



Dave Yost • Auditor of State



**CUYAHOGA COUNTY BOARD OF DEVELOPMENTAL DISABILITIES**

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# Dave Yost • Auditor of State

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

Halina Schroeder, Audit Chief  
Division of Fiscal Administration, Audit Office  
Ohio Department of Developmental Disabilities  
30 E. Broad Street, 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) Home and Community Based Services Waiver*, Appendix I-2(c), the Auditor of State's Office performed the procedures enumerated below, to which the Ohio Department of Developmental Disabilities (DODD) agreed. The purpose is to assist you in evaluating whether the Cuyahoga County Board of Developmental Disabilities (County Board) prepared its *Income and Expenditure Report* for the years ended December 31, 2010 and 2011 (Cost Reports) in accordance with DODD's Guide to Preparing Income and Expenditure Reports for 2010 and 2011 (Cost Report Guides) and to assist you in evaluating whether reported receipts and disbursements complied with 2 CFR 225 (OMB Circular A-87 *Cost Principles for State, Local, and Indian Tribal Governments*), and other compliance requirements described in the procedures below. The County Board's management is responsible for preparing these reports. This agreed-upon procedures engagement was conducted in accordance with the American Institute of Certified Public Accountants' attestation standards. The sufficiency of these procedures is solely the responsibility of DODD. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

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

### **Statistics – Square Footage**

1. DODD requested us to tour the facilities to identify how space was used by County Board programs and to identify new, closed or empty buildings along with rented or idle space and, if final 2009 square footage totals are the same as the 2010 and 2011 Cost Reports and no significant changes in the floor plan have occurred, to perform no additional procedures.

We toured the facilities to identify how space was used by County Board programs and to identify new, closed or empty buildings along with rented or idle floor space. We found no unreported rented or idle floor space.

We also compared 2010 and 2011 square footage totals to final 2009 square footage totals and found that the square footage reported was not the same. The County Board stated that the final 2009 square footage reflects the correct square footage usage by program in 2010 and 2011 with the exception of the social work/counseling program square footage for children and the leasing out of some square footage in the Green Building in 2011.

We reported the variances for the two changes in square footage usage in Appendix A (2010) and Appendix B (2011). In addition, we performed limited procedures below in those areas where the square footage changed since 2009.

2. DODD requested us to report variances if the County Board's square footage for three rooms varied by more than 10 percent of the square footage reported in the summary which rolls up to *Schedule B-1, Section A, Square Footage*.

We measured four rooms in those areas where the square footage changed and compared the square footage to the County Board's square footage summary.

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

3. DODD requested us to report variances if the County Board's square footage for one floor plan varied by more than 10 percent of the square footage reported in the summary which rolls up to *Schedule B-1, Section A, Square Footage*.

We did not perform this procedure. We had identified significant change in the square footage on the floor plan of the Green Building for 2011 and reviewed the floor plan to develop revisions to reflect this significant change (see procedure 1 above).

4. DODD requested us to report variances if the County Board's square footage summary varied by more than 10 percent when comparing the County Board's summary to the Cost Report for any cell within *Schedule B-1, Section A, Square Footage*.

We compared the County Board's final 2009 square footage summary to the square footage reported for each cell in *Schedule B-1, Section A, Square Footage*.

We found variances exceeding 10 percent and we reported these variances in Appendix A (2010) and Appendix B (2011).

5. DODD requested that we obtain the County Board's methodology for allocating square footage between programs and review the methodology to ensure that square footage for areas shared by more than one type of service is allocated by program based on reported usage of the area in accordance with the Cost Report Guides.

We did not perform this procedure; however, we noted no square footage was allocated for social work/counseling and obtained the County Board's input on allocating this square footage (see procedure 1 above for results).

### **Statistics – Attendance**

1. We reviewed the Cost Reports to determine if individuals served or units of service were omitted on *Schedule B-1, Section B, Attendance Statistics*, worksheet 4, or worksheets 7A to 7H which result in unassigned program or general expenses-all program costs.

We determined that there were no individuals served or units of service omitted on *Schedule B-1, Section B, Attendance Statistics*, worksheet 4, or worksheets 7A to 7H which resulted in unassigned program or general expenses-all program costs.

2. DODD asked us to compare the County Board's final 2009 typical hours of service reported on *Schedule B-1, Section B, Attendance Statistics* to the typical hours of service reported on *Schedule B-1* for 2010 and 2011 and, if the hours are the same, to do no additional procedures.

We compared the final 2009 typical hours of service to the typical hours of service reported on *Schedule B-1* for 2010 and 2011.

We found no differences.

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

We compared the County Board's Day Services Attendance Summary and Enclave People County Day Services Attendance Summary reports by Consumer, Location, Acuity and Months and the Community Employment Services Detailed 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 also footed the County Board's reports on attendance statistics for accuracy.

We found variances or computational errors exceeding two percent. We reported these variances in Appendix A (2010) and Appendix B (2011).

4. DODD requested us to determine if the County Board's number of individuals served varied by more than 10 percent when comparing to the prior audited period's attendance statistics on *Schedule B-1, Section B, Attendance Statistics*.

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

The number of reported individuals served for Day Habilitation/Adult Day Services/Vocational Habilitation did not change by more than 10 percent from the prior year's *Schedule B-1*. However, the number of reported Enclave individuals served changed by more than ten percent from the 2010 *Schedule B-1* to 2011 and as a result we performed procedure 5 below.

5. DODD requested us to report variances if the individuals served on *Schedule B-1, Section B, Attendance Statistics* were not within three of the individuals documented on the attendance sheets.

We haphazardly selected 15 Enclave individuals from the County Board's attendance sheets for 2011, and compared the individuals by name to the compiled listing of individuals served by program documentation which rolls up to *Schedule B-1, Section B, Attendance Statistics*.

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.

The County Board reported estimated 2010 Community Employment units on the Cost Report; however, the County Board provided us detailed Community Employment reports. We haphazardly selected 101 units from 2010 and 179 units from 2011 from the County Board's Community Employment Services Detailed and Annual Job Placement Costs reports and determined if the units were calculated in accordance with the Cost Report Guides.

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

### **Acuity Testing**

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

We compared the County Board's Day Services Attendance Summary and Enclave People County Day Services Attendance Summary reports by Consumer, Location, Acuity and Months for the days of attendance for Day Habilitation/Adult Day Services/Vocational Habilitation and Enclave with the Days of Attendance by Acuity supplemental Cost Report worksheet for 2008.

We found the following acuity variances for 2008:

- 13,967 Adult Day Services attendance days should be removed from acuity level A;
- 422 Adult Day Services attendance days should be removed from acuity level B; and
- 1,782 Adult Day Services attendance days should be removed from acuity level C

We did not perform this procedure for 2009, 2010, and 2011 because the County Board did not provide the Days of Attendance by Acuity supplemental Cost Report worksheets for these years.

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

For 2008, we found 230 adult day service attendance days on the Days of Attendance by Acuity supplemental Cost Report worksheet should be reclassified from acuity level A-1 to A.

For 2009, we found one adult day service and one enclave individual where the acuity assessment instrument or equivalent document provided as supporting documentation was performed on a date after the year of acuity that was tested. We also found one adult day service individual where the acuity assessment instrument or equivalent document was not provided by the County Board.

For 2010, we found 230 enclave attendance days on the Days of Attendance by Acuity supplemental Cost Report worksheet should be reclassified from acuity level A-1 to A.

For 2011, we found one adult day service individual where the acuity assessment instrument or equivalent document provided as supporting documentation was performed in November 2011. We also found 375 enclave days of attendance on the Days of Attendance by Acuity supplemental Cost Report worksheet should be reclassified from the acuity level A-1 to A.

We reported these differences on the Days of Attendance by Acuity supplemental Cost Report worksheet for 2008, 2010 and 2011 submitted to DODD.

In 2008, 2010, and 2011 we found that fifty percent of the A-1 enclave individuals in each year had acuity assessments which documented an A acuity level. However, the acuity assessment instrument used did not include a place to identify an A-1 acuity level.

**Recommendation:**

We recommend the County Board follow the acuity assessment instrument's procedures for marking the appropriate box to notate the proper acuity level and the appropriate billing rate are reflected.

The County Board responded this was operator error and the individual's acuity assessments should have reflected the A-1 acuity band.

**Statistics – Transportation**

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

We compared the number of one-way trips from the County Board's database (adults) and 2010 Transportation Trips and 2011 Preschool and School Age Transportation and Enrollment and Early Intervention transportation reports (children only) with those statistics as reported in *Schedule B-3, Quarterly Summary of Transportation Services*. We also footed the County Board's total trip count for accuracy.

We found no variances exceeding two percent.

2. DODD requested us to report variances of more than 10 percent of the total trips taken for 10 individuals for both 2010 and 2011, between the County Board's internal documentation versus the amount reported on *Schedule B-3, Quarterly Summary of Transportation Services*.

We traced the number of trips for eight adult individuals in April and August 2010 and eight adult individuals in February and November 2011 and one child in April through June 2010 and one child in September 2011 from the County Board's daily reporting documentation to *Schedule B-3, Quarterly Summary of Transportation Services*.

We found no differences exceeding 10 percent.

3. DODD requested us to report variances if the County Board's cost of bus tokens/cabs was not within two percent of the total amount reported on *Schedule B-3 Quarterly Summary of Transportation Services*.

We compared the cost of bus tokens/cabs from the County Board's detailed disbursements to the amount reported in *Schedule B-3*.

We found differences as reported in Appendix A (2010) and Appendix B (2011). We also noted differences impacting transportation related costs reported on *Worksheet 8, Transportation Services* as reported in Appendix A (2010) and additional transportation trips as reported in Appendix A (2010).

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

1. DODD requested us to report variances if the County Board's SSA units were not within two percent of total units reported on each line of *Schedule B-4, Quarterly Summary of Units of Service – Service and Support Administration*.

We compared the number of SSA units (Targeted Case Management (TCM), Other SSA Allowable, Home Choice, and SSA Unallowable) from the County Board's TCM Summary of Quarterly reports by Code and Service Detailed reports with those statistics reported in *Schedule B-4, Quarterly Summary of Units of Service – Service and Support Administration*. We also footed the County Board's quarterly SSA reports for accuracy.

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

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

We haphazardly selected two samples of 60 Other SSA Allowable units for both 2010 and 2011 from the Quarterly Services Provided Detail reports and determined if the case note documentation described activities listed in Ohio Admin. Code § 5101:3-48-01(D), and also included the elements required by Ohio Admin. Code § 5101:3-48-01(F).

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

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

We haphazardly selected a sample of 60 SSA Unallowable units for both 2010 and 2011 from the Quarterly Services Provided Detail 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 elements required by Ohio Admin. Code § 5101:3-48-01(F).

From the 2010 population of 23,919 SSA Unallowable units, we selected our sample and found 28 percent of those units were SSA allowable activities. Therefore, we projected and then reclassified 6,374 units as TCM units and 395 units as Other SSA Allowable units.

We reported the differences in Appendix A (2010).

From the 2011 population of 26,874 SSA Unallowable units, we selected our sample and found 41 percent of those units were SSA allowable activities. Therefore, we projected and then reclassified 10,222 units as TCM units and 710 units as Other SSA Allowable units.

We reported the differences in Appendix B (2011).

During our testing we also noted that units provided by non-certified employees were included in the County Board's Unallowable units and excluded these units out of the projections mentioned above. Since only units provided by certified SSA staff are reported on *Schedule B-4*, we identified all units provided by non-certified staff on the County Board's Quarterly Services Provided Detail reports and removed these units from *Schedule B-4* as reported in Appendix A (2010) and Appendix B (2011).

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

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

The final 2010 Home Choice units decreased by more than five percent from the prior year's *Schedule B-4* and we obtained the County Board's explanation that fewer individuals participated in Home Choice in 2010 than 2009. We reported no variances in Appendix A (2010) and Appendix B (2011).

5. DODD requested us to determine if the County Board maintained case note documentation for non-individual specific activities (general time units) as described in *Worksheet 9, Service and Support Administration Costs* of the Cost Report Guides. If the County Board did record general time units, and they accounted for over 10 percent of total SSA units on the final audited *Schedule B-4* plus any general time units recorded, DODD requested us to determine if they were properly classified and report any variances with an error rate exceeding 10 percent and indicating a systemic issue.

We did not perform this procedure because the County Board stated it did not track general time units in 2010 or 2011.

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

1. We compared the receipt totals from the 12/31/2010 and 12/31/2011 County Auditor's Fund Summary Inquiry report balances for the General (20R320), Title VI-B School Age (21A653), ARRA Special Education Part B-IDEA (21S653), Title VI-Preschool Grant (21A654), ARRA Early Childhood Special Education (21S654), and Pathways II Cooperative Project (21A660) funds to the County Auditor's report totals reported on the *Reconciliation to County Auditor Worksheets*.

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

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 not within 1/4 percent of the County Auditor's yearly receipts in 2010 as the County Auditor reports exceeded the County Board receipts by \$1,113,227 and we reported differences in Appendix A (2010). See also procedure 1 above. Total County Board receipts were within 1/4 percent of the County Auditor's yearly receipts totals in 2011.

