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MIAMI 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 E. Broad Street, 13th 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 Miami County Board of Developmental Disabilities (County Board) prepared its *Income and Expenditure Report* for the years ended December 31, 2010 and 2011 (Cost Reports) in accordance with DODD's Guide to Preparing Income and Expenditure Reports for 2010 and 2011 (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.

The Auditor of State, under the same authority noted above, also performed the Acuity Testing procedures below for the 2008, 2009, 2010 and 2011 Cost Reports.

Statistics – Square Footage

1. DODD requested us to 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 and, if final 2009 square footage totals are the same and no significant changes in the floor plan have occurred, to perform no additional procedures.

We toured 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 floor space. We found no unreported rented or idle floor space.

We also compared 2010 square footage totals to final 2009 square footage totals and noted significant variances. The County Board stated that the final 2009 square footage reflects the correct square footage usage by program in 2010 and we reported these variances in Appendix A (2010). In addition, while performing our initial scan of the Cost Report, we found costs and individuals served for Adult speech services but no square footage reported. We inquired of the County Board and were provided the square footage used for adult speech services. We reported this variance in Appendix A. We performed no additional procedures in 2010.

The County Board stated significant changes did occur in 2011 and we performed the procedures below for 2011.

2. DODD requested us to 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*.

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

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

3. DODD requested 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 Riverside building to the County Board's summary for 2011.

We found no variances exceeding 10 percent.

4. DODD requested us to 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 2011 square footage summary to the square footage reported in each cell in *Schedule B-1*. We found no variances exceeding 10 percent. However, we identified significant differences for both 2010 and 2011 during our payroll testing and we revised the square footage summary to reflect the reclassification of employees to different program areas. We compared the revised 2011 square footage summary to the square footage reported in each cell in *Schedule B-1*. We also compared the employee reclassifications to the 2010 square footage (see procedure 1 above).

We reported differences in Appendix A (2010) and Appendix (B) 2011.

5. We obtained the County Board's methodology for allocating square footage between programs and reviewed 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 found no inconsistencies between the County Board's methodology and the Cost Report Guides.

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 the number of individuals served for *Schedule B-1, Section B, Attendance Statistics* for Community Employment needed to be obtained as costs were reported on *Worksheet 2A, Program Supervision*, Column (X) General Expense-All Programs for 2010 and 2011 and were not being assigned to Column (G) Supported Employment - Community Employment.

These statistics (see also procedure 3) are reported in Appendix A (2010) and Appendix (B) 2011.

2. DODD asked us to compare the County Board's final 2009 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 2010 and 2011 and, if the hours are the same, to do no additional procedures.

We compared the final 2009 typical hours of service to the typical hours of service reported on *Schedule B-1* for 2010 and 2011. We found the reported typical hours of service changed in 2010 and 2011 and we compared the County Board's supporting documentation for typical hours of service to the typical hours of service reported on *Schedule B-1*.

We found differences as reported in Appendix A (2010) and Appendix B (2011).

3. DODD requested us to 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 2010 Attendance by Acuity and Attendance by Month by All Clients, Age Group, and Program reports and 2011 Day Service Attendance Summary by Consumer, Location, Acuity and Month reports for the number of individuals served and days of attendance, and 2010 Units Provided Detail report and 2011 Services Provided Detail reports for 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 found variances exceeding two percent as reported in Appendix A (2010) and Appendix B (2011).

4. DODD requested 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 attendance statistics on *Schedule B-1, Section B, Attendance Statistics*.

We compared the County Board's final 2009 number of individuals served to the final individuals served for Day Habilitation/Adult Day Services/Vocational Habilitation, and Enclave for 2010 and the final 2010 individuals served to the final individuals served for 2011 on *Schedule B-1, Section B, Attendance Statistics* and determined if the variances were over 10 percent.

The number of reported Enclave individuals served changed more than 10 percent from the prior year's *Schedule B-1* to 2010 and as a result we performed procedure 5 below.

5. DODD requested us to 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.

We haphazardly selected 15 Enclave individuals from the County Board's attendance sheets for 2010 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 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.

We haphazardly selected 15 Community Employment units from the 2010 Units Provided Detail report and 15 units from 2011 Services Provided Detail report and determined if the units were calculated in accordance with the Cost Report Guides.

We found no differences.

Acuity Testing

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

We compared the County Board's Attendance by Acuity reports, Attendance by Month by All Clients, Age Group, and Program reports, and Day Service Attendance Summary by Consumer, Location, Acuity and Month reports for the number of individuals served and days of attendance for Day Habilitation/Adult Day Services/ Vocational Habilitation and Enclave with the Days of Attendance and Individuals Served by Acuity supplemental Cost Report worksheet for 2008 and 2009, 2010, 2011.

We found no variances for 2008.

For 2009, we found 64 Enclave attendance days should be reclassified from the acuity level A to A-1.

For 2010, we found 48 Adult Day Service days should be reclassified from the acuity level A-1 to A and 48 Enclave attendance days should be reclassified from the acuity level A to A-1.

We found no variances for 2011.

2. We also compared two individuals from each acuity level on the County Board's 2008, 2009, 2010 and 2011 attendance acuity reports to the Acuity Assessment Instrument for each individual for 2008, 2009, 2010, and 2011.

For 2008, we found 30 adult day service attendance days should be reclassified from acuity level C to A-1 and two Enclave attendance days should be reclassified from the acuity level B to C.

We found no differences for 2009.

For 2010, we found one adult day service attendance day should be reclassified from the acuity level B to A.

We found no differences in 2011.

We reported the differences from both procedure 1 and 2 on the Days of Attendance by Acuity supplemental Cost Report worksheet for 2009 and 2010 submitted to DODD. DODD did not request a 2008 revised supplemental Cost Report worksheet.

Statistics – Transportation

1. DODD requested us to 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*.

By Age Group reports and 2011 Units Delivered Transportation by Service, Month and Age Group report with those statistics as reported in *Schedule B-3*. We also footed the County Board's transportation reports for accuracy.

We found differences as reported in Appendix A (2010). We found no differences in 2011.

2. DODD requested us to report variances of more than 10 percent of the total trips taken for 10 individuals for both 2010 and 2011, 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 nine adult individuals and one child for March 2010 and for October 2011 from the County Board's daily reporting documentation to *Schedule B-3*.

We found no differences exceeding 10 percent.

3. DODD requested us to 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 State Expenses Without Payroll or Benefits (Detailed) Reports.

The County Board did not report any cost of bus tokens, cabs on *Schedule B-3* for 2010 and 2011. We found no unreported transportation costs for bus tokens or cabs.

Statistics – Service and Support Administration (SSA)

1. DODD requested us to 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 2010 TCM units and Detailed Units Marked Non-Billable reports and 2011 Case Notes Listing for TCM Billing - Subtotaled by Consumer reports with those statistics reported in *Schedule B-4*. We also footed the County Board's quarterly SSA reports for accuracy.

We found no differences exceeding two percent in 2010. We found differences as reported in Appendix B (2011).

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

We haphazardly selected two samples of 60 Other SSA Allowable units for 2010 from the Unit Entry by Date Span reports and 2011 from the Case Notes Listing for TCM Billing - Subtotaled by Consumer report 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).

The units found to be in error did not exceed 10 percent of our sample for 2010. We found no errors in 2011.

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

We haphazardly selected a sample of 60 SSA Unallowable service units for 2010 Detailed Units Marked Non-Billable reports and 2011 from the Case Notes Listing for TCM Billing - Subtotaled by Consumer 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).

The units found to be in error did not exceed 10 percent of our sample for 2010 and 2011.

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

We compared the final 2009 SSA units to the final 2010 SSA units and compared the final 2010 SSA units to the final 2011 SSA units.

The final 2010 TCM and Other SSA Allowable units as well as the 2011 Other SSA Allowable and SSA Unallowable units decreased by more than five percent from the prior year's *Schedule B-4*. We obtained the County Board's explanation that these variances were due to staff turnover in 2009 and 2010 and subsequent training which resulted in an increase of TCM units and a decrease of Other SSA Allowable and SSA Unallowable units in 2011. We reported no variances in Appendix A (2010) and Appendix B (2011).

5. DODD requested us to 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 requested 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 haphazardly selected a sample of 60 General Time Units for 2010 from the Non-Billable General Time reports and for 2011 from the Case Notes Listing for TCM Billing - Subtotaled by Consumer reports determined if the case note documentation described activities listed in Ohio Admin. Code § 5101:3-48-01(D) or in *Worksheet 9, Service and Support Administration Costs*, Section 1(b) of the Cost Report Guides.

In 2010, the units found to be in error exceeded 10 percent of our general time sample as reported in Appendix A (2010); however, the errors did not indicate a systemic issue. The units found to be in error did not exceed 10 percent of our sample for 2011.

Revenue Cost Reporting and Reconciliation to the County Auditor Report

1. We compared the receipt totals from the 12/31/2010 and 12/31/2011 County Auditor's Summary Revenue Report for the Riverside Developmental Disabilities (119) fund to the County Auditor's report totals reported on the *Reconciliation to County Auditor Worksheets*.

We found no differences.

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.

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

We found differences as reported in Appendix A (2010). We found no differences in 2011.

5. We reviewed the County Board's detailed revenue report 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 \$9,202 in 2010;
- Title XX revenues in the amount of \$67,876 in 2010 and \$97,725 in 2011;
- Motor Vehicle Tax Refund revenues in the amount of \$1,931 in 2010 and \$2,018 in 2011;
- Insurance Reimbursements in the amount of \$1,777 in 2010 and \$9,006 in 2011;
- Contract Employee reimbursements in the amount of \$90,641 in 2010 and \$111,484 in 2011;
- Reimbursement for Excess Costs in the amount of \$187,353 and \$57,215 in 2011.

We also noted Ohio Rehabilitation Services Commission revenues in the amount of \$39,136 in 2010 and \$78,147 in 2011; however, corresponding expenses were offset on *Schedule A1, Adult Program* as reported in Appendix A (2010) and Appendix B (2011).

Paid Claims Testing

1. We selected 102 paid claims among all service codes from 2010 and 2011 from the Medicaid Billing System (MBS) data and determined if the claims 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):

- 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 (for homemaker/personal care, type must include if routine, on-site/on-call, or level one emergency);
- Number of units of the delivered service or continuous amount of uninterrupted time during which the service was provided; 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.¹

We found instances of non-compliance with these documentation requirements for 2010 and 2011.

Recoverable Finding – 2010 Finding \$30.12

We determined the County Board was over reimbursed for one unit of Vocational Habilitation - 15 minute unit - Level 1 waiver (FVH) service.

Service Code	Units In Error	Review Results	Finding
FVH	1	Units billed in excess of actual service delivery	\$30.12

Recoverable Finding - 2011 Finding \$198.21

We determined the County Board was over reimbursed for the following: one unit of Vocational Habilitation - 15 minute unit - IO waiver (AVF) service; 40 units of Supported Employment - Community Employment - 15 minute unit - Level 1 waiver (FCO) service; one unit of Vocational Habilitation-Daily unit - IO waiver (AVH) service; one unit of Adult Day Support - 15 minute unit - IO waiver (ADF) service; one unit of Supported Employment - Enclave - 15 minute unit - IO waiver (ANF) service; one unit of Non-Medical Transportation - Per Trip - Eligible Vehicle - IO waiver (ATB) service; and one unit of Adult Day Support - 15 minute unit - (FDF) service.

¹ 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).

Service Code	Units In Error	Review Results	Finding
ADF	1	Units billed in excess of actual service delivery	\$1.04
ANF	1	Units billed in excess of actual service delivery	\$0.92
AVF	1	Units billed in excess of actual service delivery	\$1.64
AVH	1	Units billed in excess of actual service delivery	\$26.30
ATB	1	Units billed in excess of actual service delivery	\$12.52
FCO	40	Units billed in excess of actual service delivery	\$154.73
FDF	1	Units billed in excess of actual service delivery	\$1.05
		Total	\$198.21

2. DODD requested 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 reports, 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 or Supported Employment - Community Employment units.

3. DODD requested us to report whether any reimbursements exceeded disbursements on *Schedule A, Summary of Service Costs- By Program* 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 2010 and 2011 on the MBS Summary by Service Code reports.

We found no differences.

Non-Payroll Expenditures and Reconciliation to the County Auditor Report

1. We compared the disbursement totals from the 12/31/2010 and 12/31/2011 County Auditor's report listed on the *Reconciliation to County Auditor Worksheets* to the County Auditor's disbursements report balances for the Riverside Developmental Disabilities (119) fund.

We found no differences.

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.

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 expense 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 contracts and other expenses entries on worksheets 2 through 10 to the County Board's State Expenses Without Payroll or Benefits (Detailed) Reports.

We found differences exceeding \$100 as reported in Appendix A (2010) and Appendix B (2011).

Recommendation:

We identified numerous variances between the State Expenses Without Payroll or Benefits (Detailed) Reports and the Cost Reports (see also procedure 2 of Payroll Testing section for payroll variances identified). The County Board was unable to provide explanations or additional documentation to reconcile these differences.

We recommend the County Board ensure their records conform with DODD's Guide to Preparing Income and Expenditure Report which states, in pertinent part, "In addition to maintaining all documentation to verify revenues and expenses, keep records that clearly trace or allocate all costs from accounting records to this report..." If a County Board makes internal audit adjustments beyond the program expense totals in its detailed expenditure reports, it should ensure a sufficient audit trail exists to determine which expenditure transactions need reclassified and why the internal reclassifications were necessary.

