



Dave Yost • Auditor of State





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

Ohio Department of Developmental Disabilities  
30 East Broad Street  
Columbus, Ohio 43215

We have performed the procedures enumerated below, which were agreed to by the Ohio Department of Developmental Disabilities (DODD), on the Income and Expenditure Report (Cost Report) and County Summary Workbooks<sup>1</sup> of the Mid East Ohio Regional Council (COG) for the year ended December 31, 2015 (Cost Report). The COG's management is responsible for preparing these reports. The sufficiency of these procedures is solely the responsibility of DODD. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

### **Trial Balance and Non-Payroll Expenditures**

1. We compared the COG's disbursements on the Year to Date General Ledger and Crosswalk reports to *Schedule A, Summary of Service Costs-By Program* and worksheets 2 through 5 of the Cost Report and *Schedule A* and worksheets 2 through 10 of the *County Summary Workbooks* to identify variances greater than \$250 for total service contracts, other expenses and COG expenses on any worksheet.

We reported variances in Appendix A.

Subsequent to issuing our January 26, 2017 report, we determined that we reported incorrect adjustments on Worksheets 1, 2 and 3 of the Morgan *County Summary Workbook*. We corrected the adjustments as reported in Appendix A.

2. We compared total non-payroll disbursements on the Year to Date General Ledger report to total service contracts, other expenses and COG expenses for worksheets 2 through 5 of the Cost Report, and *Schedule A* and worksheets 2 through 10 of the *County Summary Workbooks* to determine if non-payroll costs were reported within two percent.

We found no differences exceeding two percent.

3. We scanned the COG's Year to Date General Ledger report and judgmentally selected 60 non-payroll disbursements from the service contracts, other expenses and COG expense on worksheets 2 through 5 of the Cost Report, and *Schedule A* and worksheets 2 through 10 of the *County Summary Workbooks*. We determined if supporting documentation was maintained, the costs were allowable and properly classified according to DODD's Guide to Preparing Income and Expenditure Reports for COGs and County Boards of Developmental Disabilities (Cost Report Guides) and 2 CFR 225 to identify misclassified costs and over \$250.

We reported misclassified costs in Appendix A.

<sup>1</sup>The COG recorded receipts and disbursements on behalf of the following county boards of developmental disabilities (County Boards): Belmont, Carroll, Coshocton, Fairfield, Guernsey, Harrison, Hocking, Holmes, Jefferson, Knox, Licking, Monroe, Morgan, Muskingum, Noble, Perry, Tuscarawas and Washington.

### **Trial Balance and Non-Payroll Expenditures (Continued)**

We also scanned for any program costs without corresponding statistics that are non-federal reimbursable because they do not demonstrate that the COG or one of the member County Board's programs received a measurable benefit as required under Appendix A, section (C)(3)(a) and the Cost Report Guides.

We found Service and Support Administration costs that lacked corresponding statistics. We determined these costs were misclassified and reported these differences in Appendix A.

4. We scanned the Year to Date General Ledger report for items purchased during 2015 that met the COG's capitalization criteria and traced them to the COG's Tax Asset Detail report.

We found no unrecorded capital purchases.

### **Payroll Testing**

1. We compared the payroll disbursements on the Year to Date General Ledger and Payroll Journal - Employee Summary Rate & Hours report to salaries and benefits reported on the Cost Report and the *County Summary Workbooks* to determine if payroll costs were reported within two percent.

We reported differences in Appendix A.

2. We scanned the Payroll Journal - Employee Summary Rate & Hours All Bank Accounts report and compared classification of employees to entries on the Cost Report and *County Summary Workbooks* to determine if salary and benefit costs were reported in accordance with the Cost Report Guides.

We reported differences in Appendix A.

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

1. We compared all depreciation entries on *Worksheet 1, Capital Costs* to the COG's Tax Asset Detail report to report any variances exceeding \$250.

We found no variances.

2. We compared the COG's final 2014 Tax Asset Detail report and prior year depreciation adjustments to the 2015 Tax Asset Detail report 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 \$250.

We reported variances in Appendix A.

3. DODD asked us to haphazardly select the lesser of 10 of the COG's fixed assets or 10 percent of items which met its capitalization policy and were being depreciated in their first year in 2015 to determine if their useful lives agreed to the estimated useful lives prescribed in the 2013 AHA Asset Guides. DODD asked that we also recompute the first year's depreciation for the assets tested, based on their cost, acquisition date and useful life to determine compliance with the Cost Report Guides and AHA Asset Guide to identify any variances.

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

We did not perform this procedure as the COG had no fixed assets that met the capitalization policy and were being depreciated in their first year in 2015.

4. DODD asked us to haphazardly select the lesser of 10 percent or 10 disposed assets in 2015 from the COG's list of disposed assets and determine if the asset was removed from the COG's fixed asset ledger. DODD also asked us to recalculate depreciation and any gain or loss applicable to 2015 for the disposed items based on their 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 did not perform this procedure as the COG stated that no fixed assets were disposed in 2015.

**Medicaid Administrative Claiming (MAC)**

1. We compared the MAC salary and benefits to the COG's Payroll Journal - Employee Summary Rate & Hours All Bank Accounts report and determined if MAC salary and benefits were greater.

We found the COG's salaries and benefits exceeded the MAC salaries and benefits.

2. We compared the MAC RMTS report to lines 1 and 2 of *Worksheet 4, Medicaid Administrative Claiming*.

We found no differences.

3. We selected 10 RMTS observed moments and 10 percent of any RMTS moments above that amount that were completed by COG employees from the DODD RMTS Participant Moments Question and Answer report for the 3rd quarter of 2015. We selected 18 observed moments and determined if supporting documentation was 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 no differences.

This agreed-upon procedures engagement was conducted in accordance with the American Institute of Certified Public Accountants' attestation standards. We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on the Cost Report. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported. This report is intended solely for the use of the COG, DODD, the Ohio Department of Medicaid and the Centers for Medicare and Medicaid Services, and is not intended to be, and should not be used by anyone other than these specified parties.



**Dave Yost**  
Auditor of State

January 26, 2017 except for the corrected adjustments in Trial Balance and Non-Payroll Expenditures, Procedure 1, which is as of October 26, 2017

**Appendix A**  
**Mid East Ohio Regional Council**  
**2015 Income and Expenditure Report and County Summary Workbook Adjustments**

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
<b>Mid East Ohio Regional Council</b>				
<b>Schedule A</b>				
1. Belmont, Summary Sheet Lines 13-27	\$ 29,512	\$ (679)	\$ 28,833	See * footnote below
2. Carroll, Summary Sheet Lines 13-27	\$ 16,170	\$ 986	\$ 17,156	See * footnote below
3. Coshocton, Summary Sheet Lines 13-27	\$ 41,461	\$ (1,010)	\$ 40,451	See * footnote below
4. Fairfield, Summary Sheet Lines 13-27	\$ 93,507	\$ 1,209	\$ 94,716	See * footnote below
5. Guernsey, Summary Sheet Lines 13-27	\$ 22,900	\$ (6,460)	\$ 16,440	See * footnote below
6. Harrison, Summary Sheet Lines 13-27	\$ 4,679	\$ 3,037	\$ 7,716	See * footnote below
7. Hocking, Summary Sheet Lines 13-27	\$ 36,459	\$ (1,520)	\$ 34,939	See * footnote below
8. Holmes, Summary Sheet Lines 13-27	\$ 42,494	\$ 1,002	\$ 43,496	See * footnote below
9. Jefferson, Summary Sheet Lines 13-27	\$ 20,934	\$ (1,896)	\$ 19,038	See * footnote below
10. Knox, Summary Sheet Lines 13-27	\$ 53,786	\$ 319	\$ 54,105	See * footnote below
11. Licking, Summary Sheet Lines 1-8	\$ 151,814	\$ 21,070	\$ 172,884	See * footnote below
11. Licking, Summary Sheet Lines 13-27	\$ 274,970	\$ (19,238)	\$ 255,732	See * footnote below
12. Monroe, Summary Sheet Lines 13-27	\$ 19,622	\$ (1,634)	\$ 17,988	See * footnote below
13. Morgan, Summary Sheet Lines 13-27	\$ 33,269	\$ 25,527	\$ 58,796	See * footnote below
14. Muskingum, Summary Sheet Lines 13-27	\$ 236,768	\$ (2,849)	\$ 233,919	See * footnote below
15. Noble, Summary Sheet Lines 13-27	\$ 6,239	\$ (299)	\$ 5,940	See * footnote below
16. Perry, Summary Sheet Lines 1-8	\$ 10,035	\$ (3,307)	\$ 6,728	See * footnote below
16. Perry, Summary Sheet Lines 13-27	\$ 149,948	\$ (1,740)	\$ 148,208	See * footnote below
17. Tuscarawas, Summary Sheet Lines 13-27	\$ 298,105	\$ (5,340)	\$ 292,765	See * footnote below
18. Washington, Summary Sheet Lines 13-27	\$ 34,085	\$ (4,706)	\$ 29,379	See * footnote below
<b>Worksheet 1</b>				
3. Buildings/Improve (A) Costs	\$ 13,857	\$ 8,431	\$ 22,288	To match 2014 depreciation schedule
<b>Worksheet 2</b>				
1. Salaries (A) Cost	\$ 93,051	\$ (42,411)	\$ 50,640	To reconcile payroll to general ledger
3. Service Contracts (A) Cost	\$ 112,677	\$ (4,705)	\$ 107,347	To match expenditure report
4. Other Expenses (A) Cost	\$ 148,273	\$ (625)	\$ 147,648	To reclassify building service expense
		\$ (16,276)		To match expenditure report
		\$ 270		To reclassify administrative expense
		\$ 324		To reclassify administrative expense
		\$ (10,200)	\$ 122,391	To reclassify MUI expenses
<b>Worksheet 3</b>				
3. Service Contracts (A) Cost	\$ -	\$ 625	\$ 625	To reclassify building service expense
<b>Belmont County</b>				
<b>Worksheet 1</b>				
9. Capital Costs (L) Community Residential	\$ -	\$ 136	\$ 136	See * footnote below
9. Capital Costs (N) Service & Support Admin	\$ 95	\$ (95)	\$ -	See * footnote below
9. Capital Costs (O) Non-Federal Reimbursable	\$ 68	\$ 37	\$ 105	See * footnote below
9. Capital Costs (Z) Total	\$ 163	\$ 78	\$ 241	See * footnote below
<b>Worksheet 2</b>				
10. Indirect Costs (L) Community Residential	\$ -	\$ 1,527	\$ 1,527	See * footnote below
10. Indirect Costs (N) Service & Support Admin	\$ 2,013	\$ (2,013)	\$ -	See * footnote below
10. Indirect Costs (O) Non-Federal Reimbursable	\$ 1,457	\$ (286)	\$ 1,171	See * footnote below
10. Indirect Costs (Z) Total	\$ 3,470	\$ (772)	\$ 2,698	See * footnote below
<b>Worksheet 2A</b>				
11. Program Supervision (L) Community Residential	\$ -	\$ 699	\$ 699	To reclassify Director of Quality Assurance payroll
		\$ 17	\$ 716	To reclassify Director of Quality Assurance expense
11. Program Supervision (Z) Total	\$ -	\$ 716	\$ 716	See * footnote below
<b>Worksheet 3</b>				
12. Building Services (L) Community Residential	\$ -	\$ 104	\$ 104	See * footnote below
12. Building Services (N) Service & Support Admin	\$ 105	\$ (105)	\$ -	See * footnote below
12. Building Services (O) Non-Federal Reimbursable	\$ 76	\$ 4	\$ 80	See * footnote below
12. Building Services (Z) Total	\$ 181	\$ 3	\$ 184	See * footnote below

