



Dave Yost • Auditor of State



**MIAMI COUNTY BOARD OF DEVELOPMENTAL DISABILITIES**

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# Dave Yost • Auditor of State

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

Halina Schroeder, Audit Chief  
Office of Audits, Ohio Department of Developmental Disabilities  
30 E. Broad Street, 13<sup>th</sup> Floor  
Columbus, Ohio 43215

Dear Ms. Schroeder:

As permitted by Ohio Rev. Code § 5123.05 and as required by the *Application for a § 1915(c) HCBS 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, 2008 and 2009 (Cost Reports) in accordance with DODD's Guide to Preparing Income and Expenditure Reports for 2008 and 2009 (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 attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of DODD. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

### **Statistics – Square Footage**

1. DODD requested 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* of the Cost Reports.

We measured three rooms and compared the square footage to the County Board's square footage summary. We also 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 square footage variances for rooms that were measured exceeding 10 percent. We also found no unreported rented or idle floor space.

2. 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* of the Cost Reports.

We compared one building and traced each room on the floor plan to the County Board's summary for each year. We found rooms on the Board's floor plan which were not reported on the Board's square footage summary which rolls up to *Schedule B-1, Section A, Square Footage* of the Cost Reports. We reported these variances in Appendix A (2008) and Appendix B (2009).

3. 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* worksheet.

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

We found variances exceeding 10 percent and we reported these variances in Appendix A (2008) and Appendix B (2009).

4. 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.

The County Board reported the same square footage in the 2008 and 2009 cost reports. Therefore we tested the 2008 methodology, and applied the results to both years' cost reports. 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 Statistic*, worksheet 4, or worksheets 7A to 7H which result in unassigned program or general expenses-all program costs.

We determined that there were no such omissions.

2. We compared the County Board's supporting documentation for the hours of service to the typical hours of service reported on *Schedule B-1, Section B, Attendance Statistics* of the Cost Reports and determined if the statistics were reported in accordance with the Cost Report Guides.

We reported these variances in Appendix A (2008) and Appendix B (2009).

3. DODD requested us to report variances if the Board's attendance statistics were not within 10 percent of the attendance statistics reported.

We compared the County Board's Attendance Summary by Person; Enclave Attendance Summary by Person; SEC Summary by Code Revised; and the Supported Employment Community 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* of the Cost Reports and determined if the statistics were reported in accordance with the Cost Report Guides.

We found variances and reported these in Appendix A (2008) and Appendix B (2009).

4. We determined whether individuals served as summarized in *Schedule B-1, Section B, Attendance Statistics* included both Medicaid and non-Medicaid-eligible individuals as documented in the Medicaid Information Technology System (MITS).

We noted the summary of individuals served included both Medicaid and non-Medicaid eligible individuals.

5. DODD requested us to report variances if the individuals served on *Schedule B-1, Section B, Attendance Statistics* of the Cost Reports were not within three of the individuals documented on the attendance sheets. We haphazardly selected 15 individual names from the County Board's attendance sheets for 2008 and 15 for 2009 and compared the individuals by name to the compiled listing of individuals served by program documentation which rolls up to *Schedule B-1, Section A, Section B, Attendance Statistics* of the Cost Reports.

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 found no differences.

### **Statistics – Transportation**

1. DODD requested us to report variances if the Board's transportation units were not within one percent of total units reported on each line of *Schedule B-3 Quarterly Summary of Transportation Statistics*.

We compared the number of one-way trips from the County Board's Transportation By Age Group reports with those statistics as reported in *Schedule B-3, Quarterly Summary of Transportation Statistics* of the Cost Reports.

We found no differences.

2. We compared the cost of bus tokens/cabs from the County Board's State Expenses Detailed Reports to the amount reported in *Schedule B-3* of the Cost Reports.

We found differences as reported in Appendix A (2008) and Appendix B (2009).

3. DODD requested us to report variances exceeding two percent in the total trips taken for the 32 individuals tested. We haphazardly selected 16 individual names from the County Board's attendance sheets for 2008 and for 2009 and compared the individuals by name to the compiled listing of individuals transported to determine whether the compiled listing is complete.

We found no differences.

4. We determined whether the sample of individuals selected in Step 3 included both Medicaid and non-Medicaid-eligible individuals as documented in MITS.

We noted the sample of individuals included both Medicaid and non-Medicaid eligible individuals.

5. DODD requested us to report variances of more than 10 percent of the total trips taken for two individuals for 2008 and 2009, between the County Board's internal documentation versus the amount reported in *Schedule B-3, Quarterly Summary of Transportation Services*.

We traced the number of trips for two individuals for 2008 and two for 2009 from the County Board's daily reporting documentation to *Schedule B-3, Quarterly Summary of Transportation Services*.

We found no differences exceeding 10 percent.

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

1. DODD requested us to report variances if the 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, and SSA Unallowable) from the County Board's Quarterly Billing Connection Union TCM units reports and Quarterly Billing Connection Detailed Units Marked Non Billable reports with those statistics reported in *Schedule B, Quarterly Summary of Units of Service – Service and Support Administration*. We also footed the County Board's Quarterly Billing Connection Union TCM Units reports and Quarterly Billing Connection Detailed Units Marked Non Billable reports for accuracy.

We found differences as reported in Appendix A (2008). We found no differences for 2009.

