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**MIAMI COUNTY BOARD OF DEVELOPMENTAL DISABILITIES**

**TABLE OF CONTENTS**

<b>Title</b>	<b>Page</b>
Independent Accountants' Report.....	1
Paid Claims - Recoverable Findings – 2012.....	5
Paid Claims - Recoverable Findings – 2013.....	5
Recommendation: RMTS Documentation .....	9
Appendix A: Income and Expenditure Report Adjustments – 2012.....	11
Appendix B: Income and Expenditure Report Adjustments – 2013.....	17

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## Independent Accountants' Report on Applying Agreed-Upon Procedures

Halina Schroeder, Audit Chief  
Division of Fiscal Administration, Audit Office  
Ohio Department of Developmental Disabilities  
30 East Broad Street, 8<sup>th</sup> Floor  
Columbus, Ohio 43215

Dear Ms. Schroeder:

As permitted by Ohio Rev. Code § 5123.05 and as required by the *Application for a § 1915(c) Home and Community Based Services Waiver*, Appendix I-2(c), the Auditor of State's Office performed the procedures enumerated below, to which the Ohio Department of Developmental Disabilities (DODD) agreed. The purpose is to assist you in evaluating whether the Miami County Board of Developmental Disabilities (County Board) prepared its *Income and Expenditure Report* for the years ended December 31, 2012 and 2013 (Cost Reports) in accordance with DODD's Guide to Preparing Income and Expenditure Reports for 2012 and 2013 (Cost Report Guides) and to assist you in evaluating whether reported receipts and disbursements complied with 2 CFR 225 (OMB Circular A-87 *Cost Principles for State, Local, and Indian Tribal Governments*), and other compliance requirements described in the procedures below. The County Board's management is responsible for preparing these reports. This agreed-upon procedures engagement was conducted in accordance with the American Institute of Certified Public Accountants' attestation standards. The sufficiency of these procedures is solely the responsibility of DODD. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

### **Statistics – Square Footage**

1. We compared program costs and statistics to square footage reported in the Cost Reports to identify potential square footage errors. We inquired with the County Board to obtain explanation of any potential errors.

We found costs but no reported square footage for the County Board's Social Work, Supported Employment Enclave, and Community Employment programs. The County Board responded that the Social work is a contracted service and the Enclave and Community Employment programs are located in rented space that is under an operational lease.

We also compared the 2012 and 2013 square footage totals to the final 2011 totals. We found variances above 10 percent. The County Board stated that the final 2011 square footage totals reflects the correct usage by program in 2012 and 2013. We reported differences in Appendix A (2012) and Appendix B (2013).

2. DODD asked us to compare the square footage for each room on the floor plan of Riverside School building to the County Board's summary for each year which rolls up to *Schedule B-1, Section A, Square Footage* to ensure that square footage was allocated in accordance with the Cost Report Guides and identify any variances greater than 10 percent of the square footage reported in the summary which rolls up to *Schedule B-1, Section A, Square Footage*.

### Statistics – Square Footage (Continued)

We did not perform this procedure as we carried forward the square footage from the final 2011 Cost Report through 2012 and 2013, see procedure 1.

3. DODD asked us to compare the County Board's revised square footage summary for each year to the square footage reported in each cell in *Schedule B-1, Section A, Square Footage* and identify variances greater than 10 percent for any cell in *Schedule B-1*.

We did not perform this procedure as we carried forward the square footage from the final 2011 Cost Report through 2012 and 2013, see procedure 1.

4. We reviewed differences from our payroll testing procedures to determine if they resulted in additional square footage variances greater than 10 percent for any cell in *Schedule B-1*.

We reported differences greater than 10 percent in Appendix A (2012) and Appendix B (2013).

### Statistics – Attendance

1. We reviewed the Cost Reports and determined if individuals served or units of service were omitted on *Schedule B-1, Section B, Attendance Statistics*, worksheet 4, or worksheets 7A to 7H which resulted in program or general expenses-all program costs not being allocated to the County Board's programs.

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

2. We compared the County Board's Day Services Attendance Summary By Consumer, Location, Acuity and Month and Service Provided Detail reports for the number of individuals served, days of attendance, and 15 minute units with similar information reported for Day Habilitation/Adult Day Services/Vocational Habilitation, Enclave and Community Employment on *Schedule B-1, Section B, Attendance Statistics* and determined if the statistics were reported in accordance with the Cost Report Guides. We identified any variances greater than two percent of reported attendance statistics at each acuity level reported. We also footed the County Board's reports on attendance statistics for accuracy.

We found differences exceeding two percent as reported in Appendix A (2012). We found no differences exceeding two percent in 2013.

3. We traced the number of total attendance days for four individuals Adult Day Service individuals and one Enclave individual for two months in 2012 and 2013 between the County Board's monthly attendance documentation and Day Services Attendance Summary By Consumer, Location, Acuity and Month reports and the number of days reported on *Schedule B-1, Section B, Attendance Statistics*. We then compared the acuity level on the County Board's Day Services Attendance Summary By Consumer, Location, Acuity and Month reports to the Acuity Assessment Instrument or other documentation for each individual.

We also selected an additional two individuals in 2012 and two individuals in 2013 to ensure at least two individuals from each acuity level were tested, and performed the same acuity level comparison. If differences were noted in acuity or attendance days were noted, we compared the paid claims in the Medicaid Billing System (MBS) data to the County Board's acuity assessment instrument to ensure the County Board was reimbursed for the proper number of attendance days and at the correct acuity level.

We reported differences in Appendix A (2012). We found no differences in 2013. We found no overpayment. We also found one individual where the acuity assessment instrument or equivalent document could not be located by the County Board.

**Statistics – Attendance (Continued)**

4. We selected 30 supported employment-community employment units from the Services Provided Detail reports and determined if the units were calculated in accordance with the Cost Report Guides and met the service documentation requirements of Ohio Admin. Code § 5123:2-9 to identify variances greater than 10 percent to *Schedule B-1, Section B, Attendance Statistics*.

We found no differences or instances of non-compliance.

**Statistics – Transportation**

1. We compared the number of one-way trips from the County Board's Units Delivered Transportation by Service, Month and Age group and Services provided reports with those statistics as reported in *Schedule B-3, Quarterly Summary of Transportation Services* and identified any variances greater than two percent of total units reported on each row of *Schedule B-3*. We also footed the County Board's Units Delivered Transportation by Service, Month and Age group and Services provided reports for accuracy.

We reported differences greater than two percent in Appendix A (2012). We found no differences in 2013.

2. We traced the number of trips for five individuals for 2012 and 2013 from the County Board's daily reporting documentation to *Schedule B-3, Quarterly Summary of Transportation Services* and identified any variances greater than 10 percent of the total trips tested each year.

We found no differences exceeding 10 percent.

3. We compared the cost of bus tokens/cabs from the County Board's State Expenses Detailed Report to the amount reported in *Schedule B-3, Quarterly Summary of Transportation Services* and identified any variances greater than two percent of total units reported on each row of *Schedule B-3*. We also made any corresponding changes on *Worksheet 8, Transportation Services*.

We found no differences.

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

1. We compared the number of SSA units (Targeted Case Management (TCM), Other SSA Allowable, and SSA Unallowable) from the County Board's Case Notes Listing for TCM Billing-Subtotaled by Consumer reports with those statistics reported in *Schedule B-4, Quarterly Summary of Units of Service-Service and Support Administration* and identified any variances greater than two percent of total units reported on each row of *Schedule B-4*. We also footed the County Board's SSA reports for accuracy.

We reported variances exceeding two percent in Appendix A (2012) and Appendix B (2013).

2. We haphazardly selected two samples of 60 Other SSA Allowable units for both 2012 and 2013 from the Case Notes Listing for TCM Billing- Subtotaled by Consumer reports and determined if the case note documentation described activities listed in Ohio Admin. Code § 5101:3-48-01(D), and also included the elements required by Ohio Admin. Code § 5101:3-48-01(F) to identify any variances greater than 10 percent of total units tested in each year.

We found no differences.

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

3. We haphazardly selected two samples of 30 SSA Unallowable units for both 2012 and 2013 from the Case Notes Listing for TCM Billing- Subtotaled by Consumer reports and determined if the case note documentation described activities listed in Ohio Admin. Code § 5101:3-48-01(D), and also included the elements required by Ohio Admin. Code § 5101:3-48-01(F) to identify any variances greater than 10 percent of total units tested in each year.

We reported variances that exceeded 10 percent in Appendix A (2012) and Appendix B (2013).

4. We determined 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.

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.

We then haphazardly selected a sample of 60 general time units for both 2012 and 2013 from the Case Note Listing for TCM Billing-Subtotaled by Consumer reports and 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 to identify any variances greater than 10 percent of total units tested in each year.

We found no variances exceeding 10 percent.

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

1. We compared the receipt totals from the county auditor's 2012 and 2013 Summary Revenue Report for the County Board's Riverside (119) fund to the county auditor's report total reported on the *Reconciliation to County Auditor Worksheet*.

We then compared the total County Board receipts reported in the *Reconciliation to County Auditor Worksheets* to the county auditor's receipt totals to determine if the Cost Reports reconciled within acceptable limits.

We found no differences and the Cost Reports reconciled within acceptable limits.

2. We compared revenue entries on *Schedule C, Income Report* to the final West Central Ohio Network Council of Government (COG) County Board Summary Workbooks for 2012 and 2013.

We found differences as reported in Appendix A (2012). We found no differences in 2013.