**Appendix A (Page 2)**  
**Mid East Ohio Regional Council**  
**2015 Income and Expenditure Report and County Summary Workbook Adjustments**

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
<b>Worksheet 5</b>				
15. Direct Services (L) Community Residential	\$ -	\$ 3,915		To reclassify Quality Assurance employees
		\$ 377		To reclassify expenses lacking statistics
		\$ 19		To reclassify system wide quality assurance expense
		\$ 12,009	\$ 16,320	To reclassify system wide quality assurance expenses
15. Direct Services (O) Non-Federal Reimbursable	\$ 12,393	\$ 708		To reclassify MUI expenses
		\$ (588)	\$ 12,513	To match payroll allocation
<b>Worksheet 9</b>				
26. Service & Support Adm. (N) Service & Support Admin	\$ 17,119	\$ (3,915)		To reclassify Quality Assurance employees
		\$ (56)		To reclassify director of quality, administrative and system wide quality assurance expenses
		\$ (12,009)		To reclassify system wide quality assurance expenses
		\$ (41)		To remove transfer of funds
		\$ (22)		To reclassify administrative expense
		\$ (377)		To reclassify expenses lacking statistics
		\$ (699)	\$ -	To reclassify Director of Quality Assurance payroll
<b>Carroll County</b>				
<b>Worksheet 1</b>				
9. Capital Costs (E) Facility Based Services	\$ 7	\$ 4	\$ 11	See * footnote below
9. Capital Costs (L) Community Residential	\$ -	\$ 68	\$ 68	See * footnote below
9. Capital Costs (N) Service & Support Admin	\$ 43	\$ (43)	\$ -	See * footnote below
9. Capital Costs (O) Non-Federal Reimbursable	\$ 39	\$ 26	\$ 65	See * footnote below
9. Capital Costs (Z) Total	\$ 89	\$ 55	\$ 144	See * footnote below
<b>Worksheet 2</b>				
10. Indirect Costs (E) Facility Based Services	\$ 151	\$ (31)	\$ 120	See * footnote below
10. Indirect Costs (L) Community Residential	\$ -	\$ 762	\$ 762	See * footnote below
10. Indirect Costs (N) Service & Support Admin	\$ 920	\$ (920)	\$ -	See * footnote below
10. Indirect Costs (O) Non-Federal Reimbursable	\$ 830	\$ (105)	\$ 725	See * footnote below
10. Indirect Costs (Z) Total	\$ 1,901	\$ (295)	\$ 1,606	See * footnote below
<b>Worksheet 2A</b>				
11. Program Supervision (L) Community Residential	\$ -	\$ 345		To reclassify Director of Quality Assurance payroll
		\$ 8	\$ 353	To reclassify Director of Quality Assurance expense
11. Program Supervision (Z) Total	\$ -	\$ 353	\$ 353	See * footnote below
<b>Worksheet 3</b>				
12. Building Services (E) Facility Based Services	\$ 8	\$ -	\$ 8	See * footnote below
12. Building Services (L) Community Residential	\$ -	\$ 52	\$ 52	See * footnote below
12. Building Services (N) Service & Support Admin	\$ 48	\$ (48)	\$ -	See * footnote below
12. Building Services (O) Non-Federal Reimbursable	\$ 43	\$ 6	\$ 49	See * footnote below
12. Building Services (Z) Total	\$ 99	\$ 10	\$ 109	See * footnote below
<b>Worksheet 5</b>				
15. Direct Services (L) Community Residential	\$ -	\$ 1,931		To reclassify Quality Assurance employees
		\$ 273		To reclassify expenses lacking statistics
		\$ 9		To reclassify system wide quality assurance expense
		\$ 5,923	\$ 8,136	To reclassify system wide quality assurance expenses
15. Direct Services (O) Non-Federal Reimbursable	\$ 7,062	\$ 330		To match payroll allocation
		\$ 349	\$ 7,741	To reclassify MUI expenses

**Appendix A (Page 3)**  
**Mid East Ohio Regional Council**  
**2015 Income and Expenditure Report and County Summary Workbook Adjustments**

	<b>Reported Amount</b>	<b>Correction</b>	<b>Corrected Amount</b>	<b>Explanation of Correction</b>
<b>Worksheet 9</b>				
26. Service & Support Adm. (N) Service & Support Admin	\$ 7,829	\$ 702		To match payroll allocation
		\$ (273)		To reclassify expenses lacking statistics
		\$ (28)		To reclassify director of quality, administrative and system wide quality assurance expenses
		\$ (20)		To remove transfer of funds
		\$ (5,923)		To reclassify system wide quality assurance expenses
		\$ (11)		To reclassify administrative expense
		\$ (345)		To reclassify Director of Quality Assurance payroll
		\$ (1,931)	\$ -	To reclassify Quality Assurance employees
<b>Coshocton County</b>				
<b>Worksheet 1</b>				
9. Capital Costs (L) Community Residential	\$ -	\$ 95	\$ 95	See * footnote below
9. Capital Costs (N) Service & Support Admin	\$ 180	\$ (10)	\$ 170	See * footnote below
9. Capital Costs (O) Non-Federal Reimbursable	\$ 49	\$ 26	\$ 75	See * footnote below
9. Capital Costs (Z) Total	\$ 229	\$ 110	\$ 339	See * footnote below
<b>Worksheet 2</b>				
10. Indirect Costs (L) Community Residential	\$ -	\$ 1,060	\$ 1,060	See * footnote below
10. Indirect Costs (N) Service & Support Admin	\$ 3,841	\$ (1,948)	\$ 1,893	See * footnote below
10. Indirect Costs (O) Non-Federal Reimbursable	\$ 7,373	\$ (201)	\$ 7,172	See * footnote below
10. Indirect Costs (Z) Total	\$ 11,214	\$ (1,089)	\$ 10,125	See * footnote below
<b>Worksheet 2A</b>				
11. Program Supervision (L) Community Residential	\$ -	\$ 496		To reclassify Director of Quality Assurance payroll
		\$ 12	\$ 508	To reclassify Director of Quality Assurance expense
11. Program Supervision (N) Service & Support Admin	\$ -	\$ 543		To reclassify Director of Quality Assurance and Associate Director's payroll
		\$ 2	\$ 545	To reclassify Director of Quality Assurance expenses
11. Program Supervision (Z) Total	\$ -	\$ 1,053	\$ 1,053	See * footnote below
<b>Worksheet 3</b>				
12. Building Services (L) Community Residential	\$ -	\$ 72	\$ 72	See * footnote below
12. Building Services (N) Service & Support Admin	\$ 200	\$ (71)	\$ 129	See * footnote below
12. Building Services (O) Non-Federal Reimbursable	\$ 54	\$ 3	\$ 57	See * footnote below
12. Building Services (Z) Total	\$ 254	\$ 4	\$ 258	See * footnote below
<b>Worksheet 5</b>				
15. Direct Services (L) Community Residential	\$ -	\$ 2,782		To reclassify Quality Assurance employees
		\$ 13		To reclassify system wide quality assurance expense
		\$ 8,534	\$ 11,329	To reclassify system wide quality assurance expenses
15. Direct Services (O) Non-Federal Reimbursable	\$ 8,791	\$ 503		To reclassify MUI expenses
		\$ (402)	\$ 8,892	To match payroll allocation
<b>Worksheet 9</b>				
26. Service & Support Adm. (N) Service & Support Admin	\$ 32,670	\$ (2,782)		To reclassify Quality Assurance employees
		\$ (40)		To reclassify director of quality, administrative and system wide quality assurance expenses
		\$ (29)		To remove transfer of funds
		\$ (8,534)		To reclassify system wide quality assurance expenses
		\$ (16)		To reclassify administrative expense
		\$ (543)		To reclassify Director of Quality Assurance and Associate Director's payroll
		\$ (496)	20,230	To reclassify Director of Quality Assurance payroll