3. We compared the account description and amount for each revenue reconciling item on the *Reconciliation to County Auditor Worksheet* to the County Board's State Account Code Detail Reports and other supporting documentation such as county tax settlement sheets.

We did not perform this procedure since total County Board receipts were within 1/4 percent of the County Auditor's yearly receipt totals after the corresponding adjustment described in procedure 2 above was made.

4. We compared revenue entries on *Schedule C, Income Report* to the North East Ohio Network Council of Government (COG) prepared County Board Summary Workbooks.

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

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

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

- Miscellaneous refunds, reimbursements and other income in the amount of \$583,561 in 2010 and \$193,295 in 2011;
- IDEA Part B revenues in the amount of \$480,803 in 2010 and \$429,842 in 2011;
- IDEA Early Childhood Special Education revenues in the amount of \$39,067 in 2010 and \$8,812 in 2011;
- Title VI-B revenues in the amount of \$700 in 2011;
- School Lunch Program revenues in the amount of \$30,907 in 2010 and \$85,866 in 2011;
- Title XX revenues in the amount of \$725,338 in 2010 and \$937,028 in 2011;
- ARRA IDEA School Age in the amount of \$162,801 in 2010 and \$282,020 in 2011;
- ARRA IDEA Early Childhood Special Education revenues in the amount of \$1,190 in 2011;
- Public Utility Reimbursement in the amount of \$1,037,200 in 2010 and \$467,365 in 2011; and
- Waiver Refund/Reconciliation in the amount of \$269,294 in 2010.

We also noted the County Board already recorded employee health insurance contributions in the amount of \$606,420 in 2010 and \$846,147 in 2011 as revenue offsets on the *Allocation of Costs for a1, Adult and a3, kids*.

### **Paid Claims Testing**

1. We initially selected 202 paid claims among all service codes from 2010 and 2011 from the Medicaid Billing System (MBS) data and determined if the claims met the following service documentation requirements of Ohio Admin. Code Sections 5123:2-9-05, 5123-2-9-18 (H) (1)-(2), and 5101:3-48-01(F):
  - Date of service;
  - Place of service;
  - Name of the recipient;
  - Name of the provider;
  - Signature of the person delivering the service or initials of the person delivering the service if the signature and corresponding initials are on file with the provider;
  - Type of service (for homemaker/personal care, type must include if routine, on-site/on-call, or level one emergency);
  - Number of units of the delivered service or continuous amount of uninterrupted time during which the service was provided; and
  - Arrival and departure times of the provider of service's site visit to the recipient's location or of the recipient's visit to the provider of service's location.<sup>1</sup>

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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).

**Recoverable Finding - 2010 Finding \$1,357.85**

We determined the County Board was over reimbursed for the following: 1 unit of Vocational Habilitation - Daily unit - IO waiver (AVH) service; 46 units of Vocational Habilitation - 15 minute unit - IO waiver (AVF) service; 13 units of Supported Employment - Enclave - 15 minute unit - IO waiver (ANF) service; 83 units of Adult Day/Vocational Habilitation Combo -15 minute unit - IO waiver (AXF) service; 6 units of Supported Employment - Community - 15 minute unit (ACO) service; 31 units of Contracted Adult Day Support - 15 minute unit - IO waiver (AGF) service; 105 units of Adult Day Support - 15 minute unit - IO waiver (ADF) service; 69 units of Vocational Habilitation - 15 minute unit - Level 1 waiver (FVF) service; 106 units of Adult Day/Vocational Habilitation Combo -15 minute unit - Level 1 waiver (FXF) service; 17 units of Supported Employment - Enclave - 15 minute unit - Level 1 waiver (FNF) service; and 96 units of Targeted Case Management -15 minute unit (TCM) service in which the supporting documentation did not support the service and/or units billed.

Service Code	Units	Review Results	Finding
AVF	46	Service code billed did not match actual service delivery	\$35.28
AVH	1	Service code billed did not match actual service delivery	\$4.95
ANF	13	Units billed in excess of actual service delivery	\$14.09
AXF	83	Service code billed did not match actual service delivery and Units billed in excess of actual service delivery	\$99.48
ACO	6	Units billed in excess of actual service delivery	\$27.11
AGF	31	Units billed in excess of actual service delivery	\$68.78
ADF	105	Service code billed did not match actual service delivery	\$68.11
FVF	69	Service code billed did not match actual service delivery	\$54.31
FXF	106	Units billed in excess of actual service delivery	\$249.32
FNF	17	Units billed in excess of actual service delivery	\$18.42
TCM	96	Units billed in excess of actual service delivery	\$718.00
			<b>Total \$1,357.85</b>

**Recoverable Finding - 2011 Finding \$16,103.12**

We determined the County Board was over reimbursed for the following: 1 unit of Vocational Habilitation - Daily unit - IO waiver (AVH) service in which the documentation reflected Supported Employment - Enclave - Daily unit - IO waiver (AND); 1 unit of Adult Day Support - Daily unit - IO waiver (ADS) service and 14 units of Supported Employment - Enclave - 15 minute unit - Level 1 waiver (FNF) service in which the County Board could not provide supporting documentation; and 19 units of Supported Employment - Community - 15 minute unit - Level 1 waiver (FCO) service and 48 units of Targeted Case Management -15 minute unit (TCM) service in which the supporting documentation did not support the units billed.

We also noted 246 combined units of AXF, AGF, FXF, FGF in 2011 in which each claim had 28 units or greater; however, upon review of the documentation units were billed in excess of actual service delivery time supported. Therefore, we selected a random sample of 60 claims from those four billing codes in which over 30 units were reimbursed per day for additional review. We took exception with the reimbursement of 10 of 60 claims (limited to AXF, AGF, FXF, FGF services) from our statistical random sample. These overpayments were projected across the subpopulation of 3,574 dates of service where more than 30 units of service were reimbursed per day. Based on this error rate, we calculated the County Board's correct payment amount for this population, which was \$158,387, with

a 95 percent certainty that the actual payment amount fell within the range of \$145,397 to \$171,377 (+/-8.2 percent.) We then calculated the finding amount by subtracting the correct payment amount (\$158,387) from the amount paid to the County Board for this population (\$173,896.15), which resulted in a finding of \$15,509.15.

Service Code	Units	Review Results	Finding
AVH	1	Service code billed did not match actual service delivery	\$2.45
ADS	1	Lack of supporting documentation	\$26.70
FNF	14	Lack of supporting documentation to support units billed	\$13.20
FCO	19	Units billed in excess of actual service delivery	\$74.96
TCM	48	Units billed in excess of actual service delivery	\$476.66
AXF, AGF, FXF, FGF	*	Projected overpayment for units billed in excess of actual service delivery	\$15,509.15
		<b>Total</b>	<b>\$16,103.12</b>

In addition, we identified six instances in 2010 and one instance in 2011 where the County Board billed the daily rate for adult day array services and also billed the 15-minute unit rate for the same individual on the same service date. We communicated this to DODD, who subsequently performed a sweep of MBS data for calendar years 2009 through 2013 to identify all occurrences of double-billing by the County Board. DODD invoiced the County Board for all instances of double-billing noted during that time period; therefore, we will not issue recoverable findings in our report. The County Board repaid DODD for adult day array service claims where both the daily rate and 15 minute units were paid for the same individual on the same service date between January 2009 and October 2013.

**Recommendation:**

The County Board should review current billing practices and develop procedures to ensure services provided are billed correctly. The procedures should ensure that the correct service code and units are billed and supported by the required service documentation. In addition, the County Board should ensure that services are not billed at both a daily rate and a 15-minute unit rate for the same individual on the same service date to remain in compliance with OAC 5123: 2-9-19(I)(6).

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 final units on *Schedule B-4, Quarterly Summary of Units of Service – Service and Support Administration*, Line (1)(F), *TCM Units* and to *Schedule B-1, Section B, Attendance Statistics, Line (4)(C), Supported Employment – Community Employment*, 15 minute units, respectively.

We found no instance where the Medicaid reimbursed units were greater than audited TCM and Supported Employment - Community Employment units.

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

We compared the amounts reported on *Schedule A, Summary of Service Costs – By Program*, Lines (20), Environmental Accessibility Adaptations to Line (25), Other Waiver Services to the

amount reimbursed for these services in 2010 and 2011 on the MBS Summary by Service Code reports.

Because reimbursements exceeded the amount reported by two percent we asked for the County Board's explanation. We did not receive an explanation from the County Board; therefore, we picked a total of 26 invoices reported on *Schedule A, Summary of Service Costs - By Program* reported on Line (20), Environmental Accessibility Adaptations, Line (21) Adaptive and Assistive Equipment and Line (25), Other Waiver Services to determine proper classification.

The variance for the County Board was due to non-waiver costs being reported on Schedule A. We reported differences in Appendix A (2010) and Appendix B (2011).

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

1. We compared the disbursement totals from the 12/31/2010 and 12/31/2011 County Auditor's report listed on the *Reconciliation to County Auditor Worksheets* to the County Auditor's Fund Summary Inquiry report balances for the General (20R320), Title VI-B School Age (21A653), ARRA Special Education Part B-IDEA (21S653), Title VI-Preschool Grant (21A654), ARRA Early Childhood Special Education (21S654), and Pathways II Cooperative Project (21A660) funds.

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

2. DODD asked us to determine whether total County Board disbursements reported in the *Reconciliation to County Auditor Worksheets* reconciled within 1/4 percent of the County Auditor's yearly report of total disbursements for these funds.

Total County Board disbursements were not within 1/4 percent of the County Auditor's yearly disbursement totals reported for these funds in 2010. Disbursements in the County Auditor's reports exceeded the County Board disbursements by \$1,190,572 and we reported differences in Appendix A (2010). Total County Board disbursements were within 1/4 percent of the County Auditor yearly disbursement totals reported for these funds in 2011.

3. DODD asked us to compare the account description and amount for each reconciling item on the *County Auditor Reconciliation Worksheets* to the County Board's Annual Report and other supporting documentation.

We did not perform this procedure since total County Board disbursements were within 1/4 percent of the County Auditor's yearly disbursement totals after the corresponding adjustment described in procedure 2 above was made.

4. DODD asked us to compare the County Board's detailed disbursements to the amounts reported on worksheets 2 through 10, and report variances exceeding \$100 for service contracts and other expenses on any worksheet.

We compared all service contract and other expenses entries on worksheets 2 through 10 to the County Board's Detail Trial Balance Year to Date and Annual Crosswalk worksheet reports.

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

5. We compared disbursement entries on *Schedule A, Summary of Service Costs - By Program* and worksheets 2 through 10 to the COG prepared County Board Summary Workbooks.

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

6. DODD asked us to determine whether the County Board's detailed disbursements were properly classified within two percent of total service contracts and other expenses for all worksheets, and if any worksheet included disbursements over \$500 which are non-federal reimbursable under 2 CFR 225 Appendix B.

We scanned the County Board's detailed expense reports for service contracts and other expenses in the following columns and worksheets: Column X – General Expenses-All Programs on worksheets 2, 3 and 8; Column N – Service and Support Administration costs on worksheet 9; and Columns E – Facility Based Services, F- Enclave, and G – Community Employment on worksheet 10, and reviewed documentation to identify disbursements not classified as prescribed by the Cost Report Guides or costs which are non-federal reimbursable under 2 CFR 225 Appendix B.

We found differences as reported in Appendix A (2010) and Appendix B (2011) for misclassified and non-federal reimbursable costs.

**Recommendation:**

Although the County Board's detailed expense reports did include a vendor and comments column it was often not descriptive enough to determine if all transactions were properly classified and reported. Additionally, the County Board had numerous adjustments between worksheets on the Annual Crosswalk reports which rolls-up to the Cost Reports making it difficult to trace entries in the Cost Reports. Furthermore, there are several layers of reports which roll-up from the detailed expense reports to the Cost Reports which also hinders the ability to trace all entries.

We recommend the County Board ensure their records conform with DODD's Guide to Preparing Income and Expenditure Report which states, in pertinent part, "In addition to maintaining all documentation to verify revenues and expenses, keep records that clearly trace or allocate all costs from accounting records to this report. To avoid submitting extensive supplemental worksheets, organize accounts in a format that facilitates completion of the Income and Expense Report."

7. We scanned the County Board's detailed disbursements reported on *Worksheet 3, Building Services* for items purchased during 2010 and 2011 that met the County Board's capitalization criteria and traced them to inclusion on the County Board's Summary of Fixed Assets.

We reported differences for purchases that were not properly capitalized as reported in Appendix A (2010) and Appendix B (2011). We reported differences for 2010 purchases to record their first year's depreciation in Appendix B (2011).

8. We haphazardly selected 100 disbursements from 2010 and 2011 from the County Board's detailed expense reports that were classified as service contract and other expenses on worksheets 2 through 10. We determined if supporting documentation was maintained as required by 2 CFR 225 (OMB Circular A-87, Appendix A, (C)(1)(j)) and the disbursement was properly classified according to the Cost Report Guides.

