



CUYAHOGA COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

AGREED UPON PROCEDURES

**FOR THE COST REPORTING PERIOD
JANUARY 1, 2008 THROUGH DECEMBER 31, 2008
AND
JANUARY 1, 2009 THROUGH DECEMBER 31, 2009**



Dave Yost • Auditor of State

CUYAHOGA COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

TABLE OF CONTENTS

Title	Page
Independent Accountants' Report.....	1
Recoverable Findings – Statistics – Attendance 2008.....	3
Income and Expenditure Report Adjustments – 2008 (Appendix A).....	13
Income and Expenditure Report Adjustments – 2009 (Appendix B).....	17

THIS PAGE INTENTIONALLY LEFT BLANK



Dave Yost • Auditor of State

Independent Accountant's Report on Applying Agreed-Upon Procedures

Jenny Jones, Assistant Deputy Director,
Office of Audits, Ohio Department of Developmental Disabilities
30 E. Broad Street, 13th Floor
Columbus, Ohio 43215

Dear Ms. Jones:

As permitted by Ohio Rev. Code Section 5123.05 and as required by the *Application for a § 1915(c) HCBS Waiver*, Appendix I-2(c), the Auditor of State's Office performed the procedures enumerated below, to which the Ohio Department of Developmental Disabilities (DODD) agreed. The purpose is to assist you in evaluating whether the Cuyahoga County Board of Developmental Disabilities (County Board) prepared its *Income and Expenditure Report* for the years ended December 31, 2008 and 2009 (Cost Reports) in accordance with DODD's Guide to Preparing Income and Expenditure Reports for 2008 and 2009 (Cost Report Guides) and to assist you in evaluating whether reported receipts and disbursements complied with 2 CFR 225 (OMB Circular A-87 *Cost Principles for State, Local, and Indian Tribal Governments*), and other compliance requirements described in the procedures below. The County Board's management is responsible for preparing these reports. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of DODD. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Statistics – Square Footage

1. We compared one building and traced each room on the floor plan to the County Board's summary for each year. We compared the County Board's square footage summary to the square footage reported for each cell in *Schedule B-1, Section A, Square Footage* of the Cost Reports.

We found no significant variances when comparing the one floor plan to the County Board's summary.

We found variances when comparing the County Board's summary to the Cost Report for certain cells within *Schedule B-1, Section A, Square Footage* worksheet for 2008 and reported all variances in Appendix A (2008) at the request of the County Board.

We found variances exceeding 10 percent when comparing the County Board's summary to the Cost Report for certain cells within *Schedule B-1, Section A, Square Footage* worksheet for 2009. We reported these variances in Appendix B (2009).

2. 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 compared the square footage of every room from the County Board's floor plan for three of the County Board's buildings to their square footage summary and measured 12 rooms.

We found no unreported rented or idle floor space. We also found no square footage variances for rooms that were measured exceeding 10 percent of the square footage reported in the summary which rolls up to *Schedule B-1, Section A, Square Footage* of the Cost Reports.

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

We found no differences.

Statistics – Attendance

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

We compared the County Board's 2008 and 2009 Day Services Attendance Summary by Consumer and Month for the number of individuals served and days of attendance with similar information reported for Day Habilitation/Adult Day Services/Vocational Habilitation and Enclave, and the Community Employment Job Placement Count Report and Service Detailed report (see Procedure 5 below) with similar information reported on *Schedule B-1, Section B, Attendance Statistics* of the Cost Reports and determined if the statistics were reported in accordance with the Cost Report Guides.

We found variances exceeding 10 percent for 2008 as reported in Appendix A (2008).

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

We found no differences

3. We determined whether individuals served as summarized in *Schedule B-1, Section B, Attendance Statistics* included both Medicaid and non-Medicaid-eligible individuals as documented through query on the CBDD's Gatekeeper system.

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

4. DODD requested us to report variances if the individuals served on *Schedule B-1, Section B, Attendance Statistics* of the Cost Reports were not within 10 percent of the individuals documented on the attendance sheets.

We haphazardly selected 15 individual names from the County Board's attendance sheets for 2008 and 15 for 2009, respectively, and compared the individuals by name to the compiled listing of individuals served by program documentation which rolls up to *Schedule B-1, Section A, Section B, Attendance Statistics* of the Cost Reports.

We found no differences exceeding 10 percent.

5. DODD requested us to report variances if the community employment units tested were not within three of the total reported units on *Schedule B-1, Section B, Attendance Statistics*.

The County Board estimated the number of Community Employment 15 minute units for 2008 and 2009. The estimate used the number of Community Employment Individuals served, number of Community Employment Specialists per year (including 6.0 and 4.0 contracted Full Time Equivalent (FTE) Employees in 2008 and 2009, respectively) who provided an estimated 15 service hours per

week to arrive at 45,900 and 40,500 15 minute Community Employment units in 2008 and 2009 (both Medicaid and Non-Medicaid), respectively.

We compared the 6.0 and 4.0 FTE's used in the 2008 and 2009 estimates with a count of contracted Employee FTE reports for 2008 and 2009. We also compared the names of the vendors in the count of contracted employee FTE reports with invoice summary reports for each year. We compared the amounts on the invoice summary reports with the amount allocated to programs on *Worksheet 10, Adult Program Worksheet* in 2008 and 2009.

We found no differences between the number of FTEs or the service providers. We found differences in amount allocated to programs on *Worksheet 10, Adult Program Worksheet* for 2008 as reported on Appendix A.

The County Board provided a Service Detailed report which listed individual service dates for 271 and 4,352, 15 minute Community Employment units in 2008 and 2009, respectively.

We haphazardly selected 157 units for 2008 and 17 units for 2009 from the County Board's Services Detailed Reports and compared the units with the service documentation to determine if the claims met the following service documentation requirements of Ohio Admin. Code § 5123:2-9-05:

- Date of service;
- Name of the recipient;
- Type of service (for homemaker/personal care, type must include if routine, on-site/on-call, or level one emergency);
- Number of units of the delivered service or continuous amount of interrupted time during which the service was provided; and
- Arrival and departure times of the provider of service's site visit to the recipient's location or of the recipient's visit to the provider of service's location.

We reported instances of documentation non-compliance in the Recoverable Findings Schedule below.

Recoverable Finding - 2008

Finding \$17.28

The Auditor of State determined the County Board was over reimbursed for 4 units of Supported Employment– Community-15 minute-Individual Options waiver (ACO) service totaling \$24.60 in which no supporting documentation was provided.

Service Code	Units	Review Result	FFP ¹ Amount	eFMAP ² Amount	Total Finding
ACO	4	No Supporting Documentation	\$15.28	\$2.00	\$17.28

¹ Note: Federal Financial Participation Portion (FFP)

² Enhanced Federal Medicaid Assistance Percentage (eFMAP)

For the remaining 45,629 and 36,148, 15 minute Community Employment units reported in 2008 and 2009, respectively, we selected four individuals on Community Employment Job Placement Count Report (individuals served) from both May 2008 and May 2009 and not on the Services Detailed Report (billed) to determine if the actual units were within 10% of the estimated 15 minute units by the County Board for a one month period.

We found differences exceeding 10 percent for all individuals tested in May 2008 and 2009; however, we found documentation in other months of the year for 1 individual in 2009 that was within 10% of estimated 15 minute units for the year. Documentation provided by the county board included service plans and assessments; however, it did not always identify dates or duration of the service period needed in order to calculate a 15-minute unit.

We recommended the County Board maintain the required documentation for services as required by the Cost Report Guide in section *Schedule B-1, Allocation Statistics* which states in pertinent part, "This schedule requires statistical information specific to the Adult and Children's Programs" and the Audit and Records Retention Requirements section, which states, "Expenditure and Income Reports are subject to audit by DODD, ODJFS and CMS at their discretion. Records, documentation, and supplemental worksheets used to prepare the report must be kept on file for a period of seven years from the date of receipt of payment from all sources, or for six years following completion and adjudication of any state or federal initiated audit, whichever period of time is longer."

The County Board responded that in 2011 they are now entering case notes into the Gate Keeper System.

Statistics – Transportation

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

We compared the number of one-way trips from the County Board's Microsoft Access Database (adults) and Transportation Trips (children only) for 2008 and 2009 with those statistics as reported in *Schedule B-3, Quarterly Summary of Transportation Statistics* of the 2009 Cost Reports.

We found no differences in 2009. We found no differences for children trips reported in 2008.

In 2008, the County Board reported 821,442 total adult program one way trips on *Schedule B-3, Quarterly Summary of Transportation Statistics*. The County Board provided a 2008 Cost Report Summary of Trips report which estimated adult program one way trips at 821,442 and listed 494,202 "trips with documentation." The estimate for actual trips used the number of scheduled trips and the percentage not riding to calculate total adult program one way trips. We asked for support for the scheduled trips and the "trips with documentation" for February 2008. This documentation was unavailable. Management could not provide supporting documentation necessary to confirm management's assumptions about the 821,442 estimated total adult program one way trips. However, the County Board provided us with a Microsoft Access Database (adults) report for 2008 listing 678,834 total adult program one way trips (see Procedure 3 below).

We reported these differences in Appendix A.

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

We found no differences in amounts reported on Schedule B-3; however we noted differences impacting transportation related costs reported in other worksheets. We reported differences for amounts reported incorrectly on worksheet 8 in Appendix A (2008) and Appendix B (2009).

3. DODD requested us to report variances of more than 10 percent of the total trips taken for two individuals for 2008 and 2009 (including 1 child if transportation provided), between the County Board's internal documentation versus the amount reported to DODD in *Schedule B-3, Quarterly Summary of Transportation Services*.

We found no differences in 2009 exceeding 10 percent for two adults and two children tested.

