



Dave Yost • Auditor of State



Dave Yost • Auditor of State

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 Hamilton 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 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 Robert W. Franks Adult Center building in 2015 and the E. Roger Jackson Adult Center building in 2016 to the County Board's summary. We confirmed 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.
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 found in the payroll procedures and identified square footage variances as reported in Appendix A (2015) and Appendix B (2016).

Statistics – Attendance

1. We reviewed the Cost Reports and confirmed 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; 2015 Enclave Attendance and Acuity Scores by Date of Service for Cost Report; and the 2016 Supported Employment Community Attendance and Acuity Scores by Date of Service reports to the Cost Reports and to the Cost Report Guides. We found no variances in 2015. We reported variances greater than two percent in Appendix B (2016). 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 between the County Board's monthly attendance documentation and the Day Services Attendance Summary By Consumer, Location, Acuity and Month report and the Cost Reports. We found no differences in 2015. We reported differences in Appendix B (2016). We compared the results to the Medicaid Billing System (MBS) data and confirmed the County Board was correctly reimbursed.

We also compared the acuity level on the County Board's Day Services Attendance Summary By Consumer, Location, Acuity and Month reports to the DODD Acuity Assessment Instrument Ratio Listing report or Acuity Assessment Instrument for each individual and ensured at least two individuals from each acuity level were selected. We found no differences.

4. We selected 15 Community Employment units for 2015 and for 2016 from the Supported Employment Community Attendance and Acuity Scores by Date of Service for Cost Report reports and compared the calculation of the units to the Cost Report Guides and the service documentation to the requirements of Ohio Admin. Code § 5123:2-9-15. We reported variances greater than 10 percent in Appendix A (2015) and we confirmed that the County Board was not reimbursed for these services. We found no variances in 2016.

Statistics – Transportation

1. We compared the number of one-way trips from the County Board's Adult Transportation Trips and Local Levy Non-Medical Transportation reports to the Cost Reports. We found no variances greater than two percent of reported 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 10 adults for April 2015 and October 2016 from the County Board's Adult Transportation Trips, Local Levy Non-Medical Transportation and Transportation Bus Roster reports to 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 DDS Expenditures reports to the Cost Reports. We found no variances in 2015. We found variances greater than two percent of total program costs as reported in Appendix B (2016). We also confirmed corresponding transportation costs were correctly reported.

Statistics – Service and Support Administration (SSA)

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

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 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 total 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 confirmed the Cost Reports reconciled within acceptable limits.
2. We inspected the Hamilton County DDS report and found the following sources of potential revenue offsets/applicable credits where revenues are maintained separately; however, the County Board did not offset corresponding expenses or separate costs between federal programs on the Cost Reports in accordance with 2 CFR 200.405 and 2 CFR 200.406:
 - Miscellaneous refunds, reimbursements and other income in the amount of \$10,878 in 2015 and \$110,027 in 2016;
 - IDEA Part B revenues in the amount of \$219,605 in 2015 and \$213,679 in 2016;
 - School Lunch Program revenues in the amount of \$19,255 in 2015 and \$24,468 in 2016; and
 - Help Me Grow revenues in the amount of \$97,329 in 2015.

We also noted Opportunities for Ohioans with Disabilities revenue in the amount of \$10,260 in 2015 and \$5,700 in 2016. We reported corresponding expenses on *Schedule a1, Adult Program* in Appendix A (2015) and Appendix B (2016).

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: Non-Medical Transportation - Per Trip- Eligible Vehicle (ATB) and Non-Medical Transportation - Per Trip - Commercial Vehicle (ATT/FTT). We calculated recoverable findings for no documentation to support paid claims or the units paid were not supported by service and support documentation as described in the tables below. We also reported corresponding unit adjustments in Appendix A (2015).
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 in 2016 and calculated recoverable findings as described in the table below and reported corresponding unit adjustments in Appendix B (2016).
3. For selected contracted transportation services, we compared the County Board's usual and customary rate with the reimbursed rate to ensure that the County Board was reimbursed the lesser of the two as per Ohio Admin. Code § 5123:2-9-06. Additionally, we confirmed if the provision of service met the following provider and staff qualification requirements as applicable under Ohio Admin. Code § 5123:2-9-18:

Paid Claims Testing (Continued)

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

From the paid claims sample, we found contract transportation services rendered by Petermann Ltd. were billed as per trip non-medical transportation (ATB/FTB). We determined that the selected services met the requirements for per trip non-medical transportation; however, we found that one daily inspection log for one vehicle was not maintained (out of 32 vehicles tested). We identified recoverable findings for the non-compliant services as described in the 2016 table below. We determined the reimbursed rate did not exceed the contract rate.

