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Independent Accountants' Report on Applying Agreed-Upon Procedures

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

We have performed the procedures enumerated below, which were agreed to by the Ohio Department of Developmental Disabilities (DODD), on the *Income and Expenditure Report* of the Cuyahoga County Board of Developmental Disabilities (County Board) for the years ended December 31, 2015 and 2016 (Cost Reports). The County Board's management is responsible for preparing these reports. The sufficiency of these procedures is solely the responsibility of DODD. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Statistics – Square Footage

1. We compared program costs and statistics to reported square footage and found no differences.
2. We compared the 2015 and 2016 square footage to the most recently reviewed totals and found program areas that changed by more than 10 percent and performed procedures 3 and 4 on those program areas.
3. We compared the square footage for each room on the floor plans of the Lakeside building to the County Board's summary for each year and found no variances. We found square footage was allocated by program in accordance with DODD's Guide to Preparing Income and Expenditure Report for 2015 and 2016 (Cost Report Guides).
4. We compared the County Board's square footage summaries to the square footage reported on the Cost Reports. We found no variances greater than 10 percent.
5. We reviewed reclassifications identified in the payroll testing procedures and confirmed they did not result in additional square footage variances.

Statistics – Attendance

1. We reviewed the Cost Reports and found no individuals served or units of service were omitted resulting in unallocated program or general expenses-all program costs.
2. We compared the number of individuals served, days of attendance and 15 minute units on the County Board's Day Services Attendance Summary by Consumer, Location, Acuity and Month, ADA ODA Cert Waiver CBDD Day Services, Services Provided Summary by Provider reports and other supporting documentation for contracted services to the Cost Reports and to the Cost Report Guides. We found no variances exceeding two percent of attendance statistics at each acuity level. We also footed the County Board's attendance reports for accuracy and found no computational errors.

Statistics – Attendance (Continued)

3. We traced the total attendance days for one Enclave and four Adult Day Service individuals for two months in 2015 and 2016 from the County Board's monthly attendance documentation and Day Services Attendance Summary by Consumer, Location, Acuity and Month reports to the Cost Reports. We found no differences.

We also compared the acuity level on the Day Services Attendance Summary by Consumer, Location, Acuity and Month reports to the DODD Acuity Assessment Instrument Ratio Listing for each individual and ensured at least two individuals from each acuity level were selected. We found no differences.

4. We selected 15 Community Employment units for both 2015 and 2016 from the Services Provided Summary by Provider reports and compared the calculation of units to the Cost Report Guides and the service documentation requirements of Ohio Admin. Code § 5123:2-9-15. We found no variances.

Statistics – Transportation

1. We compared the number of one-way trips from the County Board's 2015 Transportation Trips and Costs and 2016 Transportation Units and Detailed Expenses Reports to the Cost Reports. We found no variances greater than two percent of total children or adult program trips. We also footed the County Board's transportation reports for accuracy and found no computational errors.
2. We traced the number of trips for 10 adults for one month in 2015 and 2016 from the County Board's daily reporting documentation to the 2015 Transportation Trips and Costs and 2016 Transportation Units and Detailed Expenses Reports and the Cost Reports. We found no variances greater than 10 percent of the total trips tested.
3. We compared the cost of bus tokens/cabs from the County Board's Expense Reports to the Cost Reports. We found no variances greater than two percent of total reported for each program.

Statistics – Service and Support Administration (SSA)

1. We compared the number of Targeted Case Management (TCM), Other SSA Allowable, Home Choice and SSA Unallowable units from the County Board's Services Provided Detail and Home Choice Unit reports to the Cost Reports. We found no variances greater than two percent. We also footed the County Board's SSA reports for accuracy and found no computational errors.
2. We selected 60 Other SSA Allowable units for both 2015 and 2016 from the Services Provided Detail reports and compared the case note documentation to the activities listed in Ohio Admin. Code § 5160-48-01(D) and the elements required by Ohio Admin. Code § 5160-48-01(F). We found no variances.
3. We selected 30 SSA Unallowable units for both 2015 and 2016 from the Services Provided Detail reports and compared the case note documentation to the activities listed in Ohio Admin. Code § 5160-48-01(D) and the elements required by Ohio Admin. Code § 5160-48-01(F). We found no variances greater than 10 percent of total units tested in each year.
4. We confirmed that the County Board did not maintain case note documentation for non-individual specific activities (general time units) as described in the Cost Report Guides.