3. We reviewed the County Board's State Account Code Detailed Reports and *Schedule C, Income Report* to determine whether revenues are maintained separately to offset corresponding expense via the use of specific expenditure costs centers and identified any potential revenue offsets/applicable credits.

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

- Miscellaneous refunds, reimbursements and other income in the amount of \$94,109 in 2012 and \$139,877 in 2013;
- IDEA Early Childhood Special Education revenues in the amount of \$12,263 in 2012 and \$8,158 in 2013;
- Title XX revenues in the amount of \$92,810 in 2012 and \$86,389 in 2013;
- Help Me Grow revenues in the amount of \$7,096 in 2012 and \$261,917 in 2013.



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

We also noted Opportunities for Ohioans with Disabilities (formerly the Ohio Rehabilitation Services Commission) revenue in the amount of \$110,774 in 2012 and \$137,492 in 2013; however, corresponding expenses were offset on *Schedule a1, Adult Program* as reported in Appendix A (2012) and Appendix B (2013).

**Paid Claims Testing**

1. We selected 100 paid claims among all service codes from 2012 and 2013 from the MBS data and compared these services to the County Board's service documentation and determined if the documentation matched requirements of each respective service code per Ohio Admin. Code § 5123:2-9. We applied the service documentation rules in effect at the time of service delivery.

For selected commercial transportation services codes that have contracted services, DODD asked us to compare the County Board's usual and customary rate with the reimbursed rate to ensure that the County Board was reimbursed the lesser of the two as per Ohio Admin. Code § 5123:2-9-06. Additionally, for any other selected services codes that have contracted services, DODD asked us to compare the County Board's contract rate with the reimbursed rate to ensure that the County Board was reimbursed no more than the contracted rate. For any errors found, DODD asked us to obtain documentation and identify all overpayments related to reimbursements exceeding the usual and customary or the contracted rate.

If there is no documentation to support paid claims or the units paid are not supported by service documentation per the Ohio Admin. Code, we calculated a recoverable finding and made any corresponding unit adjustments to *Schedule B-1, B-3 or B-4*. Recoverable findings are subject to interest collection pursuant to Ohio Rev. Code § 5164.60.

We found instances of non-compliance with these documentation requirements in the following service codes: Supported Employment - Enclave - Daily unit (AND), Supported Employment - Community- 15 minute units (FCO), and Non-medical Transportation - one way- eligible vehicle (ATB and FTB). In addition, we made corresponding unit adjustments to *Schedule B-3, Quarterly Summary of Transportation Services* as reported in Appendix B (2013). We found no instances of contracted services for commercial transportation or other contracted services in our sample.

**Recoverable Finding – 2012            \$2.16**

Service Code	Units	Review Results	Finding
AND	1	Billed wrong procedure code resulting in overpayment	\$2.16

**Recoverable Finding – 2013            \$443.13**

Service Code	Units	Review Results	Finding
ATB	6	Lack of supporting documentation	\$74.21
FCO	48	Billed units in excess of actual service delivery	\$319.52
FTB	4	Lack of supporting documentation	\$49.40
		Total	\$443.13

### **Paid Claims Testing (Continued)**

2. We compared the number of reimbursed TCM units and Community Employment units from the MBS Summary by Service Code report, to the final units on *Schedule B-4, Quarterly Summary of Units of Service – Service and Support Administration, Line (1)(F), TCM Units* and to *Schedule B-1, Section B, Attendance Statistics, Line (4)(C), Supported Employment – Community Employment, 15 minute units*, respectively to determine whether Medicaid reimbursed units were greater than final TCM and Supported Employment-Community Employment units. We found no instance where the Medicaid reimbursed units were greater than final TCM and Supported Employment - Community Employment units.
3. We compared the amounts reported on *Schedule A, Summary of Service Costs – By Program, Lines (20), Environmental Accessibility Adaptations to Line (25), Other Waiver Services* to the amount reimbursed for these services in 2012 and 2013 on the MBS Summary by Service Code report to determine whether any reimbursements exceeded disbursements on *Schedule A* by two percent.

We found no differences.

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

1. We compared the disbursement totals from the county auditor's report listed on the *Reconciliation to County Auditor Worksheets* to the county auditor's summary expense report for the County Board's Riverside (119) fund to identify any variances.

We then compared the total County Board disbursements reported in the *Reconciliation to County Auditor Worksheets* to the county auditor's disbursement totals to determine if the Cost Reports reconciled within acceptable limits.

We found no differences and the Cost Report reconciled within acceptable limits.

2. We compared County Board's State Expense Detailed Reports to all service contract and other expenses entries on worksheets 2 through 10, to identify variances resulting in reclassification to another program or worksheet exceeding \$500.

We reported variances in Appendix A (2012) and Appendix B (2013).

3. We compared disbursement entries on *Schedule A, Summary of Service Costs – By Program* and worksheets 1 through 10 to the final COG County Board Summary Workbooks.

We found differences as reported in Appendix A (2012) and Appendix B (2013).

Subsequent to issuing our April 7, 2016 report, we re-performed the comparison above and identified an additional adjustment on *Worksheet 2, School Age* as reported in Appendix B (2013).

4. We scanned the County Board's 2012 and 2013 State Expenses Detailed Report and judgmentally selected 40 disbursements from the service contracts and other expenses reported on worksheets 2 through 10. We determined if supporting documentation was maintained, the costs were allowable and properly classified according to the Cost Report Guides and 2 CFR 225 and identified any variances greater than two percent of total service contracts and other expenses on any worksheet or costs which are non-federal reimbursable under 2 CFR 225 Appendix B and greater than \$500.

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

We reported misclassified and non-federal reimbursable costs in Appendix A (2012) and Appendix B (2013). We also scanned for contracted services or COG expenses on *Worksheet 8, Transportation Services; Worksheet 9, Service and Support Administration Costs; and Worksheet 10, Adult Program* without corresponding statistics that are non-federal reimbursable because they do not demonstrate that the County Board's programs received a measurable benefit as required under Appendix A, section (C)(3)(a) and the Cost Report Guides.

We found no program costs that lacked corresponding statistics.

5. We scanned the County Board's State Expense Detailed Reports for items purchased during 2012 and 2013 that met the County Board's capitalization criteria and traced them to inclusion on the County Board's Depreciation Schedule.

We reported differences for purchases that were not properly capitalized as reported in Appendix A (2012) and Appendix B (2013).

6. We determined if the County Board reconciled its income and expenditures on a monthly basis in accordance with Ohio Admin. Code § 5123:2-1-02 (L)(1) by verifying that the County Board maintained documentation of the reconciliation for at least one month in each calendar year.

The County Board had supporting documentation for the month of December 2012 and November 2013 that it reconciled its income and expenditures with the county auditor.

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

1. We compared the depreciation costs reported in the County Board's Depreciation Schedules to the amounts reported on *Worksheet 1, Capital Costs*, and identified any cell variances greater than \$500.

We found no differences.

2. We compared the County Board's final 2011 Depreciation Schedule and prior year depreciation adjustments to the County Board's 2012 and 2013 Depreciation Schedules for changes in the depreciation amounts for assets purchased prior to the periods under review, depreciation taken on the same asset more than once, assets that have been fully depreciated in prior years, or depreciation taken on assets during the period of acquisition which were not in compliance with the Cost Report Guides to identify any cell variances greater than \$500.

We found differences exceeding \$500 as reported in Appendix A (2012) and Appendix B (2013).

3. We verified the County Board's capitalization threshold and haphazardly selected one of the County Board's fixed assets which meet the capitalization threshold and were being depreciated in their first year in 2012 and haphazardly selected one of the County Board's fixed assets which meet the capitalization threshold and were being depreciated in their first year in 2013 and determined if the useful lives agreed to the estimated useful lives prescribed in the 2008 or 2013 American Hospital Association (AHA) Asset Guide. We also recomputed the first year's depreciation for the two assets tested, based on their cost, acquisition date and useful life to determine compliance with the Cost Report Guides and AHA Asset Guide and identified any variances.

We found no differences for 2012. We reported differences in Appendix B (2013).

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

4. We haphazardly selected three disposed assets from 2012 and 2013 from the County Board's list of disposed assets and determined if the asset was removed from the County Board's fixed asset ledger. We also recalculated depreciation and any gain or loss for the three disposed items tested, based on its undepreciated basis and any proceeds received from the disposal or sale of the asset to determine compliance with the Cost Report Guide and CMS Publication 15-1, Chapter 1 and identify any variances.

We reported differences in Appendix A (2012) and Appendix B (2013).

### **Payroll Testing**

1. We compared total salaries and benefits from worksheets 2 through 10 from the Cost Reports and compared the yearly totals to the payroll disbursements on the county auditor's Summary Expense Reports for the Riverside (119) fund to identify any variances greater than two percent of the county auditor's report totals for this fund.

The variance was less than two percent.

2. We compared the salaries and benefit costs on the County Board's State Expense Detail Reports to the amounts reported on worksheets 2 through 10, to identify variances resulting in differences to another program or worksheet exceeding \$500.

We found no variances exceeding \$500 in 2012. We reported variances in Appendix B (2013).

3. We calculated a sample size of the lesser of 40 employees or 25 percent of the average number of total employees over the two year period. For the sample of 39 selected, we compared the County Board's organizational chart staffing/payroll journal report and job descriptions to the worksheet in which each employee's salary and benefit costs were allocated to ensure the allocation is consistent with the Cost Report Guides.