We also found transportation services rendered by Southwest Ohio Regional Transit Authority (SORTA) were billed as commercial transportation (ATT and FTT). We confirmed that the selected services met the requirements for commercial transportation. We determined the County Board did not have a contract for these services; however, the reimbursed rate did not exceed the usual and customary rate.

We also identified contracted adult day services in our sample and we compared the County Board's contract rate with the reimbursed rate to ensure that the County Board was reimbursed no more than the contracted rate. We found no differences between the reimbursed and contract rates.

Recoverable Finding - 2015

Service Code	Units	Non-TCM Review Results	Finding
ATT	235	Unit calculation error resulting in overpayment	\$779.62
FTT	80	Unit calculation error resulting in overpayment	\$200.21
		Total	\$979.83

Recoverable Finding - 2016

Service Code	Units	Non-TCM Review Results	Finding
ATT	100	Unit calculation error resulting in overpayment	\$274.21
FTT	80	Unit calculation error resulting in overpayment	\$224.35
		TCM Review Results	
TCM	29	Home Choice units incorrectly billed as TCM	\$279.77
		Selected Contracted Services Results	
ATB	2	Service Documentation did not contain vehicle safety checklist	\$25.04
		Total	\$803.37

Paid Claims Testing (Continued)

4. We confirmed that the County Board did not have any commercial transportation contracts after April 15, 2015 or any renewed transportation contracts after December 31, 2015.
5. We compared the reimbursed TCM units from the MBS data to the final units reported and confirmed total net Medicaid reimbursed units were less than final TCM units. The County Board was not reimbursed for Community Employment services in either year.
6. We compared the amounts reported on *Summary of Service Costs* for categories from Environmental Accessibility Adaptations to Other Waiver Services to the MBS data. We confirmed 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 Expenditure 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 total reported on the reconciliation worksheet/form. We found no variances.

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

2. We compared the County Board's DDS Expenditures reports to all service contract and other expenses entries. We reported variances exceeding \$500 and that resulted in reclassification to another program or worksheet/form in Appendix A (2015) and Appendix B (2016).
3. We scanned the County Board's DDS Expenditure 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 reported variances greater than two percent of total service contracts and other expenses on any worksheet/form and costs which are non-federal reimbursable and greater than \$500 in Appendix A (2015) and Appendix B (2016).
4. We scanned the DDS expenditure 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 differences in 2015. We found contract Community Employment costs without corresponding statistics and added the omitted statistics in Appendix B (2016).
5. We inspected the County Board's DDS Expenditure 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 Schedule. We reported differences for a purchase that was not properly capitalized in Appendix A (2015). We reported differences for costs that should not be capitalized and a 2015 purchase to record its' first year's depreciation in Appendix B (2016).
6. We confirmed 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 for reporting.
7. We verified that there is an associated cost reported under the appropriate adult program for the final attendance statistics. We also verified 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 and reported variances greater than \$500 in Appendix A (2015) and Appendix B (2016).
2. We compared the County Board's 2014 Depreciation Schedules to the County Board's 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 no variances greater than \$500.
3. Using the County Board's capitalization threshold, we selected two of the County Board's fixed assets which were being depreciated in the first time in 2015 or 2016. We computed the first year's depreciation for the assets selected to determine compliance with the Cost Report Guides and the estimated useful lives prescribed in the 2013 American Hospital Association Asset Guide. We found no differences.
4. We selected three disposed assets from the County Board's list of disposed assets and confirmed that the assets were removed from the Depreciation Schedules.

Payroll Testing

1. We compared total salaries and benefits on the Cost Reports to payroll disbursements yearly totals on 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 no variances greater than two percent.
2. We compared the salaries and benefit costs on the County Board's DDS Gross Pay Details reports to the Cost Reports. We found no variances that resulted in reclassifications to another program or worksheet/form exceeding \$500.
3. We selected the lesser of 40 employees or 25 percent of the number of employees in 2015 and 2016. For the 40 employees selected each year, we compared the County Board's organizational chart, DDS Gross Pay Details report 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).
4. The misclassification errors in procedure 3 were greater than 10 percent and we scanned the County Board's DDS Gross Pay Details reports and compared the classification of employees to entries on the Cost Report worksheet/forms. We reported differences in Appendix A (2015) and Appendix B (2016).

Medicaid Administrative Claiming (MAC)

1. We compared MAC salaries and benefits on the Individual Costs by Code reports to the County Board's DDS Gross Pay Details reports and confirmed 2015 County Board salary and benefits reported exceeded MAC salaries and benefits and 2016 MAC salary and benefits exceeded the County Board's salaries and benefits by less than one percent.
2. We compared the Individual Costs by Code reports to the Medicaid Administration worksheet/form for both years and found no variances.