5. We 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 found differences as reported in Appendix A (2010) and Appendix B (2011).

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.

We scanned the County Board's State Expenses Without Payroll or Benefits (Detailed) 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, and G-Community Employment and H-unassigned 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 (2010) and Appendix B (2011) for misclassified and non-federal reimbursable costs.

7. We scanned the County Board's State Expenses Without Payroll or Benefits (Detailed) Reports for items purchased during 2010 and 2011 that met the County Board's capitalization criteria and traced them to inclusion on the County Board's original Depreciation Schedules.

We found unrecorded purchases meeting the capitalization criteria that were not included on the County Board's original depreciation schedule as reported in Appendix A (2010) and Appendix B (2011). We requested the County Board develop revised Depreciation Schedules due to errors found in the Property, Depreciation, and Asset Verification Testing section (see procedure 4 below). The revised Depreciation Schedules included the previously unrecorded purchases.

8. We haphazardly selected 40 disbursements from 2010 and 2011 from the County Board's State Expenses Without Payroll or Benefits (Detailed) Reports that were classified as service contract and other expenses on worksheets 2 through 10. We determined if supporting documentation was maintained as required by 2 CFR 225 (OMB Circular A-87, Appendix A, (C)(1)(j)) and the disbursement was properly classified according to the Cost Report Guides.

We reported differences in Appendix A (2010) and Appendix B (2011) for misclassified and non-federal reimbursable 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 between the County Board's capitalization procedures and the guidelines listed above.

2. We compared the County Board's final 2009 Depreciation Schedule to the County Board's 2010 and 2011 original and revised Depreciation Schedules (see procedure 4 below) for changes in the depreciation amounts for assets purchased prior to the periods under review which were not in compliance with the Cost Report Guides.

We found errors with historical cost, useful life and annual depreciation and assets reported on the 2009 Depreciation schedule that were not included in the original 2010 and 2011 Depreciation Schedules. We requested the County Board develop revised Depreciation Schedules. We found no differences when we compared the 2009 Depreciate Schedule to the revised 2010 and 2011 Depreciation Schedules.

3. DODD asked us to compare the depreciation costs reported in the County Board's depreciation schedule 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 original and revised Depreciation Schedules.

We found differences with the original Depreciation Schedules. We also found differences as reported in Appendix A (2010) and Appendix B (2011) with the revised Depreciation Schedules.

4. We scanned the County Board's original and revised Depreciation Schedules for 2010 and 2011 for 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 found errors in the County Board's original Depreciation Schedules for assets which were missing, but had been included on previous depreciation schedules, along with disposals and purchases which were either not properly included or excluded from the original depreciation schedules. Therefore, we asked the County Board to submit revised depreciation schedules.

We found no differences with the revised Depreciation Schedules.

5. We haphazardly selected two 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.

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

We found differences and selected 20 additional disposed assets for testing. We reported the variances in Appendix B (2011).

Payroll Testing

1. DODD asked us to determine whether total County Board salaries and benefits in the 2010 and 2011 Cost Reports were within two percent of the County Auditor's report totals for the Riverside Developmental Disabilities (119) fund.

We totaled salaries and benefits from worksheets 2 through 10 from the 2010 and 2011 Cost Reports and compared the yearly totals to the County Auditor's Summary Expense Reports.

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 State Expenses Payroll Only By SAC/Employee (Summary) Reports and State Expenses Without Payroll or Benefits (Detailed) Reports.

We found differences as reported in Appendix A (2010) and Appendix B (2011).

3. We selected 39 employees and compared the County Board's organizational chart, State Expenses Payroll Only By SAC/Employee (Summary) Reports, and job descriptions 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 (2010) and Appendix B (2011) 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 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.

We scanned the County Board's State Expenses Payroll Only By SAC/Employee (Summary) Reports for 2010 and 2011 and compared classification of employees to entries on worksheets 2 through 10 to determine if salary and benefit costs were reported in accordance with the Cost Report Guides.

We found differences as reported in Appendix A (2010) and Appendix B (2011).

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 Individual MAC Costs by Code and MAC RMTS reports to the County Board's State Expenses Payroll Only By SAC/Employee (Summary) Reports.

We found no variance exceeding one percent.

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

We reported differences in Appendix A (2010). We found no differences in 2011.

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

We reported differences in Appendix A (2010) and Appendix B (2011).

4. We selected 14 RMTS observed moments completed by employees of the County Board from the DODD RMTS Participant Moments Question and Answer report for the fourth quarter of 2010 and 11 RMTS observed moments from the third quarter of 2011 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 2011.

For 2010, we found one RMTS observed moments for Activity Code 2-Targeted Case Management Activities where the documentation provided was vague and did not support the activity code. We also found one RMTS observed moment for Activity Code 5-Facilitating Medicaid Eligibility Determinations that lacked any supporting documentation and one for Activity Code 7-Referral, Coordination and Monitoring of Medicaid Services in which the documentation provided did not include the date and time. We also found one RMTS observed moments for Activity Code 6-Facilitating Eligibility for Non-Medicaid Programs that should be reclassified as Activity Code 5-Facilitating Medicaid Eligibility Determinations.

For 2011, we found one RMTS observed moment for Activity Code 2-Targeted Case Management Activities where the documentation provided was vague and did not support the activity code. We also found one RMTS observed moment for Activity Code 7-Referral, Coordination, and Monitoring of Medicaid Services in which the documentation provided did not include the time we also found one RMTS observed moment for Activity Code 12-Program Planning, Development, and Interagency Coordination of Non-Medicaid Services that lacked any supporting documentation.

We have reported these instances of non-compliance to DODD. DODD is currently working with the ODM to determine an acceptable methodology to calculate the findings for recovery.

Recommendation:

The RMTS program is subject to federal monitoring and is under the oversight of the Ohio Department of Medicaid. A failure to follow established rules may result in unsubstantiated activities and monetary findings against the County Board.

We recommend the County Board maintain documentation for RMTS observed moments in accordance with DODD's Guide to Medicaid Administrative Claiming (MAC) using the 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."

We did not receive a response from officials to the exceptions noted above.

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, the Ohio Department of Medicaid, and the Centers for Medicare and Medicaid Services, and is not intended to be, and should not be used by anyone other than these specified parties.



Dave Yost
Auditor of State

May 16, 2014

cc: Brian Green, Superintendent, Miami County Board of Developmental Disabilities
Andrew Kinder, Business Manager, Miami County Board of Developmental Disabilities
Steve Baker, Board President, Miami County Board of Developmental Disabilities

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Appendix A
Miami County Board of Developmental Disabilities
2010 Income and Expenditure Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Schedule A				
19. Room and Board/Cost to Live (L) Community Residential	\$ -	\$ 13,410	\$ 13,410	To match audited COG report
21. Adaptive And Assistive Equipment (L) Community Residential	\$ -	\$ 9,562	\$ 9,562	To match audited COG report
Schedule B-1, Section A				
1. Building Services (B) Adult	560	(371)	189	To adjust to 2009 square footage
1. Building Services (C) Child	-	4,159	4,159	To adjust to 2009 square footage
4. Nursing Services (B) Adult	319	(319)	-	To adjust to 2009 square footage
4. Nursing Services (C) Child	282	42	-	To adjust to 2009 square footage
		260	584	To reclassify square footage
5. Speech/Audiology (B) Adult	-	65	65	To reclassify adult speech square footage
5. Speech/Audiology (C) Child	198	(65)	133	To reclassify adult speech square footage
7. Occupational Therapy (B) Adult	112	(112)	-	To adjust to 2009 square footage
8. Physical Therapy (B) Adult	112	(112)	-	To adjust to 2009 square footage
8. Physical Therapy (C) Child	660	560	1,220	To adjust to 2009 square footage
9. Social Work/Counseling (C) Child	117	(117)	-	To adjust to 2009 square footage
11. Early Intervention (C) Child	2,240	(93)	2,147	To adjust to 2009 square footage
12. Pre-School (C) Child	5,254	(24)	-	To adjust to 2009 square footage
		6	-	To reclassify square footage
		99	5,335	To reclassify square footage
13. School Age (C) Child	5,682	(1,117)	-	To adjust to 2009 square footage
		(110)	-	To reclassify square footage
		(6)	-	To reclassify square footage
		(56)	4,393	To reclassify square footage
14. Facility Based Services (B) Adult	32,785	(32,128)	-	To adjust to 2009 square footage
		56	713	To reclassify square footage
16. Supported Emp. -Comm Emp. (B) Adult	-	108	108	To reclassify square footage
17. Medicaid Administration (A) MAC	-	10	10	To adjust to 2009 square footage
19. Community Residential (D) General	-	108	-	To reclassify square footage
		108	-	To reclassify square footage
		144	360	To reclassify square footage
21. Service And Support Admin (D) General	6,156	(168)	-	To adjust to 2009 square footage
		(108)	-	To reclassify square footage
		(108)	-	To reclassify square footage
		(108)	-	To reclassify square footage
		(108)	-	To reclassify square footage
		(108)	-	To reclassify square footage
		(144)	-	To reclassify square footage
		(192)	5,112	To reclassify square footage
22. Program Supervision (B) Adult	4,381	(4,381)	-	To adjust to 2009 square footage
22. Program Supervision (C) Child	802	(325)	-	To adjust to 2009 square footage
		108	-	To reclassify square footage
		(108)	-	To reclassify square footage
		(120)	-	To reclassify square footage
		(99)	-	To reclassify square footage
		192	450	To reclassify square footage
23. Administration (D) General	5,419	2,564	-	To adjust to 2009 square footage
		(52)	-	To adjust to 2009 square footage
		(260)	-	To reclassify square footage
		108	-	To reclassify square footage
		110	-	To reclassify square footage
		120	8,009	To reclassify square footage
24. Transportation (D) General	6,595	(3,241)	3,354	To adjust to 2009 square footage
25. Non-Reimbursable (D) General	0	108	-	To reclassify square footage
		52	160	To reclassify square footage
Schedule B-1, Section B				
1. Total Individuals Served By Program (A) Facility Based Services	162	61	223	To correct individuals served
1. Total Individuals Served By Program (B) Supported Emp. - Enclave	44	-6	38	To correct individuals served
1. Total Individuals Served By Program (C) Supported Emp. - Community Employment	0	26	26	To correct individuals served
3. Typical Hours Of Service (A) Facility Based Services	6	(1)	5	To correct typical hours of service
3. Typical Hours Of Service (B) Supported Emp. -Enclave	6	(3.1)	2.9	To correct typical hours of service

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Miami County Board of Developmental Disabilities
2010 Income and Expenditure Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Schedule B-3				
5. Facility Based Services (G) One Way Trips- Fourth Quarter	12,189	(10,465)	1,724	To correct trips
6. Supported Emp. -Enclave (G) One Way Trips- Fourth Quarter	260	5,791	6,051	To correct trips
7. Supported Emp. -Comm Emp. (G) One Way Trips- Fourth Quarter	63	4,674	4,737	To correct trips
Schedule B-4				
5. SSA Unallowable Units (D) 4th Quarter	1,174	8	1,182	To correct SSA units
Schedule C				
I. County				
(B) Interest- COG Revenue	\$ -	\$ 237,267	\$ 237,267	To match audited COG report
II. Department of MR/DD				
(A) Supported Living- COG Revenue	\$ -	\$ 64,088	\$ 64,088	To match audited COG report
(E) Residential Facility- Non Waiver Services- COG Revenue	\$ -	\$ 5,285	\$ 5,285	To match audited COG report
(H) Purchase of Service - COG Revenue	\$ -	\$ 6,726	\$ 6,726	To match audited COG report
(I) Tax Equity- COG Revenue	\$ -	\$ 142,474	\$ 142,474	To match audited COG report
V. Other Revenues				
(H) Refunds- COG Revenue	\$ -	\$ 1,866	\$ 1,866	To match audited COG report
23. Waiver Match Reconciliation	\$ -	\$ (20,438)	\$ (20,438)	To match audited COG report
Worksheet 1				
5. Movable Equipment (X) Gen Expenses All Prgm.	\$ 221,764	\$ (61,377)	\$ 160,387	To correct depreciation
6. Capital Leases (X) Gen Expense All Prgm.	\$ -	\$ 5,605		To reclassify leases and rentals
		\$ 2,700		To reclassify leases and rentals
		\$ 6,270	\$ 14,575	To reclassify leases and rentals
8. COG Expenses (L) Community Residential	\$ -	\$ 1,895	\$ 1,895	To match audited COG report
8. COG Expenses (N) Service & Support Admin	\$ -	\$ 175	\$ 175	To match audited COG report
Worksheet 2				
1. Salaries (X) Gen Expense All Prgm.	\$ 644,322	\$ 132,114		To reconcile cost report amount to the original state account code
		\$ 21,443		To reclassify Gregory Green payroll
		\$ 11,333		To reclassify Gregory Green payroll
		\$ (28,375)		To reclassify Theresa Naas payroll
		\$ 41,464		To reclassify Kathleen Bartley payroll
		\$ 43,533		To reclassify Julie Bryan payroll
		\$ 20,665		To reclassify Rebecca Evans payroll
		\$ 39,365		To reclassify Rebecca Melvin payroll
		\$ (34,690)		To reclassify Julie Campbell MAC payroll
		\$ (28,406)		To reclassify Julie Campbell MAC payroll
		\$ (46,031)		To reclassify Alan Lange MAC payroll
		\$ (37,930)		To reclassify Alan Lange MAC payroll
		\$ (51,395)		To reclassify Karen Mayer MAC payroll
		\$ (42,088)		To reclassify Karen Mayer MAC payroll
		\$ 24,828		To reclassify Brian Green payroll
		\$ 2,837		To reclassify Brian Green payroll
		\$ 709		To reclassify Brian Green payroll
		\$ 4,966		To reclassify Brian Green payroll
		\$ 1,419		To reclassify Brian Green payroll
		\$ 21,700	\$ 741,783	To reclassify Brian Green payroll
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 250,484	\$ (1,519)		To reconcile cost report amount to the original state account code
		\$ 6,707		To reclassify Gregory Green benefits
		\$ 4,248		To reclassify Gregory Green benefits
		\$ (4,378)		To reclassify Theresa Naasbenefits
		\$ 19,346		To reclassify Kathleen Bartley benefits
		\$ 19,681		To reclassify Julie Bryan benefits
		\$ 16,185		To reclassify Rebecca Evans benefits
		\$ 11,581		To reclassify Rebecca Melvin benefits
		\$ (15,219)		To reallocate other benefits
		\$ 8,437		To reclassify Brian Green benefits
		\$ 1,350		To reclassify Brian Green benefits