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

We haphazardly selected two samples of 70 units for Other Allowable and Unallowable SSA services across 2008 and 2009 from the Unit Entry by Date Span Reports and determined if the case note documentation described activities listed in Ohio Admin. Code § 5101:3-48-01(D), and also included the documentation required by Ohio Admin. Code § 5101:3-48-01(F). We also determined if the 70 units for Other Allowable SSA services were provided to individuals that were not Medicaid eligible at the time of service delivery per MITS.

No units were found to be in error.

3. DODD requested us to report decreases exceeding five percent in total SSA units by line on *Schedule B-4* when compared to the prior final cost report.

We compared the final 2007 SSA units to the final 2008 SSA units and compared the final 2008 SSA units to the final 2009 SSA units.

The reported units decreased by more than five percent from the prior year's *Schedule B-4* and we obtained the County Board's explanation that the variance in 2008 was due to the development of Guidelines for the SSA Department that better defined general time activities. The variance in 2009 was due to staff turnover, department restructuring, changing internal controls (performance indicators defining the expectation of productivity), and increased use of SSA staff on committees to improve internal department and agency functions. We reported no variances in Appendix A (2008) and Appendix B (2009).

4. DODD requested us to perform a review to determine compliance with Ohio Admin. Code § 5101:3-48-01(G)(12) which states "A CBMRDD shall not submit claims in excess of twenty-six units per day per service and support administrator (SSA) unless the service(s) associated with such claims is considered medically necessary...." Using Medicaid claims data, we identified the number of individuals and unique dates of service on which 27 or more TCM units were paid through the Medicaid program.

We examined the results looking for trends and patterns indicating potential overbilling practices.

We found no indication of trend or pattern indicating potential overbilling.



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

1. We compared the receipt totals from the 12/31/2008 and 12/31/2009 County Auditor's Summary Revenue Report for the Operating 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 yearly receipt totals reported for these funds.

3. We compared revenue entries on *Schedule C Income Report* to the West Central Ohio Network Council of Government (Westcon) prepared Miami County Board Summary Workbook

We found differences as reported in Appendix A (2008) and Appendix B (2009).

4. We compared the account description and amount for each revenue reconciling item on the *County Auditor Reconciliation Worksheet* to the Westcon prepared Miami County Board summary workbook.

We found differences as reported in Appendix A (2008). The County Board reported no reconciling items for 2009.

5. 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):

- Refunds in the amount of \$4,013 in 2008 and \$7,319 in 2009;
- Health Insurance Payroll Deductions in the amount of \$26,142 in 2008 and \$21,840 in 2009;
- Reimbursements from local school districts for transportation services in the amount of \$25,006 in 2008 and \$28,388 in 2009;
- Reimbursement from RT Industries for contract employees in the amount of \$88,156 in 2008 and \$106,507 in 2009;
- Miscellaneous reimbursements in the amount of \$5,832 in 2008 and \$9,352 in 2009;
- IDEA Part B revenues in the amount of \$27,738 in 2008 and \$20,543 in 2009;
- IDEA Early Childhood Special Education revenues in the amount of \$18,043 in 2008 and \$12,169 in 2009;
- Title V revenues in the amount of \$97 in 2008 and \$27 in 2009; and
- Title XX revenues in the amount of \$109,012 in 2008 and \$88,875 in 2009.

## Paid Claims Testing

1. We selected 75 paid claims among all service codes from 2008 and 2009 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)<sup>1</sup>, 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 interrupted 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.

We found no instances of non-compliance with these documentation requirements for 2008 and 2009.

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 report, to the reimbursed 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 instances where the Medicaid reimbursed units were greater than units reported.

3. DODD requested us to report whether any reimbursements exceeded disbursements on *Schedule A, Summary of Service Costs - By Program* worksheet.

We compared the amounts reported on *Schedule A, Summary of Service Costs - By Program*, Lines (20) to Line (27) for Community Residential to the amount reimbursed for these services in 2008 and 2009 on the MBS Summary by Service Code report and State Account code Detailed (Revenue) Reports.

The County Board received Home Choice Waiver Transition Funds in 2009 but reported no expenses for this program in either 2008 or 2009. Per inquiry with the County Board, it was reported that the expenses were paid by Riverside Corporation in 2008. The agreement between the County Board and Riverside Corporation was that the 2009 revenue would remain with the County Board.

We reported no differences on Appendix A (2008) and Appendix B (2009).

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<sup>1</sup> For non-medical transportation (service codes) 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).

### **Expenditure Reconciliation to the County Auditor Report**

1. We compared the disbursement totals from the 12/31/2008 and 12/31/2009 County Auditor's Report listed on the *Reconciliation to County Auditor Worksheets* to the County Auditor's Summary Expense Report balances for the Operating Fund (0119).

We found no differences in 2008. We found differences as reported in Appendix B (2009).

2. We also compared the account description and amount for each reconciling item on the *County Auditor Reconciliation Worksheet* to the County Board's Expense Detailed Reports and other supporting documentation such as the Westcon prepared summary workbooks.

We found no differences.

3. 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 yearly disbursement totals reported for these funds.

4. We compared all expenditure entries on Worksheets 2 through 10 to the County Board's State Expenses Summary Reports.

We found differences as reported in Appendix A (2008). We found no differences in 2009.