Medicaid Administrative Claiming (MAC) (Continued)

3. We selected 24 non-validated RMTS observed moments for the third quarter of 2015 and 28 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 DODD's Guide to Medicaid Administrative Claiming (MAC) using the Random Moment Time Studies (RMTS) Methodology for 2014. We found one observed moment in 2015 in which the documentation did not reflect the date and time and was unclear or vague to support the response to the sample moment. We submitted a separate report on the detailed results for the specific moments tested to the DODD and the County Board.

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 to you.

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.



Dave Yost
Auditor of State

July 12, 2018

This Page Left Intentionally Blank

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

	<u>Reported Amount</u>	<u>Correction</u>	<u>Corrected Amount</u>	<u>Explanation of Correction</u>
Schedule A				
19. Room and Board/Cost to Live (L) Community Residential	\$ 300,882	\$ 152,728	\$ 453,610	To reclassify room and board expenses
Schedule B-1, Section A				
19. Community Residential (D) General	1,773	3,798	5,571	To reclassify square footage allocations based on payroll reclassifications
20. Family Support Services (D) General	-	1,393	1,393	To reclassify square footage allocations based on payroll reclassifications
21. Service And Support Admin (D) General	5,318	(5,318)	-	To reclassify square footage allocations based on payroll reclassifications
23. Administration (D) General	39,168	(4,719)	34,449	To reclassify square footage allocations based on payroll reclassifications
24. Transportation (D) General	-	279	279	To reclassify square footage allocations based on payroll reclassifications
25. Non-Reimbursable (D) General	-	4,457	4,457	To reclassify square footage allocations based on payroll reclassifications
Schedule B-1, Section B				
4. 15 Minute Units (D) Supported Emp. - Community Employment	13,703	(4)	13,699	To correct 15 Minute units
Schedule B-4				
5. SSA Unallowable Units (B) 2nd Quarter	3,771	(368)	3,403	To correctly report SSA units
5. SSA Unallowable Units (C) 3rd Quarter	4,352	(4,352)	-	To correctly report SSA units
5. SSA Unallowable Units (D) 4th Quarter	3,826	(3,826)	-	To correctly report SSA units
Worksheet 1				
3. Buildings/Improve (A) Early Intervention	\$ -	\$ 4,327	\$ 4,327	To correct cell total
3. Buildings/Improve (C) School Age	\$ -	\$ 166,478	\$ 166,478	To record depreciation for Fairfax and Rost buildings/improvements
3. Buildings/Improve (I) Medicaid Admin	\$ -	\$ 2,163	\$ 2,163	To correct cell total
3. Buildings/Improve (L) Community Residential	\$ 41,279	\$ 6,491	\$ 47,770	To correct cell total
3. Buildings/Improve (O) Non-Federal Reimbursable	\$ -	\$ 19,471	\$ 19,471	To correct cell total
3. Buildings/Improve (V) Admin.	\$ 127,079	\$ (21,071)	\$ 106,008	To correct cell total
3. Buildings/Improve (W) Program Supervision	\$ 15,706	\$ (11,379)	\$ 4,327	To correct cell total
Worksheet 2				
1. Salaries (X) Gen Expense All Prgm.	\$ 3,112,893	\$ (171,158)		To reclassify Individual & Family Liaison and Advocacy & Family Coordinator salary
		\$ (14,291)		To reclassify MUI Secretary salary
		\$ (2,810)		To reclassify Employment Navigation Supervisor salary
		\$ (168,272)		To reclassify Quality Assurance employee salary
		\$ (23,138)	\$ 2,733,224	To reclassify Transportation and Inventory Specialist salary
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 1,259,588	\$ (69,257)		To reclassify Individual & Family Liaison and Advocacy & Family Coordinator benefits
		\$ (5,783)		To reclassify MUI Secretary benefits
		\$ 19,790		To reclassify Director, Medicaid, Contracts and SSA benefits
		\$ (1,137)		To reclassify Employment Navigation Supervisor benefits
		\$ (102,534)		To reclassify Quality Assurance employee benefits
		\$ (9,363)	\$ 1,091,304	To reclassify Transportation and Inventory Specialist benefits
3. Service Contracts (X) Gen Expense All Prgm.	\$ 106,241	\$ (1,999)	\$ 104,242	To reclassify non-federal reimbursable public relations expenses
4. Other Expenses (O) Non-Federal Reimbursable	\$ 23,959	\$ 1,999		To reclassify non-federal reimbursable public relations expenses
		\$ 3,368		To reclassify non-federal reimbursable advertising expenses
		\$ 1,720	\$ 31,046	To reclassify non-federal reimbursable employee morale and donation costs
4. Other Expenses (X) Gen Expense All Prgm.	\$ 897,555	\$ (1,720)	\$ 895,835	To reclassify non-federal reimbursable employee morale and donation costs
Worksheet 2A				
1. Salaries (E) Facility Based Services	\$ 165,825	\$ 36,095	\$ 201,920	To reclassify General Manager of General Assembly and General Manager of Adult Services salary
1. Salaries (N) Service & Support Admin	\$ -	\$ 46,202		To reclassify Supervising Psychologist salary
		\$ 2		To reclassify SSA Manager salary