We found differences equal to 10 percent for two adults tested in 2008. We discussed expanding this test with management. The County Board acknowledged that they had a problem with data collection during 2008. The procedures agreed to in this report were not sufficient to confirm management's assumptions about the number of adult trips reported in 2008 on *Schedule B-3, Quarterly Summary of Transportation Services*.

A summary listing the number of children's trips provided for each individual child transported in 2008 (by month, quarter or the year) was not maintained by the County Board and was not examined. Management could not provide supporting documentation necessary to confirm management's assumptions about the number of children's trips reported in 2008.

We recommended the County Board maintain the required documentation for services as required by the Cost Report Guide in section *Schedule B-3, Quarterly Summary of Transportation Services* which states in pertinent part, "This worksheet requires statistical information for children and adult programs. Transportation records indicating trips to and from the county mrdd board programs must be maintained for each person transported and must be maintained by each county mrdd board" and the Audit and Records Retention Requirements section, which states, "Expenditure and Income Reports are subject to audit by DODD, ODJFS and CMS at their discretion. Records, documentation, and supplemental worksheets used to prepare the report must be kept on file for a period of seven years from the date of receipt of payment from all sources, or for six years following completion and adjudication of any state or federal initiated audit, whichever period of time is longer."

4. We haphazardly selected 15 individual names from the County Board's attendance sheets for 2008 and 2009 and compared the individuals by name to the compiled listing of individuals transported to determine whether the compiled listing of individuals is complete.

We found no differences.

Statistics – Service and Support Administration (SSA)

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

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

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

We haphazardly selected two samples of 70 units for Other Allowable and 72 units Unallowable SSA services across 2008 and 2009 from 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 required by Ohio Admin. Code § 5101:3-48-01(F).

We found no units to be in error.

3. DODD requested us to perform a review to determine compliance with Ohio Admin. Code § 5101-3-48-01(G)(12) which states "A CBMRDD shall not submit claims in excess of twenty-six units per day per service and support administrator (SSA) unless the service(s) associated with such claims is considered medically necessary . . ." Using MBS claims data, we identified the number of individuals and unique dates of service on which 26 or more TCM units were paid through the Medicaid program. We examined the results looking for trends and patterns indicating potential overbilling practices and reviewed 100 case notes to determine if services were provided and units were reported correctly.

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

4. DODD requested us to report decreases exceeding five percent in total SSA units by line on *Schedule B-4* from the prior year's audited cost report.

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

The reported units did not decrease by more than five percent of the prior year's *Schedule B-4*.

Revenue Reconciliation to the County Auditor Report

1. We compared the receipt totals from the 12/31/2008 and 12/31/2009 County Auditor's Fund Summary Inquiry report for the funds 20R320 General, 21A653 Title VI-B School Age, 21A654 Title VI - Preschool Grant, 21A641 CCBMR Title VI - Innovative, and 21A660 Pathways II Cooperative Project funds to the County Auditor's report totals reported on the *Reconciliation to County Auditor Worksheets*.

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

2. We compared the account description and amount for each revenue reconciling item on the *County Auditor Reconciliation Worksheet* to the County Board's Revenue Status reports and other supporting documentation such as Cuyahoga County Board of MRDD Medicaid Payments report, 2008 CBMR/DD Attachment B TCM Revenues Received, and Cuyahoga BDD TCM Match for 2009.

We found no differences.

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

Total county board receipts were within 1/4 percent of the county auditor yearly receipt totals reported for these funds.

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

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

Revenue Cost Report Testing

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

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

- Miscellaneous refunds, reimbursements and other income in the amount of \$1,035,070 in 2008 and \$1,008,035 in 2009;
- IDEA Part B revenues in the amount of \$365,677 in 2008 and \$407,323 in 2009;
- IDEA Early Childhood Special Education revenues in the amount of \$16,202 in 2008 and \$42,270 in 2009;
- Title V revenues in the amount of \$531 in 2008 and \$127 in 2009;
- Title XX revenues in the amount of \$1,075,639 in 2008 and \$1,028,587 in 2009;
- School Lunch Program revenues in the amount of \$95,022 in 2008 and \$43,446 in 2009.

Paid Claims Testing

1. We selected 50 paid claims among all service codes from 2008 and 2009 from the Medicaid Billing System (MBS) data and determined if the claims met the following service documentation requirements of Ohio Admin. Code Sections 5123:2-9-05 and 5101:3-48-01(F):

- Date of service;
- Place of service;
- Name of the recipient;
- Name of the provider;
- Signature of the person delivering the service or initials of the person delivering the service if the signature and corresponding initials are on file with the provider;
- Type of service (for homemaker/personal care, type must include if routine, on-site/on-call, or level one emergency);
- Number of units of the delivered service or continuous amount of interrupted time during which the service was provided; and
- Arrival and departure times of the provider of service's site visit to the recipient's location or of the recipient's visit to the provider of service's location.

We found no instances of non-compliance with these documentation requirements

2. DODD requested us to report variances if units reimbursed by Medicaid were more than the units reported in the Cost Reports.

We compared the number of reimbursed TCM units and Community Employment units from the MBS Summary by Service Code report, to the reimbursed units on *Schedule B-4, Quarterly Summary of Units of Service – Service and Support Administration, Line (1)(F), TCM Units* and to *Schedule B-1, Section B, Attendance Statistics, Line (4)(C), Supported Employment – Community Employment, 15 minute units*, respectively.

We found no instances where the Medicaid reimbursed units was greater than units reported.

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

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

We found no differences.

Expenditure Reconciliation to the County Auditor Report

1. We compared the disbursement totals from the 12/31/2008 and 12/31/2009 County auditor's report listed on the *Reconciliation to County Auditor Worksheets* to the County Auditor's Fund Summary Inquiry reports balances for the following funds: 20R320 General, 21A653 Title VI-B School Age, 21A654 Title VI - Preschool Grant, 21A641 CCBMR Title VI - Innovative, and 21A660 Pathways II Cooperative Project fund.

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

2. We also compared the account description and amount for each reconciling item on the *County Auditor Reconciliation Worksheet* to the County Board's Annual Expenditure Reports and other supporting documentation such as Cuyahoga County Board of MRDD Medicaid Payments report.

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

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

Total county board disbursements were within 1/4 percent of the county auditor yearly disbursement totals reported for these funds.

4. We compared all expenditure entries on Worksheets 1 through 10 to the County Board's 2008 and 2009 Annual Expenditure Reports, Detail Trial Balance from year to date, and the NEON COG prepared Cuyahoga County Board Summary Workbook.

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

5. We scanned the County Board's Cuyahoga Expenses reports for other expenses in Column X-Gen Expense all Programs on Worksheets 2-3 and 8 and other expenses in Worksheet 9, Column N-Service and Support Admin Costs; Worksheet 10, Columns E-Facility Based Services, F-Enclave, and G-Community Employment and reviewed documentation to identify disbursements not classified as prescribed by the Cost Report Guides or costs which are non-federal reimbursable under 2 CFR 225 Appendix B.

We found differences as reported in Appendix A (2008) and Appendix B (2009) for misclassified and non-federal reimbursable costs.

Property, Depreciation, and Asset Verification Testing

1. We compared the County Board's policies regarding capitalization of fixed assets with the following guidelines:

- Cost Report Guides for preparing *Worksheet 1, Capital Costs*
- 2 CFR 225 (OMB Circular A-87, Appendix B, 15(a)(2), and
- CMS Publication 15-1.

We noted the County Board's policy is to depreciate all capital assets in the year of acquisition which is inconsistent with Cost Report Guide in section *Worksheet 1, Capital Costs* which states in pertinent part, "Starting in reporting period 2007, all assets purchased and placed into operation must use an acceptable straight-line method of depreciation calculation and report a full period's (period is defined as yearly, semiannual, quarterly, or monthly) depreciation cost in the period of disposition and no depreciation cost in the period of acquisition.

The County Board stated they have changed their practices to be consistent with the Cost Report Guide requirements.

2. We scanned the County Board's Cuyahoga Expenses reports for items purchased during 2008 and 2009 that met the County Board's capitalization criteria and traced them for inclusion on the County Board's Fixed Asset Inventory Schedule.

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

3. We compared all 2009 depreciation entries reported on *Worksheet 1, Capital Costs* to the County Board's Annual Report and Fixed Asset Inventory Schedule.

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

The County Board did not maintain a 2008 depreciation schedule and thus, it was not examined. Therefore, we obtained the County Auditor's 2008 depreciation report for the County Board and compared it with the depreciation entries reported on *Worksheet 1, Capital Costs*.

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

4. We scanned the County Board's 2009 Fixed Asset Inventory Schedule (Depreciation ledger) for depreciation taken on the same asset more than once, assets that have been fully depreciated, or depreciation taken on assets during the period of acquisition which were not in compliance with the Cost Report Guides.

We found no differences.

The County Board did not maintain a 2007 or 2008 depreciation schedule and these were not examined.

We recommended the County Board maintain the required documentation for services as required by the Cost Report Guide in section *Worksheet 1, Capital Costs* which states in pertinent part, "In order to determine capital costs to be reported on Worksheet 1 and substantiate that determination, each county mrdd board must establish and maintain an ongoing record or ledger of asset acquisition and placed in service and depreciation calculation" and the *Audit and Records Retention Requirements* section, which states, "Expenditure and Income Reports are subject to audit by DODD, ODJFS and CMS at their discretion. Records, documentation, and supplemental worksheets used to prepare the report must be kept on file for a period of seven years from the date of receipt of payment from all sources, or for six years following completion and adjudication of any state or federal initiated audit, whichever period of time is longer."

The County Board stated that they are now maintaining documentation consistent with Cost Report Guide requirements.

5. DODD asked us to compare the County Board's audited 2007 Worksheet 1 Capital Costs to the County Auditor's 2008 and 2009 Depreciation Schedules for changes in the depreciation amounts for assets which were not in compliance with the Cost Report Guides.