5. We scanned the County Board's State Expense Detailed Reports 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 (2008) and Appendix B (2009) 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 noted the following inconsistencies between the County Board's capitalization procedures and the guidelines listed above:

During testing we noted the County Board recorded a full year of depreciation in the period of acquisition in 2008. In addition, the County Board did not calculate applicable gain or loss on disposed assets. Also, the County Board used a capitalization level of \$1,000 while Miami County uses \$10,000 as capitalization level for financial statements purposes and 2 CFR 225 indicates the use of the lesser of the level established for financial statement purposes or \$5,000.

2. We scanned the County Board's State Expense Summary Reports for items purchased during 2008 and 2009 that met the County Board's capitalization criteria and traced them to inclusion on the County Board's Fixed Asset Inventory Sorted by County Tag Report.

We found no unrecorded purchases meeting the capitalization criteria.

3. We scanned the County Board's Depreciation Schedule for depreciation taken on the same asset more than once, assets that have been fully depreciated, or depreciation taken on assets during the period of acquisition which were not in compliance with the Cost Report Guides.

We reported differences for purchases that were not properly capitalized as listed in Appendix A (2008) and Appendix B (2009).

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

We found no difference in 2008. The County Board did not provide a 2009 Depreciation Schedule as it reported the same expenses on both the 2008 and 2009 Cost Reports.

5. We compared the County Board's final 2007 Depreciation Schedule to the County Board's 2008 Depreciation Schedule for changes in the depreciation amounts for assets which were not in compliance with the Cost Report Guides.

We found differences as reported in Appendix A (2008) and Appendix B (2009). The County Board did not correct its depreciation schedule to reflect errors noted in the 2007 Cost Report review.

6. We haphazardly selected five assets from the County Board's 2008 Depreciation report and traced these assets to their physical location.

We were able to trace all five assets to their physical location.

7. We haphazardly selected 10 percent of items which meet the County Board's capitalization procedure and are being depreciated in their first year in either 2008 or 2009 to determine if their useful life 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 period of useful life to determine compliance with the Cost Report Guides and the AHA Asset Guide.

We found differences as reported in Appendix A (2008). We found no differences in 2009. However, the County Board did not provide a 2009 depreciation schedule.

8. We haphazardly selected five percent of disposed assets (three assets) from 2008 and 2009 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 2008 and 2009 for the disposed items based on its undepreciated basis and any proceeds received from the disposal or sale of the asset to determine compliance with the Cost Report Guides and Centers for Medicare and Medicaid Services (CMS) Publication 15-1, Chapter 1.

We found differences as reported in Appendix A (2008) and Appendix B (2009).

## **Payroll Testing**

1. DODD asked us to determine whether total County Board salaries and benefits in the 2008 and 2009 Cost Reports were within two percent of the County Auditor's report totals for the Operating fund.

We totaled salaries and benefits from Worksheets 2 through 10 from the Cost Reports and compared the yearly totals to the County Auditor's Summary Expense Reports. The variance was less than two percent.

2. We selected 35 employees and compared their job descriptions to the worksheet 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 (2008) and Appendix B (2009).

3. We scanned the 2008 and 2009 County Board's State Expenses Detailed Reports 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 (2008) and Appendix B (2009).

4. DODD asked us to determine an expectation for changes in salary and benefit costs between 2008 and 2009 and to determine whether final salary and benefit costs were within two percent of this established expectation on worksheets 2 through 10.

Variances in salary and benefit costs exceeded two percent of expectation on worksheets 2, 2A, 4, 5, 7B, 7C, 7D, 7E, 9, and 10. We obtained the County Board's explanation that the variance was due to participation in the MAC program, staff turnover, changes in the employee health insurance contribution, and an increase in the allocation of time spent by therapy/nursing support staff. We reported additional adjustments in Appendix A (2008) and Appendix B (2009).

#### **Non-Payroll Disbursement Testing**

1. We haphazardly selected 50 disbursements from the 2008 and 2009 County Board's State Detailed Expense Reports and determined if supporting documentation was maintained as required by 2 CFR 225 (OMB Circular A-87, Appendix A, (C)(1)(j)) and properly classified according to the Cost Report Guides.

We reported differences in Appendix A (2008) and Appendix B (2009).

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

1. DODD asked us to contact its Office of Audits to report differences if the MAC salary and benefits exceeded the County Board's payroll records by one percent or more.

We compared the salary and benefits entered on the Individual MAC Costs by Code Report to the County Board's Payroll Summary By Employee Reports.

We found no variance exceeding one percent.

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

We reported differences in Appendix A (2008) and Appendix B (2009).

3. We compared Ancillary Costs on the Roll Up Report for the Ohio Department of Job and Family Services to Lines 6-10 of the MAC Reconciliation worksheet.

We reported differences in Appendix A (2008) and Appendix B (2009).

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 Job and Family Services, 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.