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Miami County Board of Developmental Disabilities
2010 Income and Expenditure Report Adjustments

Worksheet 2 (Continued)		Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 2 (Continued)					
2.	Employee Benefits (X) Gen Expense All Prgm. (Continued)		\$ 239		To reclassify Brian Green benefits
			\$ 1,674		To reclassify Brian Green benefits
			\$ 479		To reclassify Brian Green benefits
			\$ 6,695		To reclassify Brian Green benefits
			\$ 19,891	\$ 345,881	To reallocate other benefits
4.	Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 28,375		To reclassify Theresa Naas payroll
			\$ 4,378		To reclassify Theresa Naas benefits
			\$ 9,087		To reclassify non-Federal reimbursable expenses
			\$ 19	\$ 41,859	To reclassify non-Federal reimbursable expenses
4.	Other Expenses (X) Gen Expense All Prgm.	\$ 312,468	\$ 36,339		To reconcile cost report amount to the original state account code
			\$ 39		To reclassify expenses for employees who are not second level supervisors
			\$ 99		To reclassify expenses for an administration employee
			\$ (129,648)		To reclassify contingent and auditor/treasurer fees
			\$ (9,087)		To reclassify non-Federal reimbursable expenses
			\$ (5,605)		To reclassify leases and rentals
			\$ (650)		To reclassify lease payments
			\$ (37,202)		To reclassify purchases > \$5,000
			\$ 261	\$ 167,014	To reclassify expenses for employees who are not second level supervisors
5.	COG Expenses (A) Early Intervention			\$ -	
5.	COG Expenses (B) Pre-School	\$ -	\$ 7	\$ 7	To match audited COG report
5.	COG Expenses (L) Community Residential	\$ -	\$ 39,080	\$ 39,080	To match audited COG report
5.	COG Expense (M) Family Support Services	\$ -	\$ 3,612	\$ 3,612	To match audited COG report
10.	Unallowable Fees (O) Non-Federal Reimbursable	\$ 156,884	\$ (156,884)		To reconcile cost report amount to the original state account code
			\$ 16,461		To reclassify contingent fees
			\$ 129,648		To reclassify contingent and auditor/treasurer fees
			\$ 162,849		To reclassify contingent and administrative fees
			\$ 14,088		To reclassify contingent fees
			\$ 9,820	\$ 332,866	To reclassify contingent fees
Worksheet 2A					
1.	Salaries (A) Early Intervention	\$ 15,490	\$ (3,476)	\$ 12,014	To reclassify Dawn Spitler payroll
1.	Salaries (B) Pre-School	\$ 11,786	\$ (942)		To reclassify Patti Cramer payroll
			\$ (511)		To reclassify Kendal Schaefer payroll
			\$ (1,738)		To reclassify Dawn Spitler payroll
			\$ (1,079)		To reclassify Paul Brown payroll
			\$ (443)		To reclassify Harry Campbell payroll
			\$ (442)		To reclassify Gary Nicholl payroll
			\$ (624)	\$ 6,007	To reclassify Amy Shank payroll
1.	Salaries (C) School Age	\$ 45,448	\$ (8,288)		To reclassify Patti Cramer payroll
			\$ (4,995)		To reclassify Kendal Schaefer payroll
			\$ (1,738)		To reclassify Dawn Spitler payroll
			\$ (9,494)		To reclassify Paul Brown payroll
			\$ (4,335)		To reclassify Harry Campbell payroll
			\$ (4,323)		To reclassify Gary Nicholl payroll
			\$ (6,106)		To reclassify Amy Shank payroll
			\$ (35)		To reclassify Ann Snider payroll
			\$ (128)	\$ 6,006	To reclassify Donald Stonerock payroll
1.	Salaries (D) Unasgn Children Program	\$ (79,366)	\$ 79,366	\$ -	To reconcile cost report amount to the original state account code
1.	Salaries (E) Facility Based Services	\$ 571,999	\$ (2,550)		To reclassify Randy Buroker payroll
			\$ (9,607)		To reclassify Patti Cramer payroll
			\$ (21,443)		To reclassify Gregory Green payroll
			\$ (5,846)		To reclassify Kendal Schaefer payroll
			\$ (11,004)		To reclassify Paul Brown payroll
			\$ (5,074)		To reclassify Harry Campbell payroll
			\$ (5,060)		To reclassify Gary Nicholl payroll
			\$ (7,147)		To reclassify Amy Shank payroll

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Miami County Board of Developmental Disabilities
2010 Income and Expenditure Report Adjustments

Worksheet 2A (Continued)

1. Salaries (E) Facility Based Services (Continued)

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
		\$ (41,464)		To reclassify Kathleen Bartley payroll
		\$ (47,293)		To reclassify Leann Bradley payroll
		\$ (43,533)		To reclassify Julie Bryan payroll
		\$ (20,665)		To reclassify Rebecca Evans payroll
		\$ (53,139)		To reclassify Andria Kleiner payroll
		\$ (39,365)		To reclassify Rebecca Melvin payroll
		\$ (19,713)		To reclassify Ronda Smith payroll
		\$ (51,070)		To reclassify James Via II payroll
		\$ (47)		To reclassify Frank Robert Williams payroll
1. Salaries (N) Service & Support Admin	\$ 106,035	\$ (24,828)	\$ 163,151	To reclassify Brian Green payroll
		\$ 53,288		To reconcile cost report amount to the original state account code
		\$ (32,766)		To reclassify Christina Blankenship payroll
		\$ (11,333)		To reclassify Gregory Green payroll
		\$ (64,328)		To reclassify Al Decker payroll
		\$ 70,521		To reclassify Douglas Jackson payroll
		\$ (36,901)		To reclassify Douglas Jackson MAC payroll
		\$ (29,628)		To reclassify Douglas Jackson MAC payroll
		\$ (51,624)		To reclassify Helen Willis MAC payroll
		\$ (3,264)	\$ -	To reclassify Helen Willis MAC payroll
2. Employee Benefits (A) Early Intervention	\$ 5,773	\$ (1,541)		To reclassify Dawn Spitler benefits
		\$ 243	\$ 4,475	To reallocate other benefits
2. Employee Benefits (B) Pre-School	\$ 4,556	\$ (297)		To reclassify Patti Cramer benefits
		\$ (79)		To reclassify Kendal Schaefer benefits
		\$ (771)		To reclassify Dawn Spitler benefits
		\$ (459)		To reclassify Paul Brown benefits
		\$ (345)		To reclassify Harry Campbell benefits
		\$ (68)		To reclassify Gary Nicholl benefits
		\$ (385)		To reclassify Amy Shank benefits
		\$ (70)		To reallocate other benefits
		\$ 122	\$ 2,204	To reallocate other benefits
2. Employee Benefits (C) School Age	\$ 19,095	\$ (2,513)		To reclassify Patti Cramer benefits
		\$ (770)		To reclassify Kendal Schaefer benefits
		\$ (771)		To reclassify Dawn Spitler benefits
		\$ (4,323)		To reclassify Paul Brown benefits
		\$ (3,522)		To reclassify Harry Campbell benefits
		\$ (667)		To reclassify Gary Nicholl benefits
		\$ (3,784)		To reclassify Amy Shank benefits
		\$ (5)		To reclassify Ann Snider benefits
		\$ (13)		To reclassify Donald Stonerock benefits
		\$ (643)		To reallocate other benefits
		\$ 122	\$ 2,206	To reallocate other benefits
2. Employee Benefits (E) Facility Based Services	\$ 219,025	\$ 9,523		To reconcile cost report amount to the original state account code
		\$ (313)		To reclassify Randy Buroker benefits
		\$ (2,867)		To reclassify Patti Cramer benefits
		\$ (6,707)		To reclassify Gregory Green benefits
		\$ (901)		To reclassify Kendal Schaefer benefits
		\$ (4,977)		To reclassify Paul Brown benefits
		\$ (4,141)		To reclassify Harry Campbell benefits
		\$ (780)		To reclassify Gary Nicholl benefits
		\$ (4,449)		To reclassify Amy Shank benefits
		\$ (19,346)		To reclassify Kathleen Bartley benefits
		\$ (12,128)		To reclassify Leann Bradley benefits
		\$ (19,681)		To reclassify Julie Bryan benefits
		\$ (16,185)		To reclassify Rebecca Evans benefits
		\$ (21,182)		To reclassify Andria Kleiner benefits
		\$ (11,581)		To reclassify Rebecca Melvin benefits
		\$ (7,941)		To reclassify Ronda Smith benefits
		\$ (20,836)		To reclassify James Via II benefits
		\$ (7)		To reclassify Frank Robert Williams benefits
		\$ (9,523)		To reallocate other benefits
		\$ (8,437)		To reclassify Brian Green benefits
		\$ 3,304	\$ 59,870	To reallocate other benefits

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Miami County Board of Developmental Disabilities
2010 Income and Expenditure Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 2A (Continued)				
2. Employee Benefits (N) Service & Support Admin	\$ 63,254	\$ 11,306		To reconcile cost report amount to the original state account code
		\$ (17,985)		To reclassify Christina Blankenship benefits
		\$ (4,248)		To reclassify Gregory Green benefits
		\$ (22,872)		To reclassify Al Decker benefits
		\$ 23,852		To reclassify Douglas Jackson benefits
		\$ (37,608)		To reclassify Helen Willis MAC payroll
		\$ (11,305)		To reallocate other benefits
		\$ (1,350)		To reclassify Brian Green benefits
		\$ (2,837)		To reclassify Brian Green payroll
		\$ 2,459	\$ 2,666	To reallocate other benefits
4. Other Expenses (C) School Age	\$ 1,168	\$ (990)	\$ 178	To reclassify facility based expense
4. Other Expenses (E) Facility Based Services	\$ -	\$ 327,997		To reconcile cost report amount to the original state account code
		\$ (2,148)		To reclassify expenses for employees who are not second level supervisors
		\$ (13,437)		To reclassify expenses that are not program supervision
		\$ (162,849)		To reclassify contingent and administrative fees
		\$ (65)		To reclassify non-Federal reimbursable expenses
		\$ (71,000)		To reclassify rent for the workshop
		\$ (79)		To reclassify OT costs
		\$ (57)		To reclassify PT costs
		\$ (2,700)		To reclassify leases and rentals
		\$ (810)		To reclassify expenses associated with a payroll revision
		\$ (71,000)		To reclassify rent for the workshop
		\$ (261)	\$ 3,591	To reclassify expenses for employees who are not second level supervisors
4. Other Expenses (L) Community Residential	\$ -	\$ 1,653,529		To reconcile cost report amount to the original state account code
		\$ (1,653,529)	\$ -	To reclassify fees paid to COG
4. Other Expenses (N) Service & Support Admin	\$ 2,900	\$ (39)		To reclassify expenses for employees who are not second level supervisors
		\$ (542)		To reclassify expenses for employees who are not second level supervisors
		\$ 513		To reclassify 2nd level supervisor expenses
		\$ (150)	\$ 2,682	To reclassify an expense associated with a payroll revision
Worksheet 3				
1. Salaries (X) Gen Expense All Prgm.	\$ 139,258	\$ 1,698		To reconcile cost report amount to the original state account code
		\$ 51,070		To reclassify James Via II payroll
		\$ (709)	\$ 191,317	To reclassify Brian Green payroll
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 61,381	\$ (1,553)		To reconcile cost report amount to the original state account code
		\$ 20,836		To reclassify James Via II benefits
		\$ (6,643)		To reallocate other benefits
		\$ (239)		To reclassify Brian Green benefits
		\$ 3,874	\$ 77,656	To reallocate other benefits
3. Service Contracts (E) Facility Based Services	\$ -	\$ 4,878		To reclassify building expenses for the workshop
		\$ 71,000	\$ 75,878	To reclassify rent from the workshop
4. Other Expenses (E) Facility Based Services	\$ 142,000	\$ (142,000)		To reconcile cost report amount to the original state account code
		\$ 71,000	\$ 71,000	To reclassify rent for the workshop
4. Other Expenses (X) Gen Expense All Prgm.	\$ 240,359	\$ 136,152		To reconcile cost report amount to the original state account code
		\$ (145,414)	\$ 231,097	To reclassify purchase > \$5,000
5. COG Expenses (B) Pre-School	\$ -	\$ 1	\$ 1	To match audited COG report
5. COG Expenses (L) Community Residential	\$ -	\$ 3,452	\$ 3,452	To match audited COG report
5. COG Expenses (N) Service & Support Admin	\$ -	\$ 319	\$ 319	To match audited COG report

