expense (O) Non-Federal Reimbursable	\$ -	\$ 1,648,509	\$ 1,648,509	To match COG report
10 Unallowable Fees (O) Non-Federal	\$ 967,706	\$ 247		To correct Unallowable Fees
		\$ 77,429	\$ 1,045,382	To reclassify Allowable offset
<b>Worksheet 2A</b>				
1. Salaries (A) Early Intervention	\$ 471,126	\$ (384,887)	\$ 86,239	To reclassify Direct Services salaries
1. Salaries (C) School Age	\$ 122,044	\$ (8,006)		To reclassify RSC salaries
		\$ (114,038)	\$ -	To reclassify Direct Services salaries
1. Salaries (D) Unasgn Children Program	\$ 570,067	\$ (298,621)	\$ 271,446	To reclassify Direct Services salaries
1. Salaries (E) Facility Based Services	\$ 1,380,700	\$ (731,211)		To reclassify Adult Services salaries
		\$ (24,759)	\$ 624,730	To reclassify Building Services salaries
1. Salaries (N) Service & Support Admin	\$ 792,663	\$ (585,557)		To reclassify Family Support Services salaries
		\$ (207,106)	\$ -	To reclassify Indirect Services salaries
2. Employee Benefits (A) Early Intervention	\$ 175,966	\$ (143,756)	\$ 32,210	To reclassify Direct Services benefits
2. Employee Benefits (C) School Age	\$ 45,584	\$ (42,594)		To reclassify Direct Services benefits
		\$ (2,990)	\$ -	To reclassify RSC benefits
2. Employee Benefits (D) Unasgn Children	\$ 212,921	\$ (111,535)	\$ 101,386	To reclassify Direct Services benefits
2. Employee Benefits (E) Facility Based Services	\$ 515,693	\$ (273,108)		To reclassify Adult Services benefits
		\$ (9,248)	233,337	To reclassify Building Services benefits
2. Employee Benefits (N) Service & Support	\$ 792,063	\$ (151,917)		To reclassify SSA benefits
		\$ (268,348)		To reclassify Family Support Services
		\$ (47,045)		To reclassify Community Residential
		\$ (77,354)	\$ 247,398	To reclassify Indirect Services benefits
4. Other Expenses (A) Early Intervention	\$ 17,760	\$ 90,244		To reclassify rent of offices
		\$ (50)	\$ 107,954	To reclassify Transportation expense
4. Other Expenses (D) Unasgn Children Program	\$ 1,029,349	\$ 1,148	\$ 1,030,497	To reclassify rent of offices

**Appendix A (page 3)**  
**Hamilton County Board of Developmental Disabilities**  
**2011 Income and Expenditure Report Adjustments**

	<u>Reported Amount</u>	<u>Correction</u>	<u>Corrected Amount</u>	<u>Explanation of Correction</u>
<b>Worksheet 2A (continued)</b>				
4. Other Expenses (E) Facility Based Services	\$ (64,167)	\$ 135		To reclassify rent of offices
		\$ (407)		To reclassify Non-Federal Reimbursable expenses
		\$ (228)		To reclassify Non-Federal Reimbursable expenses
		\$ 122,356	\$ 57,689	To reclassify Pathways Reimbursements
4. Other Expenses (N) Service & Support Admin	\$ 210,574	\$ 115,126		To reclassify rent of offices
		\$ (773)	\$ 324,927	To reclassify Non-Federal
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 407		To reclassify Non-Federal
		\$ 773		To reclassify Non-Federal
		\$ 228	\$ 1,408	To reclassify Non-Federal
<b>Worksheet 3</b>				
1. Salaries (E) Facility Based Services	\$ 460,431	\$ 24,759	\$ 485,190	To reclassify Building Services salaries
2. Employee Benefits (E) Facility Based Services	\$ 171,971	\$ 9,248	\$ 181,219	To reclassify Building Services benefits
3. Service Contracts (L) Community Residential	\$ -	\$ 87,999	\$ 87,999	To reclassify maintenance expenses
4. Other Expenses (X) Gen Expense All Prgm.	\$ -	\$ 125,141	\$ 125,141	To reclassify expenses originally reported on the Reconciliation Worksheet
<b>Worksheet 5</b>				
1. Salaries (A) Early Intervention	\$ 1,457,253	\$ 384,887	\$ 1,842,141	To reclassify Direct Services salaries
1. Salaries (C) School Age	\$ 4,764,255	\$ 9,482		To reclassify Direct Services salaries
		\$ 114,038		To reclassify Direct Services salaries
		\$ 127		To reclassify Direct Services salaries
		\$ (60,801)	\$ 4,827,102	To reclassify RSC salaries
1. Salaries (D) Unasgn Children Program	\$ -	\$ 298,621	\$ 298,621	To reclassify Direct Services salaries
1. Salaries (L) Community Residential	\$ -	\$ 34,252	\$ 34,252	To reclassify Housing Coordinator salary
1. Salaries (M) Family Support Services		\$ 9,242		To reclassify Family Support Services Coordinator salary
		\$ 621,699		To reclassify Family Support Services salaries
		\$ 15,081	\$ 646,022	To reclassify Funding Specialists salaries
1. Salaries (O) Non-Federal Reimbursable	\$ 97,175	\$ (127)	\$ 97,048	To reclassify Direct Services salary
2. Employee Benefits (A) Early Intervention	\$ 544,286	\$ 143,756	\$ 688,042	To reclassify Direct Services benefits
2. Employee Benefits (C) School Age	\$ 1,779,456	\$ 3,541		To reclassify Direct Services benefits
		\$ 42,593		To reclassify Direct Services benefits
		\$ 48		To reclassify Direct Services benefits
		\$ (22,709)	\$ 1,802,929	To reclassify RSC benefits
2. Employee Benefits (D) Unasgn Children	\$ -	\$ 111,535	\$ 111,535	To reclassify Direct Services benefits
2. Employee Benefits (L) Community Residential	\$ -	\$ 12,793	\$ 12,793	To reclassify Housing Coordinator benefits
2. Employee Benefits (M) Family Support Services		\$ 3,452		To reclassify Family Support Services Coordinator benefits
		\$ 232,206		To reclassify Family Support Services salaries/benefits
		\$ 5,633	\$ 241,290	To reclassify Funding Specialists benefits
2. Employee Benefits (O) Non-Federal Reimbursable	\$ 190,213	\$ (48)	\$ 190,165	To reclassify Direct Services benefits
3. Service Contracts (C) School Age	\$ 2,685,815	\$ (27,453)		To reclassify Speech therapy expenses
		\$ (11,888)		To reclassify Nursing expenses
		\$ (19,014)		To reclassify Bridges to Transition Expenses
		\$ (8,892)		To reclassify OT expenses
		\$ (5,045)	\$ 2,613,523	To reclassify PT expenses