Revenue Cost Reporting and Reconciliation to the County Auditor Report

1. We compared the receipt totals from the county auditor's Cash Receipts for CAFR Code reports for the County Board of Developmental Disabilities (20R320) fund to the county auditor's report total reported on the reconciliation worksheet/form. We found variances as reported in Appendix A (2015) and Appendix B (2016).

We then compared the total County Board receipts reported on the reconciliation worksheet/form to the county auditor's receipt totals and calculated that the Cost Reports reconciled within acceptable limits.

2. We inspected the County Board's Itemized Categories reports and found miscellaneous income in the amount of \$133,979 in 2015 and \$169,713 in 2016 as a source of potential revenue offsets/credits where revenues are maintained separately. The County Board did not offset corresponding expenses for this revenue via the use of specific expenditure cost centers on the Cost Reports in accordance with 2 CFR 200.405.

We also noted Opportunities for Ohioans with Disabilities revenue in the amount of \$1,099,593 in 2015 and \$998,332 in 2016; however, the County Board reported corresponding costs in the amount of \$1,070,352 in 2015 and \$1,085,380 in 2016 on the reconciliation worksheet/form.

In addition, we noted the County Board recorded employee health insurance contributions in the amount of \$570,200 in 2015 and \$554,769 in 2016 as offsets on *A1, Adult Program* and *A3, Children's Program*.

Paid Claims Testing

Recoverable findings are subject to interest collection pursuant to Ohio Rev. Code § 5164.60.

1. We selected 50 paid claims per year among all service codes (excluding TCM) for both 2015 and 2016 from the Medicaid Billing System (MBS) data. We compared the County Board's service documentation to the requirements of each respective service code per Ohio Admin. Code § 5123:2-9 in effect at the time of service delivery. We found instances of non-compliance in the following service codes: Contracted Adult Day Support – 15 minute unit (AGF), Vocational Habilitation – 15 minute unit (AVF), Adult Day Support and Vocational Habilitation Combination – 15 minute unit (AXF), Supported Employment – Enclave – 15 minute unit (FNF), Adult Day Support – 15 minute unit (ADF/FDF), Supported Employment – Community – 15 minute unit (FCO) and Vocational Habilitation – Daily unit (FVH). We calculated recoverable findings for non-compliance as described in the tables below. We also reported a corresponding unit adjustment in Appendix A (2015) and found no corresponding unit adjustments in 2016.
2. We selected 50 TCM paid claims per year from the MBS data for 2015 and 2016 and compared the County Board's documentation to the requirements per Ohio Admin. Code § 5160-48-01 in effect at the time of service delivery. We found instances of non-compliance as described in the tables below and reported the corresponding unit adjustments in Appendix A (2015) and Appendix B (2016).
3. We compared the County Board's usual and customary rate with the reimbursed rate for selected contracted transportation services and found that the County Board was reimbursed the lesser of the two as per Ohio Admin. Code § 5123:2-9-06. Additionally, we confirmed if the provision of service met provider and staff qualification requirements as applicable under Ohio Admin. Code § 5123:2-9-18:

Paid Claims Testing (Continued)

- The driver holds a valid driver's license; has a Bureau of Motor Vehicles driving record showing less than six points and has passed a controlled substance test, as applicable for per-trip transportation;
- Proof of liability insurance and verification of policies and procedures on driver requirements, as applicable for per-trip transportation;
- Performance of daily vehicle inspection by the driver and annual inspection, as applicable to per-mile and per-trip transportation;
- Provided transportation in a modified vehicle (any size) or non-modified vehicle with a capacity of nine or more passengers; and drivers had physical examinations ensuring that they are qualified to provide non-medical transportation, as applicable to per-trip transportation;
- Provided transportation in a non-modified vehicle with the capacity of eight or less passengers, as applicable to per-mile transportation; and
- The transport vehicle met the definition of a commercial vehicle.