The County Board did not maintain a 2007 or 2008 depreciation schedule and these were not examined (see recommendation under procedure 4 above).

6. We haphazardly selected five assets from the County Board's Fixed Asset Inventory Schedule and traced these assets to their physical location.

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

7. We haphazardly selected the lesser of 10 of the County Board's fixed assets or 10 percent of items which meet the County Board's capitalization policy and are being depreciated in their first year in either 2008 or 2009 to determine if their useful life agreed to the estimated useful lives prescribed in the 2008 AHA Asset Guides. We also recomputed the first year's depreciation for these assets, based on their cost, acquisition date and period of useful life to determine compliance with the Cost Report Guides and AHA Asset Guides.

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

8. We haphazardly selected the lesser of five percent or 20 disposed assets from 2008 and 2009 from the County Board's list of disposed assets and determined if the asset was removed from the County Board's fixed asset ledger. We also recalculated depreciation and any gain or loss applicable to 2008 (and 2009, if applicable) 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.

Differences identified as a result of applying these procedures are reported in Appendix A (2008) and Appendix B (2009).

Payroll Testing

1. DODD asked us to determine whether total County Board salaries and benefits in the 2008 and 2009 cost reports were within two percent of the county auditor's report totals for the following funds: 20R320 General, 21A653 Title VI-B School Age, 21A654 Title VI - Preschool Grant, 21A641 CCBMR Title VI - Innovative, and 21A660 Pathways II Cooperative Project fund. We totaled salaries and

benefits from Worksheets 2-10 from the 2008 and 2009 cost reports and compared the yearly totals to the county auditor's Fund Summary Inquiry reports.

The variance was less than two percent.

2. We selected 40 employees and compared their 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 found no differences.

3. We scanned the County Board's Salary Projections Listing on Acct Code by Div/Dept for 2008 and 2009 and compared classification of employees to entries on worksheets 2 through 10 to determine if salary and benefit costs were reported in accordance with the Cost Report Guides.

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

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

We found variances in salary and benefit costs exceeded two percent of expectation on worksheets 2A, 3, 5, 6, 7-C through 7-G, and 9. The County Board explained that the variances were due to staffing changes, increases in wages and hospitalization costs, changes in billing of Targeted Case Management (TCM) and number of consumers in each age category.

Non-Payroll Disbursement Testing

1. We haphazardly selected 60 disbursements from 2008 and 2009 from the County Board's Cuyahoga Expenses report and 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 found differences as reported from these procedures in Appendix A (2008) and Appendix B (2009).

Medicaid Administrative Claiming (MAC)

1. We compared the salary and benefits entered on the Individual MAC Costs by Code Report to the County Board's MAC employee data reports. DODD asked us to contact its Office of Audits to report differences between the MAC salary and benefits versus the County Board's payroll records exceeding one percent.

We found no variance exceeding one percent.

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

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

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

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

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.

We received a response from officials to exceptions noted above under Statistics-Attendance (Procedure 5), Statistics-Transportation (Procedure 3), Property, Depreciation, and Asset Verification Testing (Procedures 1 and 4). We did not audit the response and, accordingly, we express no opinion on it.

This report is intended solely for the use of the managements of the DODD, the Ohio Department of Job and Family Services, the Centers for Medicare and Medicaid Services and the Cuyahoga County Board of Developmental Disabilities 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, flowing style with a large loop at the end of the last name.

Dave Yost
Auditor of State

January 23, 2012

cc: Terrence Ryan, Superintendent, Cuyahoga County Board of Developmental Disabilities
Lee Calaani, Business Manager, Cuyahoga County Board of Developmental Disabilities
Diane Fusco, Board President, Cuyahoga County Board of Developmental Disabilities

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Schedule A				
25. Other Waiver Services (L) Community Residential	\$3,567,369	(\$250,783) (17,040)	3,299,586	To reclassify room and board expenses that were reclassified twice To reclassify client transportation expenses from Sch A to worksheet 8
Schedule B-1, Section A				
1. Building Services (B) Adult	17,339	3,193	20,532	To correct square footage totals
1. Building Services (C) Child	13,547	(4,732)	8,815	To correct square footage totals
2. Dietary Services (C) Child	8,703	2,449	11,152	To correct square footage totals
4. Nursing Services (B) Adult	1,303	382	1,685	To correct square footage totals
4. Nursing Services (C) Child	1,425	(75)	1,350	To correct square footage totals
5. Speech/Audiology (B) Adult	1,120	(268)	852	To correct square footage totals
5. Speech/Audiology (C) Child	3,399	(142)	3,257	To correct square footage totals
6. Psychology (B) Adult	1,238	(201)	1,037	To correct square footage totals
6. Psychology (C) Child	2,874	(2,107)	767	To correct square footage totals
7. Occupational Therapy (B) Adult	694	649	1,343	To correct square footage totals
7. Occupational Therapy (C) Child	2,231	628	2,859	To correct square footage totals
8. Physical Therapy (B) Adult	463	896	1,359	To correct square footage totals
8. Physical Therapy (C) Child	2,436	443	2,879	To correct square footage totals
9. Social Work/Counseling (B) Adult	3,239	(3,028)	211	To correct square footage totals
9. Social Work/Counseling (C) Child	4,230	(4,230)	0	To correct square footage totals
11. 0-2 Age Children (C) Child	53,016	15,307	68,323	To correct square footage totals
12. 3-5 Age Children (C) Child	22,557	(14,867)	7,690	To correct square footage totals
13. 6-21 Age Children (C) Child	66,454	4,214	70,668	To correct square footage totals
14. Facility Based Services (B) Adult	325,330	18,292	343,622	To correct square footage totals
15. Supported Emp. -Enclave (B) Adult	4,005	2,089	6,094	To correct square footage totals
16. Supported Emp. -Comm Emp. (B) Adult	1,115	(863)	252	To correct square footage totals
17. Medicaid Administration (A) MAC	1,458	(1,458)	0	To correct square footage totals
18. County Board Operated ICF/MR (D) General	388	(388)	0	To correct square footage totals
19. Community Residential (D) General	1,070	1,715	2,785	To correct square footage totals
20. Family Support Services (D) General	601	(489)	112	To correct square footage totals
21. Service And Support Admin (D) General	23,230	(15,178)	8,052	To correct square footage totals
22. Program Supervision (B) Adult	25,298	(13,205)	12,093	To correct square footage totals
22. Program Supervision (C) Child	7,884	(7,056)	828	To correct square footage totals
23. Administration (D) General	10,608	(699)	9,909	To correct square footage totals
24. Transportation (D) General	58,594	4,379	62,973	To correct square footage totals
25. Non-Reimbursable (C) Child	55,270	(10,247)	45,023	To correct square footage totals
Schedule B-1, Section B				
1. Total Individuals Served By Program (B) Supported Emp. -Enclave	616	111	727	To correct number of individuals served.
Schedule B-3				
5. Facility Based Services (G) 4th Quarter	149,968	(109,947)	40,021	To adjust one way trips
6. Supported Emp. - Enclave (G) 4th Quarter	44,128	(32,661)	11,467	To adjust one way trips
Schedule B-4				
2. Other SSA Allowable Units	10,365	(7,170)	3,195	To correct SSA units
Schedule C				
I. County				
(B) Interest- COG Revenue	\$0	\$676,232	\$676,232	To match audited COG revenue
II. Department of MR/DD				
(E) Residential Facility- Non Waiver Services- COG Revenue	\$0	\$340,442	\$340,442	To match audited COG revenue
Worksheet 1				
2. Land Improvements (A) Ages 0-2	\$10,323	(\$414)	\$9,909	To correct unsupported depreciation
2. Land Improvements (B) Ages 3-5	\$4,393	(\$176)	\$4,217	To correct unsupported depreciation
2. Land Improvements (C) Ages 6-21	\$13,909	(\$557)	\$13,352	To correct unsupported depreciation
2. Land Improvements (E) Facility Based Services	\$53,538	(\$2,145)	\$51,393	To correct unsupported depreciation
2. Land Improvements (F) Enclave	\$576	(\$23)	\$553	To correct unsupported depreciation
2. Land Improvements (G) Community Employment	\$113	(\$5)	\$108	To correct unsupported depreciation
2. Land Improvements (I) Medicaid Admin	\$145	(\$6)	\$139	To correct unsupported depreciation
2. Land Improvements (K) Co. Board Operated ICF/MR	\$37,167	(\$1,489)	\$35,678	To correct unsupported depreciation
2. Land Improvements (L) Community Residential	\$7,528	(\$302)	\$7,226	To correct unsupported depreciation
2. Land Improvements (M) Family Support Services	\$60	(\$2)	\$58	To correct unsupported depreciation
2. Land Improvements (N) Service & Support Admin	\$3,538	(\$142)	\$3,396	To correct unsupported depreciation
2. Land Improvements (O) Non-Federal Reimbursable	\$8,669	(\$347)	\$8,322	To correct unsupported depreciation
2. Land Improvements (U) Transportation	\$34,338	(\$1,376)	\$32,962	To correct unsupported depreciation
2. Land Improvements (V) Admin	\$1,057	(\$42)	\$1,015	To correct unsupported depreciation
2. Land Improvements (W) Program Supervision	\$4,803	(\$192)	\$4,611	To correct unsupported depreciation
2. Land Improvements (X) Gen Expense All Prgm.	\$257	(\$10)	\$247	To correct unsupported depreciation
3. Buildings/Improve (A) Ages 0-2	\$166,606	(\$27,447)	\$139,159	To correct unsupported depreciation
3. Buildings/Improve (B) Ages 3-5	\$70,894	(\$11,679)	\$59,215	To correct unsupported depreciation
3. Buildings/Improve (C) Ages 6-21	\$180,476	(\$29,732)	\$150,744	To correct unsupported depreciation
3. Buildings/Improve (E) Facility Based Services	\$878,060	(\$144,651)	\$733,409	To correct unsupported depreciation
3. Buildings/Improve (F) Enclave	\$11,018	(\$1,815)	\$9,203	To correct unsupported depreciation
3. Buildings/Improve (G) Community Employment	\$3,294	(\$543)	\$2,751	To correct unsupported depreciation
3. Buildings/Improve (I) Medicaid Admin	\$7,284	(\$1,200)	\$6,084	To correct unsupported depreciation
3. Buildings/Improve (K) Co. Board Operated ICF/MR	\$727,236	(\$119,805)	\$607,431	To correct unsupported depreciation
3. Buildings/Improve (L) Community Residential	\$230,149	(\$37,915)	\$192,234	To correct unsupported depreciation
3. Buildings/Improve (M) Family Support Services	\$3,001	(\$494)	\$2,507	To correct unsupported depreciation
3. Buildings/Improve (N) Service & Support Admin	\$51,232	(\$8,440)	\$42,792	To correct unsupported depreciation
3. Buildings/Improve (O) Non-Federal Reimbursable	\$141,203	(\$23,262)	\$117,941	To correct unsupported depreciation
3. Buildings/Improve (U) Transportation	\$163,944	(\$27,008)	\$136,936	To correct unsupported depreciation
3. Buildings/Improve (V) Admin	\$53,000	(\$8,731)	\$44,269	To correct unsupported depreciation
3. Buildings/Improve (W) Program Supervision	\$133,212	(\$21,945)	\$111,267	To correct unsupported depreciation
3. Buildings/Improve (X) Gen Expense All Prgm.	\$25,279	(\$4,164)	\$21,115	To correct unsupported depreciation
4. Fixtures (A) Ages 0-2	\$49,411	(\$8,140)	\$41,271	To correct unsupported depreciation
4. Fixtures (B) Ages 3-5	\$21,025	(\$3,464)	\$17,561	To correct unsupported depreciation
4. Fixtures (C) Ages 6-21	\$90,336	(\$14,882)	\$75,454	To correct unsupported depreciation
4. Fixtures (E) Facility Based Services	\$267,330	(\$44,040)	\$223,290	To correct unsupported depreciation
4. Fixtures (F) Enclave	\$3,473	(\$572)	\$2,901	To correct unsupported depreciation
4. Fixtures (G) Community Employment	\$1,212	(\$200)	\$1,012	To correct unsupported depreciation
4. Fixtures (I) Medicaid Admin	\$2,850	(\$470)	\$2,380	To correct unsupported depreciation
4. Fixtures (K) Co. Board Operated ICF/MR	\$52,535	(\$8,655)	\$43,880	To correct unsupported depreciation