**Appendix A (page 4)**  
**Hamilton County Board of Developmental Disabilities**  
**2011 Income and Expenditure Report Adjustments**

	<u>Reported Amount</u>	<u>Correction</u>	<u>Corrected Amount</u>	<u>Explanation of Correction</u>
<b>Worksheet 5 (continued)</b>				
3. Service Contracts (L) Community Residential	\$ 6,770,603	\$ (9,282)		To reclassify Non-Federal Reimbursable Expense
		\$ (22,921)		To reclassify Respite expenes from Rick Lane for waiver individuals
		\$ 6,036		To reclassify Respite expenses from Rick Lane for non-waiver individuals
		\$ (220,295)		To reclassify Respite expenses from Talbert House for waiver individuals
		\$ 2,925		To reclassify Behavioral Specialists expenses
		\$ 23,369		To reclassify Respite expenses from Talbert House for non-waiver individuals
		\$ 66,394		To reclassify Provider Compliance Reviews
		\$ (764)	\$ 6,616,065	To reclassify Adult Day expenses
3. Service Contracts (M) Family Support Services	\$ 200,000	\$ 202,055		To reclassify Payee services
		\$ 269,303	\$ 671,358	To reclassify Quality Assurance surveys
4. Other Expenses (A) Early Intervention	\$ 259,412	\$ 26,835		To reclassify rent of offices
		\$ (1,198)		To reclassify PT expenses
		\$ (5,555)	\$ 279,494	To reclassify Speech therapy expenses
4. Other Expenses (C) School Age	\$ 57,806	\$ 2,813	\$ 60,619	To reclassify expenses for Donations
5. COG Expenses (M) Family Support Services	\$ -	\$ 182,005	\$ 182,005	To match COG report
<b>Worksheet 6</b>				
5. COG Expenses (O) Non-Federal Reimbursable	\$ -	\$ 117,884	\$ 117,884	To match COG report
<b>Worksheet 7-B</b>				
3. Service Contracts (C) School Age	\$ -	\$ 11,888	\$ 11,888	To reclassify Nursing expenses
3. Service Contracts (E) Facility Based Services	\$ 683	\$ 13,837	\$ 14,520	To reclassify Nursing expenses
<b>Worksheet 7-C</b>				
3. Service Contracts (C) School Age	\$ -	\$ 27,453	\$ 27,453	To reclassify Speech therapy expenses
4. Other Expenses (A) Early Intervention	\$ 108,445	\$ 5,555	\$ 114,000	To reclassify Speech therapy expenses
<b>Worksheet 7-D</b>				
3. Service Contracts (E) Facility Based Services	\$ -	\$ 73,425		To reclassify Pyschological expenses
		\$ 38,400	\$ 111,825	To reclassify Pyschological expenses
3. Service Contracts (L) Community Residential	\$ -	\$ 5,100	\$ 5,100	To reclassify Pyschological expenses
4. Other Expenses (E) Facility Based Services	\$ -	\$ 51,925	\$ 51,925	To reclassify Pyschological expenses
<b>Worksheet 7-E</b>				
3. Service Contracts (C) School Age	\$ -	\$ 8,892	\$ 8,892	To reclassify OT expenses
<b>Worksheet 7-F</b>				
3. Service Contracts (C) School Age	\$ -	\$ 5,045	\$ 5,045	To reclassify PT expenses
4. Other Expenses (A) Early Intervention	\$ 219,160	\$ 1,198	\$ 220,358	To reclassify PT expenses
<b>Worksheet 7-G</b>				
3. Service Contracts (E) Facility Based Services	\$ -	\$ 49,275	\$ 49,275	To reclassify Social Work expenses
<b>Worksheet 8</b>				
3. Service Contracts (A) Early Intervention	\$ -	\$ 1,668		To reclassify EI Transportation
		\$ 50	\$ 1,718	To reclassify Transportation expense
3. Service Contracts (C) School Age	\$ 1,389,244	\$ (1,668)	\$ 1,387,576	To reclassify EI Transportation
3. Service Contracts (E) Facility Based Services	\$ 6,298,290	\$ 2,329		To reclassify Transportation Expense
		\$ (28,459)	\$ 6,272,160	To reclassify expenses with no supporting documentation
3. Service Contracts (O) Non-Federal	\$ -	\$ 28,459	\$ 28,459	To reclassify expenses with no supporting documentation
4. Other Expenses (E) Facility Based Services	\$ 3,208,281	\$ (876,356)	\$ 2,331,925	To reclassify expenses with no supporting documentation
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 876,356	\$ 876,356	To reclassify expenses with no supporting documentation