Sincerely,

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

**Dave Yost**  
Auditor of State

April 23, 2012

cc: Karen Mayer, Superintendent, Miami County Board of Developmental Disabilities  
Steve Baker, Board President, Miami County Board of Developmental Disabilities

**Appendix A**  
**Miami County Board of Developmental Disabilities**  
**2008 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	\$ 112,091	\$ (105,812)	\$ 6,279	To match final COG workbook
25. Other Waiver Services (L) Community Residential	\$ 6,279	\$ (6,279)	\$ -	To match final COG workbook
<b>Schedule B-1, Section A</b>				
1. Building Services (B) Adult	-	189	189	
1. Building Services (C) Child	160	3,999	4,159	
12. 3-5 Age Children (C) Child	5,377	(147)	5,230	
13. 6-21 Age Children (C) Child	4,418	147	4,565	
17. Medicaid Administration (A) MAC	-	10	10	To correct square footage
21. Service And Support Admin (D) General	5,278	710	5,988	
23. Administration (D) General	7,993	(10)	7,983	
24. Transportation (D) General	2,544	810	3,354	
<b>Schedule B-1, Section B</b>				
1. Total Individuals Served By Program (B) Supported Emp. -Enclave	-	44	44	To record served individuals
1. Total Individuals Served By Program (C) Supported Emp. -Community Employment	-	22	22	To record served individuals
3. Typical Hours Of Service (A) Facility Based Services	-	5.5	5.5	To record typical hours of service
4. Typical Hours Of Service (B) Supported-Enclave	-	4.0	4.0	To record typical hours of service
<b>Schedule B-3</b>				
5. Facility Based Services (D) Cost of Bus, Tokens, Cabs- Second Quarter	\$ -	\$ 204	\$ 204	To record cost of bus, tokens, cabs
<b>Schedule B-4</b>				
1. TCM Units (D) 4th Quarter	17,225	(9,749)	7,476	
1. TCM Units (E) COG Activity	-	3,366	3,366	
2. Other SSA Allowable Units (D) 4th Quarter	2,513	6,639	9,152	
2. Other SSA Allowable Units (E) COG Activity	-	734	734	To correct SSA units
3. Home Choice Units (D) 4th Quarter	-	276	276	
5. SSA Unallowable Units (C) 3rd Quarter	681	(90)	591	
5. SSA Unallowable Units (D) 4th Quarter	1,574	(1,574)	-	
5. SSA Unallowable Units (E) COG Activity	-	17	17	
<b>Schedule C</b>				
<b>II. Department of MR/DD</b>				
(G) Waiver Administration- Subsidy- COG Revenue	\$ -	\$ 6,162	\$ 6,162	To match final COG workbook
<b>V. Other Revenues</b>				
(I) Other (Detail On Separate Sheet)- COG Revenue				
24. POS DODD Subsidy	\$ -	\$ 7,842	\$ 7,842	To match final COG workbook
<b>Worksheet 1</b>				
4. Fixtures (X) Gen Expense All Prgm.	\$ 221,765	\$ (1,292)		To correct 2007 depreciation error
		\$ (2,750)		To remove depreciation during period of acquisition
		\$ 436	\$ 218,159	To record loss on disposal of asset
8. COG Expenses (L) Community Residential	\$ 569	\$ 1,148	\$ 1,717	To match final COG workbook
8. COG Expenses (M) Family Support Services	\$ 109	\$ 117	\$ 226	To match final COG workbook
8. COG Expenses (N) Service & Support Admin	\$ 61	\$ 65	\$ 126	To match final COG workbook
<b>Worksheet 2</b>				
1. Salaries (X) Gen Expense All Prgm.	\$ 602,012	\$ (329,923)		To reclassify MAC expenses
		\$ 84,690	\$ 356,779	To reclassify employee salaries
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 297,044	\$ 38,334		To reclassify employee benefits
		\$ (56,252)	\$ 279,126	To reclassify program supervision benefits