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 1, Continued				
4. Fixtures (L) Community Residential	\$14,038	(\$2,313)	\$11,725	To correct unsupported depreciation
4. Fixtures (M) Family Support Services	\$1,174	(\$193)	\$981	To correct unsupported depreciation
4. Fixtures (N) Service & Support Admin	\$17,031	(\$2,806)	\$14,225	To correct unsupported depreciation
4. Fixtures (O) Non-Federal Reimbursable	\$40,794	(\$6,720)	\$34,074	To correct unsupported depreciation
4. Fixtures (U) Transportation	\$24,882	(\$4,099)	\$20,783	To correct unsupported depreciation
4. Fixtures (V) Admin	\$20,732	(\$3,415)	\$17,317	To correct unsupported depreciation
4. Fixtures (W) Program Supervision	\$47,755	(\$7,867)	\$39,888	To correct unsupported depreciation
4. Fixtures (X) Gen Expense All Prgm.	\$9,660	(\$1,591)	\$8,069	To correct unsupported depreciation
5. Movable Equipment (A) Ages 0-2	\$9,288	(\$79)	\$9,209	To correct unsupported depreciation
5. Movable Equipment (B) Ages 3-5	\$3,952	(\$34)	\$3,918	To correct unsupported depreciation
5. Movable Equipment (C) Ages 6-21	\$24,231	(\$206)	\$24,025	To correct unsupported depreciation
5. Movable Equipment (E) Facility Based Services	\$72,066	(\$613)	\$71,453	To correct unsupported depreciation
5. Movable Equipment (F) Enclave	\$8,096	(\$69)	\$8,027	To correct unsupported depreciation
5. Movable Equipment (G) Community Employment	\$828	(\$7)	\$821	To correct unsupported depreciation
5. Movable Equipment (I) Medicaid Admin	\$3,997	(\$34)	\$3,963	To correct unsupported depreciation
5. Movable Equipment (K) Co. Board Operated ICF/MR	\$8,073	(\$69)	\$8,004	To correct unsupported depreciation
5. Movable Equipment (L) Community Residential	\$4,486	(\$38)	\$4,448	To correct unsupported depreciation
5. Movable Equipment (M) Family Support Services	\$1,647	(\$14)	\$1,633	To correct unsupported depreciation
5. Movable Equipment (N) Service & Support Admin	\$61,414	(\$523)	\$60,891	To correct unsupported depreciation
5. Movable Equipment (O) Non-Federal Reimbursable	\$2,298	(\$20)	\$2,278	To correct unsupported depreciation
5. Movable Equipment (U) Transportation	\$562,441	(\$1,277)		To report gain on disposed assets
		(\$130,108)		To correct unsupported depreciation
		(\$4,785)	\$426,271	To correct unsupported depreciation
5. Movable Equipment (V) Admin	\$29,085	(\$247)	\$28,838	To correct unsupported depreciation
5. Movable Equipment (W) Program Supervision	\$47,982	(\$408)	\$47,574	To correct unsupported depreciation
5. Movable Equipment (X) Gen Expenses All Prgm.	\$9,653	(\$82)	\$9,571	To correct unsupported depreciation
7. Other (A) Ages 0-2	\$38,539	(\$38,539)	\$0	To reclassify operating lease costs to worksheets 2, 2A, 3, 5, 8 and 10
7. Other (B) Ages 3-5	\$16,399	(\$16,399)	\$0	To reclassify operating lease costs to worksheets 2, 2A, 3, 5, 8 and 10
7. Other (C) Ages 6-21	\$1,602	(\$1,602)	\$0	To reclassify operating lease costs to worksheets 2, 2A, 3, 5, 8 and 10
7. Other (E) Facility Based Services	\$44,216	(\$44,216)	\$0	To reclassify operating lease costs to worksheets 2, 2A, 3, 5, 8 and 10
7. Other (F) Enclave	\$502	(\$502)	\$0	To reclassify operating lease costs to worksheets 2, 2A, 3, 5, 8 and 10
7. Other (G) Community Employment	\$99	(\$99)	\$0	To reclassify operating lease costs to worksheets 2, 2A, 3, 5, 8 and 10
7. Other (I) Medicaid Admin	\$950	(\$950)	\$0	To reclassify operating lease costs to worksheets 2, 2A, 3, 5, 8 and 10
7. Other (K) Co. Board Operated ICF/MR	\$253	(\$253)	\$0	To reclassify operating lease costs to worksheets 2, 2A, 3, 5, 8 and 10
7. Other (L) Community Residential	\$697	(\$697)	\$0	To reclassify operating lease costs to worksheets 2, 2A, 3, 5, 8 and 10
7. Other (M) Family Support Services	\$392	(\$392)	\$0	To reclassify operating lease costs to worksheets 2, 2A, 3, 5, 8 and 10
7. Other (N) Service & Support Admin	\$93,038	(\$93,038)	\$0	To reclassify operating lease costs to worksheets 2, 2A, 3, 5, 8 and 10
7. Other (O) Non-Federal Reimbursable	\$33,844	(\$33,844)	\$0	To reclassify operating lease costs to worksheets 2, 2A, 3, 5, 8 and 10
7. Other (U) Transportation	\$16,873	(\$16,873)	\$0	To reclassify operating lease costs to worksheets 2, 2A, 3, 5, 8 and 10
7. Other (V) Admin	\$6,915	(\$6,915)	\$0	To reclassify operating lease costs to worksheets 2, 2A, 3, 5, 8 and 10
7. Other (W) Program Supervision	\$14,357	(\$14,357)	\$0	To reclassify operating lease costs to worksheets 2, 2A, 3, 5, 8 and 10
7. Other (X) Gen Expense All Prgm.	\$559	(\$559)	\$0	To reclassify operating lease costs to worksheets 2, 2A, 3, 5, 8 and 10
Worksheet 2				
1. Salaries (X) Gen Expense All Prgm.	\$2,694,231	\$105,948		To reclassify salaries posted to benefits
		(\$9,570)		To correct MAC salaries to MAC costs by Code Report
		(\$160,764)	\$2,629,845	To correct MAC salaries to MAC costs by Code Report
2. Employee Benefits (X) Gen Expense All Prgm.	\$1,067,732	(\$105,948)	\$961,784	To reclassify salaries posted to benefits
3. Service Contracts (X) Gen Expense All Prgm.	\$900,129	\$23,879	\$924,008	To reclassify operating leases
4. Other Expenses (X) Gen Expense All Prgm.	\$1,741,739	(\$112,416)		To reclassify non-Federal reimbursable costs
		(\$66,690)	\$1,562,633	To reclassify nursing supplies to worksheet 7B
5. COG Expenses (A) Ages 0-2	\$0	\$24,679	\$24,679	To match audited COG expenses
5. COG Expenses (B) Ages 3-5	\$0	\$24,679	\$24,679	To match audited COG expenses
5. COG Expense (C) Ages 6-21	\$0	\$24,679	\$24,679	To match audited COG expenses
5. COG Expense (E) Facility Based Services	\$0	\$24,679	\$24,679	To match audited COG expenses
5. COG Expense (F) Enclave	\$0	\$24,679	\$24,679	To match audited COG expenses
5. COG Expense (G) Community Employment	\$0	\$24,679	\$24,679	To match audited COG expenses
5. COG Expense (I) Medicaid Admin	\$0	\$24,679	\$24,679	To match audited COG expenses
5. COG Expense (K) Co. Board Operated ICF/MR	\$0	\$24,679	\$24,679	To match audited COG expenses
5. COG Expenses (L) Community Residential	\$0	\$24,679	\$24,679	To match audited COG expenses
5. COG Expense (M) Family Support Services	\$0	\$24,679	\$24,679	To match audited COG expenses
5. COG Expense (N) Service & Support Admin	\$0	\$24,679	\$24,679	To match audited COG expenses
10. Unallowable Fees (O) Non-Federal Reimbursable	\$368,731	\$1,510,196		To reclassify County Auditor/Treasurer Fees
		\$112,416		To reclassify non-Federal reimbursable costs
		\$369	\$1,991,712	To reclassify non-Federal reimbursable costs
Worksheet 2A				
1. Salaries (A) Ages 0-2	\$380,101	\$54,146	\$434,247	To reclassify C. Cook, Early Childhood Manager from WS 5 to 2A
1. Salaries (B) Ages 3-5	\$104,166	\$56,356	\$160,522	To reclassify C. Cook, Early Childhood Manager from WS 5 to 2A
1. Salaries (L) Community Residential	\$147,095	\$71,013		To reclassify D. Devan, Residential Facilities Administrator from Col N to L
		\$83,808		To reclassify L. Martin, Community Support Manager from Col N to L
		\$97,379		To reclassify K. Petty, Director of Community Residential Services from Col N to L
		\$61,644		To reclassify P. Wallenhorst, Waiver Programs Manager from Col N to L
		(\$80,940)		To reclassify R. Jupin, MUI Administrative Manager from Col L to O
		(\$106,733)		To reclassify E. Stazyk, MUI Manager from Col L to O
1. Salaries (L) Community Residential		(\$132,235)		To correct MAC salaries to MAC costs by Code Report
		(\$31,314)	\$109,717	To correct MAC salaries to MAC costs by Code Report
1. Salaries (N) Service & Support Admin	\$424,654	(\$71,013)		To reclassify D. Devan, Residential Facilities Administrator from Col N to L
		(\$83,808)		To reclassify L. Martin, Community Support Manager from Col N to L
		(\$97,379)		To reclassify K. Petty, Director of Community Residential Services from Col N to L
		(\$61,644)		To reclassify P. Wallenhorst, Waiver Programs Manager from Col N to L
		(\$58,039)		To reclassify M. Roberts, Waiver Coordinator from WS 2A to 5
		\$80,083		To reclassify B. Sapharas, Research and Training Specialist from WS 9 to 2A
		\$249,994		To correct MAC salaries to MAC costs by Code Report
		(\$244,715)	\$138,133	To correct MAC salaries to MAC costs by Code Report
1. Salaries (O) Non-Federal Reimbursable	\$0	\$80,940		To reclassify R. Jupin, MUI Administrative Manager from Col L to O
		\$106,733		To reclassify E. Stazyk, MUI Manager from Col L to O
		(\$142,006)		To correct MAC salaries to MAC costs by Code Report
		(\$45,667)	\$0	To correct MAC salaries to MAC costs by Code Report
2. Employee Benefits (A) Ages 0-2	\$83,976	\$8,366	\$92,342	To reclassify C. Cook, Early Childhood Manager from WS 5 to 2A
2. Employee Benefits (B) Ages 3-5	\$23,013	\$8,707	\$31,720	To reclassify C. Cook, Early Childhood Manager from WS 5 to 2A
2. Employee Benefits (L) Community Residential	\$39,643	\$22,756		To reclassify D. Devan, Residential Facilities Administrator from Col N to L
		\$25,595		To reclassify L. Martin, Community Support Manager from Col N to L