**Appendix A (page 5)**  
**Hamilton County Board of Developmental Disabilities**  
**2011 Income and Expenditure Report Adjustments**

	<u>Reported Amount</u>	<u>Correction</u>	<u>Corrected Amount</u>	<u>Explanation of Correction</u>
<b>Worksheet 9</b>				
1. Salaries (N) Service & Support Admin. Costs	\$ 5,177,248	\$ (233,625)	\$ 4,943,623	To reclassify Intake salaries
2. Employee Benefits (N) Service & Support Admin. Costs	\$ 2,218,849	\$ 151,917		To reclassify SSA benefits
		\$ (87,259)	\$ 2,283,507	To reclassify Intake benefits
3. Service Contracts (N) Service & Support Admin. Costs	\$ 202,055	\$ (202,055)	\$ -	To reclassify Payee services
4. Other Expenses (N) Service & Support Admin. Costs	\$ 403,817	\$ 17,500		To reclassify rent of offices
		\$ (2,925)		To reclassify behavioral specialist expenses
		\$ (5,100)		To reclassify psychological costs
		\$ (51,925)		To reclassify psychological costs
		\$ 1,414	\$ 362,781	To reclassify expenses for Donations
<b>Worksheet 10</b>				
1. Salaries (E) Facility Based Services	\$ 5,567,582	\$ 731,211		To reclassify Adult Services salaries
		\$ (9,482)	\$ 6,289,311	To reclassify Direct Services salaries
1. Salaries (G) Community Employment	\$ -	\$ 60,801		To reclassify RSC salary
		\$ 8,006	\$ 68,807	To reclassify RSC salary
2. Employee Benefits (E) Facility Based Services	\$ 2,079,499	\$ 273,108		To reclassify Adult Services benefits
		\$ (3,541)	\$ 2,349,066	To reclassify Indirect Services benefits
2. Employee Benefits (G) Community Employment	\$ -	\$ 22,709		To reclassify RSC benefits
		\$ 2,990	\$ 25,699	To reclassify RSC benefits
3. Service Contracts (E) Facility Based Services	\$ 9,796,805	\$ (13,837)		To reclassify Nursing expenses
		\$ (73,425)		To reclassify Psychology expenses
		\$ (27,421)		To reclassify Bridges to Transition Expenses
		\$ (2,329)		To reclassify Transportation expenses
		\$ (91,969)		To reclassify Enclave expenses
		\$ (385)		To reclassify Respite expenses from Rick Lane for waiver individuals
		\$ (6,036)		To reclassify Respite expenses from Rick Lane for non-waiver individuals
		\$ (23,369)		To reclassify Respite expenses from Talbert House for waiver individuals
		\$ (23,369)		To reclassify Respite expenses from Talbert House for non-waiver individuals
		\$ (38,400)		To reclassify Psychology expenses
		\$ 764	\$ 9,497,028	To reclassify Adult Day expenses
3. Service Contracts (F) Enclave	\$ -	\$ 91,969	\$ 91,969	To reclassify Enclave expenses
3. Service Contracts (G) Community Employment	\$ 221,023	\$ 27,421		To reclassify Bridges to Transition Expenses
		\$ 19,014	\$ 267,458	To reclassify Bridges to Transition Expenses
4. Other Expenses (E) Facility Based Services	\$ 241,040	\$ 480		To reclassify expenses for Donations
		\$ (49,275)	\$ 192,245	To reclassify Social Work expenses
<b>a1 Adult</b>				
10 Community Employment (B) Less Revenue	\$ -	\$ 27,421		To record RSC expenses
		\$ 19,014		To record RSC expenses
		\$ 94,506	\$ 140,941	To offset RSC payroll

**Appendix A (page 6)**  
**Hamilton County Board of Developmental Disabilities**  
**2011 Income and Expenditure Report Adjustments**