We found transportation services in our sample that were rendered by Lakefront Lines, Inc., T.V. Transportation, Contract Transport Services, Inc., Medport, Inc. and Provide-A-Ride, Inc. billed as per trip non-medical transportation (ATB/FTB). We confirmed that the selected services met the requirements for per trip non-medical transportation; however, one out of eight drivers tested did not have a physical examination and of the seven vehicles, one did not have a yearly inspection and three did not have a daily inspection. As a result, we identified recoverable findings as described in the tables below for trips associated with these errors.

We also found transportation services in our sample that were rendered by Person-Centered Transportation, Inc., Take Two Transport, LLC, Lakefront Lines, Inc. and T.V. Transportation that were billed as commercial transportation (ATT/FTT/STT) and we confirmed that the vehicles met the definition of a commercial vehicle.

The County Board's transportation contracts did not specify a per trip rate, but were based on the number of routes or an hourly rate. Additionally, we confirmed that the contracted services were not for the complete provision of the service as the County Board was responsible for providing resources, such as routing design, transportation coordinator and training. As a result, we were unable to compare the contracted rates to the reimbursed rates.

We also found contracted adult services in the sample rendered by Menorah Park Center for Senior Living, Eva Bruening Adult Day Care, Age Line Adult Activity Center, St. Anthony Center, Eliza Bryant Adult Day Care Center and Elder Center Adult Day Care. We compared the County Board's contract rate with the reimbursed rate and found seven out of 10 services in which the County Board was reimbursed more than the contracted rate. As a result, we identified recoverable findings for units associated with these errors as described in the tables below.

Recoverable Finding – 2015

Service Code	Units	Non-TCM Review Results	Finding
FVH	1	Consumer was not present on date of service	\$26.31
FCO	48	Incorrect start time on service documentation	\$320.25
FDF	32	Incorrect service code billed resulting in overpayment	\$7.35
		TCM Review Results	
TCM	48	Incorrect start time on supporting documentation	\$465.44

Paid Claims Testing (Continued)

Recoverable Finding – 2015 (Continued)

Selected Contracted Services Results			
AGD	1	Reimbursed rate exceeded contract rate	\$44.67
AGF	36	Reimbursed rate exceeded contract rate	\$2.18
FGD	1	Reimbursed rate exceeded contract rate	\$10.31
FGF	38	Reimbursed rate exceeded contract rate	\$7.40
FTB	4	Non-compliance of driver and/or vehicle qualifications	\$49.72
Total			\$933.63

Recoverable Finding – 2016

Service Code	Units	Non-TCM Review Results	Finding
ADF	29	Units billed in excess of service delivery	\$30.36
AGF	30	Units billed in excess of service delivery	\$77.58
AVF	18	Units billed in excess of service delivery	\$18.85
AXF	134	Units billed in excess of service delivery	\$140.41
FNF	18	Units billed in excess of service delivery	\$16.53
TCM Review Results			
TCM	48	Incorrect start time on supporting documentation	\$463.06
Selected Contracted Services Results			
ATB	1	Non-compliance of vehicle qualifications	\$12.43
ADS	1	Reimbursed rate exceeded contract rate	\$9.84
FGF	38	Reimbursed rate exceeded contract rate	\$6.15
Total			\$775.21

4. We compared all 26 new transportation contracts for the period after April 15, 2015 and related rate setting documentation to the guidance for Non-Medical Transportation services issued by DODD on May 15, 2015 to confirm the following:
- The contract language is specific and describes the services that will be provided;
 - The County Board has documentation showing that the service is different from what is available to the general public; and
 - The County Board performed an analysis showing its efforts to comply with the prudent buyer principle guidelines in assessing its needs, establishing the goals to be attained, evaluation of the available alternatives, choosing the terms of the contract and reasonableness of rates paid.

We found the County Board included language in the contract that describes the services rendered and provided documentation to demonstrate how the service was different from what was available to the general public. The County Board stated that it did an analysis of internal transportation costs in 2012 which was calculated based on the hourly wage and benefits of the bus staff, average vehicle maintenance costs, fuel, the average of the salary and benefits paid to administrative and supervisory staff and specified a calculated per-trip rate and that a three percent increase each subsequent year would apply.

Paid Claims Testing (Continued)

The County Board was unable to provide any supporting documentation of this analysis to show its compliance with the prudent buyer principle. In addition, the County Board stated that it did not have a written procedure for how it determined rates. As such, we could not confirm the reasonableness of rates paid to ensure compliance with CMS 15-1 §§ 2103 and 2102.1.