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

		\$	53,747	\$	99,951	To reclassify Supervising Psychologist and SSA Director salary
2.	Employee Benefits (E) Facility Based Services	\$	67,099	\$	14,605	\$ 81,704 To reclassify General Manager of General Assembly and General Manager of Adult Services benefits
2.	Employee Benefits (N) Service & Support Admin	\$	-	\$	18,695	To reclassify Supervising Psychologist benefits
				\$	5,527	To reclassify SSA Manager benefits
		\$	43,046	\$	67,268	To reclassify Supervising Psychologist and SSA Director benefits

Worksheet 3

1.	Salaries (W) Program Supervision	\$	100,196	\$	(100,196)	\$ - To reclassify Facilities Manager salary
1.	Salaries (X) Gen Expense All Prgm.	\$	-	\$	100,196	\$ 100,196 To reclassify Facilities Manager salary
2.	Employee Benefits (W) Program Supervision	\$	40,543	\$	(40,543)	\$ - To reclassify Facilities Manager benefits
2.	Employee Benefits (X) Gen Expense All Prgm.	\$	-	\$	40,543	\$ 40,543 To reclassify Facilities Manager benefits

Worksheet 5

1.	Salaries (C) School Age	\$	3,644,922	\$	46,465	\$ (59,164) \$ 3,632,223 To reclassify Employment Navigator's salary
1.	Salaries (D) Unasgn Children Program	\$	-	\$	17,379	\$ 17,379 To reclassify Speech Language Pathologist salary
1.	Salaries (L) Community Residential	\$	80,709	\$	168,272	To reclassify Funding Specialists and Funding Manager salary
				\$	56,352	To reclassify Quality Assurance employee salary
				\$	84,907	To reclassify Benefits Manager salary
				\$	6,726	\$ 396,966 To reclassify community residential positions salary
1.	Salaries (M) Family Support Services	\$	50,835	\$	171,158	To reclassify Physical Therapist salary
				\$	48,579	\$ 270,572 To reclassify Individual & Family Liaison and Advocacy & Family Coordinator salary
1.	Salaries (O) Non-Federal Reimbursable	\$	130,715	\$	14,291	\$ 145,006 To reclassify Community Navigator's salary
2.	Employee Benefits (C) School Age	\$	1,474,866	\$	18,801	\$ 145,006 To reclassify MUI Secretary salary
				\$	(23,940)	\$ 1,469,727 To reclassify Employment Navigator's benefits
2.	Employee Benefits (D) Unasgn Children Program	\$	-	\$	21,612	\$ 21,612 To reclassify Speech Language Pathologist benefits
2.	Employee Benefits (L) Community Residential	\$	32,658	\$	102,534	To reclassify Funding Specialists and Funding Manager benefits
				\$	44,710	To reclassify Quality Assurance employee benefits
				\$	22,802	To reclassify community residential positions benefits
				\$	2,721	\$ 205,425 To reclassify Benefits Manager benefits
2.	Employee Benefits (M) Family Support Services	\$	20,570	\$	69,257	To reclassify Physical Therapist benefits
				\$	19,657	\$ 109,484 To reclassify Individual & Family Liaison and Advocacy & Family Coordinator benefits
2.	Employee Benefits (O) Non-Federal Reimbursable	\$	52,892	\$	5,783	\$ 58,675 To reclassify Community Navigator's benefits
3.	Service Contracts (D) Unasgn Children Program	\$	9,289	\$	(9,289)	\$ - To reclassify MUI Secretary benefits
3.	Service Contracts (L) Community Residential	\$	2,347,003	\$	(152,728)	To reclassify physical therapy and occupational therapy costs
				\$	(780,479)	\$ 1,413,796 To reclassify room and board expenses
				\$	(780,479)	To reclassify payments to developmental center

Worksheet 7-B

3.	Service Contracts (G) Community Employment	\$	-	\$	7,573	\$ 7,573 To reclassify nursing expenses
----	--	----	---	----	-------	---

Worksheet 7-C

1.	Salaries (C) School Age	\$	328,310	\$	59,164	\$ 387,474 To reclassify Speech Language Pathologist salary
2.	Employee Benefits (C) School Age	\$	132,846	\$	23,940	\$ 156,786 To reclassify Speech Language Pathologist benefits
3.	Service Contracts (A) Early Intervention	\$	30,913	\$	(30,913)	\$ - To reclassify physical therapy and occupational therapy costs

Worksheet 7-D

3.	Service Contracts (G) Community Employment	\$	-	\$	9,192	\$ 9,192 To reclassify psychology expenses
----	--	----	---	----	-------	--