	<u>Reported Amount</u>	<u>Correction</u>	<u>Corrected Amount</u>	<u>Explanation of Correction</u>
<b>Reconciliation to County Auditor Worksheet</b>				
<b>Expense:</b>				
Plus: Capital Housing	\$ 87,999	\$ (87,999)	\$ -	To reclassify maintenance expenses
Plus: Leases And Rentals	\$ 271,722	\$ (1,148)		To reclassify office rent
		\$ (20,734)		To reclassify office rent
		\$ (135)		To reclassify office rent
		\$ (17,500)		To reclassify office rent
		\$ (115,126)		To reclassify office rent
		\$ (26,835)		To reclassify office rent
		\$ (90,244)	\$ -	To reclassify office rent
Plus: Purchases Greater Than \$5,000	\$ 151,438	\$ (125,141)		To reclassify expense items
		\$ 22,115	\$ 48,412	To reclassify Playground equipment donated to the county board as capital asset
Plus: Donations/Memorials	\$ 61,808	\$ (61,808)	\$ -	To reclassify Non-Federal Reimbursable expenses from monies donated to the County Board
Less: Capital Costs	\$ (746,431)	\$ 2,402		To reconcile Capital Costs
		\$ (13,711)		To reconcile Capital Costs
		\$ 284		To reconcile Capital Costs
		\$ 2,032		To reconcile Capital Costs
		\$ 20,568		To reconcile Capital Costs
		\$ 1,160		To reconcile Capital Costs
		\$ (1,270)		To reconcile Capital Costs
		\$ (1,120)		To reconcile Capital Costs
		\$ (6,042)		To reconcile Capital Costs
		\$ (1,017)		To reconcile Capital Costs
		\$ (1,005)		To reconcile Capital Costs
		\$ 117,294		To reconcile Capital Costs
		\$ (2,401)	\$ (629,257)	To reconcile Capital Costs
Less: Other	\$ 150,000	\$ (122,356)	\$ 27,644	To reconcile Pathways payments
Total from 12/31 County Auditor's Report	\$ 106,696,350	\$ 247	\$ 106,696,597	To match county auditor's report
<b>Revenue:</b>				
Total from 12/31 County Auditor's Report	\$ 109,690,933	\$ (39)	\$ 109,690,894	To match county auditor's report
<b>Medicaid Administration Worksheet</b>				
6- Ancillary Costs (A) Reimbursement Requested	\$ -	\$ 105,918	\$ 105,918	To record ancillary costs
10. Through Calendar Year				

**Appendix B**  
**Hamilton County Board of Developmental Disabilities**  
**2012 Income and Expenditure Report Adjustments**

	<u>Reported Amount</u>	<u>Correction</u>	<u>Corrected Amount</u>	<u>Explanation of Correction</u>
<b>Schedule A</b>				
19. Room and Board/Cost to Live (L) Community Residential	\$ -	\$ 52,526	\$ 52,526	To match COG report.
22. Respite (L) Community Residential	\$ -	\$ 32,238		To reclassify expenses from Rick Lane for waiver individuals
		\$ 6,417		To reclassify expenses from Talbert House for waiver individuals
		\$ 76,689	\$ 115,344	To reclassify expenses from Talbert House for waiver individuals
<b>Schedule B-1, Section A</b>				
21. Service And Support Admin (D) General	12,589	(106)	12,483	To reclassify space leased to RSC
23. Administration (D) General	34,121	(390)	33,731	To reclassify space leased to Community Fund Management Foundation
25. Non-Reimbursable (D) General	-	390		To reclassify space leased to Community Fund Management Foundation
		106	496	To reclassify space leased to RSC
<b>Schedule B-1, Section B</b>				
4. 15 Minute Units (C) Supported Emp. - Community Employment	56,366	(39,314)	17,052	To correct 15 Minute units
6 Total Unduplicated Individuals Served Acuity (A) Facility Based	1,437	5	1,442	To correct individuals served
8 Total Unduplicated Individuals Served Acuity (A) Facility Based	271	(6)	265	To correct individuals served
9 Total Unduplicated Individuals Served Acuity (A) Facility Based	191	1	192	To correct individuals served
10. Total Days of Attendance by Acuity (B) Supported Emp - Enclave	2,942	(70)	2,872	To correct individuals served
<b>Schedule B-3</b>				
1. Early Intervention (B) Cost of Bus, Tokens, Cabs- First Quarter	\$ 393	\$ 162	\$ 555	To report correct cost of bus, tokens, cabs
5. Facility Based Services (G) One Way Trips- Fourth Quarter	52,158	93,737	145,895	To report correct number of one-way trips
6. Supported Emp. -Enclave (G) One Way Trips- Fourth Quarter	-	4,725	4,725	To report correct number of one-way trips
7. Supported Emp. -Comm Emp. (G) One Way Trips- Fourth Quarter	-	848	848	To report correct number of one-way trips
<b>Schedule B-4</b>				
2. Other SSA Allowable Units (D) 4th Quarter	8,680	(2,533)	6,147	To correctly report SSA units
3. Home Choice Units (D) 4th Quarter	-	282	282	To correctly report SSA units
<b>Schedule C</b>				
<b>I. County</b>				
(B) Interest- COG Revenue	\$ 16,089	\$ (11,517)	\$ 4,572	To match COG report
<b>II. Department of MR/DD</b>				
(A) Family Support Services- COG Revenue	\$ 400,000	\$ (400,000)	\$ -	To match COG report
<b>III. Department of Education</b>				
(D) Other (Detail On Separate Sheet) - COG Revenue				
22 Misc./Kroger Reward/Refunds prior years	\$ 1,461	\$ (1,461)	\$ -	To match COG report

**Appendix B (page 2)**  
**Hamilton County Board of Developmental Disabilities**  
**2012 Income and Expenditure Report Adjustments**