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Miami County Board of Developmental Disabilities
2010 Income and Expenditure Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 4				
1. Salaries (B) Pre-School	\$ 5,028	\$ (5,028)	\$ -	To reconcile cost report amount to the original state account code
1. Salaries (X) Gen Expense All Prgm.	\$ -	\$ 5,029		To reconcile cost report amount to the original state account code
		\$ (5,029)	\$ -	To reclassify Rita Wheelock payroll
2. Employee Benefits (B) Pre-School	\$ 776	\$ (776)	\$ -	To reconcile cost report amount to the original state account code
2. Employee Benefits (X) Gen Expense All Prgm.	\$ -	\$ 776		To reconcile cost report amount to the original state account code
		\$ (776)	\$ -	To reclassify Rita Wheelock benefits
Worksheet 5				
1. Salaries (A) Early Intervention	\$ 218,948	\$ 3,476	\$ 222,424	To reclassify Dawn Spitler payroll
1. Salaries (B) Pre-School	\$ 149,181	\$ 942		To reclassify Patti Cramer payroll
		\$ 511		To reclassify Kendal Schaefer payroll
		\$ 1,738		To reclassify Dawn Spitler payroll
		\$ 1,079		To reclassify Paul Brown payroll
		\$ 443		To reclassify Harry Campbell payroll
		\$ 442		To reclassify Gary Nicholl payroll
1. Salaries (C) School Age	\$ -	\$ 624	\$ 154,960	To reclassify Amy Shank payroll
		\$ 8,288		To reclassify Patti Cramer payroll
		\$ 4,995		To reclassify Kendal Schaefer payroll
		\$ 1,738		To reclassify Dawn Spitler payroll
		\$ 9,494		To reclassify Paul Brown payroll
		\$ 4,335		To reclassify Harry Campbell payroll
		\$ 4,323		To reclassify Gary Nicholl payroll
		\$ 6,106		To reclassify Amy Shank payroll
		\$ 35		To reclassify Ann Snider payroll
1. Salaries (L) Community Residential	\$ -	\$ 128	\$ 39,442	To reclassify Donald Stonerock payroll
		\$ 32,766		To reclassify Christina Blankenship payroll
		\$ 55,567		To reclassify Janet Davis payroll
		\$ 64,328		To reclassify Al Decker payroll
		\$ (21,295)		To reclassify Christina Blankenship MAC payroll
		\$ (15,122)		To reclassify Christina Blankenship MAC payroll
		\$ (21,903)		To reclassify Janet Davis MAC payroll
		\$ (16,043)		To reclassify Janet Davis MAC payroll
		\$ (31,995)		To reclassify Al Decker MAC payroll
1. Salaries (M) Family Support Services	\$ 26,110	\$ (23,630)	\$ 22,673	To reclassify Al Decker MAC payroll
		\$ 31,338		To reconcile cost report amount to the original state account code
1. Salaries (O) Non-Federal Reimbursable	\$ -	\$ (57,448)	\$ -	To reclassify Jeffrey Hobler payroll
		\$ 57,448		To reclassify Jeffrey Hobler payroll
		\$ (31,340)		To reclassify Jeff Hobler MAC payroll
		\$ (25,825)	\$ 283	To reclassify Jeff Hobler MAC payroll
2. Employee Benefits (A) Early Intervention	\$ 104,748	\$ 1,541		To reclassify Dawn Spitler benefits
		\$ (3,904)		To reallocate other benefits
		\$ 4,504	\$ 106,889	To reallocate other benefits
2. Employee Benefits (B) Pre-School	\$ 43,263	\$ 297		To reclassify Patti Cramer benefits
		\$ 79		To reclassify Kendal Schaefer benefits
		\$ 771		To reclassify Dawn Spitler benefits
		\$ 459		To reclassify Paul Brown benefits
		\$ 345		To reclassify Harry Campbell benefits
		\$ 68		To reclassify Gary Nicholl benefits
		\$ 385		To reclassify Amy Shank benefits
		\$ (2,601)		To reallocate other benefits
		\$ 3,138	\$ 46,204	To reallocate other benefits
2. Employee Benefits (C) School Age	\$ -	\$ 2,513		To reclassify Patti Cramer benefits
		\$ 770		To reclassify Kendal Schaefer benefits
		\$ 771		To reclassify Dawn Spitler benefits
		\$ 4,323		To reclassify Paul Brown benefits
		\$ 3,522		To reclassify Harry Campbell benefits
		\$ 667		To reclassify Gary Nicholl benefits
		\$ 3,784		To reclassify Amy Shank benefits
		\$ 5		To reclassify Ann Snider benefits
		\$ 13		To reclassify Donald Stonerock benefits
		\$ 799	\$ 17,167	To reallocate other benefits

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Worksheet 5 (Continued)		Reported Amount	Correction	Corrected Amount	Explanation of Correction
2.	Employee Benefits (L) Community Residential	\$ -	\$ 17,985		To reclassify Christina Blankenship benefits
			\$ 8,549		To reclassify Janet Davis benefits
			\$ 22,872		To reclassify Al Decker benefits
			\$ 3,091	\$ 52,497	To reallocate other benefits
2.	Employee Benefits (M) Family Support Services	\$ 21,817	\$ (21,817)		To reclassify Jeffrey Hobler benefits
			\$ 6	\$ 6	To reallocate other benefits
2.	Employee Benefits (O) Non-Federal Reimbursable	\$ -	\$ 21,817		To reclassify Jeffrey Hobler benefits
			\$ 1,158	\$ 22,975	To reallocate other benefits
3.	Service Contracts (A) Early Intervention	\$ 2,601	\$ (2,601)	\$ -	To reconcile cost report amount to the original state account code
4.	Other Expenses (L) Community Residential	\$ 1,653,529	\$ (1,653,529)		To reconcile cost report amount to the original state account code
			\$ 542		To reclassify expenses for employees who are not second level supervisors
			\$ 150	\$ 692	To reclassify an expense associated with a payroll revision
4.	Other Expenses (M) Family Support Services	\$ 7,486	\$ (6,720)		To reconcile cost report amount to the original state account code
			\$ (766)	\$ -	To reclassify Investigative Administrator expenses
4.	Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 766	\$ 766	To reclassify Investigative Administrator expenses
5.	COG Expenses (B) Pre-School	\$ -	\$ 106	\$ 106	To match audited COG report
5.	COG Expenses (L) Community Residential	\$ -	\$ 623,271	\$ 623,271	To match audited COG report
Worksheet 6					
1.	Salaries (I) Medicaid Admin	\$ 354,916	\$ (354,916)		To reconcile cost report amount to the original state account code
			\$ 21,295		To reclassify Christina Blankenship MAC payroll
			\$ 34,690		To reclassify Julie Campbell MAC payroll
			\$ 21,903		To reclassify Janet Davis MAC payroll
			\$ 31,995		To reclassify Al Decker MAC payroll
			\$ 31,340		To reclassify Jeff Hobler MAC payroll
			\$ 36,901		To reclassify Douglas Jackson MAC payroll
			\$ 46,031		To reclassify Alan Lange MAC payroll
			\$ 51,395		To reclassify Karen Mayer MAC payroll
			\$ 27,744		To reclassify Dawn Spittler MAC payroll
			\$ 51,624	\$ 354,918	To reclassify Helen Willis MAC payroll
1.	Salaries (O) Non-Federal Reimbursable	\$ -	\$ 15,122		To reclassify Christina Blankenship MAC payroll
			\$ 28,406		To reclassify Julie Campbell MAC payroll
			\$ 16,043		To reclassify Janet Davis MAC payroll
			\$ 23,630		To reclassify Al Decker MAC payroll
			\$ 25,825		To reclassify Jeff Hobler MAC payroll
			\$ 29,628		To reclassify Douglas Jackson MAC payroll
			\$ 37,930		To reclassify Alan Lange MAC payroll
			\$ 42,088		To reclassify Karen Mayer MAC payroll
			\$ 20,167		To reclassify Dawn Spittler MAC payroll
			\$ 40,872	\$ 279,711	To reclassify Helen Willis MAC payroll
Worksheet 7-B					
1.	Salaries (X) Gen Expense All Prgm.	\$ 135,365	\$ 2,550		To reclassify Randy Buroker payroll
			\$ 5,029		To reclassify Rita Wheelock payroll
			\$ 5,028		To reclassify Rita Wheelock payroll
			\$ 19,713		To reclassify Ronda Smith payroll
			\$ (4,966)	\$ 162,719	To reclassify Brian Green payroll
2.	Employee Benefits (X) Gen Expense All Prgm.	\$ 51,659	\$ 313		To reclassify Randy Buroker benefits
			\$ 776		To reclassify Rita Wheelock benefits
			\$ 776		To reclassify Rita Wheelock benefits
			\$ 7,941		To reclassify Ronda Smith benefits
			\$ (2,432)		To reallocate other benefits
			\$ (1,674)		To reclassify Brian Green benefits
			\$ 3,295	\$ 60,654	To reallocate other benefits

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	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 7-B (Continued)				
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 59	\$ 59	To reclassify non-Federal reimbursable expenses
4. Other Expenses (X) Gen Expense All Prgm.	\$ 4,623	\$ (59)	\$ 4,564	To reclassify non-Federal reimbursable expenses
Worksheet 7-C				
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 2,168	\$ (782)		To reallocate other benefits
		\$ 182	\$ 1,568	To reallocate other benefits
3. Service Contracts (A) Early Intervention	\$ 80,089	\$ (4,610)	\$ 75,479	To reclassify speech expenses
3. Service Contracts (E) Facility Based Services	\$ 60,874	\$ 4,610	\$ 65,484	To reclassify speech expenses
3. Service Contracts (X) Gen Expense All Prgm.	\$ 468	\$ (468)	\$ -	To reconcile cost report amount to the original state account code
4. Other Expenses (X) Gen Expense All Prgm.	\$ -	\$ 469	\$ 469	To reconcile cost report amount to the
Worksheet 7-E				
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 9,298	\$ (607)		To reallocate other benefits
		\$ 780	\$ 9,471	To reallocate other benefits
3. Service Contracts (O) Non-Federal Reimbursable	\$ -	\$ 101	\$ 101	To reclassify non-Federal reimbursable expenses
3. Service Contracts (X) Gen Expense All Prgm.	\$ 5,217	\$ (101)	\$ 5,116	To reclassify non-Federal reimbursable expenses
4. Other Expenses (X) Gen Expense All Prgm.	\$ -	\$ 79	\$ 79	To reclassifit OT costs
Worksheet 7-F				
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 9,909	\$ (607)		To reallocate other benefits
		\$ 860	\$ 10,162	To reallocate other benefits
4. Other Expenses (X) Gen Expense All Prgm.	\$ -	\$ 57	\$ 57	To reclassify PT costs
Worksheet 7-G				
1. Salaries (X) Gen Expense All Prgm.	\$ 5,028	\$ (5,028)	\$ -	To reclassify Rita Wheelock payroll
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 776	\$ (776)	\$ -	To reclassify Rita Wheelock benefits
Worksheet 8				
1. Salaries (X) Gen Expense All Prgm.	\$ 474,293	\$ (1,419)	\$ 472,874	To reclassify Brian Green payroll
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 188,636	\$ (14,033)		To reallocate other benefits
		\$ (479)		To reclassify Brian Green benefits
		\$ 9,575	\$ 183,699	To reallocate other benefits
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 19	\$ 19	To reclassify non-Federal reimbursable expenses
4. Other Expenses (X) Gen Expense All Prgm.	\$ 167,818	\$ 99,959		To reconcile cost report amount to the original state account code
		\$ (14,088)		To reclassify contingent fees
		\$ (19)		To reclassify non-Federal reimbursable expenses
		\$ (99,958)		To reclassify purchases > \$5,000
		\$ (19)	\$ 153,693	To reclassify non-Federal reimbursable expenses
Worksheet 9				
1. Salaries (N) Service & Support Admin. Costs	\$ 1,281,570	\$ 58,801		To reconcile cost report amount to the original state account code
		\$ (14,989)		To reclassify Dara Gage payroll
		\$ (55,567)		To reclassify Janet Davis payroll
		\$ (70,521)		To reclassify Douglas Jackson payroll
		\$ (27,744)		To reclassify Dawn Spitler MAC payroll
		\$ (20,167)		To reclassify Dawn Spitler MAC payroll
		\$ (21,700)	\$ 1,129,683	To reclassify Brian Green payroll
2. Employee Benefits (N) Service & Support Admin. Costs	\$ 451,252	\$ (11,304)		To reconcile cost report amount to the original state account code
		\$ (2,330)		To reclassify Dara Gage benefits
		\$ (8,549)		To reclassify Janet Davis benefits
		\$ (23,852)		To reclassify Douglas Jackson benefits
		\$ (20,815)		To reallocate other benefits
		\$ (6,695)		To reclassify Brian Green benefits
		\$ 24,606		To reallocate other benefits
		\$ 304	\$ 402,617	To reclassify workers compensation