**Appendix A (Page 4)**  
**Mid East Ohio Regional Council**  
**2015 Income and Expenditure Report and County Summary Workbook Adjustments**

	<b>Reported</b>		<b>Correction</b>	<b>Corrected</b>	
	<b>Amount</b>		<b>Amount</b>	<b>Amount</b>	<b>Explanation of Correction</b>
<b>Fairfield County</b>					
<b>Worksheet 1</b>					
9. Capital Costs (L) Community Residential	\$ 4	\$	275	\$ 279	See * footnote below
9. Capital Costs (N) Service & Support Admin	\$ 381	\$	(79)	\$ 302	See * footnote below
9. Capital Costs (O) Non-Federal Reimbursable	\$ 132	\$	80	\$ 212	See * footnote below
9. Capital Costs (Z) Total	\$ 517	\$	276	\$ 793	See * footnote below
<b>Worksheet 2</b>					
10. Indirect Costs (L) Community Residential	\$ 92	\$	3,026	\$ 3,118	See * footnote below
10. Indirect Costs (N) Service & Support Admin	\$ 8,097	\$	(4,718)	\$ 3,379	See * footnote below
10. Indirect Costs (O) Non-Federal Reimbursable	\$ 2,804	\$	(437)	\$ 2,367	See * footnote below
10. Indirect Costs (Z) Total	\$ 10,993	\$	(2,129)	\$ 8,864	See * footnote below
<b>Worksheet 2A</b>					
11. Program Supervision (L) Community Residential	\$ -	\$	1,426		To reclassify Director of Quality Assurance payroll
		\$	35	\$ 1,461	To reclassify Director of Quality Assurance expense
11. Program Supervision (N) Service & Support Admin	\$ -	\$	951		To reclassify Director of Quality Assurance and Associate Director's payroll
		\$	4	\$ 955	To reclassify Director of Quality Assurance expenses
11. Program Supervision (Z) Total	\$ -	\$	2,416	\$ 2,416	See * footnote below
<b>Worksheet 3</b>					
12. Building Services (L) Community Residential	\$ 5	\$	207	\$ 212	See * footnote below
12. Building Services (N) Service & Support Admin	\$ 422	\$	(192)	\$ 230	See * footnote below
12. Building Services (O) Non-Federal Reimbursable	\$ 146	\$	15	\$ 161	See * footnote below
12. Building Services (Z) Total	\$ 573	\$	30	\$ 603	See * footnote below
<b>Worksheet 5</b>					
15. Direct Services (L) Community Residential	\$ -	\$	7,990		To reclassify Quality Assurance employees
		\$	38		To reclassify system wide quality assurance expense
		\$	24,507	\$ 32,535	To reclassify system wide quality assurance expenses
15. Direct Services (O) Non-Federal Reimbursable	\$ 23,853	\$	1,444	\$ 25,297	To reclassify MUI expenses
<b>Worksheet 9</b>					
26. Service & Support Adm. (N) Service & Support Admin	\$ 68,872	\$	2,348		To match payroll allocation
		\$	(115)		To reclassify director of quality, administrative and system wide quality assurance expenses
		\$	(24,507)		To reclassify system wide quality assurance expenses
		\$	(83)		To remove transfer of funds
		\$	(46)		To reclassify administrative expense
		\$	(951)		To reclassify Director of Quality Assurance and Associate Director's payroll
		\$	(1,426)		To reclassify Director of Quality Assurance payroll
		\$	(7,990)	\$ 36,102	To reclassify Quality Assurance employees
<b>Guernsey County</b>					
<b>Worksheet 1</b>					
9. Capital Costs (L) Community Residential	\$ -	\$	71	\$ 71	See * footnote below
9. Capital Costs (N) Service & Support Admin	\$ 67	\$	(67)	\$ -	See * footnote below
9. Capital Costs (O) Non-Federal Reimbursable	\$ 60	\$	7	\$ 67	See * footnote below
9. Capital Costs (Z) Total	\$ 127	\$	11	\$ 138	See * footnote below
<b>Worksheet 2</b>					
10. Indirect Costs (L) Community Residential	\$ -	\$	789	\$ 789	See * footnote below
10. Indirect Costs (N) Service & Support Admin	\$ 1,415	\$	(1,415)	\$ -	See * footnote below
10. Indirect Costs (O) Non-Federal Reimbursable	\$ 7,617	\$	(527)	\$ 7,090	See * footnote below
10. Indirect Costs (Z) Total	\$ 9,032	\$	(1,153)	\$ 7,879	See * footnote below

**Appendix A (Page 5)**  
**Mid East Ohio Regional Council**  
**2015 Income and Expenditure Report and County Summary Workbook Adjustments**

	<b>Reported Amount</b>	<b>Correction</b>	<b>Corrected Amount</b>	<b>Explanation of Correction</b>
<b>Worksheet 2A</b>				
11. Program Supervision (L) Community Residential	\$ -	\$ 357		To reclassify Director of Quality Assurance payroll
		\$ 9	\$ 366	To reclassify Director of Quality Assurance expense
11. Program Supervision (Z) Total	\$ -	\$ 366	\$ 366	See * footnote below
<b>Worksheet 3</b>				
12. Building Services (L) Community Residential	\$ -	\$ 54	\$ 54	See * footnote below
12. Building Services (N) Service & Support Admin	\$ 74	\$ (74)	\$ -	See * footnote below
12. Building Services (O) Non-Federal Reimbursable	\$ 66	\$ (15)	\$ 51	See * footnote below
12. Building Services (Z) Total	\$ 140	\$ (35)	\$ 105	See * footnote below
<b>Worksheet 5</b>				
15. Direct Services (L) Community Residential	\$ -	\$ 1,999		To reclassify Quality Assurance employees
		\$ 10		To reclassify system wide quality assurance expense
		\$ 283		To reclassify expenses lacking statistics
		\$ 6,133	\$ 8,425	To reclassify system wide quality assurance expenses
15. Direct Services (O) Non-Federal Reimbursable	\$ 10,861	\$ (3,207)		To match payroll allocation
		\$ 361	\$ 8,015	To reclassify MUJ expenses
<b>Worksheet 9</b>				
26. Service & Support Adm. (N) Service & Support Admin	\$ 12,039	\$ (3,206)		To match payroll allocation
		\$ (283)		To reclassify expenses lacking statistics
		\$ (29)		To reclassify director of quality, administrative and system wide quality assurance expenses
		\$ (6,133)		To reclassify system wide quality assurance expenses
		\$ (21)		To remove transfer of funds
		\$ (11)		To reclassify administrative expense
		\$ (357)		To reclassify Director of Quality Assurance payroll
		\$ (1,999)	\$ -	To reclassify Quality Assurance employees

**Harrison County**

<b>Worksheet 1</b>				
9. Capital Costs (L) Community Residential	\$ -	\$ 37	\$ 37	See * footnote below
9. Capital Costs (N) Service & Support Admin	\$ 15	\$ (15)	\$ -	See * footnote below
9. Capital Costs (O) Non-Federal Reimbursable	\$ 11	\$ 17	\$ 28	See * footnote below
9. Capital Costs (Z) Total	\$ 26	\$ 39	\$ 65	See * footnote below
<b>Worksheet 2</b>				
10. Indirect Costs (L) Community Residential	\$ -	\$ 411	\$ 411	See * footnote below
10. Indirect Costs (N) Service & Support Admin	\$ 319	\$ (319)	\$ -	See * footnote below
10. Indirect Costs (O) Non-Federal Reimbursable	\$ 231	\$ 80	\$ 311	See * footnote below
10. Indirect Costs (Z) Total	\$ 550	\$ 172	\$ 722	See * footnote below
<b>Worksheet 2A</b>				
11. Program Supervision (L) Community Residential	\$ -	\$ 186		To reclassify Director of Quality Assurance payroll
		\$ 5	\$ 191	To reclassify Director of Quality Assurance expense
11. Program Supervision (Z) Total	\$ -	\$ 191	\$ 191	See * footnote below
<b>Worksheet 3</b>				
12. Building Services (L) Community Residential	\$ -	\$ 28	\$ 28	See * footnote below
12. Building Services (N) Service & Support Admin	\$ 17	\$ (17)	\$ -	See * footnote below
12. Building Services (O) Non-Federal Reimbursable	\$ 12	\$ 9	\$ 21	See * footnote below
12. Building Services (Z) Total	\$ 29	\$ 20	\$ 49	See * footnote below

**Appendix A (Page 6)**  
**Mid East Ohio Regional Council**  
**2015 Income and Expenditure Report and County Summary Workbook Adjustments**