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 2A, Continued				
2. Employee Benefits (L) Community Residential		\$20,691		To reclassify K. Petty, Director of Community Residential Services from Col N to L
		\$22,423		To reclassify P. Wallenhorst, Waiver Programs Manager from Col N to L
		(\$17,859)		To reclassify R. Jupin, MUI Administrative Manager from Col L to O
		(\$28,151)	\$85,098	To reclassify E. Stazyk, MUI Manager from Col L to O
2. Employee Benefits (N) Service & Support Admin	\$140,167	(\$22,756)		To reclassify D. Devan, Residential Facilities Administrator from Col N to L
		(\$25,595)		To reclassify L. Martin, Community Support Manager from Col N to L
		(\$20,691)		To reclassify K. Petty, Director of Community Residential Services from Col N to L
		(\$22,423)		To reclassify P. Wallenhorst, Waiver Programs Manager from Col N to L
		(\$22,079)		To reclassify M. Roberts, Waiver Coordinator from WS 2A to 5
		\$16,709	\$43,332	To reclassify B. Sapharas, Research and Training Specialist from WS 9 to 2A
2. Employee Benefits (O) Non-Federal Reimbursable	\$0	\$17,859		To reclassify R. Jupin, MUI Administrative Manager from Col L to O
		\$28,151		To reclassify E. Stazyk, MUI Manager from Col L to O
		(\$36,478)	\$9,532	To correct MAC salaries to MAC costs by Code Report
3. Service Contracts (N) Service & Support Admin	\$42,680	\$138	\$42,818	To reclassify operating leases
Worksheet 3				
3. Service Contracts (A) Ages 0-2	\$162,985	\$63,823	\$226,808	To reclassify operating leases
3. Service Contracts (B) Ages 3-5	\$69,353	\$27,158	\$96,511	To reclassify operating leases
3. Service Contracts (E) Facility Based Services	\$762,744	\$41,287	\$804,031	To reclassify operating leases
3. Service Contracts (N) Service & Support Admin. Costs	\$63,735	\$87,291	\$151,026	To reclassify operating leases
3. Service Contracts (X) Gen Expense All Prgm.	\$81,234	\$815	\$82,049	To reclassify operating leases
4. Other Expenses (A) Ages 0-2	\$358,920	(\$1,209)		To reclassify capital asset acquisitions expensed in year of purchase
		(\$848)		To reclassify capital asset acquisitions expensed in year of purchase
		(\$1,065)		To reclassify capital asset acquisitions expensed in year of purchase
		(\$1,305)	\$354,493	To reclassify capital asset acquisitions expensed in year of purchase
4. Other Expenses (B) Ages 3-5	\$152,726	(\$6,851)		To reclassify capital asset acquisitions expensed in year of purchase
		(\$4,803)		To reclassify capital asset acquisitions expensed in year of purchase
		(\$6,035)		To reclassify capital asset acquisitions expensed in year of purchase
		(\$7,395)	\$127,642	To reclassify capital asset acquisitions expensed in year of purchase
4. Other Expenses (E) Facility Based Services	\$1,802,818	(\$8,500)		To reclassify capital asset acquisitions expensed in year of purchase
		(\$9,700)	\$1,784,618	To reclassify capital asset acquisitions expensed in year of purchase
4. Other Expenses (I) Medicaid Admin	\$21,182	(\$6,560)	\$14,622	To reclassify capital asset acquisitions expensed in year of purchase
4. Other Expenses (U) Transportation	\$324,776	\$4,863		To reclassify building service expenses from worksheet 8
		(\$10,500)		To reclassify capital asset acquisitions expensed in year of purchase
		(\$9,600)	\$309,539	To reclassify capital asset acquisitions expensed in year of purchase
Worksheet 5				
1. Salaries (A) Ages 0-2	\$4,513,963	\$7,054		To reclassify salaries posted to other expenses
		(\$54,146)	\$4,466,871	To reclassify C. Cook, Early Childhood Manager from WS 5 to 2A
1. Salaries (B) Ages 3-5	\$1,307,507	\$7,341		To reclassify salaries posted to other expenses
		(\$56,356)	\$1,258,492	To reclassify C. Cook, Early Childhood Manager from WS 5 to 2A
1. Salaries (C) Ages 6-21	\$3,526,828	\$36,671	\$3,563,499	To reclassify salaries posted to benefits
1. Salaries (L) Community Residential	\$225,763	\$58,039		To reclassify M. Roberts, Waiver Coordinator from WS 2A to 5
		(\$667,279)		To reclassify MUI Investigators from Col L to O
		\$616,098		To correct MAC salaries to MAC costs by Code Report
		(\$6,322)	\$226,299	To correct MAC salaries to MAC costs by Code Report
1. Salaries (O) Non-Federal Reimbursable	\$244,717	\$667,279		To reclassify MUI Investigators from Col L to O
		(\$522,556)		To correct MAC salaries to MAC costs by Code Report
		(\$312,963)	\$76,477	To correct MAC salaries to MAC costs by Code Report
2. Employee Benefits (A) Ages (0-2)	\$1,460,324	\$1,077		To reclassify benefits posted to other expenses
		(\$8,366)	\$1,453,035	To reclassify C. Cook, Early Childhood Manager benefits from WS 5 to 2A
2. Employee Benefits (B) Ages (3-5)	\$451,630	\$1,122		To reclassify benefits posted to other expenses
		(\$8,707)	\$444,045	To reclassify C. Cook, Early Childhood Manager benefits from WS 5 to 2A
2. Employee Benefits (C) Ages (6-21)	\$1,169,844	(\$36,671)	\$1,133,173	To reclassify salaries posted to benefits
2. Employee Benefits (L) Community Residential	\$121,833	\$22,079		To reclassify M. Roberts, Waiver Coordinator from WS 2A to 5
		(\$239,773)		To reclassify MUI Investigators from Col L to O
		\$95,861	\$0	To correct MAC salaries to MAC costs by Code Report
2. Employee Benefits (O) Non-Federal Reimbursable	\$92,456	\$239,773	\$332,229	To reclassify MUI Investigators from Col L to O
3. Service Contracts (A) Ages (0-2)	\$28,400	\$1,068	\$29,468	To reclassify operating leases
3. Service Contracts (B) Ages (3-5)	\$11,533	\$293	\$11,826	To reclassify operating leases
3. Service Contracts (C) Ages (6-21)	\$10,753	\$1,631	\$12,384	To reclassify operating leases
3. Service Contracts (L) Community Residential	\$1,232,077	(\$25,138)	\$1,206,939	To match audited COG expenses
3. Service Contracts (M) Family Support Services	\$0	\$396,508	\$396,508	To reclassify respite contract expenses to worksheet 5 from 9
4. Other Expenses (A) Ages (0-2)	\$267,491	(\$8,131)	\$259,360	To reclassify salaries/benefits reported to other expenses
4. Other Expenses (B) Ages (3-5)	\$49,063	(\$8,463)	\$40,600	To reclassify salaries/benefits reported to other expenses
4. Other Expenses (L) Community Residential	\$242,683	\$1,511,121	\$1,753,804	To reclassify capital housing expenses to worksheet 5
Worksheet 6				
1. Salaries (I) Medicaid Admin	\$2,846,569	(\$7,168)	\$2,839,401	To correct MAC totals to MAC costs by Code Report
1. Salaries (O) Non-Federal Reimbursable	\$0	\$1,148,886	\$1,148,886	To correct MAC totals to MAC costs by Code Report
Worksheet 7-B				
4. Other Expenses (X) Gen Expense All Prgm.	\$37,101	\$66,690	\$103,791	To reclassify nursing supplies to worksheet 7B
Worksheet 8				
3. Service Contracts (A) Ages 0-2	\$0	\$10,177	\$10,177	To reclassify transportation costs to appropriate program on Wk 8 based on B-3
3. Service Contracts (B) Ages 3-5	\$0	\$1,340	\$1,340	To reclassify transportation costs to appropriate program on Wk 8 based on B-3
3. Service Contracts (C) Ages 6-21	\$0	\$22,368	\$22,368	To reclassify transportation costs to appropriate program on Wk 8 based on B-3
3. Service Contracts (E) Facility Based Services	\$0	\$1,033,672	\$1,033,672	To reclassify transportation costs to appropriate program on Wk 8 based on B-3
3. Service Contracts (F) Enclave	\$0	\$776,272	\$776,272	To reclassify transportation costs to appropriate program on Wk 8 based on B-3
3. Service Contracts (G) Community Employment	\$0	\$197,081	\$197,081	To reclassify transportation costs to appropriate program on Wk 8 based on B-3
3. Service Contracts (X) Gen Expense All Prgm.	\$9,828,289	\$17,044		To reclassify operating leases
		(\$2,040,911)	\$7,804,422	To reclassify transportation costs to appropriate program on Wk 8 based on B-3
4. Other Expenses (X) Gen Expense All Prgm.	\$1,744,711	(\$4,863)		To reclassify building service expenses from worksheet 8
		\$17,040		To reclassify client transportation expenses from Sch A to worksheet 8
		\$21,191		To reclassify fuel expenses from worksheet 10 to 8
		\$11,716	\$1,789,795	To reclassify fuel expenses from worksheet 10 to 8
Worksheet 9				
1. Salaries (N) Service & Support Admin. Costs	\$7,229,869	(\$80,083)		To reclassify B. Sapharas, Research and Training Specialist from WS 9 to 2A
		(\$148,418)		To correct MAC totals to MAC costs by Code Report
		(\$310,664)	\$6,690,704	To correct MAC totals to MAC costs by Code Report
2. Employee Benefits (N) Service & Support Admin. Costs	\$2,560,514	(\$16,709)	\$2,543,805	To reclassify B. Sapharas, Research and Training Specialist from WS 9 to 2A