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Worksheet 9 (Continued)	Reported Amount	Correction	Corrected Amount	Explanation of Correction
4. Other Expenses (N) Service & Support Admin. Costs	\$ 48,954	\$ 233,707		To reconcile cost report amount to the original state account code
		\$ (446)		To reclassify expenses for an employee funded by RSC
		\$ (513)		To reclassify 2nd level supervisor expense:
		\$ (277)		To reclassify RSC expenses
		\$ (99)		To reclassify expenses for an administration employee
		\$ (1,348)		To reclassify RSC expenses
		\$ (9,820)		To reclassify contingent fees
		\$ (304)		To reclassify workers compensation
		\$ (6,270)		To reclassify leases and rentals
		\$ (233,707)	\$ 29,877	To reclassify tcm match
5. COG Expenses (N) Service & Support Admin. Costs	\$ -	\$ 57,601	\$ 57,601	To match audited COG report
Worksheet 10				
1. Salaries (E) Facility Based Services	\$ 1,287,207	\$ (42,895)		To reclassify Kay Allen payroll
		\$ 9,607		To reclassify Patti Cramer payroll
		\$ (37,471)		To reclassify Michelle Duley payroll
		\$ 5,846		To reclassify Kendal Schaefer payroll
		\$ (6,678)		To reclassify Nancy Battista payroll
		\$ (7,059)		To reclassify Karen Knapp payroll
		\$ (6,980)		To reclassify Cindy Neves payroll
		\$ (37,287)		To reclassify Lori Mitchell Frazier payroll
		\$ (38,948)		To reclassify Carol Moots payroll
		\$ 11,004		To reclassify Paul Brown payroll
		\$ 5,074		To reclassify Harry Campbell payroll
		\$ 5,060		To reclassify Gary Nicholl payroll
		\$ 7,147		To reclassify Amy Shank payroll
		\$ 47,293		To reclassify Leann Bradley payroll
		\$ 53,139		To reclassify Andria Kleiner payroll
		\$ 47		To reclassify Frank Robert Williams payroll
		\$ (28,143)	\$ 1,225,963	To reclassify Joy Starry payroll
1. Salaries (F) Enclave	\$ -	\$ 6,678		To reclassify Nancy Battista payroll
		\$ 7,059		To reclassify Karen Knapp payroll
		\$ 6,980		To reclassify Cindy Neves payroll
		\$ 28,143	\$ 48,860	To reclassify Joy Starry payroll
1. Salaries (G) Community Employment	\$ -	\$ 42,895		To reclassify Kay Allen payroll
		\$ 37,471		To reclassify Michelle Duley payroll
		\$ 14,989		To reclassify Dara Gage payroll
		\$ 37,287		To reclassify Lori Mitchell Frazier payroll
		\$ 38,948	\$ 171,590	To reclassify Carol Moots payroll
2. Employee Benefits (E) Facility Based Services	\$ 523,432	\$ (9,521)		To reconcile cost report amount to the original state account code
		\$ (6,620)		To reclassify Kay Allen benefits
		\$ 2,867		To reclassify Patti Cramer benefits
		\$ (18,759)		To reclassify Michelle Duley benefits
		\$ 901		To reclassify Kendal Schaefer benefits
		\$ (1,039)		To reclassify Nancy Battista benefits
		\$ (2,188)		To reclassify Karen Knapp benefits
		\$ (3,669)		To reclassify Cindy Neves benefits
		\$ (18,733)		To reclassify Lori Mitchell Frazier benefits
		\$ (10,960)		To reclassify Carol Moots benefits
		\$ 4,977		To reclassify Paul Brown benefits
		\$ 4,141		To reclassify Harry Campbell benefits
		\$ 780		To reclassify Gary Nicholl benefits
		\$ 4,449		To reclassify Amy Shank benefits
		\$ 12,128		To reclassify Leann Bradley benefits
		\$ 21,182		To reclassify Andria Kleiner benefits
		\$ 7		To reclassify Frank Robert Williams benefits
		\$ (22,112)		To reallocate other benefits
		\$ (8,729)		To reclassify Joy Starry benefits
		\$ 24,824	\$ 497,358	To reallocate other benefits

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Worksheet 10 (Continued)	Reported Amount	Correction	Corrected Amount	Explanation of Correction
2. Employee Benefits (F) Enclave	\$ -	\$ 1,039		To reclassify Nancy Battista benefits
		\$ 2,188		To reclassify Karen Knapp benefits
		\$ 3,669		To reclassify Cindy Neves benefits
		\$ 8,729		To reclassify Joy Starry benefits
		\$ 989	\$ 16,614	To reallocate other benefits
2. Employee Benefits (G) Community Employment	\$ -	\$ 6,620		To reclassify Kay Allen benefits
		\$ 18,759		To reclassify Michelle Duley benefits
		\$ 2,330		To reclassify Dara Gage benefits
		\$ 18,733		To reclassify Lori Mitchell Frazier benefits
		\$ 10,960		To reclassify Carol Moots benefits
		\$ 3,474	\$ 60,876	To reallocate other benefits
3. Service Contracts (E) Facility Based Services	\$ 28,886	\$ (4,878)	\$ 24,008	To reclassify building expenses for the workshop
4. Other Expenses (E) Facility Based Services	\$ 131,405	\$ (4,936)		To reclassify community employment employee expenses
		\$ 2,148		To reclassify expenses for employees who are not second level supervisors
		\$ (16,461)		To reclassify contingent fees
		\$ (50,000)		To reclassify VRP3 Match
		\$ 13,437		To reclassify expenses that are not program supervision
		\$ 810		To reclassify expenses associated with a payroll revision
		\$ 990	\$ 77,393	To reclassify facility based expense
4. Other Expenses (G) Community Employment	\$ -	\$ 4,936		To reclassify community employment employee expenses
		\$ 446		To reclassify expenses for an employee funded by RSC
		\$ 277		To reclassify RSC expenses
		\$ 1,348	\$ 7,007	To reclassify RSC expenses
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 65	\$ 65	To reclassify non-Federal reimbursable expenses
A1 Adult Worksheet				
10. Community Employment (B) Less Revenue	\$ -	\$ 14,989		To reclassify Dara Gage payroll for RSC
		\$ 2,330		To reclassify Dara Gage benefits for RSC
		\$ 446		To reclassify expenses for an employee funded by RSC
		\$ 277		To reclassify RSC expenses
		\$ 1,348	\$ 19,390	To reclassify RSC expenses
Reconciliation to County Auditor Worksheet				
Expense:				
Less: Capital Costs	\$ (221,764)	\$ 61,377		To correct depreciation
		\$ (2,700)		To reclassify leases and rentals
		\$ (6,270)		To reclassify leases and rentals
		\$ (5,605)	\$ (174,962)	To reclassify leases and rentals
Plus: Leases And Rentals	\$ -	\$ 5,605		To reclassify leases and rentals
		\$ 650		To reclassify leases payments
		\$ 2,700		To reclassify leases and rentals
		\$ 6,270	\$ 15,225	To reclassify leases and rentals
Plus: Purchases Greater Than \$5,000	\$ 301,705	\$ (301,705)		To reconcile cost report amount to the original state account code
		\$ 37,202		To reclassify purchases > \$5,000
		\$ 145,414		To reclassify purchases > \$5,000
		\$ 99,958	\$ 282,574	To reclassify purchases > \$5,000
Plus: Fees Paid To COG, Or Payments And Transfers made To COG	\$ -	\$ 1,653,529	\$ 1,653,529	To reclassify fees paid to COG
Plus: Match Paid To ODMRDD For TCM	\$ 233,707	\$ (233,707)		To reconcile cost report amount to the original state account code
		\$ 233,710	\$ 233,710	To reclassify TCM match
Less: Schedule A Expenses	\$ -	\$ (22,972)	\$ (22,972)	To match audited COG report
Plus: VRP3 Match	\$ -	\$ 50,000	\$ 50,000	To reclassify VRP3 Match

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	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Reconciliation to County Auditor Worksheet (Continued)				
Revenue:				
Less: COG Revenue	\$ -	\$ (437,268)	\$ (437,268)	To match audited COG report
Medicaid Administration Worksheet				
6. Other Costs (A) Reimbursement Requested Through Calendar Year	\$ -	\$ 17,757	\$ 17,757	
7. Capital Costs (A) Reimbursement Requested Through Calendar Year				
8. Indirect Costs (A) Reimbursement Requested Through Calendar Year				To report ancillary costs
9. Program Supervision Costs (A) Reimbursement Requested Through Calendar Year				
10. Building Services Costs (A) Reimbursement Requested Through Calendar Year				

Appendix B
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	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Schedule B-1, Section A				
4. Nursing Services (B) Adult	292	33	325	To reclassify square footage
7. Occupational Therapy (B) Adult	87	5	92	To reclassify square footage
7. Occupational Therapy (C) Child	319	32	351	To reclassify square footage
8. Physical Therapy (B) Adult	85	(5)	80	To reclassify square footage
8. Physical Therapy (C) Child	331	(32)	299	To reclassify square footage
12. Pre-School (C) Child	2,402	4	2,406	To reclassify square footage
13. School Age (C) Child	3,668	36		To reclassify square footage
		(36)		To reclassify square footage
		(108)	3,560	To reclassify square footage
14. Facility Based Services (B) Adult	7,492	99		To reclassify square footage
		41	7,632	To reclassify square footage
16. Supported Emp. -Comm Emp. (B) Adult	0	108	108	To reclassify square footage
19. Community Residential (D) General	108	120		To reclassify square footage
		108		To reclassify square footage
		192	528	To reclassify square footage
21. Service And Support Admin (D) General	3,446	(144)	3,302	To reclassify square footage
22. Program Supervision (B) Adult	660	(99)		To reclassify square footage
		(290)		To reclassify square footage
		(4)		To reclassify square footage
		(36)		To reclassify square footage
		(41)		To reclassify square footage
		144	334	To reclassify square footage
22. Program Supervision (C) Child	441	(170)		To reclassify square footage
		(72)		To reclassify square footage
		(16)		To reclassify square footage
		(33)	150	To reclassify square footage
23. Administration (D) General	6,914	290		To reclassify square footage
		36		To reclassify square footage
		170		To reclassify square footage
		72		To reclassify square footage
		16		To reclassify square footage
		(52)		To reclassify square footage
		(120)		To reclassify square footage
		(108)		To reclassify square footage
		(108)		To reclassify square footage
		(192)	6,918	To reclassify square footage
25. Non-Reimbursable (D) General	0	52		To reclassify square footage
		108	160	To reclassify square footage
Schedule B-1, Section B				
1. Total Individuals Served By Program (C) Supported Emp. - Community Employment	-	50	50	To correct individuals served
3. Typical Hours Of Service (A) Facility Based Services	6	(1)	5	To correct typical hours of service
3. Typical Hours Of Service (B) Supported Emp. -Enclave	6	(3.9)	2.1	To correct typical hours of service
Schedule B-4				
3. Home Choice Units (A) 1st Quarter	35	(35)	-	To remove home choice units
3. Home Choice Units (B) 2nd Quarter	19	(19)	-	To remove home choice units
3. Home Choice Units (C) 3rd Quarter	1	(1)	-	To remove home choice units
3. Home Choice Units (D) 4th Quarter	30	(30)	-	To remove home choice units
Worksheet 1				
2. Land Improvements (C) School Age	\$ 342	\$ (342)	\$ -	To correct depreciation
2. Land Improvements (V) Admin	\$ 674	\$ (674)	\$ -	To correct depreciation
3. Buildings/Improve (V) Admin	\$ 22,804	\$ (22,804)	\$ -	To correct depreciation
3. Buildings/Improve (X) Gen Expense All Prgm.	\$ 1,923	\$ (1,923)	\$ -	To correct depreciation
4. Fixtures (V) Admin	\$ 15,161	\$ (15,161)	\$ -	To correct depreciation
5. Movable Equipment (E) Facility Based Services	\$ 1,795	\$ (1,795)	\$ -	To correct depreciation
5. Movable Equipment (U) Transportation	\$ 73,389	\$ (73,389)	\$ -	To correct depreciation
5. Movable Equipment (V) Admin	\$ 8,913	\$ (8,913)	\$ -	To correct depreciation
5. Movable Equipment (X) Gen Expenses All Prgm.	\$ 321	\$ 155,151	\$ -	To correct depreciation
		\$ 16,318	\$ 171,790	To correct depreciation
6. Capital Leases (X) Gen Expense All Prgm.	\$ -	\$ 7,674		To reclassify leases and rentals
		\$ 2,700		To reclassify leases and rentals
		\$ 1,332		To reclassify leases and rentals
		\$ 3,142	\$ 14,848	To reclassify leases and rentals
8. COG Expenses (C) School Age	\$ -	\$ 1	\$ 1	To match audited COG report
8. COG Expenses (E) Facility Based Services	\$ -	\$ 1	\$ 1	To match audited COG report
8. COG Expenses (F) Enclave	\$ -	\$ 1	\$ 1	To match audited COG report