	<b>Reported Amount</b>	<b>Correction</b>	<b>Corrected Amount</b>	<b>Explanation of Correction</b>
<b>Worksheet 5</b>				
15. Direct Services (L) Community Residential	\$ -	\$ 1,042		To reclassify Quality Assurance employees
		\$ 146		To reclassify expenses lacking statistics
		\$ 5		To reclassify system wide quality assurance expense
		\$ 3,195	\$ 4,388	To reclassify system wide quality assurance expenses
15. Direct Services (O) Non-Federal Reimbursable	\$ 1,965	\$ 1,175		To match payroll allocation
		\$ 188	\$ 3,328	To reclassify MUI expenses
<b>Worksheet 9</b>				
26. Service & Support Adm. (N) Service & Support Admin	\$ 2,714	\$ 1,887		To match payroll allocation
		\$ (146)		To reclassify expenses lacking statistics
		\$ (15)		To reclassify director of quality, administrative and system wide quality assurance expenses
		\$ (11)		To remove transfer of funds
		\$ (3,195)		To reclassify system wide quality assurance expenses
		\$ (6)		To reclassify administrative expense
		\$ (186)		To reclassify Director of Quality Assurance payroll
		\$ (1,042)	\$ -	To reclassify Quality Assurance employees
<b>Hocking County</b>				
<b>Worksheet 1</b>				
9. Capital Costs (E) Facility Based Services	\$ 5	\$ 3	\$ 8	See * footnote below
9. Capital Costs (L) Community Residential	\$ 55	\$ 91	\$ 146	See * footnote below
9. Capital Costs (N) Service & Support Admin	\$ 106	\$ (20)	\$ 86	See * footnote below
9. Capital Costs (O) Non-Federal Reimbursable	\$ 36	\$ 16	\$ 52	See * footnote below
9. Capital Costs (Z) Total	\$ 202	\$ 90	\$ 292	See * footnote below
<b>Worksheet 2</b>				
10. Indirect Costs (E) Facility Based Services	\$ 114	\$ (23)	\$ 91	See * footnote below
10. Indirect Costs (F) Enclave	\$ 1	\$ -	\$ 1	See * footnote below
10. Indirect Costs (L) Community Residential	\$ 1,159	\$ 478	\$ 1,637	See * footnote below
10. Indirect Costs (N) Service & Support Admin	\$ 2,254	\$ (1,293)	\$ 961	See * footnote below
10. Indirect Costs (O) Non-Federal Reimbursable	\$ 758	\$ (178)	\$ 580	See * footnote below
10. Indirect Costs (Z) Total	\$ 4,286	\$ (1,016)	\$ 3,270	See * footnote below
<b>Worksheet 2A</b>				
11. Program Supervision (L) Community Residential	\$ -	\$ 346		To reclassify Director of Quality Assurance payroll
		\$ 9	\$ 355	To reclassify Director of Quality Assurance expense
11. Program Supervision (N) Service & Support Admin	\$ -	\$ 272		To reclassify Director of Quality Assurance and Associate Director's payroll
		\$ 1	\$ 273	To reclassify Director of Quality Assurance expenses
11. Program Supervision (Z) Total	\$ -	\$ 628	\$ 628	See * footnote below
<b>Worksheet 3</b>				
10. Building Services (E) Facility Based Services	\$ 6	\$ -	\$ 6	See * footnote below
12. Building Services (L) Community Residential	\$ 61	\$ 50	\$ 111	See * footnote below
12. Building Services (N) Service & Support Admin	\$ 118	\$ (52)	\$ 66	See * footnote below
12. Building Services (O) Non-Federal Reimbursable	\$ 40	\$ -	\$ 40	See * footnote below
12. Building Services (Z) Total	\$ 224	\$ (1)	\$ 223	See * footnote below
<b>Worksheet 5</b>				
14. Direct Services (L) Community Residential	\$ 9,681	\$ (256)	\$ 9,425	To match expenditure report
15. Direct Services (L) Community Residential	\$ 177	\$ 1,939		To reclassify Quality Assurance employees
		\$ 9		To reclassify system wide quality assurance expense
		\$ 5,946	\$ 8,071	To reclassify system wide quality assurance expenses

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**Mid East Ohio Regional Council**  
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	Reported Amount	Correction	Corrected Amount	Explanation of Correction
<b>Worksheet 5 (Continued)</b>				
15. Direct Services (O) Non-Federal Reimbursable	\$ 6,448	\$ 350	\$ 6,195	To reclassify MUI expenses
		\$ (603)		To match payroll allocation
<b>Worksheet 9</b>				
26. Service & Support Adm. (N) Service & Support Admin	\$ 19,171	\$ (343)		To match payroll allocation
		\$ (28)		To reclassify director of quality, administrative and system wide quality assurance expenses
		\$ (5,946)		To reclassify system wide quality assurance expenses
		\$ (20)		To remove transfer of funds
		\$ (11)		To reclassify administrative expense
		\$ (272)		To reclassify Director of Quality Assurance and Associate Director's payroll
		\$ (346)		To reclassify Director of Quality Assurance payroll
		\$ (1,939)	\$ 10,266	To reclassify Quality Assurance employees
<b>Holmes County</b>				
<b>Worksheet 1</b>				
9. Capital Costs (E) Facility Based Services	\$ 6	\$ 44	\$ 50	See * footnote below
9. Capital Costs (L) Community Residential	\$ 146	\$ 100	\$ 246	See * footnote below
9. Capital Costs (N) Service & Support Admin	\$ 52	\$ (36)	\$ 16	See * footnote below
9. Capital Costs (O) Non-Federal Reimbursable	\$ 31	\$ 21	\$ 52	See * footnote below
9. Capital Costs (Z) Total	\$ 235	\$ 129	\$ 364	See * footnote below
<b>Worksheet 2</b>				
10. Indirect Costs (E) Facility Based Services	\$ 122	\$ 440	\$ 562	See * footnote below
10. Indirect Costs (L) Community Residential	\$ 3,108	\$ (360)	\$ 2,748	See * footnote below
10. Indirect Costs (N) Service & Support Admin	\$ 1,109	\$ (927)	\$ 182	See * footnote below
10. Indirect Costs (O) Non-Federal Reimbursable	\$ 8,027	\$ (77)	\$ 7,950	See * footnote below
10. Indirect Costs (Z) Total	\$ 12,366	\$ (924)	\$ 11,442	See * footnote below
<b>Worksheet 2A</b>				
11. Program Supervision (L) Community Residential	\$ -	\$ 346		To reclassify Director of Quality Assurance payroll
		\$ 9	\$ 355	To reclassify Director of Quality Assurance expense
11. Program Supervision (N) Service & Support Admin	\$ -	\$ 45	\$ 45	To reclassify Director of Quality Assurance and Associate Director's payroll
11. Program Supervision (Z) Total	\$ -	\$ 400	\$ 400	See * footnote below
<b>Worksheet 3</b>				
12. Building Services (E) Facility Based Services	\$ 6	\$ 32	\$ 38	See * footnote below
12. Building Services (L) Community Residential	\$ 162	\$ 25	\$ 187	See * footnote below
12. Building Services (N) Service & Support Admin	\$ 58	\$ (46)	\$ 12	See * footnote below
12. Building Services (O) Non-Federal Reimbursable	\$ 34	\$ 5	\$ 39	See * footnote below
12. Building Services (Z) Total	\$ 261	\$ 16	\$ 277	See * footnote below
<b>Worksheet 5</b>				
14. Direct Services (L) Community Residential	\$ 26,393	\$ (4,970)	\$ 21,423	To reclassify adult day transportation expenses
15. Direct Services (L) Community Residential	\$ 40	\$ 1,939		To reclassify Quality Assurance employees
		\$ 9		To reclassify system wide quality assurance expense
		\$ 5,946	\$ 7,934	To reclassify system wide quality assurance expenses
15. Direct Services (O) Non-Federal Reimbursable	\$ 5,592	\$ 253		To match payroll allocation
		\$ 350	\$ 6,195	To reclassify MUI expenses
<b>Worksheet 8</b>				
25. Transportation (E) Facility Based Services	\$ 384	\$ 4,970	\$ 5,354	To reclassify adult day transportation expenses