We reported differences from these procedures in Appendix A (2010) and Appendix B (2011) for misclassified and non-federal reimbursable costs.

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

1. We compared the County Board's procedures regarding capitalization of fixed assets with the Cost Report Guides for preparing *Worksheet 1, Capital Costs* and 2 CFR 225 (OMB Circular A-87, Appendix B, 15(a)(2)).

We found no inconsistencies between the County Board's capitalization procedures and the guidelines listed above.

2. We compared the County Board's final 2009 Fixed Asset Inventory (depreciation ledger) to the County Board's 2010 and 2011 Fixed Asset Inventory for changes in the depreciation amounts for assets purchased prior to the periods under review which were not in compliance with the Cost Report Guides.

We found no differences.

3. DODD asked us to compare the depreciation costs reported in the County Board's depreciation schedules to the amounts reported on *Worksheet 1, Capital Costs*, and to report variances exceeding \$100.

We compared all depreciation entries reported on *Worksheet 1, Capital Costs* to the County Board's Fixed Asset Inventories.

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

4. We scanned the County Board's Fixed Asset Inventory for 2010 and 2011 for depreciation taken on the same asset more than once, assets that have been fully depreciated in prior years, or depreciation taken on assets during the period of acquisition which were not in compliance with the Cost Report Guides.

We reported differences for purchases that were not properly capitalized in Appendix A (2010) and Appendix B (2011).

5. We haphazardly selected 18 County Board's fixed assets which met the County Board's capitalization policy and were purchased in either 2010 or 2011 to determine if the useful lives agreed to the estimated useful lives prescribed in the 2008 American Hospital Association (AHA) Asset Guide. We also recomputed the first year's depreciation for these assets, based on their cost, acquisition date and useful life to determine compliance with the Cost Report Guides and AHA Asset Guide.

We found no differences.

6. We haphazardly selected seven disposed assets in 2010 and 2011 from the County Board's list of disposed assets and determined if the asset was removed from the County Board's fixed asset ledger. We also recalculated depreciation and any gain or loss applicable to 2010 and 2011 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 Guide and CMS Publication 15-1, Chapter 1.

We found differences as reported in Appendix A (2010) and Appendix B (2011) and selected five more disposed assets for testing. We found five additional variances and reported them in Appendix A (2010) and Appendix B (2011).

**Recommendation:**

We recommend the County Board implement a process to report any gain or loss from disposed assets to meet the requirements contained in the Cost Report Guidelines which specify that, "when depreciable assets with salvage value are disposed of an adjustment will be necessary in the county board's allowable cost. The amount of loss to be included on the 'Income and Expense Report' is limited to the non-depreciated basis of the asset. The loss should be handled in the same manner as was the depreciation. Gains should be used to offset depreciation in the current year manner as was the depreciation."

**Payroll Testing**

1. DODD asked us to determine whether total County Board salaries and benefits in the 2010 and 2011 Cost Reports were within two percent of the County Auditor's report totals for the General (20R320), Title VI-B School Age (21A653), ARRA Special Education Part B-IDEA (21S653), Title VI-Preschool Grant (21A654), ARRA Early Childhood Special Education (21S654), and Pathways II Cooperative Project (21A660) funds.

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

The variance was less than two percent.

2. DODD asked us to compare the County Board detailed payroll disbursements to the amounts reported on worksheets 2 through 10, and to report variances exceeding \$100 for salaries or employee benefit expenses.

We compared all salary and employee benefit entries on worksheets 2 through 10 to the County Board's Detail Trial Balance by Year to Date and Annual Crosswalk worksheet reports.

We found no differences exceeding \$100 for salary or employee benefit expenses on any worksheet in 2010. We found differences as reported in Appendix B (2011).

3. We selected 40 employees and compared the County Board's Salary by Employee reports and job descriptions to the worksheet in which each employee's salary and benefit costs were allocated to ensure allocation is consistent with the Cost Report Guides.

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

4. DODD asked us to scan the County Board's payroll reports for 2010 and 2011 and compare classification of employees to entries on worksheets 2 through 10 to determine if salary and benefit costs were reported in accordance with the Cost Report Guides, if the errors in procedure 3 above exceeded 10 percent.

We did not perform this procedure as the misclassification errors in procedure 3 above did not exceed 10 percent of the sample size.

**Medicaid Administrative Claiming (MAC)**

1. DODD asked us to contact its Random Moment Time Study Coordinator to report differences if the MAC salary and benefits versus the County Board's payroll records exceeded one percent or more.

We compared the salary and benefits entered on the MAC Random Moment Time Summary (RMTS) reports to the County Board's payroll records.

We found no variance exceeding one percent.

2. We compared the original MAC RMTS Reports to Worksheet 6, columns (I) and (O) for both years.

We found no differences.

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

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

4. We selected 33 RMTS observed moments completed by employees of the County Board from the DODD RMTS Participant Moments Question and Answer report for the fourth quarter of 2010 and 37 RMTS observed moments from the third quarter of 2011 in which they documented their time spent on administering Medicaid-funded programs. We determined if supporting documentation of the County Board employees' activity for each observed moment was maintained and the observed moment was properly classified in accordance with DODD's Guide to Medicaid Administrative Claiming (MAC) using the Random Moment Time Studies (RMTS) Methodology for 2010 and 2011.

In 2010, we found one RMTS observed moment for Activity Code 17-Major Unusual Incidents and Unusual Incidents Investigations which lacked supporting documentation. In 2011, we found one RMTS observed moment for Activity Code 2-Targeted Case Management Activities and one RMTS observed moment for Activity Code 17-Major Unusual Incidents and Unusual Incidents Investigations which lacked supporting documentation.

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

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

We were not engaged to and did not conduct an audit, the objective of which would be the expression of an opinion on the County Board's Cost Reports. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of the managements of the County Board, DODD, the Ohio Department of Medicaid, and the Centers for Medicare and Medicaid Services and is not intended to be, and should not be used by anyone other than these specified parties.

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

March 24, 2014

cc: Kelly Petty, Superintendent, Cuyahoga County Board of Developmental Disabilities  
David Visocky, Business Manager, Cuyahoga County Board of Developmental Disabilities  
Richard Mazzola, Board President, Cuyahoga County Board of Developmental Disabilities

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
<b>Schedule A</b>				
20. Environmental Accessibility Adaptations And/Or Modifications And Supplies (L) Community Residential	\$ 199,773	\$ (15,910)	\$ 183,863	To reclassify nonwaiver costs
21. Adaptive And Assistive Equipment (L) Community Residential	\$ 207,232	\$ (5,277)	\$ 201,955	To reclassify nonwaiver costs
<b>Schedule B-1, Section A</b>				
1. Building Services (B) Adult	23,055	2,097	25,152	To adjust to prior audit
1. Building Services (C) Child	13,465	(1,884)	11,581	To adjust to prior audit
4. Nursing Services (B) Adult	1,632	53	1,685	To adjust to prior audit
7. Occupational Therapy (B) Adult	1,343	(32)	1,311	To adjust to prior audit
8. Physical Therapy (B) Adult	1,359	(32)	1,327	To adjust to prior audit
9. Social Work/Counseling (B) Adult	211	(24)	187	To allocate social work square footage from adult to child
9. Social Work/Counseling (C) Child	0	24	24	To allocate social work square footage from adult to child
15. Supported Emp. -Enclave (B) Adult	6,261	1	6,262	To adjust to prior audit
17. Medicaid Administration (A) MAC	4,354	(3,296)	1,058	To adjust to prior audit
18. County Board Operated ICF/MR (D) General	54	(54)	0	To adjust to prior audit
19. Community Residential (D) General	579	2,374	2,953	To adjust to prior audit
22. Program Supervision (B) Adult	10,261	895	11,156	To adjust to prior audit
22. Program Supervision (C) Child	2,433	(951)	1,482	To adjust to prior audit
23. Administration (D) General	9,099	868	9,967	To adjust to prior audit
25. Non-Reimbursable (C) Child	7,400	36,700	44,100	To adjust to prior audit
<b>Schedule B-1, Section B</b>				
1. Total Individuals Served By Program (C) Supported Emp. - Community Employment	486	(110)	376	To correct estimated total
4. 15 Minute Units (C) Supported Emp. -Community Employment	43,200	(21,828)		To correct estimated total
		(34)		To remove units in error
		(576)	20,762	To remove units that do not have supporting documentation
<b>Schedule B-3</b>				
3. School Age (B) Cost of Bus, Tokens, Cabs- First Quarter	\$1,986	(\$95)	\$1,891	To correct transportation costs
3. School Age (D) Cost of Bus, Tokens, Cabs- Second Quarter	\$2,053	(\$2,053)	\$0	To correct transportation costs
3. School Age (F) Cost of Bus, Tokens, Cabs- Third Quarter	\$1,986	(\$1,986)	\$0	To correct transportation costs
3. School Age (H) Cost of Bus, Tokens, Cabs- Fourth Quarter	\$1,788	(\$1,788)	\$0	To correct transportation costs
5. Facility Based Services (G) One Way Trips- Fourth Quarter	158,158	202	158,360	To add ARCA trips
5. Facility Based Services (H) Cost of Bus, Tokens, Cabs- Fourth Quarter	\$191,735	(\$183)	\$191,552	To revise transportation costs
6. Supported Emp. -Enclave (H) Cost of Bus, Tokens, Cabs- Fourth Quarter	\$116,094	(\$100)	\$115,994	To revise transportation costs
7. Supported Emp. -Comm Emp. (H) Cost of Bus, Tokens, Cabs- Fourth Quarter	\$31,569	\$14,453	\$46,022	To revise transportation costs
<b>Schedule B-4</b>				
1. TCM Units (D) 4th Quarter	120,895	5,312		To project unallowable errors
		1,062	127,269	To project unallowable errors
2. Other SSA Allowable Units (D) 4th Quarter	9,348	395	9,743	To project unallowable errors
3. Home Choice Units (A) 1st Quarter	1,229	(322)	907	To correct home choice units
5. SSA Unallowable Units (C) 3rd Quarter	7,083	(1,062)		To project unallowable errors
		(395)	5,626	To project unallowable errors
5. SSA Unallowable Units (D) 4th Quarter	6,204	(642)		To correct unallowable units
		(5,312)	250	To project unallowable errors

**Appendix A (page 2)**  
**Cuyahoga County Board of Developmental Disabilities**  
**2010 Income and Expenditure Report Adjustments**

	<b>Reported Amount</b>	<b>Correction</b>	<b>Corrected Amount</b>	<b>Explanation of Correction</b>
<b>Worksheet 1</b>				
2. Land Improvements (A) Early Intervention	\$10,091	(\$10,091)	\$0	To correct allocation based on square footage
2. Land Improvements (B) Pre-School	\$1,143	(\$1,143)	\$0	To correct allocation based on square footage
2. Land Improvements (C) School Age	\$11,491	(\$11,491)	\$0	To correct allocation based on square footage
2. Land Improvements (E) Facility Based Services	\$42,952	(\$42,952)	\$0	To correct allocation based on square footage
2. Land Improvements (F) Enclave	\$5,504	(\$5,504)	\$0	To correct allocation based on square footage
2. Land Improvements (G) Community Employment	\$2	(\$2)	\$0	To correct allocation based on square footage
2. Land Improvements (I) Medicaid Admin	\$646	(\$646)	\$0	To correct allocation based on square footage
2. Land Improvements (K) Co. Board Operated ICF/MR	\$39,164	(\$39,164)	\$0	To correct allocation based on square footage
2. Land Improvements (L) Community Residential	\$6,735	(\$6,735)	\$0	To correct allocation based on square footage
2. Land Improvements (M) Family Support Services	\$16	(\$16)	\$0	To correct allocation based on square footage
2. Land Improvements (N) Service & Support Admin	\$9,307	(\$9,307)	\$0	To correct allocation based on square footage
2. Land Improvements (O) Non-Federal Reimbursable	\$1,663	(\$1,663)	\$0	To correct allocation based on square footage
2. Land Improvements (U) Transportation	\$7,232	(\$7,232)	\$0	To correct allocation based on square footage
2. Land Improvements (V) Admin	\$1,299	(\$1,299)	\$0	To correct allocation based on square footage
2. Land Improvements (W) Program Supervision	\$2,160	(\$2,160)	\$0	To correct allocation based on square footage
2. Land Improvements (X) Gen Expense All Prgm.	\$167	\$139,405		To correct allocation based on square footage
		\$4,665	\$144,237	To correct depreciation expense
3. Buildings/Improve (A) Early Intervention	\$117,687	(\$117,687)	\$0	To correct allocation based on square footage
3. Buildings/Improve (B) Pre-School	\$13,821	(\$13,821)	\$0	To correct allocation based on square footage
3. Buildings/Improve (C) School Age	\$142,435	(\$142,435)	\$0	To correct allocation based on square footage
3. Buildings/Improve (E) Facility Based Services	\$817,993	(\$817,993)	\$0	To correct allocation based on square footage
3. Buildings/Improve (F) Enclave	\$105,078	(\$105,078)	\$0	To correct allocation based on square footage
3. Buildings/Improve (G) Community Employment	\$334	(\$334)	\$0	To correct allocation based on square footage
3. Buildings/Improve (I) Medicaid Admin	\$32,917	(\$32,917)	\$0	To correct allocation based on square footage
3. Buildings/Improve (K) Co. Board Operated ICF/MR	\$741,948	(\$671) (\$741,277)	\$0	To correct depreciation To correct allocation based on square footage
3. Buildings/Improve (L) Community Residential	\$219,781	(\$219,781)	\$0	To correct allocation based on square footage
3. Buildings/Improve (M) Family Support Services	\$982	(\$982)	\$0	To correct allocation based on square footage
3. Buildings/Improve (N) Service & Support Admin	\$237,499	(\$237,499)	\$0	To correct allocation based on square footage
3. Buildings/Improve (O) Non-Federal Reimbursable	\$23,478	(\$23,478)	\$0	To correct allocation based on square footage
3. Buildings/Improve (U) Transportation	\$159,828	(\$159,828)	\$0	To correct allocation based on square footage
3. Buildings/Improve (V) Admin	\$81,021	(\$81,021)	\$0	To correct allocation based on square footage
3. Buildings/Improve (W) Program Supervision	\$77,018	(\$77,018)	\$0	To correct allocation based on square footage