Worksheet 7-E

3.	Service Contracts (D) Unasgn Children Program	\$	11,998	\$	42,946	\$ 54,944 To reclassify physical therapy and occupation therapy costs
3.	Service Contracts (E) Facility Based Services	\$	62,748	\$	(2,709)	\$ 60,039 To reclassify physical therapy and occupational therapy children expenses

Worksheet 7-F

1.	Salaries (E) Facility Based Services	\$	82,504	\$	(6,726)	\$ 75,778 To reclassify Physical Therapist salary
2.	Employee Benefits (E) Facility Based Services	\$	33,384	\$	(2,721)	\$ 30,663 To reclassify Physical Therapist benefits
3.	Service Contracts (D) Unasgn Children Program	\$	9,201	\$	9,167	\$ 18,368 To reclassify physical therapy and occupation therapy costs

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

3.	Service Contracts (E) Facility Based Services	\$	9,201	\$	(9,201)	\$	-	To reclassify physical therapy and occupational therapy children expenses
----	---	----	-------	----	---------	----	---	---

Worksheet 8

1.	Salaries (X) Gen Expense All Prgm.	\$	-	\$	23,138	\$	23,138	To reclassify Transportation and Inventory Specialist salary
2.	Employee Benefits (X) Gen Expense All Prgm.	\$	-	\$	9,363			To reclassify Transportation and Inventory Specialist benefits
				\$	16,711	\$	26,074	To reclassify Transportation Coordinator
3.	Service Contracts (E) Facility Based Services	\$	6,526,185	\$	99,567	\$	6,625,752	To reclassify transportation expenses

Worksheet 9

1.	Salaries (N) Service & Support Admin. Costs	\$	5,792,505	\$	(992)			To reclassify Benefits Manager salary
				\$	(17,379)			To reclassify Funding Specialists and Funding Manager salary
				\$	(17,379)			To reclassify Funding Specialists and Funding Manager salary
				\$	(2)			To reclassify SSA Manager salary
				\$	32,952			To reclassify Psychologist salary
				\$	(53,747)			To reclassify Supervising Psychologist and SSA Director salary
				\$	(48,579)			To reclassify Community Navigator's salary
				\$	(46,465)			To reclassify Employment Navigator's salary
				\$	(84,907)			To reclassify community residential positions salary
				\$	(56,352)	\$	5,499,655	To reclassify Benefits Manager salary
2.	Employee Benefits (N) Service & Support Admin. Costs	\$	2,343,855	\$	(402)			To reclassify Benefits Manager benefits
				\$	(16,711)			To reclassify Transportation Coordinator
				\$	(21,612)			To reclassify Funding Specialists and Funding Manager benefits
				\$	(21,612)			To reclassify Funding Specialists and Funding Manager benefits
				\$	(19,790)			To reclassify Director, Medicaid, Contracts & SSA benefits
				\$	(5,527)			To reclassify SSA Manager benefits
				\$	13,333			To reclassify Psychologist benefits
				\$	(43,046)			To reclassify Supervising Psychologist and SSA Director benefits
				\$	(19,657)			To reclassify Community Navigator's benefits
				\$	(18,801)			To reclassify Employment Navigator's benefits
				\$	(44,710)			To reclassify community residential positions benefits
				\$	(22,802)	\$	2,122,518	To reclassify Benefits Manager benefits

Worksheet 10

1.	Salaries (E) Facility Based Services	\$	6,023,174	\$	(36,095)			To reclassify General Manager of General Assembly and General Manager of Adult Services salary
				\$	2,810			To reclassify Employment Navigation Supervisor's salary
				\$	(32,952)			To reclassify Psychologist salary
				\$	(46,202)	\$	5,910,735	To reclassify Supervising Psychologist salary
1.	Salaries (G) Community Employment	\$	-	\$	992	\$	992	To reclassify Benefits Manager salary
1.	Salaries (H) Unasgn Adult Program	\$	-	\$	17,379	\$	17,379	To reclassify Funding Specialists and Funding Manager salary
2.	Employee Benefits (E) Facility Based Services	\$	2,437,192	\$	(14,605)			To reclassify General Manager of General Assembly and General Manager of Adult Services benefits
				\$	1,137			To reclassify Employment Navigation Supervisor's benefits
				\$	(13,333)			To reclassify Psychologist benefits
				\$	(18,695)	\$	2,391,696	To reclassify Supervising Psychologist benefits
2.	Employee Benefits (G) Community Employment	\$	-	\$	402	\$	402	To reclassify Benefits Manager benefits
2.	Employee Benefits (H) Unasgn Adult Program	\$	-	\$	21,612	\$	21,612	To reclassify Funding Specialists and Funding Manager b
3.	Service Contracts (E) Facility Based Services	\$	1,973,235	\$	(1,877)			To correct cell total
				\$	(99,567)	\$	1,871,791	To reclassify transportation expenses
3.	Service Contracts (G) Community Employment	\$	213,675	\$	1,877			To correct cell total
				\$	(7,573)			To reclassify nursing expenses
				\$	(9,192)	\$	198,787	To reclassify psychology expenses
4.	Other Expenses (E) Facility Based Services	\$	223,305	\$	(3,368)			To reclassify non-federal reimbursable advertising expenses
				\$	(8,391)	\$	211,546	To capitalize (unrecorded asset) patient lift

a1 Adult

10.	Community Employment (B) Less Revenue	\$	-	\$	1,394	\$	1,394	To record RSC expenses
-----	---------------------------------------	----	---	----	-------	----	-------	------------------------