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	<b>Reported Amount</b>	<b>Correction</b>	<b>Corrected Amount</b>	<b>Explanation of Correction</b>
<b>Worksheet 9</b>				
26. Service & Support Adm. (N) Service & Support Admin	\$ 9,435	\$ 840		To match payroll allocation
		\$ (28)		To reclassify director of quality, administrative and system wide quality assurance expenses
		\$ (5,946)		To reclassify system wide quality assurance expenses
		\$ (20)		To remove transfer of funds
		\$ (11)		To reclassify administrative expense
		\$ (346)		To reclassify Director of Quality Assurance payroll
		\$ (45)		To reclassify Director of Quality Assurance and Associate Director's payroll
		\$ (1,939)	\$ 1,940	To reclassify Quality Assurance employees
<b>Jefferson County</b>				
<b>Worksheet 1</b>				
9. Capital Costs (L) Community Residential	\$ -	\$ 90	\$ 90	See * footnote below
9. Capital Costs (N) Service & Support Admin	\$ 67	\$ (67)	\$ -	See * footnote below
9. Capital Costs (O) Non-Federal Reimbursable	\$ 49	\$ 20	\$ 69	See * footnote below
9. Capital Costs (Z) Total	\$ 116	\$ 43	\$ 159	See * footnote below
<b>Worksheet 2</b>				
10. Indirect Costs (L) Community Residential	\$ -	\$ 1,013	\$ 1,013	See * footnote below
10. Indirect Costs (N) Service & Support Admin	\$ 1,428	\$ (1,428)	\$ -	See * footnote below
10. Indirect Costs (O) Non-Federal Reimbursable	\$ 7,133	\$ (264)	\$ 6,869	See * footnote below
10. Indirect Costs (Z) Total	\$ 8,561	\$ (679)	\$ 7,882	See * footnote below
<b>Worksheet 2A</b>				
11. Program Supervision (L) Community Residential	\$ -	\$ 458		To reclassify Director of Quality Assurance payroll
		\$ 11	\$ 469	To reclassify Director of Quality Assurance expense
11. Program Supervision (Z) Total	\$ -	\$ 469	\$ 469	See * footnote below
<b>Worksheet 3</b>				
12. Building Services (L) Community Residential	\$ -	\$ 69	\$ 69	See * footnote below
12. Building Services (N) Service & Support Admin	\$ 74	\$ (74)	\$ -	See * footnote below
12. Building Services (O) Non-Federal Reimbursable	\$ 54	\$ (2)	\$ 52	See * footnote below
12. Building Services (Z) Total	\$ 128	\$ (7)	\$ 121	See * footnote below
<b>Worksheet 5</b>				
15. Direct Services (L) Community Residential	\$ -	\$ 2,570		To reclassify Quality Assurance employees
		\$ 363		To reclassify expenses lacking statistics
		\$ 12		To reclassify system wide quality assurance expense
		\$ 7,882	\$ 10,827	To reclassify system wide quality assurance expenses
15. Direct Services (O) Non-Federal Reimbursable	\$ 8,791	\$ (1,044)		To match payroll allocation
		\$ 464	\$ 8,211	To reclassify MUI expenses
<b>Worksheet 9</b>				
26. Service & Support Adm. (N) Service & Support Admin	\$ 12,143	\$ (791)		To match payroll allocation
		\$ (363)		To reclassify expenses lacking statistics
		\$ (37)		To reclassify director of quality, administrative and system wide quality assurance expenses
		\$ (7,882)		To reclassify system wide quality assurance expenses
		\$ (27)		To remove transfer of funds
		\$ (15)		To reclassify administrative expense
		\$ (458)		To reclassify Director of Quality Assurance payroll
		\$ (2,570)	\$ -	To reclassify Quality Assurance employees

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2015 Income and Expenditure Report and County Summary Workbook Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
<b>Knox County</b>				
<b>Worksheet 1</b>				
9. Capital Costs (L) Community Residential	\$ 29	\$ 155	\$ 184	See * footnote below
9. Capital Costs (N) Service & Support Admin	\$ 199	\$ (41)	\$ 158	See * footnote below
9. Capital Costs (O) Non-Federal Reimbursable	\$ 69	\$ 41	\$ 110	See * footnote below
9. Capital Costs (Z) Total	\$ 297	\$ 156	\$ 453	See * footnote below
<b>Worksheet 2</b>				
10. Indirect Costs (L) Community Residential	\$ 628	\$ 1,433	\$ 2,061	See * footnote below
10. Indirect Costs (N) Service & Support Admin	\$ 4,233	\$ (2,464)	\$ 1,769	See * footnote below
10. Indirect Costs (O) Non-Federal Reimbursable	\$ 53,823	\$ (229)	\$ 53,594	See * footnote below
10. Indirect Costs (Z) Total	\$ 58,684	\$ (1,260)	\$ 57,424	See * footnote below
<b>Worksheet 2A</b>				
11. Program Supervision (L) Community Residential	\$ -	\$ 731		To reclassify Director of Quality Assurance payroll
		\$ 18	\$ 749	To reclassify Director of Quality Assurance expense
11. Program Supervision (N) Service & Support Admin	\$ -	\$ 498		To reclassify Director of Quality Assurance and Associate Director's payroll
		\$ 2	\$ 500	To reclassify Director of Quality Assurance expenses
11. Program Supervision (Z) Total	\$ -	\$ 1,249	\$ 1,249	See * footnote below
<b>Worksheet 3</b>				
12. Building Services (L) Community Residential	\$ 33	\$ 107	\$ 140	See * footnote below
12. Building Services (N) Service & Support Admin	\$ 221	\$ (100)	\$ 121	See * footnote below
12. Building Services (O) Non-Federal Reimbursable	\$ 76	\$ 8	\$ 84	See * footnote below
12. Building Services (Z) Total	\$ 330	\$ 15	\$ 345	See * footnote below
<b>Worksheet 5</b>				
15. Direct Services (L) Community Residential	\$ -	\$ 4,098		To reclassify Quality Assurance employees
		\$ 20		To reclassify system wide quality assurance expense
		\$ 12,568	\$ 16,686	To reclassify system wide quality assurance expenses
15. Direct Services (O) Non-Federal Reimbursable	\$ 12,443	\$ 741	\$ 13,184	To reclassify MUI expenses
<b>Worksheet 9</b>				
26. Service & Support Adm. (N) Service & Support Admin	\$ 36,005	\$ 913		To match payroll allocation
		\$ (59)		To reclassify director of quality, administrative and system wide quality assurance expenses
		\$ (12,568)		To reclassify system wide quality assurance expenses
		\$ (43)		To remove transfer of funds
		\$ (24)		To reclassify administrative expense
		\$ (731)		To reclassify Director of Quality Assurance payroll
		\$ (498)		To reclassify Director of Quality Assurance and Associate Director's payroll
		\$ (4,098)	\$ 18,897	To reclassify Quality Assurance employees
<b>Licking County</b>				
<b>Schedule A</b>				
1. Room and Board/Cost to Live (L) Community Residential	\$ 151,266	\$ 21,070	\$ 172,336	To reclassify room and board expenses
<b>Worksheet 1</b>				
9. Capital Costs (E) Facility Based Services	\$ 3	\$ 8	\$ 11	See * footnote below
9. Capital Costs (F) Enclave	\$ 1	\$ 1	\$ 2	See * footnote below
9. Capital Costs (G) Community Employment	\$ -	\$ 3	\$ 3	See * footnote below
9. Capital Costs (L) Community Residential	\$ 800	\$ 586	\$ 1,386	See * footnote below
9. Capital Costs (N) Service & Support Admin	\$ 500	\$ (105)	\$ 395	See * footnote below

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	<b>Reported</b>		<b>Correction</b>		<b>Corrected</b>		<b>Explanation of Correction</b>
	<b>Amount</b>				<b>Amount</b>		
<b>Worksheet 1 (Continued)</b>							
9. Capital Costs (O) Non-Federal Reimbursable	\$ 216	\$	127	\$	343		See * footnote below
9. Capital Costs (Z) Total	\$ 1,520	\$	620	\$	2,140		See * footnote below
<b>Worksheet 2</b>							
10. Indirect Costs (E) Facility Based Services	\$ 61	\$	63	\$	124		See * footnote below
10. Indirect Costs (F) Enclave	\$ 25	\$	(5)	\$	20		See * footnote below
10. Indirect Costs (G) Community Employment	\$ 3	\$	30	\$	33		See * footnote below
10. Indirect Costs (L) Community Residential	\$ 17,005	\$	(1,506)	\$	15,499		See * footnote below
10. Indirect Costs (N) Service & Support Admin	\$ 10,631	\$	(6,210)	\$	4,421		See * footnote below
10. Indirect Costs (O) Non-Federal Reimbursable	\$ 10,702	\$	(766)	\$	9,936		See * footnote below
10. Indirect Costs (Z) Total	\$ 38,427	\$	(8,394)	\$	30,033		See * footnote below
<b>Worksheet 2A</b>							
11. Program Supervision (L) Community Residential	\$ -	\$	1,824				To reclassify Director of Quality Assurance payroll
		\$	45	\$	1,869		To reclassify Director of Quality Assurance expense
11. Program Supervision (N) Service & Support Admin	\$ -	\$	1,246				To reclassify Director of Quality Assurance and Associate Director's payroll
		\$	5	\$	1,251		To reclassify Director of Quality Assurance expenses
11. Program Supervision (Z) Total	\$ -	\$	3,120	\$	3,120		See * footnote below
<b>Worksheet 3</b>							
12. Building Services (E) Facility Based Services	\$ 61	\$	(53)	\$	8		See * footnote below
12. Building Services (F) Enclave	\$ 25	\$	(24)	\$	1		See * footnote below
12. Building Services (G) Community Employment	\$ 3	\$	(1)	\$	2		See * footnote below
12. Building Services (L) Community Residential	\$ 17,005	\$	(15,949)	\$	1,056		See * footnote below
12. Building Services (N) Service & Support Admin	\$ 10,631	\$	(10,330)	\$	301		See * footnote below
12. Building Services (O) Non-Federal Reimbursable	\$ 4,602	\$	(4,341)	\$	261		See * footnote below
12. Building Services (Z) Total	\$ 32,327	\$	(30,698)	\$	1,629		See * footnote below
<b>Worksheet 5</b>							
14. Direct Services (L) Community Residential	\$ 144,630	\$	399				To match expenditure report
		\$	(21,070)	\$	123,959		To reclassify room and board expenses
15. Direct Services (L) Community Residential	\$ 14	\$	10,225				To reclassify Quality Assurance employees
		\$	49				To reclassify system wide quality assurance expense
		\$	31,363	\$	41,651		To reclassify system wide quality assurance expenses
15. Direct Services (O) Non-Federal Reimbursable	\$ 39,144	\$	1,848	\$	40,992		To reclassify MUI expenses
<b>Worksheet 9</b>							
26. Service & Support Adm. (N) Service & Support Admin	\$ 90,429	\$	1,783				To match payroll allocation
		\$	(147)				To reclassify director of quality, administrative and system wide quality assurance expenses
		\$	(31,363)				To reclassify system wide quality assurance expenses
		\$	(107)				To remove transfer of funds
		\$	(59)				To reclassify administrative expense
		\$	(1,246)				To reclassify Director of Quality Assurance and Associate Director's payroll
		\$	(1,824)				To reclassify Director of Quality Assurance payroll
		\$	(10,225)	\$	47,241		To reclassify Quality Assurance employees
<b>Worksheet 10</b>							
27. Direct Services (E) Facility Based Services	\$ -	\$	808	\$	808		To match expenditure report
27. Direct Services (F) Enclave	\$ -	\$	328	\$	328		To match expenditure report