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 4,834		To reclassify non-federal reimbursable expenses
		\$ 75	\$ 4,909	To reclassify retirement party expense
4. Other Expenses (X) Gen Expense All Prgm.	\$ 663,964	\$ (141,620)		To match detailed expense report
		\$ (288,295)		To reclassify non-federal reimbursable fees
		\$ (63,186)		To reclassify TCM match
		\$ (4,834)	\$ 166,029	To reclassify non-federal reimbursable expenses
5. COG Expenses (L) Community Residential	\$ 21,918	\$ 5,672	\$ 27,590	To match final COG workbook
5. COG Expense (M) Family Support Services	\$ 4,188	\$ (560)	\$ 3,628	To match final COG workbook
5. COG Expense (N) Service & Support Admin	\$ 2,346	\$ (314)	\$ 2,032	To match final COG workbook
10. Unallowable Fees (O) Non-Federal Reimbursable	\$ -	\$ 288,295		To reclassify non-federal reimbursable fees
		\$ 26,634	\$ 314,929	To reclassify contingent billing fees
<b>Worksheet 2A</b>				
1. Salaries (A) Ages 0-2	\$ 12,651	\$ (7,429)	\$ 5,222	To reclassify MAC expenses
1. Salaries (B) Ages 3-5	\$ 6,664	\$ (1,656)		To reclassify MAC expenses
		\$ (5,008)	\$ -	To reclassify recreational employee salaries
1. Salaries (C) Ages 6-21	\$ 58,391	\$ (3,715)		To reclassify MAC expenses
		\$ (38,982)	\$ 15,694	To reclassify recreational employee salaries
1. Salaries (D) Unasgn Children Program	\$ -	\$ 69,815	\$ 69,815	To reclassify program supervision salaries
1. Salaries (H) Unasgn Adult Program	\$ 549,679	\$ (217,900)	\$ 331,779	To reclassify employee salaries
1. Salaries (N) Service & Support Admin	\$ 211,116	\$ (21,403)		To reclassify MAC expenses
		\$ (45,674)		To reclassify employee salaries
		\$ (69,815)	\$ 74,224	To reclassify program supervision salaries
2. Employee Benefits (B) Ages 3-5	\$ 4,815	\$ (1,475)		To reclassify recreational employee benefits
		\$ (2,059)		To reclassify MAC expenses
		\$ (493)	\$ 788	To reclassify recreational employee benefits
2. Employee Benefits (C) Ages 6-21	\$ 27,173	\$ (23,021)	\$ 4,152	To reclassify recreational employee benefits
2. Employee Benefits (D) Unasgn Children Program	\$ -	\$ 16,143	\$ 16,143	To reclassify program supervision benefits
2. Employee Benefits (H) Unasgn Adult Program	\$ 222,792	\$ (96,374)	\$ 126,418	To reclassify employee benefits
2. Employee Benefits (N) Service & Support Admin	\$ -	\$ 56,252		To reclassify program supervision benefits
		\$ (16,143)		To reclassify employee benefits
		\$ (16,045)	\$ 24,064	To reclassify employee benefits
3. Service Contracts (E) Facility Based Services	\$ 755	\$ (755)	\$ -	To reclassify recreational expenses
4. Other Expenses (B) Ages 3-5	\$ 568	\$ (415)	\$ 153	To reclassify recreational expenses
4. Other Expenses (C) Ages 6-21	\$ 2,407	\$ (2,193)	\$ 214	To reclassify recreational expenses
4. Other Expenses (H) Unasgn Adult Program	\$ 21,528	\$ (438)		To match detailed expense report
		\$ (4,921)		To reclassify recreational expenses
		\$ (1,585)	\$ 14,584	To reclassify direct service expense
4. Other Expenses (N) Service & Support Admin	\$ 117,401	\$ 162,737		To match detailed expense report
		\$ (66,662)		To reclassify community residential expenses
		\$ (200,038)		To reclassify TCM match
		\$ (233)		To reclassify to direct service expense
		\$ (1,124)		To reclassify to direct service expense
		\$ (702)		To reclassify to direct service expense
		\$ (458)	\$ 10,921	To reclassify family support expense