**Appendix A (page 3)**  
**Cuyahoga County Board of Developmental Disabilities**  
**2010 Income and Expenditure Report Adjustments**

	<b>Reported Amount</b>	<b>Correction</b>	<b>Corrected Amount</b>	<b>Explanation of Correction</b>
<b>Worksheet 1 (cont.)</b>				
3. Buildings/Improve (X) Gen Expense All Prgm.	\$28,857	\$2,771,149		To correct allocation based on square footage
		(\$3,290)		To remove a fully depreciated asset
		\$1,006	\$2,797,722	To correct depreciation expense
4. Fixtures (A) Early Intervention	\$61,337	(\$61,337)	\$0	To correct allocation based on square footage
4. Fixtures (B) Pre-School	\$7,484	(\$7,484)	\$0	To correct allocation based on square footage
4. Fixtures (C) School Age	\$79,082	(\$79,082)	\$0	To correct allocation based on square footage
4. Fixtures (E) Facility Based Services	\$237,234	(\$237,234)	\$0	To correct allocation based on square footage
4. Fixtures (F) Enclave	\$30,408	(\$30,408)	\$0	To correct allocation based on square footage
4. Fixtures (G) Community Employment	\$116	(\$116)	\$0	To correct allocation based on square footage
4. Fixtures (I) Medicaid Admin	\$9,152	(\$9,152)	\$0	To correct allocation based on square footage
4. Fixtures (K) Co. Board Operated ICF/MR	\$49,625	(\$2,672)		To correct depreciation
		(\$46,953)	\$0	To correct allocation based on square footage
4. Fixtures (L) Community Residential	\$11,025	(\$11,025)	\$0	To correct allocation based on square footage
4. Fixtures (M) Family Support Services	\$280	(\$280)	\$0	To correct allocation based on square footage
4. Fixtures (N) Service & Support Admin	\$39,536	(\$39,536)	\$0	To correct allocation based on square footage
4. Fixtures (O) Non-Federal Reimbursable	\$10,168	(\$10,168)	\$0	To correct allocation based on square footage
4. Fixtures (U) Transportation	\$25,418	(\$25,418)	\$0	To correct allocation based on square footage
4. Fixtures (V) Admin	\$23,075	(\$23,075)	\$0	To correct allocation based on square footage
4. Fixtures (W) Program Supervision	\$21,301	(\$21,301)	\$0	To correct allocation based on square footage
4. Fixtures (X) Gen Expense All Prgm.	\$9,982	\$602,569	\$612,551	To correct allocation based on square footage
5. Movable Equipment (A) Early Intervention	\$14,323	\$2,737		To correct depreciation
		(\$17,060)	\$0	To correct allocation based on square footage
5. Movable Equipment (B) Pre-School	\$1,042	\$130		To correct depreciation
		(\$1,172)	\$0	To correct allocation based on square footage
5. Movable Equipment (C) School Age	\$9,019	(\$9,019)	\$0	To correct allocation based on square footage
5. Movable Equipment (E) Facility Based Services	\$69,372	\$192		To correct depreciation
		(\$69,564)	\$0	To correct allocation based on square footage
5. Movable Equipment (F) Enclave	\$17,557	\$122		To correct depreciation
		(\$17,679)	\$0	To correct allocation based on square footage
5. Movable Equipment (G) Community Employment	\$306	(\$306)	\$0	To correct allocation based on square footage
5. Movable Equipment (I) Medicaid Admin	\$3,877	(\$3,877)	\$0	To correct allocation based on square footage
5. Movable Equipment (K) Co. Board Operated ICF/MR	\$2,378	(\$2,378)	\$0	To correct allocation based on square footage
5. Movable Equipment (L) Community Residential	\$508	(\$508)	\$0	To correct allocation based on square footage
5. Movable Equipment (M) Family Support Services	\$97	(\$97)	\$0	To correct allocation based on square footage
5. Movable Equipment (N) Service & Support Admin	\$72,116	\$214		To correct depreciation
		(\$72,330)	\$0	To correct allocation based on square footage

**Appendix A (page 4)**  
**Cuyahoga County Board of Developmental Disabilities**  
**2010 Income and Expenditure Report Adjustments**

	<b>Reported Amount</b>	<b>Correction</b>	<b>Corrected Amount</b>	<b>Explanation of Correction</b>
<b>Worksheet 1 (cont.)</b>				
5. Movable Equipment (O) Non-Federal Reimbursable	\$3,022	\$410 (\$3,432)	\$0	To correct depreciation To correct allocation based on square footage
5. Movable Equipment (U) Transportation	\$311,271	(\$311,271)	\$0	To correct allocation based on square footage
5. Movable Equipment (V) Admin	\$7,976	(\$7,976)	\$0	To correct allocation based on square footage
5. Movable Equipment (W) Program Supervision	\$30,410	\$293 (\$30,703)	\$0	To correct depreciation To correct allocation based on square footage
5. Movable Equipment (X) Gen Expenses All Prgm.	\$26,475	\$2,900 \$547,372 (\$1,493)	\$575,254	To correct depreciation To correct allocation based on square footage To record gain from sale of assets
8. COG Expenses (L) Community Residential	\$0	\$36	\$36	To match audited COG workbook
8. COG Expenses (N) Service & Support Admin	\$0	\$4	\$4	To match audited COG workbook
8. COG Expenses (O) Non-Federal Reimbursable	\$0	\$39	\$39	To match audited COG workbook
<b>Worksheet 2</b>				
1. Salaries (X) Gen Expense All Prgm.	\$2,830,189	\$110,526	\$2,940,715	To reclassify Admin Asst/Intake-Eligibility salaries
2. Employee Benefits (X) Gen Expense All Prgm.	\$984,729	\$53,997	\$1,038,726	To reclassify Admin Asst/Intake-Eligibility benefits
4. Other Expenses (O) Non-Federal Reimbursable	\$0	\$182,455	\$182,455	To reclassify non-federal reimbursable costs
4. Other Expenses (X) Gen Expense All Prgm.	\$2,057,506	(\$182,455) (\$22,524) (\$3,961)	\$1,848,566	To reclassify non-federal reimbursable expenses To reclassify unallowable expenses To reclassify nursing expenses
5. COG Expenses (L) Community Residential	\$0	\$1,808	\$1,808	To match audited COG workbook
5. COG Expense (N) Service & Support Admin	\$0	\$179	\$179	To match audited COG workbook
5. COG Expense (O) Non-Federal Reimbursable	\$202,713	\$1,794	\$204,507	To match audited COG workbook
10. Unallowable Fees (O) Non-Federal Reimbursable	\$0	\$22,524	\$22,524	To reclassify unallowable expenses
<b>Worksheet 2A</b>				
1. Salaries (A) Early Intervention	\$388,387	(\$249,348) (\$139,039)	\$0	To reclassify Early Childhood Manager salaries To reclassify Professional Service employee salaries
1. Salaries (B) Pre-School	\$52,962	(\$34,002) (\$18,960)	\$0	To reclassify Early Childhood Manager salaries To reclassify Professional Service employee salaries
1. Salaries (C) School Age	\$273,901	(\$102,140)	\$171,761	To reclassify Professional Service employee salaries
1. Salaries (E) Facility Based Services	\$3,681,969	(\$234,678)	\$3,447,291	To reclassify Professional Service employee salaries
1. Salaries (F) Enclave	\$1,067,128	(\$19,944)	\$1,047,184	To reclassify Professional Service employee salaries
1. Salaries (G) Community Employment	\$258,319	(\$13,980)	\$244,339	To reclassify Professional Service employee salaries

**Appendix A (page 5)**  
**Cuyahoga County Board of Developmental Disabilities**  
**2010 Income and Expenditure Report Adjustments**

	<b>Reported Amount</b>	<b>Correction</b>	<b>Corrected Amount</b>	<b>Explanation of Correction</b>
<b>Worksheet 2A (cont.)</b>				
2. Employee Benefits (A) Early Intervention	\$103,124	(\$61,031)		To reclassify Early Childhood Manager benefits
		(\$42,093)	\$0	To reclassify Professional Service employee benefits
2. Employee Benefits (B) Pre-School	\$14,062	(\$8,322)		To reclassify Early Childhood Manager benefits
		(\$5,740)	\$0	To reclassify Professional Service employee benefits
2. Employee Benefits (C) School Age	\$72,102	(\$28,280)	\$43,822	To reclassify Professional Service employee benefits
2. Employee Benefits (E) Facility Based Services	\$1,239,838	(\$68,578)	\$1,171,260	To reclassify Professional Service employee benefits
2. Employee Benefits (F) Enclave	\$334,951	(\$5,305)	\$329,646	To reclassify Professional Service employee benefits
2. Employee Benefits (G) Community Employment	\$83,975	(\$3,446)	\$80,529	To reclassify Professional Service employee benefits
<b>Worksheet 3</b>				
1. Salaries (A) Early Intervention	\$88,914	(\$88,914)	\$0	To correct allocation based on square footage
1. Salaries (B) Pre-School	\$10,206	(\$10,206)	\$0	To correct allocation based on square footage
1. Salaries (C) School Age	\$103,537	(\$103,537)	\$0	To correct allocation based on square footage
1. Salaries (E) Facility Based Services	\$144,441	(\$144,441)	\$0	To correct allocation based on square footage
1. Salaries (F) Enclave	\$19,114	(\$19,114)	\$0	To correct allocation based on square footage
1. Salaries (G) Community Employment	\$251	(\$251)	\$0	To correct allocation based on square footage
1. Salaries (I) Medicaid Admin	\$6,426	(\$6,426)	\$0	To correct allocation based on square footage
1. Salaries (K) Co. Board Operated ICF/MR	\$95	(\$95)	\$0	To correct allocation based on square footage
1. Salaries (L) Community Residential	\$929	(\$929)	\$0	To correct allocation based on square footage
1. Salaries (M) Family Support Services	\$177	(\$177)	\$0	To correct allocation based on square footage
1. Salaries (N) Service & Support Admin	\$54,572	(\$54,572)	\$0	To correct allocation based on square footage
1. Salaries (O) Non-Federal Reimbursable	\$14,176	(\$14,176)	\$0	To correct allocation based on square footage
1. Salaries (U) Transportation	\$53,759	(\$53,759)	\$0	To correct allocation based on square footage
1. Salaries (V) Admin	\$14,588	(\$14,588)	\$0	To correct allocation based on square footage
1. Salaries (W) Program Supervision	\$18,472	(\$18,472)	\$0	To correct allocation based on square footage
1. Salaries (X) Gen Expense All Prgm.	\$564,960	\$529,657	\$1,094,617	To correct allocation based on square footage
2. Employee Benefits (A) Early Intervention	\$28,023	(\$28,023)	\$0	To correct allocation based on square footage
2. Employee Benefits (B) Pre-School	\$4,048	(\$4,048)	\$0	To correct allocation based on square footage
2. Employee Benefits (C) School Age	\$46,990	(\$46,990)	\$0	To correct allocation based on square footage
2. Employee Benefits (E) Facility Based Services	\$57,250	(\$57,250)	\$0	To correct allocation based on square footage
2. Employee Benefits (F) Enclave	\$7,603	(\$7,603)	\$0	To correct allocation based on square footage
2. Employee Benefits (G) Community Employment	\$112	(\$112)	\$0	To correct allocation based on square footage
2. Employee Benefits (I) Medicaid Admin	\$3,298	(\$3,298)	\$0	To correct allocation based on square footage
2. Employee Benefits (K) Co. Board Operated ICF/MR	\$51	(\$51)	\$0	To correct allocation based on square footage

**Appendix A (page 6)**  
**Cuyahoga County Board of Developmental Disabilities**  
**2010 Income and Expenditure Report Adjustments**