We reported differences in Appendix A (2012) and Appendix B (2013) and, because misclassification errors exceeded 10 percent, we performed procedure 4 below.

4. We scanned the County Board's Employee Roster for 2012 and 2013 and compared the classification of employees to entries on worksheets 2 through 10 to determine if salary and benefit costs were reported in accordance with the Cost Report Guides.

We found differences as reported in Appendix A (2012) and Appendix B (2013).

### **Medicaid Administrative Claiming (MAC)**

1. We compared the salary and benefits entered on the MAC Cost by Individual reports to the County Board's state expense detail report and determined if the MAC salary and benefits was greater by more than one percent.

We found County Board salaries and benefits exceeded MAC salaries and benefits.

2. We compared the MAC Cost by Individual report(s) to Worksheet 6 for both years.

We reported variances in Appendix A (2012). We found no variances in 2013.

**Medicaid Administrative Claiming (MAC) (Continued)**

3. We selected 10 RMTS observed moments and 10 percent of any RMTS moments above that amount that were completed by employees of the County Board from the DODD RMTS Participant Moments Question and Answer report for the 2nd quarter of 2012 and the 1st quarter of 2013. We determined if supporting documentation for each of the 12 observed moments in 2012 and 11 observed moments in 2013 tested were maintained and properly classified in accordance with DODD's Guide to Medicaid Administrative Claiming (MAC) using the Random Moment Time Studies (RMTS) Methodology for 2012.

We found one observed moment for Activity Code 18-General Administration that lacked supporting documentation in 2012 and one observed moment for Activity Code 8- Referral, Coordination and Monitoring of Non-Medicaid Services that lacked supporting documentation in 2013.

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

**Recommendation:**

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

We were not engaged to and did not conduct an audit, the objective of which would be the expression of an opinion on the County Board's Cost Reports. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you. This report is intended solely for the use of the managements of the County Board, DODD, ODM and the Centers for Medicare and Medicaid Services, and is not intended to be, and should not be used by anyone other than these specified parties.



**Dave Yost**  
Auditor of State

April 7, 2016 except for the additional adjustment in Non-Payroll and Expenditure Reconciliation to the County Auditor, Procedure 3, which is as of August 22, 2017

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**Appendix A**  
**Miami County Board of Developmental Disabilities**  
**2012 Income and Expenditure Report Adjustments**

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
<b>Schedule A</b>				
20. Environmental Accessibility Adaptations And/Or Modifications And Supplies (L) Community Residential	\$ 2,025	\$ (2,025)	\$ -	Reclassify total to match final COG workbook
21. Adaptive And Assistive Equipment (L) Community Residential	\$ 8,740	\$ (8,740)	\$ -	Reclassify total to match final COG workbook
<b>Schedule B-1, Section A</b>				
4. Nursing Services (B) Adult	292	33	325	To adjust original 2012 square footage to audited 2011 totals
7. Occupational Therapy (B) Adult	87	5	92	To adjust original 2012 square footage to audited 2011 totals
7. Occupational Therapy (C) Child	319	32	351	To adjust original 2012 square footage to audited 2011 totals
8. Physical Therapy (B) Adult	85	(5)	80	To adjust original 2012 square footage to audited 2011 totals
8. Physical Therapy (C) Child	331	(32)	299	To adjust original 2012 square footage to audited 2011 totals
11. Early Intervention (C) Child	2,795	(1,046)	1,789	To reclassify Program Assistant (D. Hammer) square footage due to payroll reclassification To reclassify REC Manager square footage due to payroll reclassification
12. Pre-School (C) Child	2,402	4	2,406	To adjust original 2012 square footage to audited 2011 totals
		1,046	1,046	To reclassify Program Assistant (D. Hammer) square footage due to payroll reclassification
		33	3,485	To reclassify REC Manager square footage due to payroll reclassification
13. School Age (C) Child	3,668	(108)	3,637	To adjust original 2012 square footage to audited 2011 totals To reclassify REC Manager square footage due to payroll reclassification
14. Facility Based Services (B) Adult	7,492	140	7,632	To adjust original 2012 square footage to audited 2011 totals
16. Supported Emp. - Comm Emp. (B) Adult	-	108	108	To adjust original 2012 square footage to audited 2011 totals
19. Community Residential (D) General	108	420	528	To adjust original 2012 square footage to audited 2011 totals
21. Service And Support Admin (D) General	3,446	(144)	3,302	To adjust original 2012 square footage to audited 2011 totals
22. Program Supervision (B) Adult	660	(326)	334	To adjust original 2012 square footage to audited 2011 totals
22. Program Supervision (C) Child	441	(291)	150	To adjust original 2012 square footage to audited 2011 totals To reclassify REC Manager square footage due to payroll reclassification
23. Administration (D) General	6,914	4	6,918	To adjust original 2012 square footage to audited 2011 totals
25. Non-Reimbursable (B) Adult	-	160	160	To adjust original 2012 square footage to audited 2011 totals
<b>Schedule B-1, Section B</b>				
1. Total Individuals Served By Program (C) Supported Emp. - Community Employment	19	26	45	To correct individuals served
10. A (B) Supported Emp. - Enclave	849	1	850	To correct days of attendance
<b>Schedule B-3</b>				
3. School Age (E) One Way Trips- Third Quarter	634	(117)	517	To report correct number of one-way trips
3. School Age (G) One Way Trips- Fourth Quarter	606	(606)	-	To report correct number of one-way trips
6. Supported Emp. - Enclave (E) One Way Trips- Third Quarter	388	(54)	334	To report correct number of one-way trips
6. Supported Emp. - Enclave (G) One Way Trips- Fourth Quarter	292	(292)	-	To report correct number of one-way trips
<b>Schedule B-4</b>				
1. TCM Units (D) 4th Quarter	11,738	15,820	27,558	To correctly report the SSA units per the TCM Billing Report
2. Other SSA Allowable Units (D) 4th Quarter	1,651	2,236	3,887	To correctly report SSA units
5. SSA Unallowable Units (D) 4th Quarter	466	477	943	To correctly report SSA units
		(5)	938	To correctly report SSA units
<b>Schedule C</b>				
<b>I. County</b>				
(B) Interest- COG Revenue	\$ 186,504	\$ 14,768	\$ 201,272	Reclassify total to match final COG workbook
<b>Worksheet 1</b>				
2. Land Improvements (C) School Age	\$ 342	\$ (342)	-	To correct depreciation for allocation by square footage.
2. Land Improvements (V) Admin	\$ 675	\$ (675)	-	To correct depreciation for allocation by square footage.
3. Buildings/Improve (V) Admin	\$ 22,805	\$ (22,805)	-	To correct depreciation for allocation by square footage.
3. Buildings/Improve (X) Gen Expense All Prgm.	\$ 1,923	\$ (1,923)	-	To correct depreciation for allocation by square footage.
4. Fixtures (V) Admin	\$ 15,161	\$ (15,161)	-	To correct depreciation for allocation by square footage.
5. Movable Equipment (E) Facility Based Services	\$ 1,232	\$ (1,232)	-	To correct depreciation for allocation by square footage.
5. Movable Equipment (U) Transportation	\$ 55,729	\$ (55,729)	-	To correct depreciation for allocation by square footage.
5. Movable Equipment (V) Admin	\$ 11,163	\$ (11,163)	-	To correct depreciation for allocation by square footage.
5. Movable Equipment (X) Gen Expense All Prgm.	\$ 322	\$ 127,684	127,362	To correct depreciation for allocation by square footage.
		\$ 900	128,262	To report the loss on the disposal of Savin copier
		\$ 8,673	137,579	To report the loss on the disposal of the 2008 72-passenger bus
6. Capital Leases (X) Gen Expense All Prgm.	-	\$ 10,053	10,053	To record depreciation for capital lease of copier
		\$ 4,559	14,612	To record depreciation for capital lease of copier
		\$ 590	15,202	To record depreciation for capital lease of copier