**Appendix A**  
**Miami County Board of Developmental Disabilities**  
**2008 Income and Expenditure Report Adjustments**

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
<b>Worksheet 3</b>				
4. Other Expenses (X) Gen Expense All Prgm.	\$ 207,794	\$ 1,497	\$ 209,291	To reclassify other expenses
5. COG Expenses (L) Community Residential	\$ 3,120	\$ 806	\$ 3,926	To match final COG workbook
5. COG Expenses (M) Family Support Services	\$ 596	\$ (80)	\$ 516	To match final COG workbook
5. COG Expenses (N) Service & Support Admin	\$ 334	\$ (45)	\$ 289	To match final COG workbook
<b>Worksheet 5</b>				
1. Salaries (B) Ages 3-5	\$ 151,044	\$ 5,008	\$ 156,052	To reclassify recreational employee amounts
1. Salaries (C) Ages 6-21	\$ -	\$ 38,982	\$ 38,982	To reclassify recreational employee salaries
2. Employee Benefits (B) Ages (3-5)	\$ 43,060	\$ 1,475	\$ 44,535	To reclassify recreational employee benefits
		\$ 493	\$ 45,028	To reclassify recreational expenses
2. Employee Benefits (C) Ages (6-21)	\$ -	\$ 23,021	\$ 23,021	To reclassify recreational employee benefits
3. Service Contracts (L) Community Residential	\$ -	\$ 66,662	\$ 66,662	To reclassify community residential expenses
4. Other Expenses (B) Ages (3-5)	\$ 5,256	\$ 55	\$ 5,311	To reclassify other expenses
		\$ 415	\$ 5,726	To reclassify recreational expenses
4. Other Expenses (C) Ages (6-21)	\$ -	\$ 2,193	\$ 2,193	To reclassify recreational expenses
4. Other Expenses (D) Unasn Children Program	\$ -	\$ 233	\$ 233	To reclassify to direct service expenses
		\$ 1,124	\$ 1,357	To reclassify to direct service expenses
		\$ 702	\$ 2,059	To reclassify to direct service expenses
4. Other Expenses (M) Family Support Services	\$ -	\$ 458	\$ 458	To reclassify family support expense
5. COG Expenses (L) Community Residential	\$ 509,948	\$ 231,055	\$ 741,003	To match final COG workbook
<b>Worksheet 6</b>				
1. Salaries (I) Medicaid Admin	\$ 564,998	\$ 80	\$ 565,078	To reclassify MAC expenses
1. Salaries (O) Non-Federal Reimbursable	\$ -	\$ 343,595	\$ 343,595	To reclassify MAC expenses
<b>Worksheet 7-E</b>				
3. Service Contracts (B) Ages (3-5)	\$ 28,870	\$ 2,079	\$ 30,949	To reclassify occupational therapy expense
<b>Worksheet 7-F</b>				
3. Service Contracts (B) Ages (3-5)	\$ 21,723	\$ (2,079)	\$ 19,644	To reclassify occupational therapy expense
<b>Worksheet 8</b>				
4. Other Expenses (E) Facility Based Services	\$ -	\$ 912	\$ 912	To reclassify cost of bus, tokens, cabs
4. Other Expenses (X) Gen Expense All Prgm.	\$ 176,511	\$ (912)	\$ 175,599	
<b>Worksheet 9</b>				
1. Salaries (N) Service & Support Admin. Costs	\$ 1,108,180	\$ 22,510	\$ 1,130,690	To reclassify MAC expenses
4. Other Expenses (N) Service & Support Admin. Costs	\$ 52,325	\$ (22,161)	\$ 30,164	To match detailed expense report
<b>Worksheet 10</b>				
1. Salaries (G) Community Employment	\$ -	\$ 157,136	\$ 157,136	To reclassify community employment salaries
1. Salaries (H) Unasn Adult Program	\$ 1,392,485	\$ 21,748	\$ 1,414,233	To reclassify employee salaries
2. Employee Benefits (G) Community Employment	\$ -	\$ 45,250	\$ 45,250	To reclassify community employment benefits
2. Employee Benefits (H) Unasn Adult Program	\$ 541,984	\$ 28,835	\$ 570,819	To reclassify employee benefits
3. Service Contracts (H) Unasn Adult Program	\$ -	\$ 755	\$ 755	To reclassify recreational expenses
4. Other Expenses (H) Unasn Adult Program	\$ 20,262	\$ 4,921	\$ 25,183	To reclassify recreational expenses
		\$ (75)	\$ 25,108	To reclassify retirement party expense
		\$ 1,585	\$ 26,693	To reclassify direct service expense
<b>Reconciliation to County Auditor Worksheet Expense:</b>				
Plus: Match Paid To ODMRDD For TCM	\$ -	\$ 63,186	\$ 63,186	To reclassify TCM match
		\$ 200,038	\$ 263,224	To reclassify TCM match
Plus: Other	\$ 26,634	\$ (26,634)	\$ -	To reclassify contingent billing fees
Less: Capital Costs	\$ (221,765)	\$ 3,606	\$ (218,159)	To reconcile depreciation
Less: Other COG Expense	\$ (118,371)	\$ 112,091	\$ (6,280)	To reconcile COG expenses on Schedule A
<b>Revenue:</b>				
Less: COG Revenue	\$ (401,777)	\$ (14,004)	\$ (415,781)	To match final COG workbook
<b>Medicaid Administration Worksheet</b>				
Lines 6-10 Ancillary Costs	\$ -	\$ 28,300	\$ 28,300	To report ancillary costs