	<b>Reported Amount</b>	<b>Correction</b>	<b>Corrected Amount</b>	<b>Explanation of Correction</b>
<b>Worksheet 3 (cont.)</b>				
2. Employee Benefits (L) Community Residential	\$505	(\$505)	\$0	To correct allocation based on square footage
2. Employee Benefits (M) Family Support Services	\$96	(\$96)	\$0	To correct allocation based on square footage
2. Employee Benefits (N) Service & Support Admin	\$18,819	(\$18,819)	\$0	To correct allocation based on square footage
2. Employee Benefits (O) Non-Federal Reimbursable	\$4,491	(\$4,491)	\$0	To correct allocation based on square footage
2. Employee Benefits (U) Transportation	\$23,577	(\$23,577)	\$0	To correct allocation based on square footage
2. Employee Benefits (V) Admin	\$7,920	(\$7,920)	\$0	To correct allocation based on square footage
2. Employee Benefits (W) Program Supervision	\$8,772	(\$8,772)	\$0	To correct allocation based on square footage
2. Employee Benefits (X) Gen Expense All Prgm.	\$172,207	\$211,555	\$383,762	To correct allocation based on square footage
3. Service Contracts (A) Early Intervention	\$287,076	(\$287,076)	\$0	To correct allocation based on square footage
3. Service Contracts (B) Pre-School	\$17,725	(\$17,725)	\$0	To correct allocation based on square footage
3. Service Contracts (C) School Age	\$147,471	(\$147,471)	\$0	To correct allocation based on square footage
3. Service Contracts (E) Facility Based Services	\$803,406	(\$803,406)	\$0	To correct allocation based on square footage
3. Service Contracts (F) Enclave	\$119,377	(\$119,377)	\$0	To correct allocation based on square footage
3. Service Contracts (G) Community Employment	\$245	(\$245)	\$0	To correct allocation based on square footage
3. Service Contracts (I) Medicaid Admin	\$17,798	(\$17,798)	\$0	To correct allocation based on square footage
3. Service Contracts (K) Co. Board Operated ICF/MR	\$267	(\$267)	\$0	To correct allocation based on square footage
3. Service Contracts (L) Community Residential	\$2,621	(\$2,621)	\$0	To correct allocation based on square footage
3. Service Contracts (M) Family Support Services	\$499	(\$499)	\$0	To correct allocation based on square footage
3. Service Contracts (N) Service & Support Admin	\$174,878	(\$174,878)	\$0	To correct allocation based on square footage
3. Service Contracts (O) Non-Federal Reimbursable	\$32,798	(\$32,798)	\$0	To correct allocation based on square footage
3. Service Contracts (U) Transportation	\$100,165	(\$100,165)	\$0	To correct allocation based on square footage
3. Service Contracts (V) Admin	\$41,143	(\$41,143)	\$0	To correct allocation based on square footage
3. Service Contracts (W) Program Supervision	\$49,208	(\$49,208)	\$0	To correct allocation based on square footage
3. Service Contracts (X) Gen Expense All Prgm.	\$71,185	\$1,794,678	\$1,865,863	To correct allocation based on square footage
4. Other Expenses (A) Early Intervention	\$377,431	(\$1,086)		To correct audited cell total
		(\$376,345)	\$0	To correct allocation based on square footage
4. Other Expenses (B) Pre-School	\$41,008	(\$41,008)	\$0	To correct allocation based on square footage
4. Other Expenses (C) School Age	\$442,607	(\$442,607)	\$0	To correct allocation based on square footage
4. Other Expenses (E) Facility Based Services	\$1,777,334	(\$1,777,334)	\$0	To correct allocation based on square footage
4. Other Expenses (F) Enclave	\$277,495	(\$277,495)	\$0	To correct allocation based on square footage
4. Other Expenses (G) Community Employment	\$1,198	(\$1,198)	\$0	To correct allocation based on square footage
4. Other Expenses (I) Medicaid Admin	\$76,670	(\$76,670)	\$0	To correct allocation based on square footage
4. Other Expenses (K) Co. Board Operated ICF/MR	\$494,966	(\$494,966)	\$0	To correct allocation based on square footage

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**Cuyahoga County Board of Developmental Disabilities**  
**2010 Income and Expenditure Report Adjustments**

	<b>Reported Amount</b>	<b>Correction</b>	<b>Corrected Amount</b>	<b>Explanation of Correction</b>
<b>Worksheet 3 (cont.)</b>				
4. Other Expenses (L) Community Residential	\$132,097	(\$132,097)	\$0	To correct allocation based on square footage
4. Other Expenses (M) Family Support Services	\$2,348	(\$2,348)	\$0	To correct allocation based on square footage
4. Other Expenses (N) Service & Support Admin	\$394,132	(\$394,132)	\$0	To correct allocation based on square footage
4. Other Expenses (O) Non-Federal Reimbursable	\$58,866	(\$165) (\$58,701)		To correct audited cell total To correct allocation based on square footage
		\$575	\$575	To reclassify non-federal reimbursable costs
4. Other Expenses (U) Transportation	\$268,498	(\$268,498)	\$0	To correct allocation based on square footage
4. Other Expenses (V) Admin	\$215,607	(\$215,607)	\$0	To correct allocation based on square footage
4. Other Expenses (W) Program Supervision	\$177,300	(\$177,300)	\$0	To correct allocation based on square footage
4. Other Expenses (X) Gen Expense All Prgm.	\$749,015	(\$575)		To reclassify non-federal reimbursable costs
		\$4,736,306	\$5,484,746	To correct allocation based on square footage
<b>Worksheet 5</b>				
1. Salaries (A) Early Intervention	\$4,663,960	\$249,348	\$4,913,308	To reclassify Early Childhood Manager salaries
1. Salaries (B) Pre-School	\$586,260	\$34,002	\$620,262	To reclassify Early Childhood Manager salaries
1. Salaries (K) Co. Board Operated ICF/MR	\$15,226	(\$15,226)	\$0	To correct total
1. Salaries (L) Community Residential	\$11,711	(\$26,937)		To reclassify Investigative Agent salaries
		\$15,226	\$0	To correct total
1. Salaries (M) Family Support Services	\$27,395	\$16,504	\$43,899	To correct C. Hoban salary
1. Salaries (O) Non-Federal Reimbursable	\$0	\$26,937		To reclassify Investigative Agent salaries
		\$13,698	\$40,635	To reclassify Investigative Agent salaries
2. Employee Benefits (A) Early Intervention	\$1,626,382	\$61,031	\$1,687,413	To reclassify Early Childhood Manager benefits
2. Employee Benefits (B) Pre-School	\$267,861	\$8,322	\$276,183	To reclassify Early Childhood Manager benefits
2. Employee Benefits (K) Co. Board Operated ICF/MR	\$8,882	(\$7,081)	\$1,801	To correct total
2. Employee Benefits (L) Community Residential	\$56,070	(\$35,699)		To reclassify Investigative Agent benefits
		(\$13,698)		To reclassify Investigative Agent salaries
		\$7,081	\$13,754	To correct total
2. Employee Benefits (M) Family Support Services	\$11,111	\$2,573	\$13,684	To correct C. Hoban benefits
2. Employee Benefits (O) Non-Federal Reimbursable	\$0	\$35,699	\$35,699	To reclassify Investigative Agent benefits
3. Service Contracts (L) Community Residential	\$4,355,003	(\$14,474)		To reclassify transportation expenses
		(\$41,226)	\$4,299,303	To fix erroneous adjustment
4. Other Expenses (A) Early Intervention	\$212,875	(\$2,725)		To reclassify transportation expenses
		(\$1,090)	\$209,060	To reclassify transportation expenses
4. Other Expenses (C) School Age	\$69,157	(\$120)	\$69,037	To reclassify transportation expenses
4. Other Expenses (L) Community Residential	\$ 89,228	\$ 15,910		To reclassify nonwaiver costs
		\$ 5,277		To reclassify nonwaiver costs
		\$ 30,900	\$ 141,315	To reclassify housing costs
4. Other Expenses (M) Family Support Services	\$274,879	\$155,124	\$430,003	To reclassify family support costs
5. COG Expenses (L) Community Residential	\$0	\$12,237	\$12,237	To match audited COG workbook
5. COG Expenses (O) Non-Federal Reimbursable	\$0	\$13,239	\$13,239	To match audited COG workbook

**Appendix A (page 8)**  
**Cuyahoga County Board of Developmental Disabilities**  
**2010 Income and Expenditure Report Adjustments**

	<b>Reported Amount</b>	<b>Correction</b>	<b>Corrected Amount</b>	<b>Explanation of Correction</b>
<b>Worksheet 7-B</b>				
1. Salaries (X) Gen Expense All Prgm.	\$1,072,862	\$168,671	\$1,241,533	To reclassify Professional Service salaries
2. Employee Benefits (X) Gen Expense All Prgm.	\$339,066	\$57,147	\$396,213	To reclassify Professional Service benefits
4. Other Expenses (X) Gen Expense All Prgm.	\$27,472	\$3,961	\$31,433	To reclassify nursing expenses
<b>Worksheet 7-C</b>				
1. Salaries (X) Gen Expense All Prgm.	\$1,762,917	\$104,605	\$1,867,522	To reclassify Professional Service salaries
2. Employee Benefits (X) Gen Expense All Prgm.	\$539,816	\$31,663	\$571,479	To reclassify Professional Service benefits
<b>Worksheet 7-D</b>				
1. Salaries (X) Gen Expense All Prgm.	\$813,888	\$90,416	\$904,304	To reclassify Professional Service salaries
2. Employee Benefits (X) Gen Expense All Prgm.	\$295,097	\$14,496	\$309,593	To reclassify Professional Service benefits
<b>Worksheet 7-E</b>				
1. Salaries (X) Gen Expense All Prgm.	\$1,158,962	\$86,790	\$1,245,752	To reclassify Professional Service salaries
2. Employee Benefits (X) Gen Expense All Prgm.	\$392,572	\$28,911	\$421,483	To reclassify Professional Service benefits
<b>Worksheet 7-F</b>				
1. Salaries (X) Gen Expense All Prgm.	\$701,698	\$59,430	\$761,128	To reclassify Professional Service salaries
2. Employee Benefits (X) Gen Expense All Prgm.	\$234,259	\$15,526	\$249,785	To reclassify Professional Service benefits
<b>Worksheet 7-G</b>				
3. Service Contracts (E) Facility Based Services	\$0	\$44,625	\$44,625	To reclassify counseling costs
<b>Worksheet 8</b>				
3. Service Contracts (A) Early Intervention	\$0	\$2,670		To allocate transportation costs to the correct program
		\$2,725	\$5,395	To allocate transportation costs to the correct program
3. Service Contracts (B) Pre-School	\$0	\$8,268		To allocate transportation costs to the correct program
		\$1,090	\$9,358	To allocate transportation costs to the correct program
3. Service Contracts (C) School Age	\$0	\$1,771		To allocate transportation costs to the correct program
		\$120	\$1,891	To allocate transportation costs to the correct program
3. Service Contracts (E) Facility Based Services	\$0	\$837,952		To allocate transportation costs to the correct program
		(\$183)	\$837,769	To allocate transportation costs to the correct program
3. Service Contracts (F) Enclave	\$0	\$506,053		To allocate transportation costs to the correct program
		(\$100)		To allocate transportation costs to the correct program
		\$1,320	\$507,273	To reclassify transportation costs

**Appendix A (page 9)**  
**Cuyahoga County Board of Developmental Disabilities**  
**2010 Income and Expenditure Report Adjustments**

	<b>Reported Amount</b>	<b>Correction</b>	<b>Corrected Amount</b>	<b>Explanation of Correction</b>
<b>Worksheet 8 (cont.)</b>				
3. Service Contracts (G) Community Employment	\$0	\$137,967		To allocate transportation costs to the correct program
		(\$25)		To allocate transportation costs to the correct program
		\$5		To reclassify transportation costs
		\$14,474	\$152,421	To allocate transportation costs to the correct program
3. Service Contracts (X) Gen Expense All Prgm.	\$10,846,693	(\$837,952)		To allocate transportation costs to the correct program
		(\$506,053)		To allocate transportation costs to the correct program
		(\$137,967)		To allocate transportation costs to the correct program
		(\$2,670)		To allocate transportation costs to the correct program
		(\$8,268)		To allocate transportation costs to the correct program
		\$5,042		To reclassify transportation costs
		(\$309)		To correct allocation error
		(\$1,771)	\$9,356,745	To allocate transportation costs to the correct program
4. Other Expenses (O) Non-Federal Reimbursable	\$0	\$1,059	\$1,059	To reclassify non-federal reimbursable costs
4. Other Expenses (X) Gen Expense All Prgm.	\$1,054,105	(\$1,059)	\$1,053,046	To reclassify non-federal reimbursable costs
<b>Worksheet 9</b>				
1. Salaries (N) Service & Support Admin. Costs	\$8,203,657	(\$110,526)		To reclassify Admin Asst/Intake-Eligibility salaries
		(\$16,504)	\$8,076,627	To reclassify C. Hoban salary
2. Employee Benefits (N) Service & Support Admin. Costs	\$3,097,145	(\$53,997)		To reclassify Admin Asst/Intake-Eligibility benefits
		(\$2,573)	\$3,040,575	To reclassify C. Hoban benefits
3. Service Contracts (N) Service & Support Admin. Costs	\$707,017	(\$18,954)		To reclassify day services cost
		(\$44,625)		To reclassify counseling costs
		(\$200,000)		To reclassify a non-SSA expense
		(\$30,900)		To reclassify housing costs
		(\$5,042)	\$407,496	To reclassify transportation costs
4. Other Expenses (N) Service & Support Admin. Costs	\$420,426	\$41,226		To correct erroneous adjustment
		(\$155,124)		To reclassify family support costs
		(\$5)	\$306,523	To reclassify transportation costs
5. COG Expenses (N) Service & Support Admin. Costs	\$0	\$1,209	\$1,209	To match audited COG workbook
<b>Worksheet 10</b>				
1. Salaries (E) Facility Based Services	\$16,062,998	(\$120,017)	\$15,942,981	To reclassify methods engineer's payroll
1. Salaries (F) Enclave	\$5,017,160	\$120,017	\$5,137,177	To reclassify methods engineer's payroll
2. Employee Benefits (E) Facility Based Services	\$6,894,825	(\$39,654)	\$6,855,171	To reclassify methods engineer's benefits
2. Employee Benefits (F) Enclave	\$2,055,009	\$39,654	\$2,094,663	To reclassify methods engineer's benefits
3. Service Contracts (E) Facility Based Services	\$10,363,336	\$18,954	\$10,382,290	To reclassify day services costs
3. Service Contracts (F) Enclave	\$1,666,139	(\$17,638)	\$1,648,501	To reclassify community employment costs
3. Service Contracts (G) Community Employment	\$145,021	\$17,638	\$162,659	To reclassify community employment costs
3. Service Contracts (H) Unasgn Adult Program	\$0	\$200,000	\$200,000	To reclassify a non-SSA expense