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	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 1 (Continued)				
8. COG Expenses (G) Community Employment	\$ -	\$ 2	\$ 2	To match audited COG report
8. COG Expenses (L) Community Residential	\$ 929	\$ (8)	\$ 921	To match audited COG report
8. COG Expenses (N) Service & Support Admin	\$ 84	\$ (1)	\$ 83	To match audited COG report
Worksheet 2				
1. Salaries (X) Gen Expense All Prgm.	\$ 527,323	\$ 250,341		To reconcile cost report amount to the original state account code
		\$ 19,618		To reclassify Gregory Green payroll
		\$ 2,531		To reclassify Gregory Green payroll
		\$ (27,955)		To reclassify Theresa Naas payroll
		\$ 40,851		To reclassify Kathleen Bartley payroll
		\$ 42,890		To reclassify Julie Bryan payroll
		\$ 20,359		To reclassify Rebecca Evans payroll
		\$ 38,917		To reclassify Rebecca Melvin payroll
		\$ (47,812)		To reclassify Julie Campbell MAC payroll
		\$ (25,984)		To reclassify Julie Campbell MAC payroll
		\$ (63,409)		To reclassify Alan Lange MAC payroll
		\$ (34,460)		To reclassify Alan Lange MAC payroll
		\$ (71,267)		To reclassify Karen Mayer MAC payroll
		\$ (38,728)		To reclassify Karen Mayer MAC payroll
		\$ 18,319		To reclassify Brian Green payroll
		\$ 18,319		To reclassify Brian Green payroll
		\$ 18,319		To reclassify Brian Green payroll
		\$ 3,664	\$ 691,836	To reclassify Brian Green payroll
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 276,230	\$ (17,128)		To reconcile cost report amount to the original state account code
		\$ 7,050		To reclassify Gregory Green benefits
		\$ 906		To reclassify Gregory Green benefits
		\$ (4,314)		To reclassify Theresa Naas benefits
		\$ 19,248		To reclassify Kathleen Bartley benefits
		\$ 19,575		To reclassify Julie Bryan benefits
		\$ 16,137		To reclassify Rebecca Evans benefits
		\$ 11,511		To reclassify Rebecca Melvin benefits
		\$ 263		To reclassify Brian Green benefits
		\$ 5,893		To reclassify Brian Green benefits
		\$ 5,871		To reclassify Brian Green benefits
		\$ 5,915		To reclassify Brian Green benefits
		\$ 15		To reclassify Brian Green benefits
		\$ 1,413		To reclassify Brian Green benefits
		\$ 15,548	\$ 364,133	To reclassify other benefits
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 27,955		To reclassify Theresa Naas payroll
		\$ 4,314		To reclassify Theresa Naas benefits
		\$ 3,924		To reclassify non-Federal reimbursable expenses
		\$ 83	\$ 36,276	To reclassify non-Federal reimbursable expenses
4. Other Expenses (X) Gen Expense All Prgm.	\$ 390,378	\$ (4,316)		To reconcile cost report amount to the original state account code
		\$ 246		To reclassify expenses for employees who are not second level supervisors
		\$ 5		To reclassify expenses for employees who are not second level supervisors
		\$ 5		To reclassify expenses for employees who are not second level supervisors
		\$ 5		To reclassify expenses for employees who are not second level supervisors
		\$ 77		To reclassify expenses for employees who are not second level supervisors
		\$ (166,209)		To reclassify non-Federal reimbursable expenses
		\$ (3,924)		To reclassify non-Federal reimbursable expenses
		\$ (7,674)		To reclassify lease payments
		\$ (2,510)	\$ 206,083	To reclassify lease payments
5. COG Expenses (B) Pre-School	\$ 34	\$ 5	\$ 39	To match audited COG report
5. COG Expense (C) School Age	\$ -	\$ 44	\$ 44	To match audited COG report
5. COG Expense (E) Facility Based Services	\$ -	\$ 35	\$ 35	To match audited COG report

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	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 2 (Continued)				
5. COG Expense (F) Enclave	\$ -	\$ 35	\$ 35	To match audited COG report
5. COG Expense (G) Community Employment	\$ -	\$ 53	\$ 53	To match audited COG report
5. COG Expenses (L) Community Residential	\$ 30,455	\$ (3,009)	\$ 27,446	To match audited COG report
5. COG Expense (N) Service & Support Admin	\$ 2,754	\$ (272)	\$ 2,482	To match audited COG report
10. Unallowable Fees (O) Non-Federal Reimbursable	\$ -	\$ 2,275		To reclassify contingent fees
		\$ 166,209		To reclassify non-Federal reimbursable expenses
		\$ 155,834		To reclassify contingent and administrative fees
		\$ 19,702		To reclassify contingent fees
		\$ 15,715	\$ 359,735	To reclassify contingent fees
Worksheet 2A				
1. Salaries (B) Pre-School	\$ 4,006	\$ (927)		To reclassify Patti Cramer payroll
		\$ (52)		To reclassify Kendal Schaefer payroll
		\$ (43)		To reclassify Lesley Lawrence payroll
		\$ (1,063)		To reclassify Paul Brown payroll
		\$ (501)		To reclassify Harry Campbell payroll
		\$ (294)		To reclassify Mirriah Eleanor Myers payroll
		\$ (509)		To reclassify Gary Nicholl payroll
		\$ (617)	\$ -	To reclassify Amy Shank payroll
1. Salaries (C) School Age	\$ 37,231	\$ (8,162)		To reclassify Patti Cramer payroll
		\$ (504)		To reclassify Kendal Schaefer payroll
		\$ (419)		To reclassify Lesley Lawrence payroll
		\$ (9,353)		To reclassify Paul Brown payroll
		\$ (4,899)		To reclassify Harry Campbell payroll
		\$ (2,879)		To reclassify Mirriah Eleanor Myers payroll
		\$ (4,977)		To reclassify Gary Nicholl payroll
		\$ (6,038)	\$ -	To reclassify Amy Shank payroll
1. Salaries (E) Facility Based Services	\$ 547,925	\$ 6,548		To reconcile cost report amount to the original state account code
		\$ (85)		To reclassify Randy Buroker payroll
		\$ (9,460)		To reclassify Patti Cramer payroll
		\$ (1,479)		To reclassify Tracy Gillum payroll
		\$ (19,618)		To reclassify Gregory Green payroll
		\$ (116)		To reclassify Nancy Heiss payroll
		\$ (590)		To reclassify Kendal Schaefer payroll
		\$ (254)		To reclassify Darcel Short payroll
		\$ (1,507)		To reclassify Mary Coleman payroll
		\$ (117)		To reclassify Duff Denial payroll
		\$ (179)		To reclassify Nancy Irene Hitchcock payroll
		\$ (288)		To reclassify Jack Hoekstra payroll
		\$ (127)		To reclassify Lesley Lawrence payroll
		\$ (491)		To reclassify Lesley Lawrence payroll
		\$ (173)		To reclassify Frances Parrish payroll
		\$ (78)		To reclassify Jackie Poindexter payroll
		\$ (843)		To reclassify Scott Sharits payroll
		\$ (104)		To reclassify Kathleen Staggers payroll
		\$ (1,166)		To reclassify Donald Stonerock payroll
		\$ (19)		To reclassify Donald Stonerock payroll
		\$ (10,841)		To reclassify Paul Brown payroll
		\$ (5,734)		To reclassify Harry Campbell payroll
		\$ (3,370)		To reclassify Mirriah Eleanor Myers payroll
		\$ (5,825)		To reclassify Gary Nicholl payroll
		\$ (32)		To reclassify Amy Shank payroll
		\$ (7,068)		To reclassify Amy Shank payroll
		\$ (40,851)		To reclassify Kathleen Bartley payroll
		\$ (46,594)		To reclassify LeAnn Bradley payroll
		\$ (42,890)		To reclassify Julie Bryan payroll
		\$ (20,359)		To reclassify Rebecca Evans payroll
		\$ (52,354)		To reclassify Andria Kleiner payroll
		\$ (38,917)		To reclassify Rebecca Melvin payroll
		\$ (46,594)		To reclassify Ronda Smith payroll
		\$ (35,608)	\$ 160,742	To reclassify James Via II payroll

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Worksheet 2A (Continued)	Reported Amount	Correction	Corrected Amount	Explanation of Correction
1. Salaries (N) Service & Support Admin	\$ 12,701	\$ 309,823		To reconcile cost report amount to the original state account code
		\$ (33,748)		To reclassify Christina Blankenship payroll
		\$ (2,531)		To reclassify Gregory Green payroll
		\$ (63,378)		To reclassify Al Decker payroll
		\$ 2,680		To reclassify Douglas Jackson payroll
		\$ (45,656)		To reclassify Dawn Spitler payroll
		\$ (11,523)		To reclassify Jessica Knupp payroll
		\$ (11,523)		To reclassify Rebecca Snell payroll
		\$ (13,785)		To reclassify Leigh Anne Wenning payroll
		\$ (53,918)		To reclassify Douglas Jackson MAC payroll
		\$ (29,293)		To reclassify Douglas Jackson MAC payroll
		\$ (33,610)		To reclassify Helen Willis MAC payroll
		\$ (18,493)		To reclassify Helen Willis MAC payroll
		\$ (7,746)	\$ -	To reclassify Brian Green payroll
2. Employee Benefits (A) Early Intervention	\$ 216	\$ (37)	\$ 179	To reclassify Dawn Spitler benefits
2. Employee Benefits (B) Pre-School	\$ 1,840	\$ (280)		To reclassify Patti Cramer benefits
		\$ (13)		To reclassify Kendal Schaefer benefits
		\$ (18)		To reclassify Dawn Spitler benefits
		\$ (1)		To reclassify Lesley Lawrence benefits
		\$ (488)		To reclassify Paul Brown benefits
		\$ (368)		To reclassify Harry Campbell benefits
		\$ (49)		To reclassify Mirriah Eleanor Myers benefits
		\$ (79)		To reclassify Gary Nicholl benefits
		\$ (388)		To reclassify Amy Shank benefits
		\$ (66)	\$ 90	To reallocate other benefits
2. Employee Benefits (C) School Age	\$ 16,191	\$ 47		To reconcile cost report amount to the original state account code
		\$ (2,466)		To reclassify Patti Cramer benefits
		\$ (111)		To reclassify Kendal Schaefer benefits
		\$ (18)		To reclassify Dawn Spitler benefits
		\$ (6)		To reclassify Lesley Lawrence benefits
		\$ (7)		To reclassify Donald Stonerock benefits
		\$ (4,300)		To reclassify Paul Brown benefits
		\$ (3,605)		To reclassify Harry Campbell benefits
		\$ (425)		To reclassify Mirriah Eleanor Myers benefits
		\$ (770)		To reclassify Gary Nicholl benefits
		\$ (3,783)		To reclassify Amy Shank benefits
		\$ (609)	\$ 138	To reallocate other benefits
2. Employee Benefits (E) Facility Based Services	\$ 219,664	\$ 1,174		To reconcile cost report amount to the original state account code
		\$ (94)		To reclassify Randy Buroker benefits
		\$ (2,858)		To reclassify Patti Cramer benefits
		\$ (228)		To reclassify Tracy Gillum benefits
		\$ (7,050)		To reclassify Gregory Green benefits
		\$ (18)		To reclassify Nancy Heiss benefits
		\$ (112)		To reclassify Kendal Schaefer benefits
		\$ (39)		To reclassify Darcel Short benefits
		\$ (233)		To reclassify Mary Coleman benefits
		\$ (14)		To reclassify Duff Denial benefits
		\$ (28)		To reclassify Nancy Irene Hitchcock benefits
		\$ (45)		To reclassify Jack Hoekstra benefits
		\$ (20)		To reclassify Lesley Lawrence benefits
		\$ (7)		To reclassify Lesley Lawrence benefits
		\$ (27)		To reclassify Frances Parrish benefits
		\$ (12)		To reclassify Jackie Poindexter benefits
		\$ (130)		To reclassify Scott Sharits benefits
		\$ (16)		To reclassify Kathleen Staggers benefits
		\$ (152)		To reclassify Donald Stonerock benefits
		\$ (3)		To reclassify Donald Stonerock benefits
		\$ (4,984)		To reclassify Paul Brown benefits
		\$ (4,218)		To reclassify Harry Campbell benefits