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 9, Continued				
4. Other Expenses (N) Service & Support Admin. Costs	\$250,747	(\$396,508)	\$250,783	\$105,022 To reclassify respite contract expenses to worksheet 5 from 9 To reclassify room and board expenses that were reclassified twice
Worksheet 10				
3. Service Contracts (E) Facility Based Services	\$5,331,249	\$4,807	\$3,062,162	\$8,398,218 To reclassify operating leases Reclassify facility based service costs
3. Service Contracts (F) Enclave	\$3,761,492	(\$3,049,190)	\$712,302	Reclassify facility based service costs
3. Service Contracts (G) Community Employment	\$208,062	(\$12,972)	\$195,090	Reclassify facility based service costs
4. Other Expenses (E) Facility Based Services	\$560,067	(\$369)		To reclassify non-Federal reimbursable costs
		(\$21,191)	\$538,507	To reclassify fuel expenses from worksheet 10 to 8
4. Other Expenses (F) Enclave	\$133,552	(\$11,716)	\$121,836	To reclassify fuel expenses from worksheet 10 to 8
Reconciliation to County Auditor Worksheet				
Expense:				
Plus: Real Estate Fees	\$0	(\$1,510,196)	(\$1,510,196)	To record auditor and treasurer fees
Plus: Capital Housing	\$1,511,121	(\$1,511,121)	\$0	To reclassify capital housing expenses to worksheet 5
Plus: Capital Improvement	\$2,901,304	(\$503,229)	\$74,370	To reclassify leases and rentals
		\$503,229	\$2,472,445	To reclassify capital asset acquisitions expensed in year of purchase
Plus: Leases And Rentals	\$269,235	(\$503,229)	\$503,229	To reclassify leases and rentals
Plus: Fees Paid To COG, Or Payments And Transfers made To COG	\$22,100,000	\$25,138	\$22,125,138	To reclassify COG fees
Plus: Pathways II Grant	\$0	\$563,436	\$563,436	To record Pathways pass-through grant expenses
Plus: Other	\$7,442	(\$7,442)	\$0	To remove unsupported reconciling item
Less: Capital Costs	(\$4,809,312)	\$269,235	\$1,277	To reclassify leases and rentals
		\$722,821	(\$3,815,979)	To reconcile gain on disposed assets
		\$563,436	\$180,885,314	To reconcile unsupported depreciation amounts
Total from 12/31 County Auditor's Report	\$180,321,878	\$563,436	\$180,885,314	To correct county auditor's total to add Pathways fund
Revenue:				
Less: COG Revenue	\$0	(\$1,016,674)	(\$1,016,674)	To match audited COG revenue
Plus: Pathways II Grant	\$0	\$563,436	\$563,436	To record Pathways pass-through grant revenue
Total from 12/31 County Auditor's Report	187,468,363	563,436	\$188,031,799	To correct county auditor's total to add Pathways fund
Medicaid Administration Worksheet				
6. Other Costs (A) Reimbursement Requested Through Calendar Year				
7. Capital Costs (A) Reimbursement Requested Through Calendar Year				
8. Indirect Costs (A) Reimbursement Requested Through Calendar Year	\$0	\$186,465	\$186,465	To report MAC ancillary costs
9. Program Supervision Costs (A) Reimbursement Requested Through Calendar Year				
10. Building Services Costs (A) Reimbursement Requested Through Calendar Year				