**Appendix A (page 10)**  
**Cuyahoga County Board of Developmental Disabilities**  
**2010 Income and Expenditure Report Adjustments**

	<b>Reported Amount</b>	<b>Correction</b>	<b>Corrected Amount</b>	<b>Explanation of Correction</b>
<b>Worksheet 10 (cont.)</b>				
4. Other Expenses (E) Facility Based Services	\$800,874	(\$14,768)		To reclassify non-federal reimbursable costs
		(\$7,163)	\$778,943	To reclassify purchase greater than 5,000
4. Other Expenses (F) Enclave	\$196,722	(\$1,015)		To reclassify non-federal reimbursable costs
		(\$1,320)		To reclassify transportation costs
4. Other Expenses (O) Non-Federal Reimbursable	\$0	(\$100,000)	\$94,387	To reclassify VRP3 expense
		\$14,768		To reclassify non-federal reimbursable costs
		\$1,015	\$15,783	To reclassify non-federal reimbursable costs
<b>Reconciliation to County Auditor Worksheet</b>				
<b>Expense:</b>				
Plus: Purchases Greater Than \$5,000	\$0	\$7,163	\$7,163	To reclassify purchase greater than 5,000
Plus: VRP3 Pathways	\$0	\$1,190,572		To record Pathways expenses
		\$100,000	\$1,290,572	To reclassify VRP3 expense
Less: Capital Costs	(\$4,125,218)	(\$3,655)		To reconcile off depreciation expenses
		\$3,290		To reconcile off depreciation expenses
		(\$5,671)		To correct depreciation expense
		\$1,493	(\$4,129,761)	To reconcile off gain from disposed assets
Total from 12/31 County Auditor's Report	\$187,542,240	\$1,190,572	\$188,732,812	To correct County Auditor total
<b>Revenue:</b>				
Plus: VRP3/Pathways	\$0	\$1,105,806	\$1,105,806	To record Pathways revenues
Total from 12/31 County Auditor's Report	203,809,735	1,113,227	\$204,922,962	To correct County Auditor total
<b>Medicaid Administration Worksheet</b>				
Lines 6-10 Ancillary Costs	\$ -	\$ 183,980	\$ 183,980	To record ancillary costs

**Appendix B  
Cuyahoga County Board of Developmental Disabilities  
2011 Income and Expenditure Report Adjustments**

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
<b>Schedule A</b>				
20. Environmental Accessibility Adaptations And/Or Modifications And Supplies (L) Community Residential	\$ 212,081	\$ (21,153)	\$ 190,928	To reclassify nonwaiver costs
21. Adaptive And Assistive Equipment (L) Community Residential	\$ 144,363	\$ (2,661)	\$ 141,702	To reclassify nonwaiver costs
25. Other Waiver Services (L) Community Residential	\$ 87,093	\$ 7,417 \$ (858)	\$ 7,417 \$ 86,235	To keep COG costs on Schedule A To reclassify nonwaiver costs
<b>Schedule B-1, Section A</b>				
1. Building Services (B) Adult	23,055	2,097	25,152	To adjust to prior audit
1. Building Services (C) Child	13,465	(1,884)	11,581	To adjust to prior audit
2. Dietary Services (C) Child	9,016	(1,996)	7,020	To adjust to prior audit
4. Nursing Services (B) Adult	1,632	53	1,685	To adjust to prior audit
7. Occupational Therapy (B) Adult	1,343	(32)	1,311	To adjust to prior audit
8. Physical Therapy (B) Adult	1,359	(32)	1,327	To adjust to prior audit
9. Social Work/Counseling (B) Adult	211	(72)	139	To allocate social work square footage from adult to child
9. Social Work/Counseling (C) Child	0	72	72	To allocate social work square footage from adult to child
13. School Age Children (C) Child	56,467	(2,787)	53,680	To reallocate non-reimbursable square footage
15. Supported Emp. -Enclave (B) Adult	6,261	1	6,262	To adjust to prior audit
17. Medicaid Administration (A) MAC	4,354	(3,296)	1,058	To adjust to prior audit
18. County Board Operated ICF/MR (D) General	54	(54)	0	To adjust to prior audit
19. Community Residential (D) General	579	2,374	2,953	To adjust to prior audit
21. Service And Support Admin (D) General	54,304	1,996	56,300	To adjust to prior audit
22. Program Supervision (B) Adult	10,261	895	11,156	To adjust to prior audit
22. Program Supervision (C) Child	2,433	(951)	1,482	To adjust to prior audit
23. Administration (D) General	9,099	868	9,967	To adjust to prior audit
25. Non-Reimbursable (C) Child	7,400	36,700 2,787	46,887	To adjust to prior audit To reallocate non-reimbursable square footage
<b>Schedule B-1, Section B</b>				
1. Total Individuals Served By Program (A) Facility Based Services	2,845	(59)		To correct duplication of individuals
4. 15 Minute Units (C) Supported Emp. -Community Employment	26,376	1 (60)	2,787	To adjust for unreported statistics To remove units in error
		(1,220)	25,096	To remove units that do not have supporting documentation
<b>Schedule B-3</b>				
7. Supported Emp. -Comm Emp. (H) Cost of Bus, Tokens, Cabs- Fourth Quarter	\$ 36,513	\$ 9,826	\$ 46,339	To correct parent reimbursement costs
<b>Schedule B-4</b>				
1. TCM Units (D) 4th Quarter	139,063	5,275 4,947	149,285	To project unallowable errors To project unallowable errors
2. Other SSA Allowable Units (D) 4th Quarter	12,756	710	13,466	To project unallowable errors
5. SSA Unallowable Units (C) 3rd Quarter	7,530	(4,947) (710)	1,873	To project unallowable errors To project unallowable errors
5. SSA Unallowable Units (D) 4th Quarter	7,062	(1,787) (5,275)	-	To remove units for non-certified SSA's To project unallowable errors
<b>Schedule C</b>				
<b>V. Other Revenues</b>				
(I) Other (Detail On Separate Sheet)- COG Revenue			\$ -	
46. FSS Copay	\$ -	\$ 2,221	\$ 2,221	To match audited COG workbook

**Appendix B (page 2)**  
**Cuyahoga County Board of Developmental Disabilities**  
**2011 Income and Expenditure Report Adjustments**

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
<b>Worksheet 1</b>				
2. Land Improvements (A) Early Intervention	\$ 9,792	\$ (9,792)	\$ -	To correct depreciation expense
2. Land Improvements (B) Pre-School	\$ 1,227	\$ (1,227)	\$ -	To correct depreciation expense
2. Land Improvements (C) School Age	\$ 13,183	\$ (13,183)	\$ -	To correct depreciation expense
2. Land Improvements (E) Facility Based Services	\$ 58,857	\$ (58,857)	\$ -	To correct depreciation expense
2. Land Improvements (F) Enclave	\$ 7,695	\$ (7,695)	\$ -	To correct depreciation expense
2. Land Improvements (G) Community Employment	\$ 52	\$ (52)	\$ -	To correct depreciation expense
2. Land Improvements (I) Medicaid Admin	\$ 680	\$ (680)	\$ -	To correct depreciation expense
2. Land Improvements (K) Co. Board Operated ICF/MR	\$ 37,805	\$ (37,805)	\$ -	To correct depreciation expense
2. Land Improvements (L) Community Residential	\$ 7,231	\$ (7,231)	\$ -	To correct depreciation expense
2. Land Improvements (M) Family Support Services	\$ 16	\$ (16)	\$ -	To correct depreciation expense
2. Land Improvements (N) Service & Support Admin	\$ 11,526	\$ (11,526)	\$ -	To correct depreciation expense
2. Land Improvements (O) Non-Federal Reimbursable	\$ 1,628	\$ (1,628)	\$ -	To correct depreciation expense
2. Land Improvements (U) Transportation	\$ 7,230	\$ (7,230)	\$ -	To correct depreciation expense
2. Land Improvements (V) Admin	\$ 1,300	\$ (1,300)	\$ -	To correct depreciation expense
2. Land Improvements (W) Program Supervision	\$ 2,775	\$ (2,775)	\$ -	To correct depreciation expense
2. Land Improvements (X) Gen Expense All Prgm.	\$ 4,485	\$ 160,997	\$ -	To correct depreciation expense
		\$ 4,665	\$ 170,147	To correct depreciation expense
3. Buildings/Improve (A) Early Intervention	\$ 118,995	\$ (118,995)	\$ -	To correct depreciation expense
3. Buildings/Improve (B) Pre-School	\$ 15,435	\$ (15,435)	\$ -	To correct depreciation expense
3. Buildings/Improve (C) School Age	\$ 169,216	\$ (169,216)	\$ -	To correct depreciation expense
3. Buildings/Improve (E) Facility Based Services	\$ 822,238	\$ (822,238)	\$ -	To correct depreciation expense
3. Buildings/Improve (F) Enclave	\$ 105,692	\$ (105,692)	\$ -	To correct depreciation expense
3. Buildings/Improve (G) Community Employment	\$ 354	\$ (354)	\$ -	To correct depreciation expense
3. Buildings/Improve (I) Medicaid Admin	\$ 33,234	\$ (33,234)	\$ -	To correct depreciation expense
3. Buildings/Improve (K) Co. Board Operated ICF/MR	\$ 751,867	\$ (751,867)	\$ -	To correct depreciation expense
3. Buildings/Improve (L) Community Residential	\$ 210,977	\$ (210,977)	\$ -	To correct depreciation expense
3. Buildings/Improve (M) Family Support Services	\$ 978	\$ (978)	\$ -	To correct depreciation expense
3. Buildings/Improve (N) Service & Support Admin	\$ 259,593	\$ (259,593)	\$ -	To correct depreciation expense
3. Buildings/Improve (O) Non-Federal Reimbursable	\$ 23,875	\$ (23,875)	\$ -	To correct depreciation expense
3. Buildings/Improve (U) Transportation	\$ 160,582	\$ (160,582)	\$ -	To correct depreciation expense
3. Buildings/Improve (V) Admin	\$ 80,710	\$ (80,710)	\$ -	To correct depreciation expense
3. Buildings/Improve (W) Program Supervision	\$ 77,317	\$ (77,317)	\$ -	To correct depreciation expense
3. Buildings/Improve (X) Gen Expense All Prgm.	\$ 30,623	\$ 2,831,063	\$ -	To correct depreciation expense
		\$ (4,491)	\$ -	To remove a fully depreciated asset
		\$ 1,006	\$ 2,858,201	To correct depreciation expense
4. Fixtures (A) Early Intervention	\$ 66,184	\$ (66,184)	\$ -	To correct depreciation expense
4. Fixtures (B) Pre-School	\$ 10,742	\$ (10,742)	\$ -	To correct depreciation expense
4. Fixtures (C) School Age	\$ 131,359	\$ (131,359)	\$ -	To correct depreciation expense
4. Fixtures (E) Facility Based Services	\$ 252,939	\$ (252,939)	\$ -	To correct depreciation expense
4. Fixtures (F) Enclave	\$ 32,423	\$ (32,423)	\$ -	To correct depreciation expense
4. Fixtures (G) Community Employment	\$ 116	\$ (116)	\$ -	To correct depreciation expense
4. Fixtures (I) Medicaid Admin	\$ 9,345	\$ (9,345)	\$ -	To correct depreciation expense
4. Fixtures (K) Co. Board Operated ICF/MR	\$ 60,570	\$ (60,570)	\$ -	To correct depreciation expense
4. Fixtures (L) Community Residential	\$ 11,115	\$ (11,115)	\$ -	To correct depreciation expense
4. Fixtures (M) Family Support Services	\$ 273	\$ (273)	\$ -	To correct depreciation expense
4. Fixtures (N) Service & Support Admin	\$ 50,961	\$ (50,961)	\$ -	To correct depreciation expense
4. Fixtures (O) Non-Federal Reimbursable	\$ 10,747	\$ (10,747)	\$ -	To correct depreciation expense
4. Fixtures (U) Transportation	\$ 25,387	\$ (25,387)	\$ -	To correct depreciation expense
4. Fixtures (V) Admin	\$ 22,509	\$ (22,509)	\$ -	To correct depreciation expense
4. Fixtures (W) Program Supervision	\$ 21,585	\$ (21,585)	\$ -	To correct depreciation expense
4. Fixtures (X) Gen Expense All Prgm.	\$ 9,982	\$ 706,255	\$ 716,237	To correct depreciation expense
5. Movable Equipment (A) Early Intervention	\$ 13,330	\$ (13,330)	\$ -	To correct depreciation expense
5. Movable Equipment (B) Pre-School	\$ 1,505	\$ (1,505)	\$ -	To correct depreciation expense
5. Movable Equipment (C) School Age	\$ 15,087	\$ (15,087)	\$ -	To correct depreciation expense
5. Movable Equipment (E) Facility Based Services	\$ 83,839	\$ (83,839)	\$ -	To correct depreciation expense
5. Movable Equipment (F) Enclave	\$ 19,445	\$ (19,445)	\$ -	To correct depreciation expense
5. Movable Equipment (G) Community Employment	\$ 325	\$ (325)	\$ -	To correct depreciation expense
5. Movable Equipment (I) Medicaid Admin	\$ 4,206	\$ (4,206)	\$ -	To correct depreciation expense
5. Movable Equipment (K) Co. Board Operated ICF/MR	\$ 2,377	\$ (2,377)	\$ -	To correct depreciation expense
5. Movable Equipment (L) Community Residential	\$ 545	\$ (545)	\$ -	To correct depreciation expense
5. Movable Equipment (M) Family Support Services	\$ 104	\$ (104)	\$ -	To correct depreciation expense