Appendix A (Page 2)  
 Miami County Board of Developmental Disabilities  
 2012 Income and Expenditure Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
<b>Worksheet 1 (continued)</b>				
8. COG Expenses (L) Community Residential	\$ 1,148	\$ (42)	\$ 1,106	Reclassify total to match final COG workbook
8. COG Expenses (M) Family Support Services	\$ -	\$ 20	\$ 20	Reclassify total to match final COG workbook
8. COG Expenses (N) Service & Support Admin	\$ 92	\$ (3)	\$ 89	Reclassify total to match final COG workbook
<b>Worksheet 2</b>				
1. Salaries (X) Gen Expense All Prgm.	\$ 663,012	\$ (19,167)		To reclassify recreation employees' salary; Cramer / Hammer
		\$ (1,243)		To reclassify recreation employees' salary; Helmer / Short / Waid / Widener
		\$ (32,697)		To reclassify RTI business manager salary; J. Campbell
		\$ (23,097)		To reclassify recreation employees' salary; Brown / Royer
		\$ 27,642		To reclassify business analyst salaries; Bartley / Nash
		\$ (71,012)		To reclassify children/rec/HMG manager salary; K. Allen
		\$ (29,326)	\$ 514,112	To reclassify staff development salary; T. Naas
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 183,914	\$ (5,275)		To reclassify recreation employees' benefits; Cramer / Hammer
		\$ (207)		To reclassify recreation employees' benefits; Helmer / Short / Waid / Widener
		\$ (8,258)		To reclassify RTI business manager benefits; J. Campbell
		\$ (10,628)		To reclassify recreation employees' benefits; Brown / Royer
		\$ 4,699		To reclassify business analyst benefits; Bartley / Nash
		\$ (10,972)		To reclassify children/rec/HMG manager benefits; K. Allen
		\$ (6,248)	\$ 147,025	To reclassify staff development benefits; T. Naas
4. Other Expenses (O) Non-Federal Reimbursable	\$ 2,700	\$ 1,135		To reclassify employee morale costs
		\$ 814		To reclassify billing fees
		\$ 18,618		To reclassify billing fees
		\$ 38,719		To reclassify billing fees
		\$ 38,146		To reclassify billing fees
		\$ 29,326		To reclassify staff development salary; T. Naas
		\$ 6,248	\$ 135,706	To reclassify staff development benefits; T. Naas
4. Other Expenses (X) Gen Expense All Prgm.	\$ 241,220	\$ 15,646		To correct cell total to agree to Board's general ledger
		\$ (800)		To reclassify Early Intervention and preschool expenses
		\$ (1,135)		To reclassify employee morale costs
		\$ (10,053)	\$ 244,878	To reclassify capital lease
5. COG Expenses (B) Pre-School	\$ 12	\$ 1	\$ 13	Reclassify total to match final COG workbook
5. COG Expense (C) School Age	\$ 62	\$ 1	\$ 63	Reclassify total to match final COG workbook
5. COG Expense (E) Facility Based Services	\$ 49	\$ 1	\$ 50	Reclassify total to match final COG workbook
5. COG Expense (F) Enclave	\$ 49	\$ 1	\$ 50	Reclassify total to match final COG workbook
5. COG Expense (G) Community Employment	\$ 74	\$ 1	\$ 75	Reclassify total to match final COG workbook
5. COG Expenses (L) Community Residential	\$ 43,497	\$ 717	\$ 44,214	Reclassify total to match final COG workbook
5. COG Expense (M) Family Support Services	\$ -	\$ 781	\$ 781	Reclassify total to match final COG workbook
5. COG Expense (N) Service & Support Admin	\$ 3,483	\$ 57	\$ 3,540	Reclassify total to match final COG workbook
5. COG Expense (O) Non-Federal Reimbursable	\$ -	\$ 14,768	\$ 14,768	Reclassify total to match final COG workbook
<b>Worksheet 2A</b>				
1 Salaries (A) Early Intervention	\$ -	\$ 12,497	\$ 12,497	To reclassify children/recreation/HMG manager salary; K. Allen
1. Salaries (B) Pre-School	\$ 4,387	\$ (1,468)		To reclassify recreation employees' salary; Campbell / Cramer
		\$ (68)		To reclassify vehicle oper aide salary; Hitchcock
		\$ (2,534)	\$ 317	To reclassify recreation employees' salary; Brown / Hahn / Lawrence / Shank
1. Salaries (C) School Age	\$ 40,856	\$ (12,798)		To reclassify recreation employees' salary; Campbell / Cramer
		\$ (22,268)	\$ 5,790	To reclassify recreation employees' salary; Brown / Lawrence / Shank
1. Salaries (E) Facility Based Services	\$ 569,271	\$ (242)		To reclassify vehicle operator salary; Staggers/Hoeksta/Parrish
		\$ (66,221)		To reclassify workshop production supervisor salary; L. Bradley
		\$ (61,535)		To reclassify secretary / receptionist salaries; Melvin / Evans
		\$ (26,140)		To reclassify recreation employees' salary; Gillum / Campbell / Cramer
		\$ (87,973)		To reclassify RTI employees salaries; L. Campbell / Kleiner
		\$ (27,642)		To reclassify business analyst salaries; Bartley / Nash
		\$ (12,296)		To reclassify janitorial supervisor salary; Via
		\$ (26,849)		To reclassify recreation employees' salary; Brown / Lawrence / Rohlfis / Royer / Shank / Stonerock
		\$ (48,063)	\$ 212,310	To reclassify nurse salary; Motter
1. Salaries (L) Community Residential	\$ -	\$ 12,497	\$ 12,497	To reclassify children/recreation/HMG manager salary; K. Allen
1. Salaries (N) Service & Support Admin	\$ 21,597	\$ (4,170)		To reclassify asst. supt & support staff salary; Green / Rice
		\$ (7,894)	\$ 9,533	To reclassify Quality & Exceptions Mgr salary; Decker
2. Employee Benefits (A) Early Intervention	\$ -	\$ 1,931	\$ 1,931	To reclassify children/recreation/HMG manager benefits; K. Allen
2. Employee Benefits (B) Pre-School	\$ 1,534	\$ (350)		To reclassify recreation employees' benefits; Campbell / Cramer
		\$ (11)		To reclassify vehicle oper aide benefits; Hitchcock
		\$ (1,063)	\$ 110	To reclassify recreation employees' benefits; Brown / Hahn / Lawrence / Shank
2. Employee Benefits (C) School Age	\$ 14,817	\$ (3,286)		To reclassify recreation employees' benefits; Campbell / Cramer
		\$ (10,963)	\$ 568	To reclassify recreation employees' benefits; Brown / Lawrence / Shank



Appendix A (Page 3)  
 Miami County Board of Developmental Disabilities  
 2012 Income and Expenditure Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
<b>Worksheet 2A (continued)</b>				
2. Employee Benefits (E) Facility Based Services	\$ 203,256	\$ (27)		To reclassify vehicle operator benefits; Stagers/Hoeksta/Parrish
		\$ (29,109)		To reclassify secretary / receptionist benefits; Melvin / Evans
		\$ (3,749)		To reclassify recreation employees' benefits; Gillum / Campbell / Cramer
		\$ (11,665)		To reclassify workshop production supervisor benefits; L. Bradley
		\$ (29,502)		To reclassify RTI employees benefits; J. Campbell / Kleiner
		\$ (4,699)		To reclassify business analyst benefits; Bartley / Nash
		\$ (1,344)		To reclassify janitorial supervisor benefits; Via
		\$ (11,554)		To reclassify recreation employees' benefits; Brown / Lawrence / Rohfls / Royer / Shank / Stonerock
		\$ (4)		To reclassify vehicle operator benefits; Denial
		\$ (21,561)	\$ 90,042	To reclassify nurse benefits; Motter
2. Employee Benefits (L) Community Residential	\$ -	\$ 1,931	\$ 1,931	To reclassify children/recreation/HMG manager benefits; K. Allen
Employee Benefits (N) Service & Support Admin	\$ 10,435	\$ (273)		To reclassify Team Supv. Benefits; Snel / Wenning
		\$ (2,297)		To reclassify Quality & Exceptions Mgr benefits; Decker
		\$ (942)	\$ 6,923	To reclassify asst. supt & support staff benefits; Green / Rice
4. Other Expenses (E) Facility Based Services	\$ 463,040	\$ (814)		To reclassify billing fees
		\$ (290,104)		To reclassify facility based expenses
		\$ (4,559)		To reclassify capital lease for copier
		\$ (45,000)	\$ 122,563	To adjust 50% of the RTI contract payment for the CEO's payroll
4. Other Expenses (N) Service & Support Admin	\$ 1,981	\$ (590)	\$ 1,391	To reclassify capital lease for copier
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 45,000	\$ 45,000	To adjust 50% of the RTI contract payment for the CEO's payroll
<b>Worksheet 3</b>				
1. Salaries (X) Gen Expense All Prgm.	\$ 156,904	\$ 12,296	\$ 169,200	To reclassify janitorial supervisor salary; Via
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 57,044	\$ 1,344	\$ 58,388	To reclassify janitorial supervisor benefits; Via
4. Other Expenses (X) Gen Expense All Prgm.	\$ 346,966	\$ (25,313)		Correct cell total to agree to Board's general ledger
		\$ (111,478)	\$ 210,175	To reclassify facility based expenses
5. COG Expenses (B) Pre-School	\$ 1	\$ 1	\$ 2	Reclassify total to match final COG workbook
5. COG Expenses (C) School Age	\$ 7	\$ 1	\$ 8	Reclassify total to match final COG workbook
5. COG Expenses (G) Community Employment	\$ 8	\$ 1	\$ 9	Reclassify total to match final COG workbook
5. COG Expenses (L) Community Residential	\$ 4,934	\$ 371	\$ 5,305	Reclassify total to match final COG workbook
5. COG Expenses (M) Family Support Services	\$ -	\$ 94	\$ 94	Reclassify total to match final COG workbook
5. COG Expenses (N) Service & Support Admin	\$ 395	\$ 30	\$ 425	Reclassify total to match final COG workbook
<b>Worksheet 5</b>				
1. Salaries (A) Early Intervention	\$ 251,478	\$ (2,500)		To reclassify children's program manager salary; K. Allen
		\$ 24,259	\$ 273,237	To reclassify children's program manager salary; K. Allen
1. Salaries (B) Pre-School	\$ 123,592	\$ (786)		To reclassify recreation employees' salary; Rohfls
		\$ 24,259	\$ 147,065	To reclassify children's program manager salary; K. Allen
1. Salaries (L) Community Residential	\$ -	\$ 19,167		To reclassify recreation employees' salary; Cramer / Hammer
		\$ 1,468		To reclassify recreation employees' salary; Campbell / Cramer
		\$ 12,798		To reclassify recreation employees' salary; Campbell / Cramer
		\$ 26,140		To reclassify recreation employees' salary; Gillum / Campbell / Cramer
		\$ 1,243		To reclassify recreation employees' salary; Helmer / Short / Waid / Widener
		\$ 23,097		To reclassify recreation employees' salary; Brown / Royer
		\$ 2,534		To reclassify recreation employees' salary; Brown / Hahn / Lawrence / Shank
		\$ 22,268		To reclassify recreation employees' salary; Brown / Lawrence / Shank
		\$ 26,849		To reclassify recreation employees' salary; Brown / Lawrence / Rohfls / Royer / Shank / Stonerock
2. Employee Benefits (A) Early Intervention	\$ 89,572	\$ (386)	\$ 136,350	To reclassify recreation employees' salary; Rohfls
		\$ 3,748	\$ 92,934	To reclassify childrens program manager benefits; K. Allen
2. Employee Benefits (B) Pre-School	\$ 31,409	\$ 3,748	\$ 35,157	To reclassify childrens program manager benefits
2. Employee Benefits (L) Community Residential	\$ -	\$ 5,275		To reclassify recreation employees' benefits; Cramer / Hammer
		\$ 350		To reclassify recreation employees' benefits; Campbell / Cramer
		\$ 3,286		To reclassify recreation employees' benefits; Campbell / Cramer
		\$ 3,749		To reclassify recreation employees' benefits; Gillum / Campbell / Cramer
		\$ 207		To reclassify recreation employees' benefits; Helmer / Short / Waid / Widener
		\$ 10,628		To reclassify recreation employees' benefits; Brown / Royer
		\$ 1,063		To reclassify recreation employees' benefits; Brown / Hahn / Lawrence / Shank
		\$ 10,963		To reclassify recreation employees' benefits; Brown / Lawrence / Shank
		\$ 11,554	\$ 47,075	To reclassify recreation employees' benefits; Brown / Lawrence / Rohfls / Royer / Shank / Stonerock
3. Service Contracts (L) Community Residential	\$ -	\$ 2,082	\$ 2,082	To reclassify Home Care waiver meals
4. Other Expenses (A) Early Intervention	\$ 29,725	\$ 400	\$ 30,125	To reclassify Early Intervention expenses
4. Other Expenses (B) Pre-School	\$ 4,563	\$ 400	\$ 4,963	To reclassify preschool expenses
5. COG Expenses (M) Family Support Services	\$ -	\$ 10,495	\$ 10,495	Reclassify total to match final COG workbook