	<u>Reported Amount</u>	<u>Correction</u>	<u>Corrected Amount</u>	<u>Explanation of Correction</u>
<b>V. Other Revenues</b>				
(D) Family Support Service Fees - COG Revenue	\$ 38,517	\$ (38,517)	\$ -	To match COG report
(I) Other (Detail On Separate Sheet)- COG Revenue				
44 One time cost/sorta	\$ 584,180	\$ (584,180)	\$ -	To match COG report
45 Individual Budget	\$ 27,820	\$ (27,820)	\$ -	To match COG report
46 Other	\$ 5,000	\$ (5,000)	\$ -	To match COG report
47 Public Relations	\$ 10,000	\$ (10,000)	\$ -	To match COG report
48 Financial Services Admin	\$ 16,824	\$ (16,824)	\$ -	To match COG report
<b>Worksheet 1</b>				
3. Buildings/Improve (D) Unasgn Children Programs	\$ 120,891	\$ (120,891)	\$ -	To record depreciation for sale of Breyer School in 2009
3. Buildings/Improve (E) Facility Based Services	\$ 325,312	\$ 1,120		To correct depreciation for Facility Based
		\$ 1,017	\$ 327,449	To correct depreciation for Facility Based
4. Fixtures (D) Unasgn Children Programs	\$ -	\$ 995	\$ 995	To record depreciation for donated Playground Equipment
5. Movable Equipment (C) School Age	\$ 45,351	\$ 1,005	\$ 46,356	To correct depreciation for School Age
5. Movable Equipment (E) Facility Based Services	\$ 30,330	\$ 6,902	\$ 37,232	To correct depreciation for Facility Based services
5. Movable Equipment (N) Service & Support Admin	\$ 4,669	\$ (1,070)	\$ 3,599	To correct depreciation for Service & Support
5. Movable Equipment (V) Admin	\$ 82,050	\$ (1,647)		To record depreciation for Admin
		\$ 1,270		To record depreciation for Admin
		\$ 6,042		To record depreciation for Admin
		\$ 3,000	\$ 90,715	To correct depreciation for loss on asset
<b>Worksheet 2</b>				
1. Salaries (X) Gen Expense All Prgm.	\$ 2,788,496	\$ 19,458		To reclassify Indirect Services salaries
		\$ (56,517)		To reclassify Program Supervision salaries
		\$ (104,728)		To reclassify Family Support Services salaries
		\$ (77,022)		To reclassify Government Liason salary
		\$ 281,082		To reclassify Intrake services salaries
		\$ (11,191)	\$ 2,839,579	To reclassify Quality Improvement Specialist salaries
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 1,301,218	\$ 7,427		To reclassify Indirect Services benefits
		\$ (11,892)		To reclassify Program Supervision benefits
		\$ (39,974)		To reclassify Family Support Services benefits
		\$ (29,399)		To reclassify Government Liason benefits
		\$ 128,421		To reclassify Intake services benefits
		\$ (21,189)	\$ 1,334,613	To reclassify Quality Improvement Specialist benefits
3. Service Contracts (X) Gen Expense All Prgm.	\$ 401,889	\$ (18,974)		To reclassify Bridges to Transition Expenses
		\$ (68,102)		To reclassify Provider Compliance Reviews
		\$ (18,629)	\$ 296,183	To reclassify Quality Assurance & Quality of Life surveys
4. Other Expenses (O) Non-Federal Reimbursable	\$ 19,466	\$ 77,022		To reclassify Government Liason salary
		\$ 29,399		To reclassify Government Liason benefits
		\$ 2,397	\$ 128,284	To reclassify expenses for Donations
4. Other Expenses (X) Gen Expense All Prgm.	950,775	\$ (103,094)		To reclassify Bridges to Transition Expenses
		\$ 10,095		To reclassify expenses for Donations
		\$ (55,653)	\$ 802,123	To reclassify Allowable expenses
5. COG Expenses (L) Community Residential	\$ -	\$ 18,462	\$ 18,462	To match COG report
5. COG Expense (M) Family Support Services	\$ 38,517	\$ 25,434	\$ 63,951	To match COG report
5. COG Expense (N) Service & Support Admin	\$ 43,911	\$ (43,911)	\$ -	To match COG report
5. COG Expense (O) Non-Federal Reimbursable	\$ 2,476,994	\$ (11,945)	\$ 2,465,049	To match COG report
10. Unallowable Fees (O) Non-Federal Reimbursable	\$ 1,122,932	\$ (55,653)	\$ 1,178,585	To reclassify Allowable expenses

**Appendix B (page 3)**  
**Hamilton County Board of Developmental Disabilities**  
**2012 Income and Expenditure Report Adjustments**