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Worksheet 2A (Continued)		Reported Amount	Correction	Corrected Amount	Explanation of Correction
2.	Employee Benefits (E) Facility Based Services (Continued)		\$ (508)		To reclassify Mirriah Eleanor Myers benefits
			\$ (901)		To reclassify Gary Nicholl benefits
			\$ (5)		To reclassify Amy Shank benefits
			\$ (4,430)		To reclassify Amy Shank benefits
			\$ (19,248)		To reclassify Kathleen Bartley benefits
			\$ (12,030)		To reclassify LeAnn Bradley benefits
			\$ (19,575)		To reclassify Julie Bryan benefits
			\$ (16,137)		To reclassify Rebecca Evans benefits
			\$ (21,057)		To reclassify Andria Kleiner benefits
			\$ (11,511)		To reclassify Rebecca Melvin benefits
			\$ (20,135)		To reclassify Ronda Smith benefits
			\$ (10,371)		To reclassify James Via II benefits
			\$ (9,454)		To reclassify other benefits
			\$ (263)		To reclassify Brian Green benefits
			\$ 2,567	\$ 57,492	To reclassify other benefits
2.	Employee Benefits (N) Service & Support Admin	\$ 130,124	\$ (18,102)		To reclassify Christina Blankenship benefits
			\$ (906)		To reclassify Gregory Green benefits
			\$ (22,712)		To reclassify Al Decker benefits
			\$ 1,163		To reclassify Douglas Jackson benefits
			\$ (19,512)		To reclassify Dawn Spittler benefits
			\$ (1,656)		To reclassify Jessica Knupp benefits
			\$ (4,891)		To reclassify Rebecca Snell benefits
			\$ (5,217)		To reclassify Leigh Anne Wenning benefits
			\$ (9,400)		To reclassify other benefits
			\$ (5,893)		To reclassify Brian Green benefits
			\$ (10,573)		To reclassify Brian Green payroll
			\$ 2,161	\$ 34,586	To reclassify other benefits
4.	Other Expenses (E) Facility Based Services	\$ 344,852	\$ 1,001		To reconcile cost report amount to the original state account code
			\$ (1,071)		To reclassify expenses for employees who are not second level supervisors
			\$ (246)		To reclassify expenses for employees who are not second level supervisors
			\$ (23,865)		To reclassify expenses that are not program supervision
			\$ (155,834)		To reclassify contingent fees and administrative fees
			\$ (83)		To reclassify non-Federal reimbursable expenses
			\$ (142,000)		To reclassify rent for the workshop
			\$ (2,700)		To reclassify leases and rentals
			\$ (324)		To reclassify non-Federal reimbursable expenses
			\$ (450)	\$ 19,280	To reclassify an expense associated with a payroll revision
4.	Other Expenses (N) Service & Support Admin	\$ 23,267	\$ 93,411		To reconcile cost report amount to the original state account code
			\$ (82)		To reclassify expenses for employees who are not second level supervisors
			\$ 431		To reclassify 2nd level supervisor expenses
			\$ (5)		To reclassify expenses for employees who are not second level supervisors
			\$ (1,332)		To reclassify leases and rentals
			\$ (91,928)		To reclassify TCM match
			\$ (19,702)	\$ 4,060	To reclassify contingent fees
Worksheet 3					
1.	Salaries (X) Gen Expense All Prgm.	\$ 155,517	\$ 35,608		To reclassify James Via II payroll
			\$ (18,319)	\$ 172,806	To reclassify Brian Green payroll
2.	Employee Benefits (X) Gen Expense All Prgm.	\$ 60,270	\$ 10,371		To reclassify James Via II benefits
			\$ (7,056)		To reallocate other benefits
			\$ (5,871)		To reclassify Brian Green benefits
			\$ 2,760	\$ 60,474	To reallocate other benefits

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Worksheet 3 (Continued)	Reported Amount	Correction	Corrected Amount	Explanation of Correction
4. Other Expenses (E) Facility Based Services	\$ -	\$ 142,000	\$ 142,000	To reclassify rent for the workshop
4. Other Expenses (X) Gen Expense All Prgm.	\$ 310,755	\$ 27,206		To reconcile cost report amount to the original state account code
		\$ (5)		To reclassify expenses for an administration employee
		\$ (27,206)	\$ 310,750	To reclassify TCM match
5. COG Expenses (B) Pre-School	\$ 4	\$ 1	\$ 5	To match audited COG report
5. COG Expenses (C) School Age	\$ -	\$ 6	\$ 6	To match audited COG report
5. COG Expenses (E) Facility Based Services	\$ -	\$ 5	\$ 5	To match audited COG report
5. COG Expenses (F) Enclave	\$ -	\$ 5	\$ 5	To match audited COG report
5. COG Expenses (G) Community Employment	\$ -	\$ 7	\$ 7	To match audited COG report
5. COG Expenses (L) Community Residential	\$ 3,767	\$ (32)	\$ 3,735	To match audited COG report
5. COG Expenses (N) Service & Support Admin	\$ 341	\$ (3)	\$ 338	To match audited COG report

Worksheet 4

2. Employee Benefits (X) Gen Expense All Prgm.	\$ 53	\$ (53)	\$ -	To reclassify Rita Wheelock benefits
14. No. of Individual Meals Served (A) Early Intervention	\$ 133	\$ (133)	\$ -	To remove meals
14. No. of Individual Meals Served (B) Pre-School	\$ 111	\$ (111)	\$ -	To remove meals
14. No. of Individual Meals Served (C) School Age	\$ 248	\$ (248)	\$ -	To remove meals
14. No. of Individual Meals Served (E) Facility Based Services	\$ 114	\$ (114)	\$ -	To remove meals

Worksheet 5

1. Salaries (B) Pre-School	\$ 148,235	\$ 927		To reclassify Patti Cramer payroll
		\$ (40)		To Nancy Heiss reclassify payroll
		\$ 254		To reclassify Darcel Short payroll
		\$ 52		To reclassify Kendal Schaefer payroll
		\$ 43		To reclassify Lesley Lawrence payroll
		\$ 1,063		To reclassify Paul Brown payroll
		\$ 501		To reclassify Harry Campbell payroll
		\$ 294		To reclassify Mirriah Eleanor Myers payroll
		\$ 509		To reclassify Gary Nicholl payroll
		\$ 618	\$ 152,456	To reclassify Amy Shank payroll
1. Salaries (C) School Age	\$ -	\$ 8,162		To reclassify Patti Cramer payroll
		\$ 504		To reclassify Kendal Schaefer payroll
		\$ 419		To reclassify Lesley Lawrence payroll
		\$ 9,353		To reclassify Paul Brown payroll
		\$ 4,899		To reclassify Harry Campbell payroll
		\$ 2,879		To reclassify Mirriah Eleanor Myers payroll
		\$ 4,977		To reclassify Gary Nicholl payroll
		\$ 6,038	\$ 37,231	To reclassify Amy Shank payroll
1. Salaries (L) Community Residential	\$ -	\$ 33,748		To reclassify Christina Blankenship payroll
		\$ 54,746		To reclassify Janet Davis payroll
		\$ 63,378		To reclassify Al Decker payroll
		\$ (28,805)		To reclassify Christina Blankenship MAC payroll
		\$ (15,648)		To reclassify Christina Blankenship MAC payroll
		\$ (35,064)		To reclassify Janet Davis MAC payroll
		\$ (19,054)		To reclassify Janet Davis MAC payroll
		\$ (47,802)		To reclassify Al Decker MAC payroll
		\$ (5,499)	\$ -	To reclassify Al Decker MAC payroll
1. Salaries (M) Family Support Services	\$ 10,657	\$ 42,013		To reconcile cost report amount to the original state account code
		\$ (52,670)	\$ -	To reclassify Jeffrey Hobler payroll
1. Salaries (O) Non-Federal Reimbursable	\$ -	\$ 52,670		To reclassify Jeffrey Hobler payroll
		\$ (40,978)		To reclassify Jeff Hobler MAC payroll
		\$ (11,692)	\$ -	To reclassify Jeff Hobler MAC payroll
2. Employee Benefits (A) Early Intervention	\$ 100,875	\$ (3,567)		To reallocate other benefits
		\$ 3,253	\$ 100,561	To reallocate other benefits
2. Employee Benefits (B) Pre-School	\$ 42,659	\$ 280		To reclassify Patti Cramer benefits
		\$ (6)		To reclassify Nancy Heiss benefits
		\$ 39		To reclassify Darcel Short benefits
		\$ 13		To reclassify Kendal Schaefer benefits
		\$ 1		To reclassify Lesley Lawrence benefits
		\$ 488		To reclassify Paul Brown benefits
		\$ 368		To reclassify Harry Campbell benefits

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Worksheet 5 (Continued)		Reported Amount	Correction	Corrected Amount	Explanation of Correction
2.	Employee Benefits (B) Pre-School (Continued)		\$ 49		To reclassify Mirriah Eleanor Myers benefits
			\$ 79		To reclassify Gary Nicholl benefits
			\$ 388		To reclassify Amy Shank benefits
			\$ (2,467)		To reallocate other benefits
			\$ 2,435	\$ 44,326	To reallocate other benefits
2.	Employee Benefits (C) School Age	\$ -	\$ 2,466		To reclassify Patti Cramer benefits
			\$ 111		To reclassify Kendal Schaefer benefits
			\$ 6		To reclassify Lesley Lawrence benefits
			\$ 7		To reclassify Donald Stonerock benefits
			\$ 4,300		To reclassify Paul Brown benefits
			\$ 3,605		To reclassify Harry Campbell benefits
			\$ 425		To reclassify Mirriah Eleanor Myers benefits
			\$ 770		To reclassify Gary Nicholl benefits
			\$ 3,783		To reclassify Amy Shank benefits
			\$ 595	\$ 16,068	To reallocate other benefits
2.	Employee Benefits (L) Community Residential	\$ -	\$ 18,102		To reclassify Christina Blankenship benefits
			\$ 8,409		To reclassify Janet Davis benefits
			\$ 22,712		To reclassify Al Decker benefits
			\$ (20,480)		To reclassify Al Decker MAC payroll
			\$ 2,753	\$ 31,496	To reallocate other benefits
2.	Employee Benefits (M) Family Support Services	\$ -	\$ 21,243		To reconcile cost report amount to the original state account code
			\$ (21,243)	\$ -	To reclassify Jeffrey Hobler benefits
2.	Employee Benefits (O) Non-Federal Reimbursable	\$ -	\$ 21,243		To reclassify Jeffrey Hobler benefits
			\$ (10,586)		To reclassify Jeff Hobler MAC payroll
			\$ 1,010	\$ 11,667	To reallocate other benefits
4.	Other Expenses (L) Community Residential	\$ -	\$ 82	\$ 82	To reclassify expenses for employees who are not second level supervisors
4.	Other Expenses (M) Family Support Services	\$ 1,615	\$ (1,615)	\$ -	To reclassify investigative administrator expenses
4.	Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 1,615	\$ 1,615	
5.	COG Expenses (B) Pre-School	\$ 516	\$ 151	\$ 667	To match audited COG report
5.	COG Expenses (C) School Age	\$ -	\$ 752	\$ 752	To match audited COG report
Worksheet 7-B					
1.	Salaries (X) Gen Expense All Prgm.	\$ 144,217	\$ 85		To reclassify Randy Buroker payroll
			\$ 46,594		To reclassify Ronda Smith payroll
			\$ (18,319)	\$ 172,577	To reclassify Brian Green payroll
2.	Employee Benefits (X) Gen Expense All Prgm.	\$ 46,300	\$ 94		To reclassify Randy Buroker benefits
			\$ 53		To reclassify Rita Wheelock benefits
			\$ 53		To reclassify Rita Wheelock benefits
			\$ 20,135		To reclassify Ronda Smith benefits
			\$ 95		To reclassify Rita Wheelock benefits
			\$ (1,405)		To reallocate other benefits
			\$ (5,915)		To reclassify Brian Green benefits
			\$ 2,756		To reallocate other benefits
			\$ 80	\$ 62,246	To reclassify Rita Wheelock benefits
4.	Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 45	\$ 45	To reclassify non-Federal reimbursable expenses
4.	Other Expenses (X) Gen Expense All Prgm.	\$ 4,397	\$ (5)		To reclassify expenses for an administration employee
			\$ (45)	\$ 4,347	To reclassify non-Federal reimbursable expenses
Worksheet 7-C					
2.	Employee Benefits (X) Gen Expense All Prgm.	\$ 1,444	\$ (95)		To reclassify Rita Wheelock benefits
			\$ (1,349)	\$ -	To reallocate other benefits
3.	Service Contracts (E) Facility Based Services	\$ 51,352	\$ 5,052	\$ 56,404	To reclassify speech expenses
Worksheet 7-E					
2.	Employee Benefits (X) Gen Expense All Prgm.	\$ 16,077	\$ 371		To reclassify Jayne Anderson benefits
			\$ (291)		To reallocate other benefits
			\$ 1,100	\$ 17,257	To reallocate other benefits
4.	Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 624	\$ 624	To reclassify non-Federal reimbursable expenses
4.	Other Expenses (X) Gen Expense All Prgm.	\$ 6,718	\$ (624)	\$ 6,094	To reclassify non-Federal reimbursable expenses