**Appendix B**  
**Miami County Board of Developmental Disabilities**  
**2009 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	\$ -	\$ 5,240	\$ 5,240	To match final COG workbook
<b>Schedule B-1, Section A</b>				
1. Building Services (B) Adult	-	189	189	
1. Building Services (C) Child	160	3,999	4,159	
12. 3-5 Age Children (C) Child	5,377	(147)	5,230	
13. 6-21 Age Children (C) Child	4,418	147	4,565	
17. Medicaid Administration (A) MAC	-	10	10	To correct square footage
21. Service And Support Admin (D) General	5,278	710	5,988	
23. Administration (D) General	7,993	(10)	7,983	
24. Transportation (D) General	2,544	810	3,354	
<b>Schedule B-1, Section B</b>				
1. Total Individuals Served By Program (A) Facility Based Services	180	37	217	To correct facility based individuals served
1. Total Individuals Served By Program (B) Supported Emp. -Enclave	-	31	31	To record enclave individuals served
1. Total Individuals Served By Program (C) Supported Emp. -Community Employment	-	24	24	To record community employment individuals served
3. Typical Hours Of Service (A) Facility Based Services	6.0	(0.5)	5.5	To correct typical hours of service
4. Typical Hours Of Service (B) Supported-Enclave	-	4.0	4.0	To record typical hours of service
<b>Schedule B-3</b>				
5. Facility Based Services (H) Cost of Bus, Tokens, Cabs- Fourth Quarter	\$ -	\$ 912	\$ 912	To record cost of bus, tokens, cabs
<b>Schedule C</b>				
<b>I. County</b>				
(B) Interest- COG Revenue	\$ -	\$ 113,503	\$ 113,503	To match final COG workbook
<b>II. Department of MR/DD</b>				
(A) Supported Living- COG Revenue	\$ -	\$ 114,911	\$ 114,911	To match final COG workbook
(B) Family Support Services- COG Revenue	\$ -	\$ 59,602	\$ 59,602	To match final COG workbook
(G) Waiver Administration- Subsidy- COG Revenue	\$ -	\$ 5,065	\$ 5,065	To match final COG workbook
<b>V. Other Revenues</b>				
(H) Refunds- COG Revenue	\$ -	\$ 445	\$ 445	To match final COG workbook
(I) Other (Detail On Separate Sheet) - COG Revenue	\$ -	\$ -	\$ -	
23. Waiver Match Reconciliation	\$ -	\$ 149,781	\$ 149,781	To match final COG workbook
24. POS Subsidy Revenue	\$ -	\$ 6,447	\$ 6,447	To match final COG workbook
<b>Worksheet 1</b>				
5. Movable Equipment (X) Gen Expenses All Prgm.	\$ 221,764	\$ (1,292)	\$ 220,472	To correct 2007 depreciation error
		\$ (2,057)	\$ 218,415	To remove fully depreciated assets
		\$ 770	\$ 219,185	To record loss on disposal
8. COG Expenses (L) Community Residential	\$ -	\$ 1,535	\$ 1,535	To match final COG workbook
8. COG Expenses (N) Service & Support Admin	\$ -	\$ 124	\$ 124	To match final COG workbook
<b>Worksheet 2</b>				
1. Salaries (X) Gen Expense All Prgm.	\$ 599,001	\$ 86,961	\$ 685,962	To reclassify employee salaries
		\$ (111,460)	\$ 574,502	To reclassify MAC expenses
		\$ (69,740)	\$ 504,762	To reclassify program supervision salaries
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 271,090	\$ 38,864	\$ 309,954	To reclassify employee benefits
		\$ (16,664)	\$ 293,290	To reclassify program supervision benefits
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 3,386	\$ 3,386	To reclassify general public relations expenses
		\$ 32	\$ 3,418	To reclassify retirement party expenses
		\$ 25	\$ 3,443	To reclassify general public relations expenses
4. Other Expenses (X) Gen Expense All Prgm.	\$ 384,009	\$ (198,598)	\$ 185,411	To reclassify retirement party expenses
		\$ (3,386)	\$ 182,025	To reclassify non-federal reimbursable fees
		\$ (4,857)	\$ 177,168	To reclassify general public relations expenses
		\$ (73)	\$ 176,895	To reclassify capital asset purchases
		\$ (178)	\$ 176,717	To reclassify SSA expense
5. COG Expenses (L) Community Residential	\$ -	\$ 21,415	\$ 21,415	To reclassify family support expense
5. COG Expense (N) Service & Support Admin	\$ -	\$ 1,728	\$ 1,728	To match final COG workbook
10. Unallowable Fees (O) Non-Federal Reimbursable	\$ 122,881	\$ 198,598	\$ 321,479	To match final COG workbook
		\$ -	\$ 321,479	To reclassify non-federal reimbursable fees
<b>Worksheet 2A</b>				
1. Salaries (A) Ages 0-2	\$ 15,940	\$ (15,940)	\$ -	To reclassify MAC expenses
1. Salaries (B) Ages 3-5	\$ 12,793	\$ (4,637)	\$ 8,156	To reclassify recreational employee salaries
		\$ (8,156)	\$ -	To reclassify MAC expenses
1. Salaries (C) Ages 6-21	\$ 56,517	\$ (38,249)	\$ 18,268	To reclassify recreational employee salaries
		\$ (10,352)	\$ 7,916	To reclassify MAC expenses
1. Salaries (D) Unasgn Children Program	\$ -	\$ 69,740	\$ 69,740	To reclassify program supervision salaries
1. Salaries (E) Facility Based Services	\$ 567,579	\$ (181,565)	\$ 386,014	To reclassify employee salaries
1. Salaries (N) Service & Support Admin	\$ 93,074	\$ 27,500	\$ 120,574	To reclassify program supervision benefits
2. Employee Benefits (A) Ages 0-2	\$ 5,717	\$ (4,765)	\$ 952	To reclassify MAC expenses
2. Employee Benefits (B) Ages 3-5	\$ 4,318	\$ (1,110)	\$ 3,208	To reclassify MAC expenses
		\$ (2,196)	\$ 1,012	To reclassify recreational employee benefits
2. Employee Benefits (C) Ages 6-21	\$ 20,572	\$ (12,805)	\$ 7,767	To reclassify recreational employee benefits
2. Employee Benefits (D) Unasgn Children Program	\$ -	\$ 16,664	\$ 16,664	To reclassify program supervision benefits
2. Employee Benefits (E) Facility Based Services	\$ 223,136	\$ (77,321)	\$ 145,815	To reclassify employee benefits
4. Other Expenses (C) Ages 6-21	\$ 912	\$ (716)	\$ 196	To reclassify recreational expenses
		\$ (72)	\$ 124	To reclassify direct service expense
4. Other Expenses (E) Facility Based Services	\$ 167,904	\$ (32)	\$ 167,872	To reclassify retirement party expenses
		\$ (10,787)	\$ 157,085	To reclassify dietary expenses
		\$ (142,000)	\$ 14,815	To reclassify operating lease payments
		\$ (2,600)	\$ 12,215	To reclassify adult recreational expenses
		\$ (680)	\$ 11,535	To reclassify dietary expenses
		\$ (70)	\$ 11,465	To reclassify direct service expense
4. Other Expenses (N) Service & Support Admin	\$ 2,658	\$ (16)	\$ 2,642	To reclassify direct service expense
		\$ (25)	\$ 2,617	To reclassify general public relations expenses