Appendix A (Page 4)  
 Miami County Board of Developmental Disabilities  
 2012 Income and Expenditure Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
<b>Worksheet 6</b>				
1. Salaries (O) Non-Federal Reimbursable	\$ -	\$ 160,655	\$ 160,655	To reclassify non federal reimbursable MAC
2. Employee Benefits (I) Medicaid Admin	\$ 160,655	\$ (160,655)	\$ -	To reclassify non federal reimbursable MAC
<b>Worksheet 7-B</b>				
1. Salaries (X) Gen Expense All Prgm.	\$ 137,598	\$ 48,063	\$ 185,661	To reclassify nurse salary; Motter
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 49,678	\$ 21,561	\$ 71,239	To reclassify nurse benefits; Motter
<b>Worksheet 8</b>				
1. Salaries (X) Gen Expense All Prgm.	\$ 454,745	\$ 68		To reclassify vehicle operator aide salary; Hitchcock
		\$ 242	\$ 455,055	To reclassify vehicle operator salary; Staggers/Hoeksta/Parrish
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 146,754	\$ 11		To reclassify vehicle oper aide benefits; Hitchcock
		\$ 27		To reclassify vehicle operator benefits; Staggers/Hoeksta/Parrish
4. Other Expenses (O) Non-Federal Reimbursable	\$ 31	\$ 4	\$ 146,796	To reclassify vehicle oper aide benefits; Denial
4. Other Expenses (X) Gen Expense All Prgm.	\$ 197,542	\$ 82	\$ 113	To reclassify employee morale expenses
		\$ (82)		To reclassify employee morale expenses
		\$ (18,618)	\$ 178,842	To reclassify billing fees
<b>Worksheet 9</b>				
1. Salaries (N) Service & Support Admin. Costs	\$ 1,255,358	\$ (56,814)		To reclassify RSC salary; D. Gage
		\$ 7,894		To reclassify Quality & Exceptions Mgr salary; Decker
		\$ (6,922)		To reclassify admin assistant salary; Finkenbine
		\$ (15,123)	\$ 1,184,393	To reclassify asst. superintendent salary; B. Green
2. Employee Benefits (N) Service & Support Admin. Costs	\$ 388,158	\$ 273		To reclassify SSA Team Supervisor benefits; Snell / Wenning
		\$ (11,799)		To reclassify RSC benefits; D. Gage
		\$ 2,297		To reclassify Quality & Exceptions Mgr benefits; Decker
		\$ (2,340)		To reclassify admin assistant benefits; Finkenbine
4. Other Expenses (N) Service & Support Admin. Costs	\$ 77,168	\$ (3,991)	\$ 372,598	To reclassify asst. superintendent benefits; B. Green
		\$ (38,719)	\$ 38,449	To reclassify billing fees
<b>Worksheet 10</b>				
1. Salaries (E) Facility Based Services	\$ 1,131,977	\$ 32,697		To reclassify RTI business manager salary; J. Campbell
		\$ 66,221		To reclassify workshop production supervisor salary; L. Bradley
		\$ 61,535		To reclassify secretary / receptionist salaries; Melvin / Evans
		\$ (38,506)		To reclassify supported employment specialist salary; M. Duley
		\$ (122,161)		To reclassify supported employment sepecialist salary; Allen/Fraizer/Moots
		\$ 87,973		To reclassify RTI employees salary; J. Campbell / Kleiner
		\$ (77,193)	\$ 1,142,543	To reclassify contracted CB employee salaries reimbursed by RTI
1. Salaries (G) Community Employment	\$ -	\$ 38,506		To reclassify supported employment specialist salary; M. Duley
		\$ 56,814		To reclassify RSC salary; D. Gage
		\$ 15,123		To reclassify asst. superintendent salary; B. Green
		\$ 122,161		To reclassify supported employment sepecialist salary; Allen/Fraizer/Moots
		\$ 4,170		To reclassify asst. supt & support staff salary; Green / Rice
		\$ 6,922	\$ 243,696	To reclassify superintendent salary; Finkenbine
2. Employee Benefits (E) Facility Based Services	\$ 418,709	\$ 8,258		To reclassify RTI business manager benefits; J. Campbell
		\$ 11,665		To reclassify workshop production supervisor benefits; L. Bradley
		\$ 29,109		To reclassify secretary / receptionist benefits; Melvin / Evans
		\$ (11,826)		To reclassify supported employment specialists benefits; M. Duley
		\$ (39,540)		To reclassify supported employment specialist benefits; Allen/Fraizer/Moots
		\$ 29,502		To reclassify RTI employees benefits; J. Campbell / Kleiner
		\$ (31,559)	\$ 414,318	To reclassify contracted CB employee benefits reimbursed by RTI
2. Employee Benefits (G) Community Employment	\$ -	\$ 11,826		To reclassify supported employment specialists benefits; M. Duley
		\$ 11,799		To reclassify RSC benefits; D. Gage
		\$ 3,991		To reclassify asst. superintendent benefits; B. Green
		\$ 39,540		To reclassify supported employment specialist benefits; Allen/Fraizer/Moots
		\$ 942		To reclassify asst. supt & support staff benefits; Green / Rice
		\$ 2,340	\$ 70,438	To reclassify superintendent benefits; Finkenbine
4. Other Expenses (E) Facility Based Services	\$ 81,298	\$ 290,104		To reclassify facility based expenses
		\$ 111,478		To reclassify facility based expenses
		\$ (2,082)		To reclassify home care waiver meals
		\$ (38,146)	\$ 442,652	To reclassify billing fees
4. Other Expenses (E) Non-Federal Reimbursable	\$ -	\$ 108,752	\$ 108,752	To reclassify contracted CB employee salaries reimbursed by RTI
<b>a1 Adult</b>				
10. Community Employment (B) Less Revenue	\$ -	\$ 110,774	\$ 110,774	To record RSC expenses

Appendix A (Page 5)  
 Miami County Board of Developmental Disabilities  
 2012 Income and Expenditure Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
<b>Reconciliation to County Auditor Worksheet</b>				
<b>Expense:</b>				
Plus: Leases And Rentals	\$ -	\$ 10,053		To reconcile off depreciation for capital lease of copier
		\$ 4,559		To reconcile off depreciation for capital lease of copier
		\$ 590	\$ 15,202	To reconcile off depreciation for capital lease of copier
Plus: Purchases Greater Than \$5,000	\$ 281,537	\$ 9,213	\$ 290,750	To correct cell total
Less: Capital Costs	\$ (109,352)	\$ (18,654)		To reconcile to current year depreciation.
		\$ (900)		To report the loss on the disposal of Savin copier
		\$ (8,673)		To report the loss on the disposal of the 2008 72-passenger bus
		\$ (10,053)		To report depreciation for capital lease of copier
		\$ (4,559)		To report depreciation for capital lease of copier
		\$ (590)	\$ (152,781)	To report depreciation for capital lease of copier
Less: COG Expenses Posted on Schedule A	\$ (25,935)	\$ 10,495	\$ (15,440)	To reconcile off schedule A COG expenses

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**Appendix B**  
**Miami County Board of Developmental Disabilities**  
**2013 Income and Expenditure Report Adjustments**