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

Reconciliation to County Auditor Worksheet

Expense:

Plus: Purchases Greater Than \$5,000	\$	203,530	\$	8,391	\$	211,921	To capitalize (unreported asset) patient lift
Plus: Payments to Developmental Center	\$	-	\$	780,479	\$	780,479	To reclassify payments to developmental center

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Summary of Service Costs				
Room and Board/Cost to Live, Community Residential	\$ 418,285	\$ 1,529	\$ 424,000	To correct cell total (reclassification of costs)
		4,186		To reclassify room and board
Square Footage Allocation				
Supported Emp. - Comm Emp., Adult	-	224	224	To reclassify square footage allocations based on payroll reclassifications
Community Residential, General	1,376	4,227	5,603	To reclassify square footage allocations based on payroll reclassifications
Family Support Services, General	-	1,345	1,345	To reclassify square footage allocations based on payroll reclassifications
Service And Support Admin, General	5,965	(1,930)	4,035	To reclassify square footage allocations based on payroll reclassifications
Administration, General	35,448	(4,390)	31,058	To reclassify square footage allocations based on payroll reclassifications
Transportation, General	-	224	224	To reclassify square footage allocations based on payroll reclassifications
Attendance Statistics				
Total Individuals Served By Program, Non-Title XX Only Supported Emp. - Community Employment	207	1	208	To add ABS Transitions Inc. statistics
15 Minute Units, Non-Title XX Only Supported Emp. - Community Employment	11,825	94	11,919	To add ABS Transitions Inc. statistics
Total Days of Attendance by Acuity				
A, Supported Emp. - Enclave (Non-Title XX Only)	-	1,063	1,072	To reclassify Non-Title XX Enclave days of attendance
		9	-	To correct days of attendance
A, Supported Emp. - Enclave (Title XX Only)	1,063	(1,063)	-	To reclassify Non-Title XX Enclave days of attendance
B, Supported Emp. - Enclave (Non-Title XX Only)	-	1	1	To reclassify Non-Title XX Enclave days of attendance
B, Supported Emp. - Enclave (Title XX Only)	1	(1)	-	To reclassify Non-Title XX Enclave days of attendance
Annual Summary of Transportation Services				
Non-Title XX-Adult				
Facility Based Services, CB, Cost of Bus, Tokens, Cabs	\$ 610,000	\$ (61,000)	\$ 549,000	To report correct cost of bus, tokens, cabs
Supported Emp. - Comm. Emp, CB., Cost of Bus, Tokens, Cabs	\$ -	\$ 61,000	\$ 68,747	To report correct cost of bus, tokens, cabs
		\$ 7,747		To report correct cost of bus, tokens, cabs
Annual Summary of Units of Service - Service and Support Administration				
TCM Units, CB Activity	298,958	(29)	298,929	To correctly report Home Choice Units
Home Choice Units, CB Activity	-	29	29	To correctly report Home Choice Units
SSA Unallowable Units, CB Activity	20,317	(9,996)	10,321	To correctly report SSA units
Capital Costs				
Buildings/Improve, Early Intervention	\$ -	\$ 3,360	\$ 3,360	To correct cell total
Buildings/Improve, School Age	\$ -	\$ 166,120	\$ 166,120	To correct cell total
Buildings/Improve, Medicaid Admin	\$ -	\$ 1,680	\$ 1,680	To correct cell total
Buildings/Improve, Community Residential	\$ 44,002	\$ 5,039	\$ 49,041	To correct cell total
Buildings/Improve, Program Supervision	\$ 11,423	\$ (9,743)	\$ 1,680	To correct cell total
Moveable Equipment, Facility Based Services	\$ -	\$ 755	\$ 755	To record depreciation for patient lift
Indirect Cost Allocation				
Salaries, Gen Expense All Program	\$ 2,422,365	\$ (694)	\$ 2,132,850	To reclassify SSA Director salary
		\$ (171,351)		To reclassify Individual & Family Liaison and Advocacy & Family Coordinator
		\$ (23,145)		To reclassify Transportation and Inventory Specialist
		\$ (22,856)		To reclassify Adult Center Secretary
		\$ (71,470)		To reclassify quality assurance positions
Employee Benefits, Gen Expense All Program	\$ 1,312,523	\$ (14,282)		To reclassify SSA Director benefits