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Schedule B-1, Section A				
1. Building Services (B) Adult	22,023	3,129	25,152	To correct square footage on one building not reported
1. Building Services (C) Child	13,465	(1,884)	11,581	To correct square footage on one building not reported
4. Nursing Services (B) Adult	1,500	185	1,685	To correct square footage on one building not reported
14. Facility Based Services (B) Adult	297,182	39,123	336,305	To correct square footage on one building not reported
15. Supported Emp. -Enclave (B) Adult	4,313	1,949	6,262	To correct square footage on one building not reported
16. Supported Emp. -Comm Emp. (B) Adult	96	156	252	To correct square footage on one building not reported
17. Medicaid Administration (A) MAC	4,354	(3,296)	1,058	To correct square footage on one building not reported
18. County Board Operated ICF/MR (D) General	54	(54)	0	To correct square footage on one building not reported
19. Community Residential (D) General	579	2,374	2,953	To correct square footage on one building not reported
22. Program Supervision (B) Adult	9,465	1,691	11,156	To correct square footage on one building not reported
22. Program Supervision (C) Child	2,433	(951)	1,482	To correct square footage on one building not reported
23. Administration (D) General	9,099	868	9,967	To correct square footage on one building not reported
25. Non-Reimbursable (C) Child	7,400	36,700	44,100	To correct square footage on one building not reported
Schedule B-4				
1. TCM Units (D) 4th Quarter	113,687	10,241	123,928	To correct SSA units
2. Other SSA Allowable Units (C) 3th Quarter	10,754	(1,127)	9,627	To correct SSA units
2. Other SSA Allowable Units (D) 4th Quarter	10,694	(10,694)	0	To correct SSA units
5. SSA Unallowable Units (D) 4th Quarter	3,547	1,228	4,775	To correct SSA units
Schedule C				
I. County				
(B) Interest- COG Revenue	\$0	\$184,866	\$184,866	To match audited COG revenue
Worksheet 1				
2. Land Improvements (A) Ages 0-2	\$10,009	\$38	\$10,125	To add depreciation for 2008 acquisitions
2. Land Improvements (B) Ages 3-5	\$1,137	\$218	\$1,799	To add depreciation for 2008 acquisitions
2. Land Improvements (E) Facility Based Services	\$39,297	\$582	\$40,389	To add depreciation for 2008 acquisitions
2. Land Improvements (I) Medicaid Admin	\$603	\$394	\$997	To add depreciation for 2008 acquisitions
2. Land Improvements (U) Transportation	\$6,670	\$630	\$7,780	To add depreciation for 2008 acquisitions
3. Buildings/Improve (A) Ages 0-2	\$116,801	\$73	\$116,925	To add depreciation for 2008 acquisitions
3. Buildings/Improve (B) Ages 3-5	\$14,320	\$411	\$15,019	To add depreciation for 2008 acquisitions
3. Buildings/Improve (K) Co. Board Operated ICF/MR	\$720,867	(\$676,184)	\$44,683	To reclassify capital lease depreciation amounts
3. Buildings/Improve (L) Community Residential	\$219,517	(\$189,114)	\$30,403	To reclassify capital lease depreciation amounts
5. Movable Equipment (A) Ages 0-2	\$12,992	\$6,345	\$19,337	To correct audited depreciation amounts
5. Movable Equipment (B) Ages 3-5	\$1,250	\$295	\$1,545	To report loss on disposed assets
5. Movable Equipment (C) Ages 6-21	\$13,704	(\$6,292)	\$7,412	To reclassify capital lease depreciation amounts
5. Movable Equipment (E) Facility Based Services	\$68,925	\$85	\$69,010	To correct audited depreciation amounts
5. Movable Equipment (O) Non-Federal Reimbursable	\$1,907	(\$13,859)	(\$11,952)	To reclassify capital lease depreciation amounts
5. Movable Equipment (U) Transportation	\$334,624	\$967	\$335,591	To correct audited depreciation amounts
5. Movable Equipment (W) Program Supervision	\$30,540	(\$94)	\$29,746	To report gain on disposed assets
5. Movable Equipment (X) Gen Expenses All Prgm.	\$12,143	(\$6,653)	\$5,490	To reclassify capital lease depreciation amounts
6. Capital Leases (A) Ages 0-2	\$0	\$6,282	\$6,282	To reclassify capital lease depreciation amounts
6. Capital Leases (B) Ages 3-5	\$0	\$297	\$297	To reclassify capital lease depreciation amounts
6. Capital Leases (C) Ages 6-21	\$0	\$6,292	\$6,292	To reclassify capital lease depreciation amounts
6. Capital Leases (E) Facility Based Services	\$0	\$13,859	\$13,859	To reclassify capital lease depreciation amounts
6. Capital Leases (K) Co. Board Operated ICF/MR	\$0	\$676,184	\$676,184	To reclassify capital lease depreciation amounts
6. Capital Leases (L) Community Residential	\$0	\$189,114	\$189,114	To reclassify capital lease depreciation amounts
6. Capital Leases (U) Transportation	\$0	\$65,975	\$65,975	To reclassify capital lease depreciation amounts
6. Capital Leases (X) Gen Expense All Prgm.	\$0	\$6,653	\$6,653	To reclassify capital lease depreciation amounts
7. Other (A) Ages 0-2	\$88,605	(\$88,605)	\$0	To reclassify operating lease costs to worksheets 2, 2A, 3, 5, 8 and 10
7. Other (B) Ages 3-5	\$1,341	(\$1,341)	\$0	To reclassify operating lease costs to worksheets 2, 2A, 3, 5, 8 and 10
7. Other (C) Ages 6-21	\$852	(\$852)	\$0	To reclassify operating lease costs to worksheets 2, 2A, 3, 5, 8 and 10
7. Other (E) Facility Based Services	\$42,522	(\$42,522)	\$0	To reclassify operating lease costs to worksheets 2, 2A, 3, 5, 8 and 10
7. Other (F) Enclave	\$6,638	(\$6,638)	\$0	To reclassify operating lease costs to worksheets 2, 2A, 3, 5, 8 and 10
7. Other (G) Community Employment	\$5	(\$5)	\$0	To reclassify operating lease costs to worksheets 2, 2A, 3, 5, 8 and 10
7. Other (I) Medicaid Admin	\$14	(\$14)	\$0	To reclassify operating lease costs to worksheets 2, 2A, 3, 5, 8 and 10
7. Other (N) Service & Support Admin	\$61,644	(\$61,644)	\$0	To reclassify operating lease costs to worksheets 2, 2A, 3, 5, 8 and 10
7. Other (O) Non-Federal Reimbursable	\$4,162	(\$4,162)	\$0	To reclassify operating lease costs to worksheets 2, 2A, 3, 5, 8 and 10
7. Other (U) Transportation	\$15,817	(\$15,817)	\$0	To reclassify operating lease costs to worksheets 2, 2A, 3, 5, 8 and 10
7. Other (V) Admin	\$12,775	(\$12,775)	\$0	To reclassify operating lease costs to worksheets 2, 2A, 3, 5, 8 and 10
7. Other (W) Program Supervision	\$2,185	(\$2,185)	\$0	To reclassify operating lease costs to worksheets 2, 2A, 3, 5, 8 and 10
7. Other (X) Gen Expense All Prgm.	\$434	(\$434)	\$0	To reclassify operating lease costs to worksheets 2, 2A, 3, 5, 8 and 10
Worksheet 2				
1. Salaries (X) Gen Expense All Prgm.	\$2,984,258	(\$268,645)	\$2,715,613	To correct MAC salaries to MAC costs by Code Report
3. Service Contracts (X) Gen Expense All Prgm.	\$856,332	\$12,775	\$869,107	To reclassify operating leases
4. Other Expenses (X) Gen Expense All Prgm.	\$1,529,486	(\$76,415)	\$1,453,071	To reclassify non-Federal reimbursable costs
5. COG Expenses (A) Ages 0-2	\$0	(\$75,781)	(\$75,781)	To reclassify nursing supplies to worksheet 7B
5. COG Expenses (B) Ages 3-5	\$0	\$30	\$30	To correct COG expenses
5. COG Expense (C) Ages 6-21	\$0	\$30	\$30	To correct COG expenses
5. COG Expense (E) Facility Based Services	\$0	\$30	\$30	To correct COG expenses
5. COG Expense (F) Enclave	\$0	\$30	\$30	To correct COG expenses
5. COG Expense (G) Community Employment	\$0	\$30	\$30	To correct COG expenses
5. COG Expense (I) Medicaid Admin	\$0	\$30	\$30	To correct COG expenses
5. COG Expense (K) Co. Board Operated ICF/MR	\$0	\$30	\$30	To correct COG expenses
5. COG Expenses (L) Community Residential	\$0	\$30	\$30	To correct COG expenses
5. COG Expense (M) Family Support Services	\$0	\$30	\$30	To correct COG expenses
5. COG Expense (N) Service & Support Admin	\$0	\$30	\$30	To correct COG expenses
10. Unallowable Fees (O) Non-Federal Reimbursable	\$0	\$1,500,817	\$1,500,817	To reclassify expenses
		\$76,415	\$1,577,232	To reclassify non-Federal reimbursable costs
Worksheet 2A				
1. Salaries (L) Community Residential	\$154,892	\$64,238	\$219,130	To reclassify P. Wallenhorst, Waiver Programs Manager from Col N to L
		\$86,287	\$305,417	To reclassify L. Martin, Waiver Supports Division Manager from Col N to L
		\$62,815	\$368,232	To reclassify D. Hoyer, Waiver Programs Supervisor from Col N to L