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
<b>Schedule A</b>				
19. Room and Board/Cost to Live (L) Community Residential	\$ 28,979	\$ 64,644	\$ 93,623	Adjust expenses to match final COG workbook
<b>Schedule B-1, Section A</b>				
4. Nursing Services (B) Adult	292	33	325	To adjust original 2013 square footage to audited 2011 totals
7. Occupational Therapy (B) Adult	87	5	92	To adjust original 2013 square footage to audited 2011 totals
7. Occupational Therapy (C) Child	319	32	351	To adjust original 2013 square footage to audited 2011 totals
8. Physical Therapy (B) Adult	85	(5)	80	To adjust original 2013 square footage to audited 2011 totals
8. Physical Therapy (C) Child	331	(32)	299	To adjust original 2013 square footage to audited 2011 totals
11. Early Intervention (C) Child	2,795	(1,046)	1,789	To reclassify sq. footage due to payroll reclassification To reclassify Kendra Allen sq. footage due to payroll reclassification
12. Pre-School (C) Child	2,402	4	2,406	To adjust original 2013 square footage to audited 2011 totals
		1,046	3,485	To reclassify sq. footage due to payroll reclassification To reclassify Kendra Allen sq. footage due to payroll reclassification
		33	3,485	
13. School Age (C) Child	3,668	(108)	3,637	To adjust original 2013 square footage to audited 2011 totals To reclassify Kendra Allen sq. footage due to payroll reclassification
		77	3,637	
14. Facility Based Services (B) Adult	7,492	140	7,867	To adjust original 2013 square footage to audited 2011 totals To reclassify Julie Campbell sq. footage due to payroll reclassification
		235	7,867	
16. Supported Emp. - Comm Emp. (B) Adult	-	108	108	To adjust original 2013 square footage to audited 2011 totals
19. Community Residential (D) General	108	420	528	To adjust original 2013 square footage to audited 2011 totals
21. Service And Support Admin (D) General	3,446	(144)	3,318	To adjust original 2013 square footage to audited 2011 totals To reclassify Lisa Rice sq. footage due to payroll reclassification
		16	3,318	
22. Program Supervision (B) Adult	660	(326)	318	To adjust original 2013 square footage to audited 2011 totals To reclassify Lisa Rice sq. footage due to payroll reclassification
		(16)	318	
22. Program Supervision (C) Child	441	(291)	-	To adjust original 2013 square footage to audited 2011 totals To reclassify Kendra Allen sq. footage due to payroll reclassification
		(150)	-	
23. Administration (D) General	6,914	4	6,683	To adjust original 2013 square footage to audited 2011 totals To reclassify Julie Campbell sq. footage due to payroll reclassification
		(235)	6,683	
25. Non-Reimbursable (D) General	-	160	160	To adjust original 2013 square footage to audited 2011 totals
<b>Schedule B-3</b>				
5. Facility-Based Service (G) 4th Quarter	13,111	(10)	13,101	To adjust trips for unsupported ATB / FTB trips
<b>Schedule B-4</b>				
2. Other SSA Allowable Units (D) 4th Quarter	2,321	370	2,691	To correctly report SSA units
5. SSA Unallowable Units (D) 4th Quarter	951	(8)	943	To correctly report SSA units
<b>Worksheet 1</b>				
2. Land Improvements (C) School Age	\$ 342	\$ (342)	\$ -	To correct depreciation for allocation by square footage.
2. Land Improvements (V) Admin	\$ 675	\$ (675)	\$ -	To correct depreciation for allocation by square footage.
3. Buildings/Improve (V) Admin	\$ 22,805	\$ (22,805)	\$ -	To correct depreciation for allocation by square footage.
3. Buildings/Improve (X) Gen Expense All Prgm.	\$ 744	\$ (744)	\$ -	To correct depreciation for allocation by square footage.
4. Fixtures (V) Admin	\$ 11,305	\$ (11,305)	\$ -	To correct depreciation for allocation by square footage.
5. Movable Equipment (E) Facility Based Services	\$ 1,232	\$ (1,232)	\$ -	To correct depreciation for allocation by square footage.
5. Movable Equipment (U) Transportation	\$ 45,787	\$ (45,787)	\$ -	To correct depreciation for allocation by square footage.
5. Movable Equipment (V) Admin	\$ 8,238	\$ (8,238)	\$ -	To correct depreciation for allocation by square footage.
5. Movable Equipment (X) Gen Expense All Prgm.	\$ 322	\$ 158,885	\$ -	To correct depreciation for allocation by square footage.
		\$ (443)	\$ 157,789	To adjust for overstated depreciation on HP server To report the loss on the disposal of Bus #7 To adjust for depreciation taken on the bus disposed of in 2012
		\$ 6,783	\$ 157,789	
		\$ (7,758)	\$ 157,789	
6. Capital Leases (X) Gen Expense All Prgm.	\$ -	\$ 12,448	\$ 12,448	To record depreciation for capital lease of a copier
		\$ 2,519	\$ 17,683	To record depreciation for capital lease of a copier
		\$ 673	\$ 17,683	To record depreciation for capital lease of a copier
		\$ 1,323	\$ 17,683	To record depreciation for capital lease of a copier
		\$ 720	\$ 17,683	To record depreciation for capital lease of a copier
8. COG Expenses (E) Facility Based Services	\$ 3	\$ 35	\$ 38	Adjust expenses to match final COG workbook
8. COG Expenses (G) Community Employment	\$ 3	\$ 1	\$ 4	Adjust expenses to match final COG workbook
8. COG Expenses (L) Community Residential	\$ 1,043	\$ (27)	\$ 1,016	Adjust expenses to match final COG workbook
8. COG Expenses (M) Family Support Services	\$ 107	\$ (3)	\$ 104	Adjust expenses to match final COG workbook
8. COG Expenses (N) Service & Support Admin	\$ 104	\$ (12)	\$ 92	Adjust expenses to match final COG workbook

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

		Reported Amount	Correction	Corrected Amount	Explanation of Correction
<b>Worksheet 2</b>					
1.	Salaries (X) Gen Expense All Prgm.	\$ 643,604	\$ (20,733)	\$	To reclassify recreation coor and sub salary; Cramer / Gillum / Howe
			\$ (95)		To reclassify vehicle operator salary; Barker
			\$ 41,331		To reclassify MIS manager salary; G. Green
			\$ (28)		To reclassify support specialist salary; Seel
			\$ (70,318)		To reclassify children/rec/HMG manager salary; Allen
			\$ (27,573)		To reclassify recreation sub salary; Brown/Gibboney/Howe/Ilse/Parks/Shartis/Short/Voisard/Widener
			\$ (2,672)		To reclassify vehicle operator salary; Hitchcock/Nash/Stonerock/Royer/Shank/Shartis
			\$ 2,850		To reclassify MIS manager salary; G. Green
			\$ (30,190)	\$ 536,176	To reclassify community development salary; Naas
2.	Employee Benefits (X) Gen Expense All Prgm.	\$ 159,527	\$ (5,806)		To reclassify recreation coor and sub benefits; Cramer / Gillum / Howe
			\$ (15)		To reclassify vehicle operator benefits; Barker
			\$ 7,807		To reclassify MIS manager benefit; G. Green
			\$ (4)		To reclassify support specialist benefits; Seel
			\$ (10,863)		To reclassify children/rec/HMG manager benefits; Allen
			\$ (6,734)		To reclassify recreation sub benefits; Brown/Gibboney/Howe/Ilse/Parks/Shartis/Short/Voisard/Widener
			\$ (415)		To reclassify vehicle operator benefits; Hitchcock/Nash/Stonerock/Royer/Shank/Shartis
			\$ 2,512		To reclassify MIS manager benefits; G. Green
4.	Other Expenses (O) Non-Federal Reimbursable	\$ 1,347	\$ 24,413	\$ 141,345	To reclassify community development benefits; Naas
			\$ 48,825		To reclassify billing fees paid to The Billing Connection
			\$ 1,854		To reclassify billing fees paid to The Billing Connection
			\$ 46,095		To reclassify billing fees paid to The Billing Connection
			\$ 30,190		To reclassify community development salary; Naas
4.	Other Expenses (X) Gen Expense All Prgm.	\$ 287,188	\$ 14,778	\$ 157,388	To reclassify community development benefits; Naas
			\$ (3,014)		To correct cell total to agree to Board's general ledger
			\$ (12,448)	\$ 286,504	To reclassify capital lease for copier
5.	COG Expense (C) School Age	\$ 133	\$ (27)	\$ 106	Adjust expenses to match final COG workbook
5.	COG Expense (E) Facility Based Services	\$ 156	\$ 1,213	\$ 1,369	Adjust expenses to match final COG workbook
5.	COG Expense (G) Community Employment	\$ 164	\$ (33)	\$ 131	Adjust expenses to match final COG workbook
5.	COG Expenses (L) Community Residential	\$ 54,017	\$ (17,766)	\$ 36,251	Adjust expenses to match final COG workbook
5.	COG Expense (M) Family Support Services	\$ 5,543	\$ (1,794)	\$ 3,749	Adjust expenses to match final COG workbook
5.	COG Expense (N) Service & Support Admin	\$ 5,373	\$ (2,101)	\$ 3,272	Adjust expenses to match final COG workbook
5.	COG Expense (O) Non-Federal Reimbursable	\$ -	\$ 10,669	\$ 10,669	Adjust expenses to match final COG workbook
<b>Worksheet 2A</b>					
1	Salaries (A) Early Intervention	\$ -	\$ 12,838	\$ 12,838	To reclassify children/rec/HMG manager salary; Allen
1.	Salaries (B) Pre-School	\$ 4,485	\$ (1,577)		To reclassify recreation coordinator and assistant salary; Campbell / Cramer
			\$ (1,734)		To reclassify recreation employee salaries; Blankenship
			\$ (1,121)	\$ 53	To reclassify vehicle operator salaries; Lawrence / Shank
1.	Salaries (C) School Age	\$ 55,601	\$ (15,675)		To reclassify recreation coordinator and assistant salary; Campbell / Cramer
			\$ (1,744)		To reclassify summer camp assistant salary; Brown / Nicholl / Parks
			\$ (2,061)		To reclassify summer camp assistant salary; Richey
			\$ (22,083)		To reclassify recreation employee salaries; Brown/Hess/Nicholl/Parks/Shartis/Voisard
			\$ (10,958)	\$ 3,080	To reclassify vehicle operator salaries; Lesley / Shank
1.	Salaries (E) Facility Based Services	\$ 513,745	\$ (16,834)		To reclassify recreation coordinator and assistant salary; Campbell / Cramer
			\$ (50,742)		To reclassify workshop production manager salary; Bradley
			\$ (64,108)		To reclassify receptionist and secretary salary; Evans / Melvin
			\$ (41,331)		To reclassify MIS manager salary; G. Green
			\$ (127,309)		To reclassify RTI manager salaries; J. Campbell / Kleiner
			\$ (53,122)		To reclassify janitorial supervisor salaries; Via
			\$ (18,214)		To reclassify recreation employee salaries; Brown / Nicholl / Parks
			\$ (24,455)		To reclassify nurse salary; Motter
			\$ (12,825)	\$ 104,805	To reclassify vehicle operator salaries; Lawrence / Shank
1.	Salaries (L) Community Residential	\$ -	\$ 12,838	\$ 12,838	To reclassify children/rec/HMG manager salary; Allen
1.	Salaries (N) Service & Support Admin	\$ 47,623	\$ (2,850)		To reclassify MIS manager salary; G. Green
			\$ (5,414)		To reclassify secretary salary; Rice
			\$ (25,847)	\$ 13,512	To reclassify Quality Exception mgr. salary; Decker
0	Employee Benefits (A) Community Residential	\$ -	\$ 1,983	\$ 1,983	To reclassify children's program manager benefit; Allen
2.	Employee Benefits (B) Pre-School	\$ 1,321	\$ (374)		To reclassify recreation coordinator and sub benefits; Campbell / Cramer
			\$ (440)		To reclassify recreation employee benefits; Brown / Nicholl / Parks
			\$ (507)	\$ -	To reclassify vehicle operator benefits; Lawrence / Shank