	<u>Reported Amount</u>	<u>Correction</u>	<u>Corrected Amount</u>	<u>Explanation of Correction</u>
<b>Worksheet 2A</b>				
1. Salaries (A) Early Intervention	\$ -	\$ 87,270	\$ 87,270	To reclassify Program Supervision salaries
1. Salaries (C) School Age	\$ 88,828	\$ (48,047) \$ (35,294)		To reclassify Direct Services salaries To reclassify RSC salaries
1. Salaries (D) Unasgn Children Program	\$ 506,289	\$ (268,329) \$ (5,487)	\$ -	To reclassify RSC salaries To reclassify Direct Services salaries
1. Salaries (E) Facility Based Services	\$ 226,448	\$ 438,232 \$ (98,825) \$ (19,458) \$ (10,872) \$ (10,768)	\$ 232,337 \$ 524,757	To reclassify RSC salaries To reclassify Program Supervision salaries To reclassify Adult Services salaries To reclassify Indirect Services salaries To reclassify RSC salaries To reclassify Building Services salaries
1. Salaries (N) Service & Support Admin	\$ -	\$ 177,474 \$ 56,517 \$ 56,517	\$ 290,508	To reclassify Program Supervision salaries To reclassify Program Supervision salaries To reclassify Program Supervision salaries
2. Employee Benefits (A) Early Intervention	\$ -	\$ 33,310	\$ 33,310	To reclassify Program Supervision benefits
2. Employee Benefits (C) School Age	\$ 33,905	\$ (18,339) \$ (13,472) \$ (2,094)	\$ -	To reclassify Direct Services benefits To reclassify RSC benefits To reclassify RSC benefits
2. Employee Benefits (D) Unasgn Children Program	\$ 193,247	\$ (102,419) \$ (2,146)	\$ 88,681	To reclassify Direct Services benefits To reclassify RSC benefits
2. Employee Benefits (E) Facility Based Services	\$ 86,433	\$ 167,270 \$ (37,721) \$ (7,427) \$ (4,150) \$ (4,110)	\$ 200,296	To reclassify Program Supervision benefits To reclassify Adult Services benefits To reclassify Indirect Services benefits To reclassify RSC benefits To reclassify Building Services benefits
2. Employee Benefits (N) Service & Support Admin	\$ -	\$ 37,342 \$ 11,892 \$ 11,892	\$ 61,126	To reclassify Building Services benefits To reclassify Program Supervision benefits To reclassify Program Supervision benefits To reclassify Program Supervision benefits
4. Other Expenses (A) Early Intervention	\$ 76,412	\$ (60)	\$ 76,352	To reclassify Transportation Expense
<b>Worksheet 3</b>				
1. Salaries (E) Facility Based Services	\$ 482,828	\$ 10,768	\$ 493,596	To reclassify Building Services salaries
2. Employee Benefits (E) Facility Based Services	\$ 184,292	\$ 4,110	\$ 188,402	To reclassify Building Services benefits
4. Other Expenses (E) Facility Based Services	\$ 598,085	\$ 689	\$ 598,774	To reclassify building services expenses
<b>Worksheet 4</b>				
4. Other Expenses (C) School Age	\$ 25,286	\$ 105,084	\$ 130,370	To reclassify Food Service Contract expenses
<b>Worksheet 5</b>				
1. Salaries (A) Early Intervention	\$ 1,781,966	\$ (87,270)	\$ 1,694,696	To reclassify Program Supervision salaries
1. Salaries (C) School Age	\$ 4,686,265	\$ 48,047 \$ 12,376 \$ (61,874)	\$ 4,684,814	To reclassify Direct Services salaries To reclassify Direct Services salaries To reclassify RSC salaries
1. Salaries (D) Unasgn Children Program	\$ -	\$ 268,329	\$ 268,329	To reclassify Direct Services salaries
1. Salaries (L) Community Residential	\$ -	\$ 55,660	\$ 55,660	To reclassify Housing Coordinator salaries
1. Salaries (M) Family Support Services	\$ -	\$ 104,728 \$ 110,433	\$ 215,161	To reclassify Family Support Services salary To reclassify Family Support Services salaries
1. Salaries (O) Non-Federal Reimbursable	\$ (149,917)	\$ 149,917	\$ -	To reclassify Non-Federal Reimbursable benefits

**Appendix B (page 4)**  
**Hamilton County Board of Developmental Disabilities**  
**2012 Income and Expenditure Report Adjustments**