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

		\$	(64,308)			To reclassify Individual & Family Liaison and Advocacy & Family Coordinator	
		\$	(8,686)			To reclassify Transportation and Inventory	
		\$	(8,578)			To reclassify Adult Center Secretary	
		\$	(56,289)	\$	1,160,379	To reclassify quality assurance positions	
Other Expenses, Gen Expense All Program	\$	861,361	\$	(2,936)	\$	858,426	To reclassify non-federal reimbursable advertising, public relations, and donation costs
Other Expenses, Non-Federal Reimbursable	\$	53,757	\$	2,936	\$	56,692	To reclassify non-federal reimbursable advertising, public relations, and donation costs
Program Supervision							
Salaries, Early Intervention	\$	114,629	\$	(22,057)	\$	92,572	To reclassify EI Secretary
Salaries, Service & Support Admin	\$	146,734	\$	694			To reclassify SSA Director salary
			\$	(556)	\$	146,872	To reclassify SSA Training & Admin Coordinator
Employee Benefits, Early Intervention	\$	43,021	\$	(8,278)	\$	34,743	To reclassify EI Secretary
Employee Benefits, Service & Support Admin	\$	102,217	\$	14,282			To reclassify SSA Director benefits
			\$	(11,442)	\$	105,057	To reclassify SSA Training & Admin Coordinator
Building Services Cost							
Salaries, School Age	\$	149,749	\$	82	\$	149,830	To reclassify Custodial Sub
Salaries, Facility Based Services	\$	221,646	\$	790	\$	222,436	To reclassify Custodial Sub
Salaries, Admin	\$	226,659	\$	(100,196)	\$	126,463	To reclassify Facilities Manager
Salaries, Gen Expense All Program	\$	-	\$	100,196	\$	100,196	To reclassify Facilities Manager
Employee Benefits, School Age	\$	56,201	\$	31	\$	56,232	To reclassify Custodial Sub
Employee Benefits, Facility Based Services	\$	83,185	\$	296	\$	83,481	To reclassify Custodial Sub
Employee Benefits, Admin	\$	85,066	\$	(37,604)	\$	47,462	To reclassify Facilities Manager
Employee Benefits, Gen Expense All Program	\$	-	\$	37,604	\$	37,604	To reclassify Facilities Manager
Dietary Services							
Service Contracts, School Age	\$	91,929	\$	20,586	\$	112,514	To reclassify dietary expenses
Direct Services							
Salaries, Early Intervention	\$	1,201,127	\$	22,057	\$	1,223,183	To reclassify EI Secretary
Salaries, School Age	\$	2,618,806	\$	45,394	\$		To reclassify Employment Navigator
			\$	(82)	\$	2,664,118	To reclassify Custodial Sub
Salaries, Unassign Children Program	\$	236,009	\$	34,396	\$	270,405	To reclassify Funding Manager and Specialists
Salaries, Community Residential	\$	204,753	\$	71,470			To reclassify quality assurance positions
			\$	381			To reclassify Benefits Manager
			\$	1,466	\$	278,071	To reclassify Benefits Representatives
Salaries, Family Support Services	\$	-	\$	171,351			To reclassify Individual & Family Liaison and Advocacy & Family Coordinator
			\$	43,155	\$	214,506	To reclassify Service Facilitator Assistant
Employee Benefits, Early Intervention	\$	450,787	\$	8,278	\$	459,064	To reclassify EI Secretary
Employee Benefits, School Age	\$	982,846	\$	17,036			To reclassify Employment Navigator
			\$	(31)	\$	999,852	To reclassify Custodial Sub
Employee Benefits, Unassign Children Program	\$	88,575	\$	37,946	\$	126,521	To reclassify Funding Manager and Specialists
Employee Benefits, Community Residential	\$	76,844	\$	56,289			To reclassify quality assurance positions
			\$	7,843			To reclassify Benefits Manager
			\$	13,302	\$	154,278	To reclassify Benefits Representatives
Employee Benefits, Family Support Services	\$	-	\$	64,308			To reclassify Individual & Family Liaison and Advocacy & Family Coordinator
			\$	16,196	\$	80,505	To reclassify Service Facilitator Assistant
Service Contracts, School Age	\$	701,487	\$	(20,586)	\$	680,901	To reclassify dietary expenses
Service Contracts, Community Residential	\$	836,972	\$	(1,529)			To correct cell total (reclassification of costs)
			\$	(4,186)	\$	831,257	To reclassify room and board
Service Contracts, Family Support Services	\$	561,590	\$	(119,095)	\$	442,494	To reclassify capital housing expense
Other Expenses, Early Intervention	\$	63,129	\$	(975)	\$	62,154	To reclassify non-federal reimbursable advertising and public relations cost
Other Expenses, Non-Federal Reimbursable	\$	27,890	\$	975	\$	28,865	To reclassify non-federal reimbursable advertising and public relations cost
Professional Services - Nursing Services							
Salaries, Facility Based Services	\$	266,277	\$	(686)	\$	265,591	To reclassify Direct Service Sub