Appendix B (Page 3)  
 Miami County Board of Developmental Disabilities  
 2013 Income and Expenditure Report Adjustments

		Reported Amount	Correction	Corrected Amount	Explanation of Correction
<b>Worksheet 2A (continued)</b>					
2.	Employee Benefits (C) School Age	\$ 14,165	\$ (3,380)		To reclassify recreation coordinator and assistant benefits; Campbell / Cramer
			\$ (269)		To reclassify summer camp assistant benefits; Blankenship
			\$ (318)		To reclassify summer camp assistant benefits; Richey
			\$ (4,832)		To reclassify recreation employee benefits; Brown/Hess/Nicholl/Parks/Sharits/Voisard
			\$ (4,953)	\$ 413	To reclassify vehicle operator benefits; Lawrence / Shank
2.	Employee Benefits (E) Facility Based Services	\$ 166,001	\$ (6,841)		To reclassify recreation coordinator and assistant salary; Campbell / Cramer
			\$ (12,399)		To reclassify workshop production manager benefits; Bradley
			\$ (29,916)		To reclassify receptionist and secretary benefits; Evans / Melvin
			\$ (7,807)		To reclassify MIS manager benefits; G. Green
			\$ (39,542)		To reclassify RTI manager benefits; J. Campbell / Kleiner
			\$ (19,207)		To reclassify janitorial supervisor benefits; Via
			\$ (4,484)		To reclassify recreation employee benefits; Brown / Nicholl / Parks
			\$ (11,372)		To reclassify nurse benefits; Motter
			\$ (5,799)	\$ 28,634	To reclassify vehicle operator benefits; Lawrence / Shank
2.	Employee Benefits (L) Community Residential	\$ -	\$ 1,983	\$ 1,983	To reclassify children's program manager benefit; Allen
2.	Employee Benefits (N) Service & Support Admin	\$ 13,086	\$ (2,512)		To reclassify MIS manager benefits; G. Green
			\$ (798)		To reclassify secretary salary; Rice
			\$ (8,566)	\$ 1,210	To reclassify Quality Exception mgr. benefits; Decker
4.	Other Expenses (C) School Age	\$ 6,485	\$ (5,731)	\$ 754	To reclassify summer camp expenses
4.	Other Expenses (E) Facility Based Services	\$ 144,615	\$ (1,854)		To reclassify billing fees paid to The Billing Connection
			\$ (32,360)		To reclassify day hab expenses
			\$ (2,519)		To reclassify capital lease for copier
			\$ (45,000)	\$ 62,882	To adjust 50% of the RTI contract payment for the CEO's payroll
4.	Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 45,000	\$ 45,000	To adjust 50% of the RTI contract payment for the CEO's payroll
<b>Worksheet 3</b>					
1.	Salaries (X) Gen Expense All Prgm.	\$ 162,886	\$ 53,122	\$ 216,008	To reclassify janitorial supervisor salary; Via
2.	Employee Benefits (X) Gen Expense All Prgm.	\$ 54,373	\$ 19,207	\$ 73,580	To reclassify janitorial supervisor benefits; Via
4.	Other Expenses (X) Gen Expense All Prgm.	\$ 287,957	\$ 11,992		To correct cell total to agree to Board's general ledger
			\$ (98,121)	\$ 201,828	To reclassify janitorial services that are facility based activities
5.	COG Expenses (C) School Age	\$ 7	\$ 1	\$ 8	Adjust expenses to match final COG workbook
5.	COG Expenses (E) Facility Based Services	\$ 8	\$ 92	\$ 100	Adjust expenses to match final COG workbook
5.	COG Expenses (G) Community Employment	\$ 8	\$ 2	\$ 10	Adjust expenses to match final COG workbook
5.	COG Expenses (L) Community Residential	\$ 2,702	\$ (41)	\$ 2,661	Adjust expenses to match final COG workbook
5.	COG Expenses (M) Family Support Services	\$ 277	\$ (5)	\$ 272	Adjust expenses to match final COG workbook
5.	COG Expenses (N) Service & Support Admin	\$ 269	\$ (29)	\$ 240	Adjust expenses to match final COG workbook
<b>Worksheet 5</b>					
1.	Salaries (A) Early Intervention	\$ 315,633	\$ (5,200)		To reclassify children's program manager salary; Allen
			\$ 24,921	\$ 335,354	To reclassify children's program manager salary; Allen
1.	Salaries (B) Pre-School	\$ 83,647	\$ (130)		To reclassify recreation sub salary; Howe
			\$ (113)		To reclassify vehicle operator salary; Royer
			\$ 24,921	\$ 108,325	To reclassify children's program manager salary; Allen
1.	Salaries (L) Community Residential	\$ -	\$ 545		To reclassify recreation sub salary; Howe
			\$ 20,733		To reclassify recreation coord and rec sub salaries; Cramer / Gillum / Howe
			\$ 130		To reclassify recreation sub salary; Howe
			\$ 1,577		To reclassify recreation coordinator and sub salary; Campbell / Cramer
			\$ 15,675		To reclassify recreation coordinator and assistant benefits; Campbell / Cramer
			\$ 16,834		To reclassify recreation coordinator and assistant salary; Campbell / Cramer
			\$ 27,573		To reclassify recreation sub salary; Brown/Gibboney/Howe/Ilse/Parks/Sharits/Short/Voisard/Widener
			\$ 1,744		To reclassify summer camp assistant salary; Blankenship
			\$ 1,734		To reclassify recreation employees salaries; Brown / Nicholl / Parks
1.	Salaries (L) Community Residential		\$ 2,061		To reclassify summer camp assistant salary; Richey
			\$ 22,083		To reclassify recreation employees salaries; Brown/Hess/Nicholl/Parks/Sharits/Voisard
			\$ 18,214	\$ 128,903	To reclassify recreation employees salaries; Brown / Nicholl / Parks
2.	Employee Benefits (A) Early Intervention	\$ 82,768	\$ (803)		To reclassify children's program manager benefit; Allen
			\$ 3,850	\$ 85,815	To reclassify children's program manager benefit; Allen
2.	Employee Benefits (B) Pre-School	\$ 18,896	\$ (28)		To reclassify recreation sub benefits; Howe
			\$ (17)		To reclassify vehicle operator benefits; Royer
			\$ 3,850	\$ 22,701	To reclassify children's program manager benefit; Allen