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	Reported Amount	Correction	Corrected Amount	Explanation of Correction
<b>Monroe County</b>				
<b>Worksheet 1</b>				
9. Capital Costs (E) Facility Based Services	\$ 2	\$ 1	\$ 3	See * footnote below
9. Capital Costs (L) Community Residential	\$ 69	\$ 60	\$ 129	See * footnote below
9. Capital Costs (N) Service & Support Admin	\$ 22	\$ (22)	\$ -	See * footnote below
9. Capital Costs (O) Non-Federal Reimbursable	\$ 16	\$ 4	\$ 19	See * footnote below
9. Capital Costs (Z) Total	\$ 108	\$ 43	\$ 151	See * footnote below
<b>Worksheet 2</b>				
10. Indirect Costs (E) Facility Based Services	\$ 37	\$ (8)	\$ 29	See * footnote below
10. Indirect Costs (L) Community Residential	\$ 1,473	\$ (30)	\$ 1,443	See * footnote below
10. Indirect Costs (N) Service & Support Admin	\$ 462	\$ (462)	\$ -	See * footnote below
10. Indirect Costs (O) Non-Federal Reimbursable	\$ 335	\$ (123)	\$ 212	See * footnote below
10. Indirect Costs (Z) Total	\$ 2,307	\$ (623)	\$ 1,684	See * footnote below
<b>Worksheet 2A</b>				
11. Program Supervision (L) Community Residential	\$ -	\$ 126		To reclassify Director of Quality Assurance payroll
		\$ 3	\$ 129	To reclassify Director of Quality Assurance expense
11. Program Supervision (Z) Total	\$ -	\$ 129	\$ 129	See * footnote below
<b>Worksheet 3</b>				
12. Building Services (E) Facility Based Services	\$ 2	\$ -	\$ 2	See * footnote below
12. Building Services (L) Community Residential	\$ 77	\$ (77)	\$ -	See * footnote below
12. Building Services (N) Service & Support Admin	\$ 24	\$ 75	\$ 99	See * footnote below
12. Building Services (O) Non-Federal Reimbursable	\$ 17	\$ (3)	\$ 14	See * footnote below
12. Building Services (Z) Total	\$ 120	\$ (5)	\$ 115	See * footnote below
<b>Worksheet 5</b>				
14. Direct Services (L) Community Residential	\$ 12,531	\$ (95)	\$ 12,436	To remove transfer of funds
15. Direct Services (L) Community Residential	\$ 1	\$ 707		To reclassify Quality Assurance employees
		\$ 100		To reclassify expenses lacking statistics
		\$ 3		To reclassify system wide quality assurance expense
		\$ 2,169	\$ 2,980	To reclassify system wide quality assurance expenses
15. Direct Services (O) Non-Federal Reimbursable	\$ 2,846	\$ (714)		To match payroll allocation
		\$ 128	\$ 2,260	To reclassify MUI expenses
<b>Worksheet 9</b>				
26. Service & Support Adm. (N) Service & Support Admin	\$ 3,932	\$ (809)		To match payroll allocation
		\$ (100)		To reclassify expenses lacking statistics
		\$ (10)		To reclassify director of quality, administrative and system wide quality assurance expenses
		\$ (7)		To remove transfer of funds
		\$ (2,169)		To reclassify system wide quality assurance expenses
		\$ (4)		To reclassify administrative expense
		\$ (126)		To reclassify Director of Quality Assurance payroll
		\$ (707)	\$ -	To reclassify Quality Assurance employees
<b>Morgan County</b>				
<b>Worksheet 1</b>				
9. Capital Costs (E) Facility Based Services	\$ 3	\$ 19	\$ 22	See * footnote below
9. Capital Costs (L) Community Residential	\$ 126	\$ (66)	\$ 60	See * footnote below
9. Capital Costs (M) Family Support Services	\$ -	\$ 376	\$ 376	See * footnote below
9. Capital Costs (N) Service & Support Admin	\$ 36	\$ (36)	\$ -	See * footnote below
9. Capital Costs (O) Non-Federal Reimbursable	\$ 18	\$ 16	\$ 34	See * footnote below
9. Capital Costs (Z) Total	\$ 184	\$ 308	\$ 492	See * footnote below



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	Reported Amount	Correction	Corrected Amount	Explanation of Correction
<b>Worksheet 2</b>				
10. Indirect Costs (E) Facility Based Services	\$ 68	\$ 181	\$ 249	See * footnote below
10. Indirect Costs (G) Community Employment	\$ 4	\$ (1)	\$ 3	See * footnote below
10. Indirect Costs (L) Community Residential	\$ 2,683	\$ (2,014)	\$ 669	See * footnote below
10. Indirect Costs (M) Family Support Services	\$ -	\$ 4,200	\$ 4,200	See * footnote below
10. Indirect Costs (N) Service & Support Admin	\$ 765	\$ (765)	\$ -	See * footnote below
10. Indirect Costs (O) Non-Federal Reimbursable	\$ 22,918	\$ 1,934		To match expenditure report
		\$ (9)	\$ 24,843	See * footnote below
10. Indirect Costs (Z) Total	\$ 26,438	\$ 3,526	\$ 29,964	See * footnote below
<b>Worksheet 2A</b>				
11. Program Supervision (L) Community Residential	\$ -	\$ 182		To reclassify Director of Quality Assurance payroll
		\$ 4	\$ 186	To reclassify Director of Quality Assurance expense
11. Program Supervision (Z) Total	\$ -	\$ 186	\$ 186	See * footnote below
<b>Worksheet 3</b>				
12. Building Services (E) Facility Based Services	\$ 4	\$ 13	\$ 17	See * footnote below
12. Building Services (L) Community Residential	\$ 140	\$ (94)	\$ 46	See * footnote below
12. Building Services (M) Family Support Services	\$ -	\$ 286	\$ 286	See * footnote below
12. Building Services (N) Service & Support Admin	\$ 40	\$ (40)	\$ -	See * footnote below
12. Building Services (O) Non-Federal Reimbursable	\$ 20	\$ 6	\$ 26	See * footnote below
12. Building Services (Z) Total	\$ 204	\$ 171	\$ 375	See * footnote below
<b>Worksheet 5</b>				
14. Direct Services (L) Community Residential	\$ 22,255	\$ (20,703)	\$ 1,552	To match expenditure report
15. Direct Services (L) Community Residential	\$ 39	\$ 1,019		To reclassify Quality Assurance employees
		\$ 2,962		To reclassify expenses lacking statistics
		\$ 5		To reclassify system wide quality assurance expense
		\$ (1,552)		To reclassify transportation and adult day expenses
		\$ 3,125	\$ 5,598	To reclassify system wide quality assurance expenses
15. Direct Services (M) Family Support Services	\$ -	\$ 44,869	\$ 44,869	To match expenditure report
15. Direct Services (O) Non-Federal Reimbursable	\$ 3,327	\$ 573		To match payroll allocation
		\$ 184	\$ 4,084	To reclassify MUI expenses
<b>Worksheet 7-D</b>				
18. Psychology (L) Community Residential	\$ 525	\$ (525)	\$ -	To reclassify transportation and adult day expenses
<b>Worksheet 8</b>				
25. Transportation (E) Facility Based Services	\$ 145	\$ 1,041	\$ 1,186	To reclassify transportation and adult day expenses
<b>Worksheet 9</b>				
26. Service & Support Adm. (N) Service & Support Admin	\$ 6,508	\$ 812		To match payroll allocation
		\$ (2,962)		To reclassify expenses lacking statistics
		\$ (15)		To reclassify director of quality, administrative and system wide quality assurance expenses
		\$ (11)		To remove transfer of funds
		\$ (3,125)		To reclassify system wide quality assurance expenses
		\$ (6)		To reclassify administrative expense
		\$ (182)		To reclassify Director of Quality Assurance payroll
		\$ (1,019)	\$ -	To reclassify Quality Assurance employees
<b>Worksheet 10</b>				
27. Direct Services (E) Facility Based Services	\$ 433	\$ 1,037	\$ 1,470	To reclassify transportation and adult day expenses