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

Employee Benefits, Facility Based Services	\$	99,935	\$	(257)	\$	99,677	To reclassify Direct Service Sub
Service Contracts, Community Employment	\$	-	\$	14,905	\$	14,905	To reclassify nursing expenses
Professional Services - Speech Services							
Salaries, Early Intervention	\$	259,100	\$	41,907	\$	301,007	To reclassify Speech Language Pathologist
Salaries, School Age	\$	450,741	\$	(41,907)	\$	408,834	To reclassify Speech Language Pathologist
Employee Benefits, Early Intervention	\$	97,241	\$	15,728	\$	112,969	To reclassify Speech Language Pathologist
Employee Benefits, School Age	\$	169,164	\$	(15,728)	\$	153,437	To reclassify Speech Language Pathologist
Professional Services - Psychological Services							
Service Contracts, Community Employment	\$	-	\$	18,095	\$	18,095	To reclassify psychology expenses
Transportation Services							
Salaries, Gen Expense All Program	\$	-	\$	23,145	\$	23,145	To reclassify Transportation and Inventory Specialist
Employee Benefits, Gen Expense All Program	\$	-	\$	8,686			To reclassify Transportation and Inventory Specialist
			\$	11,361	\$	20,047	To reclassify Transportation Coordinator
Services and Support Admin							
Salaries, Service & Support Admin Costs	\$	4,804,493	\$	556			To reclassify SSA Training & Admin Coordinator
			\$	(4)			To reclassify Benefits Manager
			\$	(381)			To reclassify Benefits Manager
			\$	(45,394)			To reclassify Employment Navigator
			\$	(34,396)			To reclassify Funding Manager and Specialists
			\$	(34,396)			To reclassify Funding Manager and Specialists
			\$	(43,155)			To reclassify Service Facilitator Assistant
			\$	(1,466)	\$	4,645,857	To reclassify Benefits Representatives
Employee Benefits, Service & Support Admin Costs	\$	2,642,372	\$	11,442			To reclassify SSA Training & Admin Coordinator
			\$	(76)			To reclassify Benefits Manager
			\$	(7,843)			To reclassify Benefits Manager
			\$	(17,036)			To reclassify Employment Navigator
			\$	(37,946)			To reclassify Funding Manager and Specialists
			\$	(37,946)			To reclassify Funding Manager and Specialists
			\$	(11,361)			To reclassify Transportation Coordinator
			\$	(16,196)			To reclassify Service Facilitator Assistant
			\$	(13,302)	\$	2,512,107	To reclassify Benefits Representatives
Adult Program							
Salaries, Facility Based Services	\$	4,304,411	\$	22,856			To reclassify Adult Center Secretary
			\$	(790)			To reclassify Custodial Sub
			\$	686	\$	4,327,164	To reclassify Direct Service Sub
Salaries, Community Employment	\$	-	\$	4	\$	4	To reclassify Benefits Manager
Salaries, Unassign Adult Program	\$	-	\$	34,396	\$	34,396	To reclassify Funding Manager and Specialists
Employee Benefits, Facility Based Services	\$	1,615,459	\$	8,578			To reclassify Adult Center Secretary
			\$	(296)			To reclassify Custodial Sub
			\$	257	\$	1,623,998	To reclassify Direct Service Sub
Employee Benefits, Community Employment	\$	-	\$	76	\$	76	To reclassify Benefits Manager
Employee Benefits, Unassign Adult Program	\$	-	\$	37,946	\$	37,946	To reclassify Funding Manager and Specialists
Service Contracts, Facility Based Services	\$	2,281,153	\$	(1,014)			To reclassify community employment costs
			\$	(954,306)			To reclassify payments to developmental center
			\$	(14,905)			To reclassify nursing expenses
			\$	(18,095)	\$	1,292,833	To reclassify psychology expenses
Service Contracts, Community Employment	\$	127,592	\$	1,014	\$	128,606	To reclassify community employment costs
A1 Adult							
Community Employment, Less Revenue	\$	-	\$	80	\$	80	To record OOD offset

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

CBCR Reconcile
CBCR Reconcile Expenses

Capital Housing	\$	-	\$	119,095	\$	119,095	To reclassify capital housing expense
Other	\$	91,476	\$	954,306	\$	1,045,782	To reclassify payments to developmental center



Dave Yost • Auditor of State

DEPARTMENT 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
AUGUST, 14 2018