**Appendix B**  
**Miami County Board of Developmental Disabilities**  
**2009 Income and Expenditure Report Adjustments**

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
<b>Worksheet 3</b>				
4. Other Expenses (E) Facility Based Services	\$ -	\$ 142,000	\$ 142,000	To reclassify operating lease payments
4. Other Expenses (X) Gen Expense All Prgm.	\$ 245,764	\$ (386)	\$ 245,378	To reclassify dietary expenses
5. COG Expenses (L) Community Residential	\$ -	\$ 2,869	\$ 2,869	To match final COG workbook
5. COG Expenses (N) Service & Support Admin	\$ -	\$ 232	\$ 232	To match final COG workbook
<b>Worksheet 4</b>				
4. Other Expenses (X) Gen Expense All Prgm.	\$ 2,562	\$ 10,787		To reclassify dietary expenses
		\$ 680		To reclassify dietary expenses
		\$ 386	\$ 14,415	To reclassify dietary expenses
<b>Worksheet 5</b>				
1. Salaries (B) Ages 3-5	\$ 153,809	\$ 4,637	\$ 158,446	To reclassify recreational employee salaries
1. Salaries (C) Ages 6-21	\$ -	\$ 38,249	\$ 38,249	To reclassify recreational employee salaries
1. Salaries (M) Family Support Services	\$ 59,680	\$ (59,680)	\$ -	To reclassify MAC expenses
2. Employee Benefits (B) Ages (3-5)	\$ 43,570	\$ 1,110	\$ 44,680	To reclassify recreational employee benefits
2. Employee Benefits (C) Ages (6-21)	\$ -	\$ 12,805	\$ 12,805	To reclassify recreational employee benefits
2. Employee Benefits (M) Family Support Services	\$ 22,475	\$ (19,612)	\$ 2,863	To reclassify MAC expenses
4. Other Expenses (C) Ages (6-21)	\$ -	\$ 716		To reclassify recreational expenses
		\$ 72	\$ 788	To reclassify direct service expense
4. Other Expenses (M) Family Support Services	\$ -	\$ 178	\$ 178	To reclassify family support expenses
5. COG Expenses (L) Community Residential	\$ -	\$ 553,733	\$ 553,733	To match final COG workbook
<b>Worksheet 6</b>				
1. Salaries (I) Medicaid Admin	\$ 385,000	\$ 6	\$ 385,006	To reclassify MAC expenses
1. Salaries (O) Non-Federal Reimbursable	\$ -	\$ 423,994	\$ 423,994	To reclassify MAC expenses
<b>Worksheet 8</b>				
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 228,076	\$ 4,521	\$ 232,597	To reclassify benefit expenses
4. Other Expenses (E) Facility Based Services	\$ -	\$ 926	\$ 926	To reclassify other expenses
4. Other Expenses (X) Gen Expense All Prgm.	\$ 127,179	\$ (4,521)		To reclassify benefits
		\$ (69)		To reclassify retirement party expenses
		\$ (926)	\$ 121,663	To reclassify other expenses
<b>Worksheet 9</b>				
1. Salaries (N) Service & Support Admin. Costs	\$ 1,258,889	\$ (219,339)	\$ 1,039,550	To reclassify MAC expenses
4. Other Expenses (N) Service & Support Admin. Costs	\$ 26,772	\$ 73	\$ 26,845	To reclassify SSA expense
5. COG Expenses (N) Service & Support Admin. Costs	\$ -	\$ 44,679	\$ 44,679	To match final COG workbook
<b>Worksheet 10</b>				
1. Salaries (E) Facility Based Services	\$ 1,374,887	\$ (159,227)		To reclassify employee salaries
		\$ (1,215,660)	\$ -	To reclassify facility based salaries
1. Salaries (G) Community Employment	\$ -	\$ 159,227	\$ 159,227	To reclassify employee salaries
1. Salaries (H) Unasgn Adult Program	\$ -	\$ 94,604		To reclassify employee salaries
		\$ 1,215,660	\$ 1,310,264	To reclassify facility based salaries
2. Employee Benefits (E) Facility Based Services	\$ 519,876	\$ (48,895)		To reclassify facility based employee benefits
		\$ (470,981)	\$ -	To reclassify unassigned salaries
2. Employee Benefits (G) Community Employment	\$ -	\$ 48,895	\$ 48,895	To reclassify facility based employee benefits
2. Employee Benefits (H) Unasgn Adult Program	\$ -	\$ 38,457		To reclassify employee benefits
		\$ 470,981	\$ 509,438	To reclassify unassigned salaries
3. Service Contracts (E) Facility Based Services	\$ 1,330	\$ (1,330)	\$ -	To reclassify unassigned service contracts
3. Service Contracts (H) Unasgn Adult Program	\$ -	\$ 1,330	\$ 1,330	To reclassify unassigned service contracts
4. Other Expenses (E) Facility Based Services	\$ 20,227	\$ (20,227)	\$ -	To reclassify unassigned benefits
4. Other Expenses (H) Unasgn Adult Program	\$ -	\$ 20,227		To reclassify unassigned benefits
		\$ 70		To reclassify direct service expense
		\$ 16		To reclassify direct service expense
		\$ 2,600	\$ 22,913	To reclassify recreational expenses
<b>Reconciliation to County Auditor Worksheet Expense:</b>				
Plus: Purchases Greater Than \$5,000	\$ 47,801	\$ 4,857	\$ 52,658	To reclassify capital asset purchases
Less: Capital Costs	\$ (221,764)	\$ 2,579	\$ (219,185)	To reconcile depreciation
Less: Other COG Expenses	\$ -	\$ (5,240)	\$ (5,240)	To match final COG workbook
Total from 12/31 County Auditor's Report	\$ 11,320,051	\$ 59	\$ 11,320,110	To correct total county auditor expense
<b>Revenue:</b>				
Less: COG Revenue	\$ -	\$ (449,754)	\$ (449,754)	To match final COG workbook
<b>Medicaid Administration Worksheet</b>				
Lines 6-10 Ancillary Costs	\$ -	\$ 19,284	\$ 19,284	To report ancillary costs



# 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  
MAY 10, 2012**