**Appendix B (page 3)**  
**Cuyahoga County Board of Developmental Disabilities**  
**2011 Income and Expenditure Report Adjustments**

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
<b>Worksheet 1 (cont.)</b>				
5. Movable Equipment (N) Service & Support Admin	\$ 79,096	\$ (79,096)	\$ -	To correct depreciation expense
5. Movable Equipment (O) Non-Federal Reimbursable	\$ 3,474	\$ (3,474)	\$ -	To correct depreciation expense
5. Movable Equipment (U) Transportation	\$ 308,374	\$ (308,374)	\$ -	To correct depreciation expense
5. Movable Equipment (V) Admin	\$ 8,550	\$ (8,550)	\$ -	To correct depreciation expense
5. Movable Equipment (W) Program Supervision	\$ 30,981	\$ (30,981)	\$ -	To correct depreciation expense
5. Movable Equipment (X) Gen Expenses All Prgm.	\$ 28,089	\$ 8,474		To record loss on sale of disposed assets
		\$ 645		To record a purchase greater than \$5,000
		\$ 571,238	\$ 608,446	To correct depreciation expense
8. COG Expenses (I) Medicaid Admin	\$ 1,331	\$ (1,331)	\$ -	To match audited COG report
8. COG Expenses (L) Community Residential	\$ -	\$ 51	\$ 51	To match audited COG report
8. COG Expenses (M) Family Support Services	\$ 23,654	\$ (21,226)	\$ 2,428	
8. COG Expenses (O) Non-Federal Reimbursable	\$ -	\$ 357	\$ 357	To match audited COG report
<b>Worksheet 2</b>				
1. Salaries (X) Gen Expense All Prgm.	\$ 3,084,875	\$ 111,252	\$ 3,196,127	To reclassify Admin Asst/Intake-Eligibility salaries
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 1,300,776	\$ 36,135	\$ 1,336,911	To reclassify Admin Asst/Intake-Eligibility benefits
3. Service Contracts (X) Gen Expense All Prgm.	\$ 892,048	\$ (119,974)	\$ 772,074	To reclassify social work costs
4. Other Expenses (O) Non-Federal Reimbursable	\$ 136,441	\$ 49,225	\$ 185,666	To reclassify non-federal reimbursable costs
4. Other Expenses (X) Gen Expense All Prgm.	\$ 1,755,744	\$ (21,607)		To reclassify non-federal reimbursable costs
		\$ (49,225)		To reclassify non-federal reimbursable costs
		\$ (8,564)	\$ 1,676,348	To reclassify a purchase over \$5,000
5. COG Expense (I) Medicaid Admin	\$ 42,966	\$ (42,966)	\$ -	To match audited COG report
5. COG Expenses (L) Community Residential	\$ -	\$ 3,189	\$ 3,189	To match audited COG report
5. COG Expense (M) Family Support Services	\$ 763,375	\$ (610,903)	\$ 152,472	To match audited COG report
5. COG Expense (O) Non-Federal Reimbursable	\$ -	\$ 2,347,997		To match audited COG report
		\$ 254,662	\$ 2,602,659	To record MAC fees paid by the COG
10. Unallowable Fees (O) Non-Federal Reimbursable	\$ -	\$ 21,607	\$ 21,607	To reclassify non-federal reimbursable costs
<b>Worksheet 2A</b>				
1. Salaries (A) Early Intervention	\$ 397,401	\$ (239,794)		To reclassify Early Childhood Manager salaries
		\$ (157,607)	\$ -	To reclassify Professional Service salaries
1. Salaries (B) Pre-School	\$ 4,014	\$ (2,422)		To reclassify Early Childhood Manager salaries
		\$ (1,592)	\$ -	To reclassify Professional Service salaries
1. Salaries (C) School Age	\$ 178,824	\$ (4,824)	\$ 174,000	To reclassify Professional Service salaries
1. Salaries (E) Facility Based Services	\$ 3,636,691	\$ (318,398)	\$ 3,318,293	To reclassify Professional Service salaries
2. Employee Benefits (A) Early Intervention	\$ 129,076	\$ (77,885)		To reclassify Early Childhood Manager benefits
		\$ (51,191)	\$ -	To reclassify Professional Service benefits
2. Employee Benefits (B) Pre-School	\$ 1,304	\$ (787)		To reclassify Early Childhood Manager benefits
		\$ (517)	\$ -	To reclassify Professional Service benefits
2. Employee Benefits (C) School Age	\$ 58,082	\$ (1,567)	\$ 56,515	To reclassify Professional Service benefits
2. Employee Benefits (E) Facility Based Services	\$ 1,206,514	\$ (103,416)	\$ 1,103,098	To reclassify Professional Service benefits
5. COG Expenses (I) Medicaid Admin	\$ 3,053	\$ (3,053)	\$ -	To match audited COG report
5. COG Expenses (M) Family Support Services	\$ 54,234	\$ (54,234)	\$ -	To match audited COG report

**Appendix B (page 4)**  
**Cuyahoga County Board of Developmental Disabilities**  
**2011 Income and Expenditure Report Adjustments**

	<b>Reported Amount</b>	<b>Correction</b>	<b>Corrected Amount</b>	<b>Explanation of Correction</b>
<b>Worksheet 3</b>				
1. Salaries (A) Early Intervention	\$ 107,856	\$ (107,856)	\$ -	To correct worksheet 3 expense allocation
1. Salaries (B) Pre-School	\$ 12,970	\$ (12,970)	\$ -	To correct worksheet 3 expense allocation
1. Salaries (C) School Age	\$ 135,775	\$ (135,775)	\$ -	To correct worksheet 3 expense allocation
1. Salaries (E) Facility Based Services	\$ 130,345	\$ (130,345)	\$ -	To correct worksheet 3 expense allocation
1. Salaries (F) Enclave	\$ 16,496	\$ (16,496)	\$ -	To correct worksheet 3 expense allocation
1. Salaries (I) Medicaid Admin	\$ 7,177	\$ (7,177)	\$ -	To correct worksheet 3 expense allocation
1. Salaries (K) Co. Board Operated ICF/MR	\$ 104	\$ (104)	\$ -	To correct worksheet 3 expense allocation
1. Salaries (L) Community Residential	\$ 1,022	\$ (1,022)	\$ -	To correct worksheet 3 expense allocation
1. Salaries (M) Family Support Services	\$ 194	\$ (194)	\$ -	To correct worksheet 3 expense allocation
1. Salaries (N) Service & Support Admin	\$ 59,049	\$ (59,049)	\$ -	To correct worksheet 3 expense allocation
1. Salaries (O) Non-Federal Reimbursable	\$ 17,056	\$ (17,056)	\$ -	To correct worksheet 3 expense allocation
1. Salaries (U) Transportation	\$ 54,271	\$ (54,271)	\$ -	To correct worksheet 3 expense allocation
1. Salaries (V) Admin	\$ 16,042	\$ (16,042)	\$ -	To correct worksheet 3 expense allocation
1. Salaries (W) Program Supervision	\$ 17,774	\$ (17,774)	\$ -	To correct worksheet 3 expense allocation
1. Salaries (X) Gen Expense All Prgm.	\$ 576,763	\$ 576,131	\$ 1,152,894	To correct worksheet 3 expense allocation
2. Employee Benefits (A) Early Intervention	\$ 27,862	\$ (27,862)	\$ -	To correct worksheet 3 expense allocation
2. Employee Benefits (B) Pre-School	\$ 4,261	\$ (4,261)	\$ -	To correct worksheet 3 expense allocation
2. Employee Benefits (C) School Age	\$ 50,784	\$ (50,784)	\$ -	To correct worksheet 3 expense allocation
2. Employee Benefits (E) Facility Based Services	\$ 47,972	\$ (47,972)	\$ -	To correct worksheet 3 expense allocation
2. Employee Benefits (F) Enclave	\$ 6,068	\$ (6,068)	\$ -	To correct worksheet 3 expense allocation
2. Employee Benefits (I) Medicaid Admin	\$ 3,598	\$ (3,598)	\$ -	To correct worksheet 3 expense allocation
2. Employee Benefits (K) Co. Board Operated ICF/MR	\$ 56	\$ (56)	\$ -	To correct worksheet 3 expense allocation
2. Employee Benefits (L) Community Residential	\$ 554	\$ (554)	\$ -	To correct worksheet 3 expense allocation
2. Employee Benefits (M) Family Support Services	\$ 105	\$ (105)	\$ -	To correct worksheet 3 expense allocation
2. Employee Benefits (N) Service & Support Admin	\$ 18,530	\$ (18,530)	\$ -	To correct worksheet 3 expense allocation
2. Employee Benefits (O) Non-Federal Reimbursable	\$ 4,497	\$ (4,497)	\$ -	To correct worksheet 3 expense allocation
2. Employee Benefits (U) Transportation	\$ 25,102	\$ (25,102)	\$ -	To correct worksheet 3 expense allocation
2. Employee Benefits (V) Admin	\$ 8,691	\$ (8,691)	\$ -	To correct worksheet 3 expense allocation
2. Employee Benefits (W) Program Supervision	\$ 8,388	\$ (8,388)	\$ -	To correct worksheet 3 expense allocation
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 207,372	\$ 206,468	\$ 413,840	To correct worksheet 3 expense allocation
3. Service Contracts (A) Early Intervention	\$ 76,498	\$ (76,498)	\$ -	To correct worksheet 3 expense allocation
3. Service Contracts (B) Pre-School	\$ 499	\$ (499)	\$ -	To correct worksheet 3 expense allocation

**Appendix B (page 5)**  
**Cuyahoga County Board of Developmental Disabilities**  
**2011 Income and Expenditure Report Adjustments**