Appendix B (Page 4)  
Miami County Board of Developmental Disabilities  
2013 Income and Expenditure Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
<b>Worksheet 5 (Continued)</b>				
2. Employee Benefits (L) Community Residential	\$ -	\$ 119		To reclassify recreation sub benefits; Howe
		\$ 5,806		To reclassify recreation coor and sub benefits; Cramer / Gillum / Howe
		\$ 28		To reclassify recreation sub benefits; Howe
		\$ 374		To reclassify recreation coordinator and sub benefits; Campbell / Cramer
		\$ 3,380		To reclassify recreation coordinator and sub benefits; Campbell / Cramer
		\$ 6,841		To reclassify recreation coordinator and asst benefits; Campbell / Cramer
		\$ 6,734		To reclassify recreation sub benefits; Brown/Gibboney/Howe/Ilse/Parks/Shartis/Short/Voisard/Widener
		\$ 269		To reclassify summer camp assistant benefit; Blankenship
		\$ 440		To reclassify recreation employees benefits; Brown / Nicholl / Parks
		\$ 318		To reclassify summer camp assistant benefit; Richey
		\$ 4,832		To reclassify recreation employees benefits; Brown/Hess/Nicholl/Parks/Shartis/Voisard
		\$ 4,484	\$ 33,625	To reclassify recreation employees benefits; Brown / Nicholl / Parks
4. Other Expenses (A) Early Intervention	\$ 23,673	\$ 3,014		To reclassify Help Me Grow Laptops
		\$ (673)	\$ 26,014	To reclassify capital lease of copier
4. Other Expenses (C) School Age	\$ -	\$ 5,731	\$ 5,731	To reclassify summer camp expenses
4. Other Expenses (L) Community Residential	\$ -	\$ 4,512	\$ 4,512	To reclassify Home Care waiver meals
5. COG Expenses (L) Community Residential	\$ 464,084	\$ (81,488)	\$ 382,596	Adjust expenses to match final COG workbook
5. COG Expenses (M) Family Support Services	\$ 47,622	\$ (7,700)	\$ 39,922	Adjust expenses to match final COG workbook
<b>Worksheet 7B</b>				
1. Salaries (X) Gen Expense All Prgm.	\$ 116,182	\$ 24,455	\$ 140,637	To reclassify nurse salary; Motter
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 43,859	\$ 11,372	\$ 55,231	To reclassify nurse benefits; Motter
<b>Worksheet 7D</b>				
5. COG Expenses (L) Community Residential	\$ -	\$ 7,700	\$ 7,700	Adjust expenses to match final COG workbook
<b>Worksheet 8</b>				
1. Salaries (X) Gen Expense All Prgm.	\$ 490,785	\$ 95		To reclassify vehicle operator salary; Barker
		\$ 2,672		To reclassify vehicle operator salary; Hitchcock/Nash/Stonerock/Royer/Shank/Shartis
		\$ (16)		to reclassify support specialist salary; Puckett
		\$ 113		To reclassify vehicle operator salary; Royer
		\$ 1,121		To reclassify vehicle operator salary; Lawrence / Shank
		\$ 10,958		To reclassify vehicle operator salary; Lawrence / Shank
		\$ 12,825		To reclassify vehicle operator salary; Lawrence / Shank
		\$ (5,085)	\$ 513,468	To correct cell total to agree to Board's general ledger
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 149,137	\$ 15		To reclassify vehicle operator benefits; Barker
		\$ 415		To reclassify vehicle operator benefits; Barker
		\$ (2)		Hitchcock/Nash/Stonerock/Royer/Shank/Shartis
		\$ 17		to reclassify support specialist benefits; Puckett
		\$ 507		To reclassify vehicle operator benefits; Royer
		\$ 4,953		To reclassify vehicle operator benefits; Lawrence / Shank
		\$ 5,799		To reclassify vehicle operator benefits; Lawrence / Shank
		\$ (765)	\$ 160,076	To correct cell total to agree to Board's general ledger
4. Other Expenses (X) Gen Expense All Prgm.	\$ 196,544	\$ (24,413)		To reclassify billing fees
		\$ (3,633)	\$ 168,498	To reclassify day hab expenses
<b>Worksheet 9</b>				
1. Salaries (N) Service & Support Admin. Costs	\$ 1,260,720	\$ (58,227)		To reclassify vocational rehab counselor salary; Gage
		\$ 25,847		To reclassify Quality Exception mgr. salary; Decker
		\$ (14,485)	\$ 1,213,855	To reclassify asst. superintendent salary; B. Green
2. Employee Benefits (N) Service & Support Admin. Costs	\$ 381,809	\$ (14,266)		To reclassify vocational rehab counselor benefits; Gage
		\$ 8,566		To reclassify Quality Exception mgr. benefits; Decker
		\$ (2,234)	\$ 373,875	To reclassify asst. superintendent benefits; B. Green
4. Other Expenses (N) Service & Support Admin. Costs	\$ 89,006	\$ (48,825)		To reclassify billing fees
		\$ 2,230		To correct cell total to agree to Board's general ledger
		\$ (1,323)	\$ 41,088	To reclassify capital lease of copier
5. COG Expenses (N) Service & Support Admin. Costs	\$ 46,159	\$ (10,962)	\$ 35,197	Adjust expenses to match final COG workbook
<b>Worksheet 10</b>				
1. Salaries (E) Facility Based Services	\$ 1,237,092	\$ (38,933)		To reclassify supported employment specialist salary; Dudley
		\$ (545)		To reclassify recreation sub salary; Howe
		\$ 50,742		To reclassify workshop production manager salary; Bradley
		\$ 28		To reclassify support specialist salary; Seel
		\$ 64,108		To reclassify receptionist and secretary salary; Evans / Melvin
		\$ 127,309		To reclassify RTI managers salaries; J. Campbell / Kleiner
		\$ 16	\$ 1,439,817	To reclassify support specialist salary; Puckett



Appendix B (Page 5)  
Miami County Board of Developmental Disabilities  
2013 Income and Expenditure Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
<b>Worksheet 10 (continued)</b>				
1. Salaries (G) Community Employment	\$ -	\$ 38,933		To reclassify supported employment specialist salary; Dudley
		\$ 5,414		To reclassify secretary salary; Rice
		\$ 58,227		To reclassify vocational rehab counselor salary; Gage
		\$ 14,485	\$ 117,059	To reclassify asst. superintendent salary; B. Green
2. Employee Benefits (E) Facility Based Services	\$ 401,587	\$ (6,026)		To reclassify supported employment specialist benefits; Dudley
		\$ (119)		To reclassify recreation sub benefits; Howe
		\$ 12,399		To reclassify workshop production manager benefits; Bradley
		\$ 4		To reclassify support specialist benefits; Seel
		\$ 39,542		To reclassify RTI managers benefits; J. Campbell / Kleiner
		\$ 29,916		To reclassify receptionist and secretary benefits; Evans / Melvin
		\$ 2	\$ 477,305	To reclassify support specialist benefits; Puckett
2. Employee Benefits (G) Community Employment	\$ -	\$ 6,026		To reclassify supported employment specialist benefits; Dudley
		\$ 798		To reclassify secretary benefits; Rice
		\$ 14,266		To reclassify vocational rehab counselor benefits; Gage
		\$ 2,234	\$ 23,324	To reclassify asst. superintendent benefits; B. Green
4. Other Expenses (E) Facility Based Services	\$ 390,366	\$ 98,121		To reclassify janitorial expenses that are part of day services
		\$ 799		To correct cell total to agree to Board's general ledger
		\$ 32,360		To reclassify day hab expenses
		\$ 3,633		To reclassify day hab expenses
		\$ (4,512)		To reclassify Home Care Waiver meals
		\$ (46,095)		To reclassify billing fees paid to The Billing Connection
		\$ (720)		To reclassify capital lease of copier
		\$ (30,735)	\$ 443,217	To adjust 50% of the RTI contract payment for the RTI employees' payroll
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 30,735	\$ 30,735	To adjust 50% of the RTI contract payment for the RTI employees' payroll
5. COG Expenses (E) Facility Based Services	\$ 1,338	\$ 13,391	\$ 14,729	Adjust expenses to match final COG workbook
<b>a1 Adult</b>				
10. Community Employment (B) Less Revenue	\$ -	\$ 137,492	\$ 137,492	To record RSC expenses
<b>Reconciliation to County Auditor Worksheet Expense:</b>				
Plus: Leases And Rentals	\$ -	\$ 12,448		To reconcile off depreciation for capital lease of copiers
		\$ 2,519		To reconcile off depreciation for capital lease of copiers
		\$ 673		To reconcile off depreciation for capital lease of copiers
		\$ 1,323		To reconcile off depreciation for capital lease of copiers
		\$ 720	\$ 17,683	To reconcile off depreciation for capital lease of copiers
Plus: Purchases Greater Than \$5,000	\$ 233,779	\$ (40,668)	\$ 193,111	To correct cell total to agree to Board's general ledger
Plus: MAC Fees+Admin Fees+RSC match	\$ 240,301	\$ 9,720	\$ 250,021	To correct cell total to agree to Board's general ledger
Less: Capital Costs	\$ (91,449)	\$ (67,757)		To reconcile to current year depreciation.
		\$ 443		To adjust for overstated depreciation on HP server
		\$ (6,783)		To report the loss on the disposal of Bus #7
		\$ 7,758		To adjust for depreciation taken on the bus disposed of in 2012
		\$ (12,448)		To adjust for depreciation on capital lease of copiers
		\$ (2,519)		To adjust for depreciation on capital lease of copiers
		\$ (673)		To adjust for depreciation on capital lease of copiers
		\$ (1,323)		To adjust for depreciation on capital lease of copiers
		\$ (720)	\$ (175,471)	To adjust for depreciation on capital lease of copiers
Less: COG Expenses Posted on Schedule A	\$ (28,979)	\$ (64,644)	\$ (93,623)	To reconcile off Schedule A COG Expenses

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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  
OCTOBER 19, 2017**