	<u>Reported Amount</u>	<u>Correction</u>	<u>Corrected Amount</u>	<u>Explanation of Correction</u>
<b>Worksheet 5 (continued)</b>				
2. Employee Benefits (A) Early Intervention	\$ 680,163	\$ (33,310)	\$ 646,853	To reclassify Program Services benefits
2. Employee Benefits (C) School Age	\$ 1,788,714	\$ 18,339		To reclassify Direct Services benefits
		\$ 4,724		To reclassify Direct Services benefits
		\$ (23,617)	\$ 1,788,160	To reclassify RSC benefits
2. Employee Benefits (D) Unasgn Children Program	\$ -	\$ 102,419	\$ 102,419	To reclassify Direct Services benefits
2. Employee Benefits (L) Community Residential	\$ -	\$ 21,245	\$ 21,245	To reclassify Housing Coordinator benefits
2. Employee Benefits (M) Family Support Services	\$ -	\$ 39,974		To reclassify Family Support Services benefits
		\$ 198,779	\$ 238,753	To reclassify Family Support Services benefits
2. Employee Benefits (O) Non-Federal Reimbursable	\$ 205,681	\$ (234)		To reclassify Adult services benefits for Substitute teacher
		\$ (149,917)	\$ 55,530	To reclassify Non-Federal Reimbursable benefits
3. Service Contracts (A) Early Intervention	\$ 87,154	\$ (295)	\$ 86,859	To reclassify Speech Therapy expenses
3. Service Contracts (C) School Age	\$ 2,470,787	\$ (7,103)		To reclassify Physical Therapy expenses
		\$ (14,764)		To reclassify Speech Therapy expenses
		\$ (6,338)	\$ 2,442,582	To reclassify Bridges to Transition Expenses
3. Service Contracts (L) Community Residential	\$ 4,762,435	\$ 400,322		To reclassify Supported Living Expenses
		\$ (32,238)		To reclassify Respite expenses from Rick Lane for waiver individuals
		\$ 22,750		To reclassify Respite expenses from Talbert House for non-waiver individuals
		\$ (76,689)		To reclassify Respite expenses from Talbert House for waiver individuals
		\$ 68,102	\$ 5,144,682	To reclassify Provider Compliance Reviews
3. Service Contracts (M) Family Support Services	\$ 46,945	\$ 83,888		To reclassify Payee Services
		\$ 18,629	\$ 149,461	To reclassify Quality Assurance & Quality of Life Surveys
4. Other Expenses (A) Early Intervention	\$ 76,749	\$ 8,000	\$ 84,749	To reclassify expenses for Donations
4. Other Expenses (C) School Age	\$ 152,709	\$ (105,084)		To reclassify Food Service Contracts
		\$ 3,154	\$ 50,779	To reclassify expenses for Donations
4. Other Expenses (D) Unasgn Children Program	\$ 173,163	\$ 70	\$ 173,233	To reclassify expenses for Donations
5. COG Expenses (L) Community Residential	\$ -	\$ 166,376	\$ 166,376	To match COG report
5. COG Expenses (M) Family Support Services	\$ 589,507	\$ (13,197)	\$ 576,310	To match COG report
5. COG Expenses (O) Non-Federal Reimbursable	\$ 205,705	\$ (205,705)	\$ -	To match COG report
<b>Worksheet 6</b>				
5. COG Expenses (O) Non-Federal Reimbursable	\$ 70,467	\$ (70,467)	\$ -	To match COG report
<b>Worksheet 7-B</b>				
13. No. of Individual Served (E) Facility Based Services	-	1,901	1,901	To record statistics for Individual Served
<b>Worksheet 7-C</b>				
3. Service Contracts (A) Early Intervention	\$ 36,116	\$ (9,793)		To reclassify OT expenses
		\$ 15,221		To reclassify Speech Therapy expenses
		\$ (2,887)		To reclassify PT expenses
		\$ 295	\$ 38,952	To reclassify Speech Therapy expenses
3. Service Contracts (C) School Age	\$ -	\$ 14,764	\$ 14,764	To reclassify Speech Therapy expenses
13. No. of Individual Served (E) Facility Based Services	-	1,901	1,901	To record statistics for Individual Served
<b>Worksheet 7-D</b>				
3. Service Contracts (E) Facility Based Services	\$ 173,508	\$ 27,087	\$ 200,595	To reclassify Psychology expenses

**Appendix B (page 5)**  
**Hamilton County Board of Developmental Disabilities**  
**2012 Income and Expenditure Report Adjustments**

	<u>Reported Amount</u>	<u>Correction</u>	<u>Corrected Amount</u>	<u>Explanation of Correction</u>
<b>Worksheet 7-E</b>				
3. Service Contracts (A) Early Intervention	\$ 51,946	\$ 9,793		To reclassify OT expenses
		\$ 19,171	\$ 80,910	To reclassify OT expenses
13. No. of Individual Served (E) Facility Based Services	-	1,901	1,901	To record statistics for Individual Served
<b>Worksheet 7-F</b>				
3. Service Contracts (A) Early Intervention	\$ 127,138	\$ (15,221)		To reclassify Speech Therapy Expenses
		\$ 2,887		To reclassify PT Expenses
		\$ (19,171)	\$ 95,633	To reclassify OT expenses
3. Service Contracts (C) School Age	\$ -	\$ 7,103	\$ 7,103	To reclassify Physical Therapy expenses
13. No. of Individual Served (E) Facility Based Services	-	1,901	1,901	To record statistics for Individual Served
<b>Worksheet 7-G</b>				
3. Service Contracts (E) Facility Based Services	\$ -	\$ 3,900	\$ 3,900	To reclassify Social Work expenses
<b>Worksheet 8</b>				
3. Service Contracts (A) Early Intervention	\$ -	\$ 632		To reclassify EI expenses
		\$ 60	\$ 692	To reclassify transportation expense
3. Service Contracts (C) School Age	\$ 1,293,688	\$ (632)	\$ 1,293,056	To reclassify EI expenses
3. Service Contracts (E) Facility Based Services	\$ 9,880,849	\$ 161		To reclassify transportation expense
		\$ (98,808)		To reclassify Enclave expenses
		\$ (494,042)	\$ 9,288,159	To reclassify Community Employment expenses
3. Service Contracts (F) Enclave	\$ -	\$ 98,808	\$ 98,808	To reclassify Enclave expenses
3. Service Contracts (G) Community Employment	\$ -	\$ 494,042	\$ 494,042	To reclassify Community Employment expenses
<b>Worksheet 9</b>				
1. Salaries (N) Service & Support Admin. Costs	\$ 5,507,795	\$ (177,474)		To reclassify Program Supervision salaries
		\$ (56,517)		To reclassify Program Supervision salaries
		\$ (25,024)		To reclassify RSC salaries
		\$ (281,082)		To reclassify Intake services salaries
		\$ (55,660)		To reclassify Housing Coordinator salaries
		\$ (110,433)	\$ 4,801,606	To reclassify Family Support Services salaries
2. Employee Benefits (N) Service & Support Admin. Costs	\$ 2,915,990	\$ (37,342)		To reclassify Program Supervision benefits
		\$ (11,892)		To reclassify Program Supervision benefits
		\$ (9,552)		To reclassify RSC benefits
		\$ (128,421)		To reclassify Intake services benefits
		\$ (21,245)		To reclassify Housing Coordinator benefits
		\$ (198,779)	\$ 2,508,760	To reclassify Family Support Services benefits
3. Service Contracts (N) Service & Support Admin. Costs	\$ 133,134	\$ (83,888)		To reclassify Payee Services
		\$ (27,087)	\$ 22,160	To reclassify Psychology expenses
4. Other Expenses (N) Service & Support Admin. Costs	\$ 484,662	\$ 1,093	\$ 485,755	To reclassify expenses for Donations
<b>Worksheet 10</b>				
1. Salaries (E) Facility Based Services	\$ 6,836,964	\$ (438,232)		To reclassify Program Supervision salaries
		\$ (12,376)		To reclassify Direct Services salaries
		\$ 98,825		To reclassify Adult Services salaries
		\$ 170		To reclassify Adult Services salary for
		\$ 11,191	\$ 6,496,541	To reclassify Quality Improvement
1. Salaries (G) Community Employment	\$ -	\$ 35,294		To reclassify RSC salary
		\$ 16,495		To reclassify RSC salary
		\$ 61,874		To reclassify RSC salary
		\$ 30,510	\$ 144,174	To reclassify RSC salary