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	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 7-F				
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 858	\$ (80)		To reclassify Rita Wheelock benefits
		\$ (371)		To reclassify Jayne Anderson benefits
		\$ (407)	\$ -	To reallocate other benefits
Worksheet 7-G				
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 53	\$ (53)	\$ -	To reclassify Rita Wheelock benefits
3. Service Contracts (E) Facility Based Services	\$ 29,461	\$ (21,426)	\$ 8,035	To reconcile cost report amount to the original state account code
3. Service Contracts (X) Gen Expense All Prgm.	\$ 2,678	\$ 8,035		To reconcile cost report amount to the original state account code
		\$ 5,357	\$ 16,070	To reclassify social work expenses
4. Other Expenses (X) Gen Expense All Prgm.	\$ -	\$ 8,035	\$ 8,035	To reconcile cost report amount to the original state account code
Worksheet 8				
1. Salaries (X) Gen Expense All Prgm.	\$ 443,174	\$ 24,771		To reconcile cost report amount to the original state account code
		\$ 1,479		To reclassify Tracy Gillum payroll
		\$ 1,507		To reclassify Mary Coleman payroll
		\$ 117		To reclassify Duff Denial payroll
		\$ 179		To reclassify Nancy Irene Hitchcock payroll
		\$ 288		To reclassify Jack Hoekstra payroll
		\$ 173		To reclassify Frances Parrish payroll
		\$ 78		To reclassify Jackie Poindexter payroll
		\$ 843		To reclassify Scott Sharits payroll
		\$ 104	\$ 472,713	To reclassify Kathleen Staggers payroll
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 185,903	\$ 47		To reconcile cost report amount to the original state account code
		\$ 228		To reclassify Tracy Gillum benefits
		\$ 233		To reclassify Mary Coleman benefits
		\$ 14		To reclassify Duff Denial benefits
		\$ 28		To reclassify Nancy Irene Hitchcock benefits
		\$ 45		To reclassify Jack Hoekstrabenefits
		\$ 27		To reclassify Frances Parrish benefits
		\$ 12		To reclassify Jackie Poindexter benefits
		\$ 130		To reclassify Scott Sharits benefits
		\$ 16		To reclassify Kathleen Staggers benefits
		\$ (8,886)		To reallocate other benefits
		\$ (15)		To reclassify Brian Green benefits
		\$ 7,550	\$ 185,332	To reallocate other benefits
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 390	\$ 390	To reclassify non-Federal reimbursable expenses
4. Other Expenses (X) Gen Expense All Prgm.	\$ 162,789	\$ 57,643		To reconcile cost report amount to the original state account code
		\$ (15,715)		To reclassify contingent fees
		\$ (390)		To reclassify non-Federal reimbursable expenses
		\$ (48,437)	\$ 155,890	To reclassify purchases > \$5,000
Worksheet 9				
1. Salaries (N) Service & Support Admin. Costs	\$ 1,094,391	\$ 54,202		To reconcile cost report amount to the original state account code
		\$ (55,474)		To reclassify Dara Gage payroll
		\$ (54,746)		To reclassify Janet Davis payroll
		\$ (2,680)		To reclassify Douglas Jackson payroll
		\$ 45,656		To reclassify Dawn Spitler payroll
		\$ 11,523		To reclassify Jessica Knupp payroll
		\$ 11,523		To reclassify Rebecca Snell payroll
		\$ 13,785		To reclassify Leigh Anne Wenning payroll
		\$ (36,460)		To reclassify Dawn Spitler MAC payroll
		\$ (19,816)		To reclassify Dawn Spitler MAC payroll
		\$ (3,664)	\$ 1,058,240	To reclassify Brian Green payroll
2. Employee Benefits (N) Service & Support Admin. Costs	\$ 368,153	\$ (8,571)		To reclassify Dara Gage benefits
		\$ (8,409)		To reclassify Janet Davis benefits
		\$ (1,163)		To reclassify Douglas Jackson benefits
		\$ 19,512		To reclassify Dawn Spitler benefits

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Worksheet 9 (Continued)		Reported Amount	Correction	Corrected Amount	Explanation of Correction
2.	Employee Benefits (N) Service & Support Admin. Costs (Continued)		\$ 37		To reclassify Dawn Spitler benefits
			\$ 18		To reclassify Dawn Spitler benefits
			\$ 18		To reclassify Dawn Spitler benefits
			\$ 1,656		To reclassify Jessica Knupp benefits
			\$ 4,891		To reclassify Rebecca Snell benefits
			\$ 5,217		To reclassify Leigh Anne Wenning benefits
			\$ (18,796)		To reallocate other benefits
			\$ (1,413)		To reclassify Brian Green benefits
			\$ 17,801	\$ 378,951	To reallocate other benefits
4.	Other Expenses (N) Service & Support Admin. Costs	\$ 230,024	\$ 2,166,874		To reconcile cost report amount to the original state account code
			\$ (1,318)		To reclassify expenses for an employee funded by RSC
			\$ (431)		To reclassify 2nd level supervisor expenses
			\$ (77)		To reclassify expenses for an administration employee
			\$ (766)		To reclassify RSC expenses
			\$ (3,315)		To reclassify RSC expenses
			\$ (5,357)		To reclassify social work expenses
			\$ (9,301)		To reclassify RSC match
			\$ (2,253,529)		To reclassify fees paid to COG
			\$ (3,142)		To reclassify leases and rentals
			\$ (88,319)	\$ 31,343	To reclassify TCM match
Worksheet 10					
1.	Salaries (E) Facility Based Services	\$ 1,195,222	\$ (42,261)		To reclassify Kay Allen payroll
			\$ 9,460		To reclassify Patti Cramer payroll
			\$ (37,735)		To reclassify Michelle Duley payroll
			\$ 116		To reclassify Nancy Heiss payroll
			\$ 40		To reclassify Nancy Heiss payroll
			\$ 590		To reclassify Kendal Schaefer payroll
			\$ (6,677)		To reclassify Nancy Battista payroll
			\$ (6,850)		To reclassify Karen Knapp payroll
			\$ (6,875)		To reclassify Cindy Neves payroll
			\$ (53,934)		To reclassify Lori Mitchell Frazier payroll
			\$ (36,592)		To reclassify Carol Moots payroll
			\$ 127		To reclassify Lesley Lawrence payroll
			\$ 491		To reclassify Lesley Lawrence payroll
			\$ 1,166		To reclassify Donald Stonerock payroll
			\$ 19		To reclassify Donald Stonerock payroll
			\$ 10,841		To reclassify Paul Brown payroll
			\$ 5,734		To reclassify Harry Campbell payroll
			\$ 3,370		To reclassify Mirriah Eleanor Myers payroll
			\$ 5,825		To reclassify Gary Nicholl payroll
			\$ 32		To reclassify Amy Shank payroll
			\$ 7,068		To reclassify Amy Shank payroll
			\$ 46,594		To reclassify LeAnn Bradley payroll
			\$ 52,354		To reclassify Andria Kleiner payroll
			\$ (27,784)	\$ 1,120,341	To reclassify Joy Starry payroll
1.	Salaries (F) Enclave	\$ -	\$ 6,677		To reclassify Nancy Battista payroll
			\$ 6,850		To reclassify Karen Knapp payroll
			\$ 6,875		To reclassify Cindy Neves payroll
			\$ 27,784	\$ 48,186	To reclassify Joy Starry payroll
1.	Salaries (G) Community Employment	\$ -	\$ 42,261		To reclassify Kay Allen payroll
			\$ 37,735		To reclassify Michelle Duley payroll
			\$ 55,474		To reclassify Dara Gage payroll
			\$ 53,934		To reclassify Lori Mitchell Frazier payroll
			\$ 36,592	\$ 225,996	To reclassify Carol Moots payroll
2.	Employee Benefits (E) Facility Based Services	\$ 485,944	\$ (6,522)		To reclassify Kay Allen benefits
			\$ 2,858		To reclassify Patti Cramer benefits
			\$ (18,761)		To reclassify Michelle Duley benefits
			\$ 18		To reclassify Nancy Heiss benefits
			\$ 6		To reclassify Nancy Heiss benefits
			\$ 112		To reclassify Kendal Schaefer benefits
			\$ (1,035)		To reclassify Nancy Battista benefits

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Worksheet 10 (Continued)		Reported Amount	Correction	Corrected Amount	Explanation of Correction
2.	Employee Benefits (E) Facility Based Services (Continued)		\$ (2,154)		To reclassify Karen Knapp benefits
			\$ (3,651)		To reclassify Cindy Neves benefits
			\$ (18,624)		To reclassify Lori Mitchell Frazier benefits
			\$ (10,955)		To reclassify Carol Moots benefits
			\$ 20		To reclassify Lesley Lawrence benefits
			\$ 7		To reclassify Lesley Lawrence benefits
			\$ 152		To reclassify Donald Stonerock benefits
			\$ 3		To reclassify Donald Stonerock benefits
			\$ 4,984		To reclassify Paul Brown benefits
			\$ 4,218		To reclassify Harry Campbell benefits
			\$ 508		To reclassify Mirriah Eleanor Myers benefits
			\$ 901		To reclassify Gary Nicholl benefits
			\$ 5		To reclassify Amy Shank benefits
			\$ 4,430		To reclassify Amy Shank benefits
			\$ 12,030		To reclassify LeAnn Bradley benefits
			\$ 21,057		To reclassify Andria Kleiner benefits
			\$ (20,809)		To reallocate other benefits
			\$ (8,688)		To reclassify Joy Starry benefits
			\$ 17,894	\$ 463,948	To reallocate other benefits
2.	Employee Benefits (F) Enclave	\$ -	\$ 1,035		To reclassify Nancy Battista benefits
			\$ 2,154		To reclassify Karen Knapp benefits
			\$ 3,651		To reclassify Cindy Neves benefits
			\$ 8,688		To reclassify Joy Starry benefits
			\$ 770	\$ 16,298	To reallocate other benefits
2.	Employee Benefits (G) Community Employment	\$ -	\$ 6,522		To reclassify Kay Allen benefits
			\$ 18,761		To reclassify Michelle Duley benefits
			\$ 8,571		To reclassify Dara Gage benefits
			\$ 18,624		To reclassify Lori Mitchell Frazier benefits
			\$ 10,955		To reclassify Carol Moots benefits
			\$ 3,610	\$ 67,043	To reallocate other benefits
3.	Service Contracts (E) Facility Based Services	\$ 7,739	\$ (5,052)	\$ 2,687	To reclassify speech expense
4.	Other Expenses (E) Facility Based Services	\$ 150,424	\$ 24,823		To reconcile cost report amount to the original state account code
			\$ (5,773)		To reclassify community employment employee expenses
			\$ 1,071		To reclassify expenses for employees who are not second level supervisors
			\$ (223)		To reclassify non-Federal reimbursable expenses
			\$ (2,275)		To reclassify contingent fees
			\$ 23,865		To reclassify expenses that are not program supervision
			\$ 450	\$ 192,362	To reclassify an expense associated with a payroll revision
4.	Other Expenses (G) Community Employment	\$ -	\$ 5,773		To reclassify community employment employee expenses
			\$ 1,318		To reclassify expenses for an employee funded by RSC
			\$ 766		To reclassify RSC expenses
			\$ 3,315	\$ 11,172	To reclassify RSC expenses
4.	Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 223		To reclassify non-Federal reimbursable expenses
			\$ 324	\$ 547	To reclassify a non-Federal reimbursable expense
5.	COG Expenses (F) Enclave	\$ -	\$ 601	\$ 601	To match audited COG report
5.	COG Expenses (G) Community Employment	\$ -	\$ 601	\$ 601	To match audited COG report
5.	COG Expenses (H) Unasgn Adult Program	\$ -	\$ 902	\$ 902	To match audited COG report
A1 Adult Worksheet					
10.	Community Employment (B) Less Revenue	\$ -	\$ 55,474		To reclassify Dara Gage payroll for RSC
			\$ 8,571		To reclassify Dara Gage benefits for RSC
			\$ 1,318		To reclassify expenses for an employee funded by RSC
			\$ 766		To reclassify RSC expenses
			\$ 3,315	\$ 69,444	To reclassify RSC expenses

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	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Reconciliation to County Auditor Worksheet				
Expense:				
Plus: Real Estate Fees	\$ 143,156	\$ (143,156)	\$ -	To reconcile cost report amount to the original state account code
Less: Capital Costs	\$ (125,327)	\$ (46,463)		To reconcile off depreciation
		\$ (7,674)		To reclassify leases and rentals
		\$ (2,700)		To reclassify leases and rentals
		\$ (1,332)		To reclassify leases and rentals
		\$ (3,142)	\$ (186,638)	To reclassify leases and rentals
Plus: Leases And Rentals	\$ -	\$ 7,674		To reclassify leases and rentals
		\$ 2,510		To reclassify leases and rentals
		\$ 2,700		To reclassify leases and rentals
		\$ 1,332		To reclassify leases and rentals
		\$ 3,142	\$ 17,358	To reclassify leases and rentals
Plus: Purchases Greater Than \$5,000	\$ 100,554	\$ (100,554)		To reconcile cost report amount to the original state account code
		\$ 27,207		To reclassify purchases > \$5,000
		\$ 48,437	\$ 75,644	To reclassify purchases > \$5,000
Plus: Fees Paid To COG, Or Payments And Transfers made To COG	\$ 2,253,529	\$ (2,253,529)		To reconcile cost report amount to the original state account code
		\$ 2,253,529	\$ 2,253,529	To reclassify fees paid to COG
Plus: Match Paid To ODMRDD For TCM	\$ 180,247	\$ (180,247)		To reconcile cost report amount to the original state account code
		\$ 91,928		To reclassify TCM match
		\$ 88,319	\$ 180,247	To reclassify TCM match
Plus: MAC Fees + (Retro)/Admin Fees 1.25%	\$ 149,981	\$ (149,981)	\$ -	To reconcile cost report amount to the original state account code
Plus: VRP3 Bridges	\$ -	\$ 9,301	\$ 9,301	To reclassify RSC match
Less: Reconcile (REAL ESTATE FEES, TCM MATCH, MAC + Admin Fees 1.25%)	\$ (473,384)	\$ 473,384	\$ -	To reconcile cost report amount to the original state account code
Medicaid Administration Worksheet				
6. Other Costs (A) Reimbursement Requested Through Calendar Year	\$ -	\$ 22,956	\$ 22,956	
7. Capital Costs (A) Reimbursement Requested Through Calendar Year				
8. Indirect Costs (A) Reimbursement Requested Through Calendar Year				To report ancillary costs
9. Program Supervision Costs (A) Reimbursement Requested Through Calendar Year				
10. Building Services Costs (A) Reimbursement Requested Through Calendar Year				

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Dave Yost • Auditor of State

MIAMI COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

MIAMI 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 12, 2014**