	<b>Reported Amount</b>	<b>Correction</b>	<b>Corrected Amount</b>	<b>Explanation of Correction</b>
<b>Worksheet 3 (cont.)</b>				
3. Service Contracts (C) School Age	\$ 4	\$ (4)	\$ -	To correct worksheet 3 expense allocation
3. Service Contracts (E) Facility Based Services	\$ 56,539	\$ (56,539)	\$ -	To correct worksheet 3 expense allocation
3. Service Contracts (F) Enclave	\$ 7,158	\$ (7,158)	\$ -	To correct worksheet 3 expense allocation
3. Service Contracts (I) Medicaid Admin	\$ 1,762	\$ (1,762)	\$ -	To correct worksheet 3 expense allocation
3. Service Contracts (K) Co. Board Operated ICF/MR	\$ 31	\$ (31)	\$ -	To correct worksheet 3 expense allocation
3. Service Contracts (L) Community Residential	\$ 308	\$ (308)	\$ -	To correct worksheet 3 expense allocation
3. Service Contracts (M) Family Support Services	\$ 59	\$ (59)	\$ -	To correct worksheet 3 expense allocation
3. Service Contracts (N) Service & Support Admin	\$ 2,390	\$ (2,390)	\$ -	To correct worksheet 3 expense allocation
3. Service Contracts (O) Non-Federal Reimbursable	\$ 1,792	\$ (1,792)	\$ -	To correct worksheet 3 expense allocation
3. Service Contracts (U) Transportation	\$ 311	\$ (311)	\$ -	To correct worksheet 3 expense allocation
3. Service Contracts (V) Admin	\$ 4,835	\$ (4,835)	\$ -	To correct worksheet 3 expense allocation
3. Service Contracts (W) Program Supervision	\$ 3,888	\$ (3,888)	\$ -	To correct worksheet 3 expense allocation
3. Service Contracts (X) Gen Expense All Prgm.	\$ 83,780	\$ 156,074	\$ 239,854	To correct worksheet 3 expense allocation
4. Other Expenses (A) Early Intervention	\$ 576,459	\$ (576,459)	\$ -	To correct worksheet 3 expense allocation
4. Other Expenses (B) Pre-School	\$ 60,858	\$ (60,858)	\$ -	To correct worksheet 3 expense allocation
4. Other Expenses (C) School Age	\$ 615,974	\$ (615,974)	\$ -	To correct worksheet 3 expense allocation
4. Other Expenses (E) Facility Based Services	\$ 2,360,726	\$ (2,360,726)	\$ -	To correct worksheet 3 expense allocation
4. Other Expenses (F) Enclave	\$ 428,771	\$ (428,771)	\$ -	To correct worksheet 3 expense allocation
4. Other Expenses (G) Community Employment	\$ 1,460	\$ (1,460)	\$ -	To correct worksheet 3 expense allocation
4. Other Expenses (I) Medicaid Admin	\$ 90,961	\$ (90,961)	\$ -	To correct worksheet 3 expense allocation
4. Other Expenses (K) Co. Board Operated ICF/MR	\$ 551,982	\$ (551,982)	\$ -	To correct worksheet 3 expense allocation
4. Other Expenses (L) Community Residential	\$ 148,524	\$ (148,524)	\$ -	To correct worksheet 3 expense allocation
4. Other Expenses (M) Family Support Services	\$ 2,744	\$ (2,744)	\$ -	To correct worksheet 3 expense allocation
4. Other Expenses (N) Service & Support Admin	\$ 525,995	\$ (525,995)	\$ -	To correct worksheet 3 expense allocation
4. Other Expenses (O) Non-Federal Reimbursable	\$ 92,494	\$ (92,494)	\$ -	To correct worksheet 3 expense allocation
4. Other Expenses (U) Transportation	\$ 410,330	\$ (410,330)	\$ -	To correct worksheet 3 expense allocation
4. Other Expenses (V) Admin	\$ 226,341	\$ (226,341)	\$ -	To correct worksheet 3 expense allocation
4. Other Expenses (W) Program Supervision	\$ 221,583	\$ (221,583)	\$ -	To correct worksheet 3 expense allocation
4. Other Expenses (X) Gen Expense All Prgm.	\$ 759,158	\$ 6,315,202	\$ 7,074,360	To correct worksheet 3 expense allocation

**Appendix B (page 6)**  
**Cuyahoga County Board of Developmental Disabilities**  
**2011 Income and Expenditure Report Adjustments**

	<b>Reported Amount</b>	<b>Correction</b>	<b>Corrected Amount</b>	<b>Explanation of Correction</b>
<b>Worksheet 5</b>				
1. Salaries (A) Early Intervention	\$ 4,741,244	\$ (6,628) \$ 239,794	\$ 4,974,410	To correct audited cell total To reclassify Early Childhood Manager salaries
1. Salaries (B) Pre-School	\$ 483,497	\$ 6,627 \$ 2,422	\$ 492,546	To correct audited cell total To reclassify Early Childhood Manager salaries
1. Salaries (L) Community Residential	\$ 204,267	\$ (200,519)	\$ 3,748	To reclassify MUI Investigator salaries
1. Salaries (M) Family Support Services	\$ 22,160	\$ 5,462	\$ 27,622	To reclassify C. Hoban's salary
1. Salaries (O) Non-Federal Reimbursable	\$ -	\$ 200,519	\$ 200,519	To reclassify MUI Investigator salaries
2. Employee Benefits (A) Early Intervention	\$ 1,702,938	\$ (2,256) \$ 77,885	\$ 1,778,567	To correct audited cell total To reclassify Early Childhood Manager benefits
2. Employee Benefits (B) Pre-School	\$ 211,969	\$ 2,256 \$ 787	\$ 215,012	To correct audited cell total To reclassify Early Childhood Manager benefits
2. Employee Benefits (L) Community Residential	\$ 109,809	\$ (65,128)	\$ 44,681	To reclassify MUI Investigator benefits
2. Employee Benefits (M) Family Support Services	\$ 11,378	\$ 852	\$ 12,230	To reclassify C. Hoban's benefit
2. Employee Benefits (O) Non-Federal Reimbursable	\$ -	\$ 65,128	\$ 65,128	To reclassify MUI Investigator benefits
3. Service Contracts (A) Early Intervention	\$ 568,270	\$ (5,740)	\$ 562,530	To correct audited cell total
3. Service Contracts (B) Pre-School	\$ 5,740	\$ 5,740	\$ 11,480	To correct audited cell total
4. Other Expenses (A) Early Intervention	\$ 198,055	\$ (842)	\$ 197,213	To correct audited cell total
4. Other Expenses (B) Pre-School	\$ 14,116	\$ 841	\$ 14,957	To correct audited cell total
4. Other Expenses (L) Community Residential	\$ 352,415	\$ 21,153 \$ 2,661		To reclassify nonwaiver costs To reclassify nonwaiver costs
4. Other Expenses (M) Family Support Services	\$ 82,925	\$ 858 \$ 43,517	\$ 377,087 \$ 126,442	To reclassify nonwaiver costs To reclassify family support services costs
5. COG Expenses (L) Community Residential	\$ -	\$ 38,399	\$ 38,399	To match audited COG report
5. COG Expenses (M) Family Support Services	\$ 1,806,783	\$ 29,236	\$ 1,836,019	To match audited COG report
5. COG Expenses (O) Non-Federal Reimbursable	\$ -	\$ 15,662	\$ 15,662	To match audited COG report
<b>Worksheet 6</b>				
5. COG Expenses (I) Medicaid Admin	\$ 101,693	\$ (101,693)	\$ -	To match audited COG report
<b>Worksheet 7-B</b>				
1. Salaries (X) Gen Expense All Prgm.	\$ 1,081,960	\$ 172,857	\$ 1,254,817	To reclassify Professional Service salaries
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 328,201	\$ 56,144	\$ 384,345	To reclassify Professional Service benefits
<b>Worksheet 7-C</b>				
1. Salaries (X) Gen Expense All Prgm.	\$ 1,872,108	\$ 95,255	\$ 1,967,363	To reclassify Professional Service salaries
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 621,452	\$ 30,939	\$ 652,391	To reclassify Professional Service benefits
<b>Worksheet 7-D</b>				
1. Salaries (X) Gen Expense All Prgm.	\$ 493,237	\$ 91,848	\$ 585,085	To reclassify Professional Service salaries
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 194,008	\$ 29,832	\$ 223,840	To reclassify Professional Service benefits
4. Other Expenses (X) Gen Expense All Prgm.	\$ 44,242	\$ (837)	\$ 43,405	To correct erroneous posting
<b>Worksheet 7-E</b>				
1. Salaries (X) Gen Expense All Prgm.	\$ 1,182,476	\$ 88,110	\$ 1,270,586	To reclassify Professional Service salaries
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 410,061	\$ 28,618	\$ 438,679	To reclassify Professional Service benefits
<b>Worksheet 7-F</b>				
1. Salaries (X) Gen Expense All Prgm.	\$ 798,099	\$ 34,351	\$ 832,450	To reclassify Professional Service salaries
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 276,518	\$ 11,157	\$ 287,675	To reclassify Professional Service benefits

**Appendix B (page 7)**  
**Cuyahoga County Board of Developmental Disabilities**  
**2011 Income and Expenditure Report Adjustments**

	<b>Reported Amount</b>	<b>Correction</b>	<b>Corrected Amount</b>	<b>Explanation of Correction</b>
<b>Worksheet 7-G</b>				
3. Service Contracts (E) Facility Based Services	\$ -	\$ 16,789	\$ 16,789	To reclassify counseling costs
3. Service Contracts (X) Gen Expense All Prgm.	\$ -	\$ 119,974	\$ 119,974	To reclassify social work costs
<b>Worksheet 8</b>				
4. Other Expenses (G) Community Employment	\$ 155,829	\$ 9,826	\$ 165,655	To correct parent reimbursement costs
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 2,007	\$ 2,007	To reclassify non-federal reimbursable costs
4. Other Expenses (X) Gen Expense All Prgm.	\$ 10,531,160	\$ (2,007)	\$ 10,529,153	To reclassify non-federal reimbursable costs
<b>Worksheet 9</b>				
1. Salaries (N) Service & Support Admin. Costs	\$ 8,655,817	\$ (111,252)		To reclassify Admin Asst/Intake-Eligibility salaries
		\$ (5,462)		To reclassify C. Hoban salary
		\$ (7,206)	\$ 8,531,897	To reclassify L. Troha salary
2. Employee Benefits (N) Service & Support Admin. Costs	\$ 3,371,048	\$ (36,135)		To reclassify Admin Asst/Intake-Eligibility benefits
		\$ (852)		To reclassify C. Hoban benefits
		\$ (3,093)	\$ 3,330,968	To reclassify L. Troha benefits
4. Other Expenses (N) Service & Support Admin. Costs	\$ 252,430	\$ (43,517)		To reclassify family support services costs
		\$ (16,789)	\$ 192,124	To reclassify counseling costs
<b>Worksheet 10</b>				
1. Salaries (E) Facility Based Services	\$ 16,379,564	\$ 7,206		To reclassify L. Troha salary
		\$ (23,498)	\$ 16,363,272	To correct erroneous posting
1. Salaries (F) Enclave	\$ 5,328,069	\$ 336,527	\$ 5,664,596	To reclassify enclave salaries
1. Salaries (G) Community Employment	\$ 853,528	\$ (336,527)	\$ 517,001	To reclassify enclave salaries
2. Employee Benefits (E) Facility Based Services	\$ 7,291,065	\$ 3,093		To reclassify L. Troha benefits
		\$ (5,805)		To correct erroneous posting
		\$ (35,562)	\$ 7,252,791	To correct erroneous posting
2. Employee Benefits (F) Enclave	\$ 2,210,314	\$ 109,304		To reclassify enclave benefits
		\$ (1,866)	\$ 2,317,752	To correct erroneous posting
2. Employee Benefits (G) Community Employment	\$ 284,353	\$ (109,304)	\$ 175,049	To reclassify enclave benefits
3. Service Contracts (E) Facility Based Services	\$ 8,483,961	\$ 23,498		To correct erroneous posting
		\$ (100,000)	\$ 8,407,459	To reclassify VRP3 costs
3. Service Contracts (F) Enclave	\$ 4,846,819	\$ (31,046)	\$ 4,815,773	To properly allocate community employment costs
3. Service Contracts (G) Community Employment	\$ 150,100	\$ 31,046	\$ 181,146	To properly allocate community employment costs
4. Other Expenses (E) Facility Based Services	\$ 583,367	\$ 35,562		To correct erroneous posting
		\$ 5,805		To correct erroneous posting
		\$ (98)		To correct erroneous posting
		\$ 1,013		To correct erroneous posting
		\$ (3,620)		To reclassify non-federal reimbursable costs
		\$ 837	\$ 622,866	To correct erroneous posting
4. Other Expenses (F) Enclave	\$ 180,954	\$ 1,866		To correct erroneous posting
		\$ 98		To correct erroneous posting
		\$ (1,013)		To correct erroneous posting
		\$ (652)	\$ 181,253	To reclassify non-federal reimbursable costs
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 3,620		To reclassify non-federal reimbursable costs
		\$ 652	\$ 4,272	To reclassify non-federal reimbursable costs
<b>Reconciliation to County Auditor Worksheet Expense:</b>				
Plus: Purchases Greater Than \$5,000	\$ -	\$ 8,564	\$ 8,564	To reclassify purchase greater than \$5,000
Plus: Pathways II Grant/VRP3	\$ 881,714	\$ 100,000	\$ 981,714	To reclassify VRP3 costs
Less: Capital Costs	\$ (4,342,734)	\$ 4,491		To reconcile off depreciation expense
		\$ (5,671)		To correct depreciation expense
		\$ (645)		To reconcile off depreciation expense
		\$ (8,474)	\$ (4,353,033)	To reconcile off loss from disposed assets
<b>Medicaid Administration Worksheet</b>				
Lines 6-10 Ancillary Costs	\$ 203,932	\$ (13,327)	\$ 190,605	To correct ancillary costs

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# Dave Yost • Auditor of State

**CUYAHOGA COUNTY BOARD OF DEVELOPMENTAL DISABILITIES**

**CUYAHOGA 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  
JUNE 3, 2014**