**Appendix B (page 6)**  
**Hamilton County Board of Developmental Disabilities**  
**2012 Income and Expenditure Report Adjustments**

	<u>Reported Amount</u>	<u>Correction</u>	<u>Corrected Amount</u>	<u>Explanation of Correction</u>
<b>Worksheet 7-E</b>				
2. Employee Benefits (E) Facility Based Services	\$ 2,609,620	\$ (167,270)		To reclassify Program Supervision benefits
		\$ 37,721		To reclassify Adult Services benefits
		\$ (4,724)		To reclassify Direct Services benefits
		\$ 65		To reclassify Adult services benefits for Substitute teacher
		\$ 21,189	\$ 2,496,600	To reclassify Quality Improvement Specialist benefits
2. Employee Benefits (G) Community Employment	-	\$ 13,472		To reclassify RSC benefits
		\$ 6,296		To reclassify RSC benefits
		\$ 23,617		To reclassify RSC benefits
		\$ 11,646	\$ 55,030	To reclassify RSC benefits
3. Service Contracts (E) Facility Based Services	\$ 10,642,517	\$ (400,322)		To reclassify Supported Living expenses
		\$ (1,386)		To reclassify Bridges to Transition Expenses
		\$ (161)		To reclassify Transportation Expenses
		\$ (6,417)		To reclassify Respite expenses from Talbert House for non-waiver individuals
		\$ (22,750)		To reclassify Respite expenses from Talbert House for non-waiver individuals
		\$ (3,900)	\$ 10,207,581	To reclassify Social Work expenses
3. Service Contracts (G) Community Employment	\$ 133,607	\$ 18,974		To reclassify Bridges to Transition Expenses
		\$ 6,338		To reclassify Bridges to Transition Expenses
		\$ 1,386	\$ 160,306	To reclassify Bridges to Transition Expenses
4. Other Expenses (E) Facility Based Services	\$ 249,119	\$ (689)	\$ 248,430	To reclassify building services expense
<b>a1 Adult</b>				
10. Community Employment (B) Less Revenue	\$	\$ 1,386		To record RSC expenses
		\$ 6,338		To record RSC expenses
		\$ 18,974		To record RSC expenses
		\$ 199,204	\$ 225,902	To offset RSC payroll
<b>Reconciliation to County Auditor Worksheet</b>				
<b>Expense:</b>				
Plus: Donations/Memorials	\$ 24,809	\$ (24,809)	\$ -	To reclassify Non-Federal Reimbursable expenses
Plus: RSC Match Payment	\$ -	\$ 103,094	\$ 103,094	To reconcile RSC Match Payment
Less: Capital Costs	\$ (817,431)	\$ (1,120)		To reconcile Capital Costs
		\$ (1,017)		To reconcile Capital Costs
		\$ (1,005)		To reconcile Capital Costs
		\$ (6,902)		To reconcile Capital Costs
		\$ (6,042)		To reconcile Capital Costs
		\$ 1,647		To reconcile Capital Costs
		\$ 1,070		To reconcile Capital Costs
		\$ (1,270)		To reconcile Capital Costs
		\$ 120,891		To reconcile Capital Costs
		\$ (3,000)		To reconcile Capital Costs
		\$ (995)	\$ (715,174)	To reconcile Capital Costs
Less: Schedule A expenses from COG	\$ -	\$ (52,526)	\$ (52,526)	To reconcile COG expenses on Schedule A
<b>Medicaid Administration Worksheet</b>				
6- Ancillary Costs (A) Reimbursement Requested	\$ -	\$ 137,226	\$ 137,226	To record ancillary costs
10. Through Calendar Year				



# 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  
APRIL 7, 2015**