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 2A, Continued				
1. Salaries (L) Community Residential		\$101,615 (\$83,019) (\$109,287) (\$195,489) (\$82,052)		To reclassify K. Petty, Director of Community Residential Services from Col N to L To reclassify R. Jupin, MUI Administrative Manager from Col L to O To reclassify E. Stazyk, MUI Manager from Col L to O To correct MAC salaries to MAC costs by Code Report To correct MAC salaries to MAC costs by Code Report
1. Salaries (N) Service & Support Admin	\$483,284	(\$64,238) (\$86,287) (\$46,876) (\$62,815) (\$101,615) \$267,368 (\$386,530)	\$0	To reclassify P. Wallenhorst, Waiver Programs Manager from Col N to L To reclassify L. Martin, Waiver Supports Division Manager from Col N to L To reclassify M. Prinic, Support Administrator from WS 2A to 9 To reclassify D. Hoyer, Waiver Programs Supervisor from Col N to L To reclassify K. Petty, Director of Community Residential Services from Col N to L To correct MAC salaries to MAC costs by Code Report To correct MAC salaries to MAC costs by Code Report
1. Salaries (O) Non-Federal Reimbursable	\$0	\$83,019 \$109,287 (\$135,849) (\$56,457)	\$2,291	To reclassify R. Jupin, MUI Administrative Manager from Col L to O To reclassify E. Stazyk, MUI Manager from Col L to O To correct MAC salaries to MAC costs by Code Report To correct MAC salaries to MAC costs by Code Report
2. Employee Benefits (L) Community Residential	\$39,128	\$23,725 \$26,820 \$23,442 \$21,490 (\$18,513) (\$29,454)	\$0	To reclassify P. Wallenhorst, Waiver Programs Manager from Col N to L To reclassify L. Martin, Waiver Supports Division Manager from Col N to L To reclassify D. Hoyer, Waiver Programs Supervisor from Col N to L To reclassify K. Petty, Director of Community Residential Services from Col N to L To reclassify R. Jupin, MUI Administrative Manager from Col L to O To reclassify E. Stazyk, MUI Manager from Col L to O
2. Employee Benefits (N) Service & Support Admin	\$120,196	(\$6,315) (\$23,725) (\$26,820) (\$19,655) (\$23,442) (\$21,490)	\$80,323	To correct MAC salaries to MAC costs by Code Report To reclassify P. Wallenhorst, Waiver Programs Manager from Col N to L To reclassify L. Martin, Waiver Supports Division Manager from Col N to L To reclassify M. Prinic, Support Administrator from WS 2A to 9 To reclassify D. Hoyer, Waiver Programs Supervisor from Col N to L To reclassify K. Petty, Director of Community Residential Services from Col N to L
2. Employee Benefits (O) Non-Federal Reimbursable	\$0	\$18,513 \$29,454 (\$40,233)	\$5,064	To reclassify R. Jupin, MUI Administrative Manager from Col L to O To reclassify E. Stazyk, MUI Manager from Col L to O To correct MAC salaries to MAC costs by Code Report
3. Service Contracts (N) Service & Support Admin	\$52,114	\$552	\$52,666	To reclassify operating leases
Worksheet 3				
3. Service Contracts (A) Ages 0-2	\$122,935	\$92,737	\$215,672	To reclassify operating leases
3. Service Contracts (B) Ages 3-5	\$13,615	\$1,488	\$15,103	To reclassify operating leases
3. Service Contracts (E) Facility Based Services	\$733,185	\$43,037	\$776,222	To reclassify operating leases
3. Service Contracts (X) Gen Expense All Prgm.	\$99,010	\$62,145	\$161,155	To reclassify operating leases
4. Other Expenses (A) Ages 0-2	\$441,005	(\$6,480)	\$434,525	To reclassify capital asset acquisitions expensed in year of purchase
4. Other Expenses (B) Ages 3-5	\$45,492	(\$7,020)	\$38,472	To reclassify capital asset acquisitions expensed in year of purchase
4. Other Expenses (C) Ages 6-21	\$451,532	(\$10,800)	\$440,732	To reclassify capital asset acquisitions expensed in year of purchase
4. Other Expenses (E) Facility Based Services	\$1,606,149	(\$15,220) (\$24,000) (\$20,450) (\$11,678) (\$21,000) \$6,810 (\$17,850)	\$1,513,801	To reclassify capital asset acquisitions expensed in year of purchase To reclassify capital asset acquisitions expensed in year of purchase To reclassify capital asset acquisitions expensed in year of purchase To reclassify capital asset acquisitions expensed in year of purchase To reclassify capital asset acquisitions expensed in year of purchase To reclassify building service expenses to worksheet 8 To reclassify capital asset acquisitions expensed in year of purchase
4. Other Expenses (U) Transportation	\$276,529	\$6,810 (\$17,850)	\$265,489	To reclassify building service expenses to worksheet 8 To reclassify capital asset acquisitions expensed in year of purchase
Worksheet 5				
1. Salaries (L) Community Residential	\$285,292	\$47,607 (\$678,899)		To reclassify K. Thieman, Residential Finance Specialist from WS 9 to 5 To reclassify MUI Investigators from Col L to O
1. Salaries (O) Non-Federal Reimbursable	\$681,370	\$561,301 \$678,899 (\$535,478) (\$391,145)	\$215,301	To correct MAC salaries to MAC costs by Code Report To reclassify MUI Investigators from Col L to O To correct MAC salaries to MAC costs by Code Report To correct MAC salaries to MAC costs by Code Report
2. Employee Benefits (L) Community Residential	\$140,124	\$21,689 (\$251,813) \$90,000	\$433,646	To reclassify K. Thieman, Residential Finance Specialist from WS 9 to 5 To reclassify MUI Investigators from Col L to O To correct MAC salaries to MAC costs by Code Report
2. Employee Benefits (O) Non-Federal Reimbursable	\$144,742	\$251,813	\$396,555	To reclassify MUI Investigators from Col L to O
3. Service Contracts (A) Ages (0-2)	\$464,285	\$531	\$464,816	To reclassify operating leases
3. Service Contracts (B) Ages (3-5)	\$15,274	\$21	\$15,295	To reclassify operating leases
3. Service Contracts (C) Ages (6-21)	\$10,341	\$1,104	\$11,445	To reclassify operating leases
3. Service Contracts (L) Community Residential	\$1,050,847	(\$15,653) \$12,623	\$1,047,817	To reclassify COG fees To reclassify leases and rentals
4. Other Expenses (K) Co. Board Operated ICF/MR	\$1,500,821	\$5,250	\$1,506,071	To remove purchase that was not a capital asset
4. Other Expenses (L) Community Residential	\$557,233	(\$22,171) \$1,013,385	\$1,548,447	To reclassify client transportation expenses to worksheet 8 To reclassify capital housing expenses to worksheet 5
Worksheet 6				
1. Salaries (O) Non-Federal Reimbursable	\$0	\$1,838,787	\$1,838,787	To correct MAC totals to MAC costs by Code Report
Worksheet 7-B				
4. Other Expenses (X) Gen Expense All Prgm.	\$33,539	\$75,781	\$109,320	To reclassify nursing supplies to worksheet 7B
Worksheet 8				
3. Service Contracts (A) Ages 0-2	\$0	\$7,015	\$7,015	To reclassify transportation costs to appropriate program on Wk 8 based on B-3
3. Service Contracts (B) Ages 3-5	\$0	\$2,232	\$2,232	To reclassify transportation costs to appropriate program on Wk 8 based on B-3
3. Service Contracts (C) Ages 6-21	\$0	\$1,608	\$1,608	To reclassify transportation costs to appropriate program on Wk 8 based on B-3
3. Service Contracts (E) Facility Based Services	\$0	\$699,243	\$699,243	To reclassify transportation costs to appropriate program on Wk 8 based on B-3
3. Service Contracts (F) Enclave	\$0	\$492,717	\$492,717	To reclassify transportation costs to appropriate program on Wk 8 based on B-3
3. Service Contracts (G) Community Employment	\$0	\$186,150	\$186,150	To reclassify transportation costs to appropriate program on Wk 8 based on B-3
3. Service Contracts (X) Gen Expense All Prgm.	\$10,236,127	\$16,997 (\$1,388,965)	\$8,864,159	To reclassify operating leases To reclassify transportation costs to appropriate program on Wk 8 based on B-3
4. Other Expenses (X) Gen Expense All Prgm.	\$1,260,712	(\$6,810) \$22,171 \$16,612 \$11,583	\$1,304,268	To reclassify building service expenses from worksheet 8 To reclassify client transportation expenses to worksheet 8 To reclassify fuel expenses from 10 to 8 To reclassify fuel expenses from 10 to 8
Worksheet 9				
1. Salaries (N) Service & Support Admin. Costs	\$7,979,396	\$46,876 (\$11,596) (\$47,607) (\$607,410)	\$7,359,659	To reclassify M. Prinic, Support Administrator from WS 2A to 9 To correct MAC salaries to MAC costs by Code Report To reclassify K. Thieman, Residential Finance Specialist from WS 9 to 5 To correct MAC salaries to MAC costs by Code Report
2. Employee Benefits (N) Service & Support Admin. Costs	\$2,876,306	\$19,655 (\$21,689)	\$2,874,272	To reclassify M. Prinic, Support Administrator from WS 2A to 9 To reclassify K. Thieman, Residential Finance Specialist from WS 9 to 5

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 10				
1. Salaries (E) Facility Based Services	\$15,894,388	(\$40,257)	\$15,854,131	To correct MAC salaries to MAC costs by Code Report
3. Service Contracts (E) Facility Based Services	\$9,701,707	\$5,200	\$9,706,907	To reclassify operating leases
3. Service Contracts (F) Enclave	\$1,063,818	\$408	\$1,064,226	To reclassify operating leases
4. Other Expenses (E) Facility Based Services	\$957,480	(\$16,612)	\$940,868	To reclassify fuel expenses from 10 to 8
4. Other Expenses (F) Enclave	\$194,256	(\$11,583)	\$182,673	To reclassify fuel expenses from 10 to 8
Reconciliation to County Auditor Worksheet				
Expense:				
Plus: Real Estate Fees	\$0	(\$1,500,817)	(\$1,500,817)	To record auditor and treasurer fees
Plus: Capital Housing	\$1,013,385	(\$1,013,385)	\$0	To reclassify capital housing expenses to worksheet 5
Plus: Capital Improvement	\$5,537,897	(\$496,107)	\$5,041,790	To reclassify leases and rentals
		(\$12,623)		To reclassify leases and rentals
		(\$5,250)		To remove purchase that was not a capital asset
		\$134,498	\$5,158,415	To reclassify capital asset acquisitions expensed in year of purchase
Plus: Leases And Rentals	\$236,994	\$496,107	\$733,101	To reclassify leases and rentals
		(\$236,994)	\$496,107	To reclassify leases and rentals
Plus: Fees Paid To COG, Or Payments And Transfers made To COG	\$21,300,000	\$15,653	\$21,315,653	To reclassify COG fees
Plus: Pathways II Grant	\$0	\$1,301,599	\$1,301,599	To record Pathways pass-through grant expenses
Plus: Other	\$63	(\$63)	\$0	To remove unsupported reconciling item
Less: Capital Costs	(\$4,249,529)	\$236,994	(\$4,012,535)	To reclassify leases and rentals
		(\$7,793)		To reconcile audited depreciation amounts
		(\$243)		To reconcile loss on disposed assets
		(\$4,196)	(\$4,024,767)	To reconcile depreciation on 2008 acquisitions
Total from 12/31 County Auditor's Report	\$184,452,864	\$1,301,599	\$185,754,463	To correct county auditor's total to add Pathways fund
Revenue:				
Less: COG Revenue	\$0	(\$184,866)	(\$184,866)	To match audited COG revenue
Plus: Pathways II Grant	\$0	\$1,301,599	\$1,301,599	To record Pathways pass-through grant revenue
Total from 12/31 County Auditor's Report	199,025,765	1,301,599	\$200,327,364	To correct county auditor's total to add Pathways fund
Medicaid Administration Worksheet				
6. Other Costs (A) Reimbursement Requested Through Calendar Year				
7. Capital Costs (A) Reimbursement Requested Through Calendar Year				
8. Indirect Costs (A) Reimbursement Requested Through Calendar Year				
9. Program Supervision Costs (A) Reimbursement Requested Through Calendar Year	\$0	\$179,006	\$179,006	To report MAC ancillary costs
10. Building Services Costs (A) Reimbursement Requested Through Calendar Year				

This page intentionally left blank.



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
FEBRUARY 9, 2012**