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	<b>Reported Amount</b>	<b>Correction</b>	<b>Corrected Amount</b>	<b>Explanation of Correction</b>
<b>Muskingum County</b>				
<b>Worksheet 1</b>				
9. Capital Costs (E) Facility Based Services	\$ 397	\$ 204	\$ 601	See * footnote below
9. Capital Costs (L) Community Residential	\$ 466	\$ 345	\$ 811	See * footnote below
9. Capital Costs (N) Service & Support Admin	\$ 376	\$ 67	\$ 443	See * footnote below
9. Capital Costs (O) Non-Federal Reimbursable	\$ 70	\$ 33	\$ 103	See * footnote below
9. Capital Costs (Z) Total	\$ 1,309	\$ 649	\$ 1,958	See * footnote below
<b>Worksheet 2</b>				
10. Indirect Costs (E) Facility Based Services	\$ 8,435	\$ (1,720)	\$ 6,715	See * footnote below
10. Indirect Costs (G) Community Employment	\$ 4	\$ (1)	\$ 3	See * footnote below
10. Indirect Costs (L) Community Residential	\$ 9,919	\$ (849)	\$ 9,070	See * footnote below
10. Indirect Costs (N) Service & Support Admin	\$ 7,987	\$ (3,037)	\$ 4,950	See * footnote below
10. Indirect Costs (O) Non-Federal Reimbursable	\$ 9,802	\$ (336)	\$ 9,466	See * footnote below
10. Indirect Costs (Z) Total	\$ 36,147	\$ (5,943)	\$ 30,204	See * footnote below
<b>Worksheet 2A</b>				
11. Program Supervision (L) Community Residential	\$ -	\$ 549		To reclassify Director of Quality Assurance payroll
		\$ 14	\$ 563	To reclassify Director of Quality Assurance expense
11. Program Supervision (N) Service & Support Admin	\$ -	\$ 1,427		To reclassify Director of Quality Assurance and Associate Director's payroll
		\$ 5	\$ 1,432	To reclassify Director of Quality Assurance expenses
11. Program Supervision (Z) Total	\$ -	\$ 1,995	\$ 1,995	See * footnote below
<b>Worksheet 3</b>				
12. Building Services (E) Facility Based Services	\$ 440	\$ 17	\$ 457	See * footnote below
12. Building Services (L) Community Residential	\$ 517	\$ 100	\$ 617	See * footnote below
12. Building Services (N) Service & Support Admin	\$ 417	\$ (80)	\$ 337	See * footnote below
12. Building Services (O) Non-Federal Reimbursable	\$ 78	\$ 1	\$ 79	See * footnote below
12. Building Services (Z) Total	\$ 1,452	\$ 38	\$ 1,490	See * footnote below
<b>Worksheet 5</b>				
15. Direct Services (L) Community Residential	\$ 69	\$ 3,079		To reclassify Quality Assurance employees
		\$ 15		To reclassify system wide quality assurance expense
		\$ 9,444	\$ 12,607	To reclassify system wide quality assurance expenses
15. Direct Services (O) Non-Federal Reimbursable	\$ 12,682	\$ (895)		To match payroll allocation
		\$ 557	\$ 12,344	To reclassify MUI expenses
<b>Worksheet 9</b>				
26. Service & Support Adm. (N) Service & Support Admin	\$ 67,940	\$ (456)		To match payroll allocation
		\$ (44)		To reclassify director of quality, administrative and system wide quality assurance expenses
		\$ (9,444)		To reclassify system wide quality assurance expenses
		\$ (32)		To remove transfer of funds
		\$ (18)		To reclassify administrative expense
		\$ (549)		To reclassify Director of Quality Assurance payroll
		\$ (1,427)		To reclassify Director of Quality Assurance and Associate Director's payroll
		\$ (3,079)	\$ 52,891	To reclassify Quality Assurance employees
<b>Noble County</b>				
<b>Worksheet 1</b>				
9. Capital Costs (L) Community Residential	\$ -	\$ 29	\$ 29	See * footnote below
9. Capital Costs (N) Service & Support Admin	\$ 20	\$ (20)	\$ -	See * footnote below
9. Capital Costs (O) Non-Federal Reimbursable	\$ 14	\$ 7	\$ 21	See * footnote below
9. Capital Costs (Z) Total	\$ 34	\$ 16	\$ 50	See * footnote below

**Appendix A (Page 14)**  
**Mid East Ohio Regional Council**  
**2015 Income and Expenditure Report and County Summary Workbook Adjustments**

	<b>Reported</b>		<b>Correction</b>		<b>Corrected</b>		<b>Explanation of Correction</b>
	<b>Amount</b>				<b>Amount</b>		
<b>Worksheet 2</b>							
10. Indirect Costs (L) Community Residential	\$ -	\$	324	\$	324		See * footnote below
10. Indirect Costs (N) Service & Support Admin	\$ 425	\$	(425)	\$	-		See * footnote below
10. Indirect Costs (O) Non-Federal Reimbursable	\$ 308	\$	(76)	\$	232		See * footnote below
10. Indirect Costs (Z) Total	\$ 733	\$	(177)	\$	556		See * footnote below
<b>Worksheet 2A</b>							
11. Program Supervision (L) Community Residential	\$ -	\$	138				To reclassify Director of Quality Assurance payroll
		\$	3	\$	141		To reclassify Director of Quality Assurance expense
11. Program Supervision (Z) Total	\$ -	\$	141	\$	141		See * footnote below
<b>Worksheet 3</b>							
12. Building Services (L) Community Residential	\$ -	\$	22	\$	22		See * footnote below
12. Building Services (N) Service & Support Admin	\$ 22	\$	(22)	\$	-		See * footnote below
12. Building Services (O) Non-Federal Reimbursable	\$ 16	\$	-	\$	16		See * footnote below
12. Building Services (Z) Total	\$ 38	\$	-	\$	38		See * footnote below
<b>Worksheet 5</b>							
15. Direct Services (L) Community Residential	\$ -	\$	775				To reclassify Quality Assurance employees
		\$	305				To reclassify expenses lacking statistics
		\$	4				To reclassify system wide quality assurance expense
		\$	2,378	\$	3,462		To reclassify system wide quality assurance expenses
15. Direct Services (O) Non-Federal Reimbursable	\$ 2,620	\$	140				To reclassify MUI expenses
		\$	(282)	\$	2,478		To match payroll allocation
<b>Worksheet 9</b>							
26. Service & Support Adm. (N) Service & Support Admin	\$ 3,619	\$	(775)				To reclassify Quality Assurance employees
		\$	(305)				To reclassify expenses lacking statistics
		\$	(8)				To remove transfer of funds
		\$	(11)				To reclassify director of quality, administrative and system wide quality assurance expenses
		\$	(2,378)				To reclassify system wide quality assurance expenses
		\$	(4)				To reclassify administrative expense
		\$	(138)	\$	-		To reclassify Director of Quality Assurance payroll
<b>Perry County</b>							
<b>Schedule A</b>							
1. Room and Board/Cost to Live (L) Community Residential	\$ 7,093	\$	(3,307)	\$	3,786		To match expenditure report
<b>Worksheet 1</b>							
9. Capital Costs (E) Facility Based Services	\$ 266	\$	137	\$	403		See * footnote below
9. Capital Costs (G) Community Employment	\$ -	\$	2	\$	2		See * footnote below
9. Capital Costs (L) Community Residential	\$ 209	\$	459	\$	668		See * footnote below
9. Capital Costs (N) Service & Support Admin	\$ 133	\$	(46)	\$	87		See * footnote below
9. Capital Costs (O) Non-Federal Reimbursable	\$ 221	\$	(141)	\$	80		See * footnote below
9. Capital Costs (Z) Total	\$ 829	\$	411	\$	1,240		See * footnote below
<b>Worksheet 2</b>							
10. Indirect Costs (E) Facility Based Services	\$ 5,664	\$	(1,155)	\$	4,509		See * footnote below
10. Indirect Costs (G) Community Employment	\$ -	\$	21	\$	21		See * footnote below
10. Indirect Costs (L) Community Residential	\$ 4,439	\$	3,027	\$	7,466		See * footnote below
10. Indirect Costs (N) Service & Support Admin	\$ 2,827	\$	(1,852)	\$	975		See * footnote below
10. Indirect Costs (O) Non-Federal Reimbursable	\$ 4,699	\$	(3,799)	\$	900		See * footnote below
10. Indirect Costs (Z) Total	\$ 17,629	\$	(3,758)	\$	13,871		See * footnote below

**Appendix A (Page 15)**  
**Mid East Ohio Regional Council**  
**2015 Income and Expenditure Report and County Summary Workbook Adjustments**

	<b>Reported Amount</b>	<b>Correction</b>	<b>Corrected Amount</b>	<b>Explanation of Correction</b>
<b>Worksheet 2A</b>				
11. Program Supervision (L) Community Residential	\$ -	\$ 537		To reclassify Director of Quality Assurance payroll
		\$ 13	\$ 550	To reclassify Director of Quality Assurance expense
11. Program Supervision (N) Service & Support Admin	\$ -	\$ 272		To reclassify Director of Quality Assurance and Associate Director's payroll
		\$ 1	\$ 273	To reclassify Director of Quality Assurance expenses
11. Program Supervision (Z) Total	\$ -	\$ 823	\$ 823	See * footnote below
<b>Worksheet 3</b>				
12. Building Services (E) Facility Based Services	\$ 295	\$ 12	\$ 307	See * footnote below
12. Building Services (G) Community Employment	\$ -	\$ 1	\$ 1	See * footnote below
12. Building Services (L) Community Residential	\$ 231	\$ 278	\$ 509	See * footnote below
12. Building Services (N) Service & Support Admin	\$ 147	\$ (81)	\$ 66	See * footnote below
12. Building Services (O) Non-Federal Reimbursable	\$ 245	\$ (184)	\$ 61	See * footnote below
12. Building Services (Z) Total	\$ 919	\$ 25	\$ 944	See * footnote below
<b>Worksheet 5</b>				
14. Direct Services (L) Community Residential	\$ 37,685	\$ 29,979		To match expenditure report
		\$ (225)	\$ 67,439	To reclassify community employment transportation
15. Direct Services (L) Community Residential	\$ 71	\$ 3,010		To reclassify Quality Assurance employees
		\$ 14		To reclassify system wide quality assurance expense
		\$ 9,234	\$ 12,329	To reclassify system wide quality assurance expenses
15. Direct Services (O) Non-Federal Reimbursable	\$ 39,975	\$ (30,898)		To match payroll allocation
		\$ 544	\$ 9,621	To reclassify MUI expenses
<b>Worksheet 8</b>				
25. Transportation (G) Community Employment	\$ -	\$ 225	\$ 225	To reclassify community employment transportation
<b>Worksheet 9</b>				
26. Service & Support Adm. (N) Service & Support Admin	\$ 24,042	\$ (479)		To match payroll allocation
		\$ (43)		To reclassify director of quality, administrative and system wide quality assurance expenses
		\$ (9,234)		To reclassify system wide quality assurance expenses
		\$ (31)		To remove transfer of funds
		\$ (17)		To reclassify administrative expense
		\$ (272)		To reclassify Director of Quality Assurance and Associate Director's payroll
		\$ (537)		To reclassify Director of Quality Assurance payroll
		\$ (3,010)	\$ 10,419	To reclassify Quality Assurance employees
<b>Tuscarawas County</b>				
<b>Worksheet 1</b>				
9. Capital Costs (E) Facility Based Services	\$ 11	\$ 6	\$ 17	See * footnote below
9. Capital Costs (L) Community Residential	\$ 1,332	\$ 800	\$ 2,132	See * footnote below
9. Capital Costs (N) Service & Support Admin	\$ 214	\$ (42)	\$ 172	See * footnote below
9. Capital Costs (O) Non-Federal Reimbursable	\$ 91	\$ 38	\$ 129	See * footnote below
9. Capital Costs (Z) Total	\$ 1,648	\$ 802	\$ 2,450	See * footnote below
<b>Worksheet 2</b>				
10. Indirect Costs (E) Facility Based Services	\$ 240	\$ (49)	\$ 191	See * footnote below
10. Indirect Costs (L) Community Residential	\$ 28,332	\$ (4,485)	\$ 23,847	See * footnote below
10. Indirect Costs (N) Service & Support Admin	\$ 4,549	\$ (2,628)	\$ 1,921	See * footnote below
10. Indirect Costs (O) Non-Federal Reimbursable	\$ 8,266	\$ (486)	\$ 7,780	See * footnote below
10. Indirect Costs (Z) Total	\$ 41,387	\$ (7,648)	\$ 33,739	See * footnote below

**Appendix A (Page 16)**  
**Mid East Ohio Regional Council**  
**2015 Income and Expenditure Report and County Summary Workbook Adjustments**

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
<b>Worksheet 2A</b>				
11. Program Supervision (L) Community Residential	\$ -	\$ 685		To reclassify Director of Quality Assurance payroll
		\$ 17	\$ 702	To reclassify Director of Quality Assurance expense
11. Program Supervision (N) Service & Support Admin	\$ -	\$ 543		To reclassify Director of Quality Assurance and Associate Director's payroll
		\$ 2	\$ 545	To reclassify Director of Quality Assurance expenses
11. Program Supervision (Z) Total	\$ -	\$ 1,247	\$ 1,247	See * footnote below
<b>Worksheet 3</b>				
12 Building Services (E) Facility Based Services	\$ 13	\$ -	\$ 13	See * footnote below
12. Building Services (L) Community Residential	\$ 1,478	\$ 145	\$ 1,623	See * footnote below
12. Building Services (N) Service & Support Admin	\$ 237	\$ (106)	\$ 131	See * footnote below
12. Building Services (O) Non-Federal Reimbursable	\$ 100	\$ (2)	\$ 98	See * footnote below
12. Building Services (Z) Total	\$ 1,828	\$ 37	\$ 1,865	See * footnote below
<b>Worksheet 5</b>				
14. Direct Services (L) Community Residential	\$ 235,599	\$ (1,817)	\$ 233,782	To match expenditure report
15. Direct Services (L) Community Residential	\$ 188	\$ 3,839		To reclassify Quality Assurance employees
		\$ 18		To reclassify system wide quality assurance expense
		\$ 11,776	\$ 15,821	To reclassify system wide quality assurance expenses
15. Direct Services (O) Non-Federal Reimbursable	\$ 16,385	\$ (1,688)		To match payroll allocation
		\$ 694	\$ 15,391	To reclassify MUJ expenses
<b>Worksheet 9</b>				
26. Service & Support Adm. (N) Service & Support Admin	\$ 38,689	\$ (1,202)		To match payroll allocation
		\$ (55)		To reclassify director of quality, administrative and system wide quality assurance expenses
		\$ (11,776)		To reclassify system wide quality assurance expenses
		\$ (40)		To remove transfer of funds
		\$ (22)		To reclassify administrative expense
		\$ (543)		To reclassify Director of Quality Assurance and Associate Director's payroll
		\$ (685)		To reclassify Director of Quality Assurance payroll
		\$ (3,839)	\$ 20,527	To reclassify Quality Assurance employees
<b>Washington County</b>				
<b>Worksheet 1</b>				
9. Capital Costs (L) Community Residential	\$ -	\$ 126	\$ 126	See * footnote below
9. Capital Costs (N) Service & Support Admin	\$ 99	\$ (99)	\$ -	See * footnote below
9. Capital Costs (O) Non-Federal Reimbursable	\$ 89	\$ 31	\$ 120	See * footnote below
9. Capital Costs (Z) Total	\$ 188	\$ 58	\$ 246	See * footnote below
<b>Worksheet 2</b>				
10. Indirect Costs (L) Community Residential	\$ -	\$ 1,409	\$ 1,409	See * footnote below
10. Indirect Costs (N) Service & Support Admin	\$ 2,107	\$ (2,107)	\$ -	See * footnote below
10. Indirect Costs (O) Non-Federal Reimbursable	\$ 1,900	\$ (559)	\$ 1,341	See * footnote below
10. Indirect Costs (Z) Total	\$ 4,007	\$ (1,257)	\$ 2,750	See * footnote below
<b>Worksheet 2A</b>				
11. Program Supervision (L) Community Residential	\$ -	\$ 638		To reclassify Director of Quality Assurance payroll
		\$ 16	\$ 654	To reclassify Director of Quality Assurance expense
11. Program Supervision (Z) Total	\$ -	\$ 654	\$ 654	See * footnote below

**Appendix A (Page 17)**  
**Mid East Ohio Regional Council**  
**2015 Income and Expenditure Report and County Summary Workbook Adjustments**

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
<b>Worksheet 3</b>				
12. Building Services (L) Community Residential	\$ -	\$ 96	\$ 96	See * footnote below
12. Building Services (N) Service & Support Admin	\$ 110	\$ (110)	\$ -	See * footnote below
12. Building Services (O) Non-Federal Reimbursable	\$ 99	\$ (8)	\$ 91	See * footnote below
12. Building Services (Z) Total	\$ 209	\$ (22)	\$ 187	See * footnote below
<b>Worksheet 5</b>				
15. Direct Services (L) Community Residential	\$ -	\$ 3,573		To reclassify Quality Assurance employees
		\$ 505		To reclassify expenses lacking statistics
		\$ 17		To reclassify system wide quality assurance expense
		\$ 10,960	\$ 15,055	To reclassify system wide quality assurance expenses
15. Direct Services (O) Non-Federal Reimbursable	\$ 16,166	\$ (2,488)		To match payroll allocation
		\$ 646	\$ 14,324	To reclassify MUI expenses
<b>Worksheet 9</b>				
26. Service & Support Adm. (N) Service & Support Admin	\$ 17,919	\$ (2,134)		To match payroll allocation
		\$ (505)		To reclassify expenses lacking statistics
		\$ (51)		To reclassify director of quality, administrative and system wide quality assurance expenses
		\$ (37)		To remove transfer of funds
		\$ (10,960)		To reclassify system wide quality assurance expenses
		\$ (21)		To reclassify administrative expense
		\$ (638)		To reclassify Director of Quality Assurance payroll
		\$ (3,573)	\$ -	To reclassify Quality Assurance employees

\* These are not adjustments found as a direct result of the agreed-upon procedures (AUP) performed, but are a function of how costs are calculated and flow down from *Schedule A* and *Schedule B* of the Cost Report to the County Summary Workbooks after AUP adjustments were made to *Worksheet 1*, *Worksheet 2* and *Worksheet 3* of the Cost Report.



# Dave Yost • Auditor of State

**MID EAST REGIONAL COUNCIL**

**KNOX 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  
NOVEMBER 9, 2017**