Recommendation:

We recommend the County Board ensure that its costs for contracted commercial transportation services meet all applicable requirements as outlined in the Cost Report Guides, 2 CFR Part 225 and the Provider Reimbursement Manual (CMS Publication 15-1) and the guidance provided by DODD for Non-Medical Transportation. This includes meeting the requirement in Section 2103 to be a prudent and cost-conscious buyer that refuses to pay more than the going price for an item or service, and seeks to economize by minimizing cost. Implicit in the intention that actual costs be paid to the extent they are reasonable is the expectation that the provider seeks to minimize its costs and that its actual costs do not exceed what a prudent and cost conscious buyer pays for a given item or service.

In addition, the County Board should provide specific financial records (detail ledgers, financial budgets, etc.) to show how the rates in the agreement were developed or how they related to services specific to the County Board and were reasonable costs for the County Board to incur. To demonstrate reasonableness, the guidance and CMS 15-1 suggest the contract could go through a request for proposal (RFP) process, or include a detailed breakdown of expected costs by expense type to show the service components and corresponding costs for what the County Board is buying, or a current analysis of what the actual costs would be for the county board to provide non-medical transportation itself.

The County Board should ensure compliance with DODD's guidance for Non-Medical Transportation services and CMS 15-1 to avoid future findings.

5. We compared the reimbursed TCM and Community Employment units from the MBS data to the final units and found total net Medicaid reimbursed units were less than final TCM and Community Employment units.
6. We compared the amounts reported on *Summary of Service Costs – By Program* for categories from Environmental Accessibility Adaptations to Other Waiver Services to the MBS data. We found total net reimbursements exceed disbursements by two percent as reported in Appendix A (2015) and Appendix B (2016).

Non-Payroll Expenditures and Reconciliation to the County Auditor Report

1. We compared the disbursement totals from the county auditor's report listed on the reconciliation worksheet/form to the county auditor's Cash Disbursements by CAFR Code, Subfund, & GL reports for the County Board of Developmental Disabilities (20R320) fund. We found variances as reported in Appendix A (2015) and Appendix B (2016).

We then compared the total County Board disbursements reported on the reconciliation worksheet/form to the county auditor's disbursement totals and calculated that the Cost Reports reconciled within acceptable limits.

2. We compared the County Board's Expense reports to all service contract and other expenses entries. We found variances exceeding \$500 that resulted in reclassifications to a program or worksheet/form as reported in Appendix A (2015) and Appendix B (2016).

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

3. We scanned the County Board's Expense Reports and selected 60 disbursements from service contracts and other expenses. We inspected supporting documentation maintained by the County Board and compared the classification of the costs to the Cost Report Guides and 2 CFR 200. We found variances greater than two percent of total service contracts and other expenses on a worksheet/form and costs which were non-federal reimbursable and greater than \$500 as reported in Appendix A (2015) and Appendix B (2016).
4. We scanned the County Board's Expense Reports for contracted transportation, service and support administration and adult services in the Cost Reports without corresponding statistics that do not comply with 2 CFR 200.405 and the Cost Report Guides. We found no program costs that lacked corresponding statistics.
5. We inspected the County Board's Expense Reports for items purchased during 2015 and 2016 that met the County Board's capitalization criteria and traced any items identified to the County Board's Depreciation Schedules. We found unrecorded capital purchases in 2015 as identified in procedure 3 above. We reported differences to record the first year's depreciation in Appendix B (2016). We found unrecorded capital purchases as reported in Appendix B (2016).
6. We found that the County Board had supporting documentation for February, April, July, and December in 2015 and March, May, August, and November in 2016 showing that it reconciled its income and expenditures on a monthly basis with the county auditor in accordance with Ohio Admin. Code § 5123:2-1-02(L)(1).
7. We confirmed that corresponding costs were reported for each adult program with final attendance statistics and that there was no adult program cost without final attendance statistics.

Property, Depreciation, and Asset Verification Testing

1. We compared the Fixed Asset Inventory reports and the County Board's prepared crosswalk to the Cost Reports. We found no variances.
2. We compared the County Board's 2014 Fixed Asset Inventory report to its 2015 and 2016 Fixed Asset Inventory reports for changes in the depreciation amounts for assets purchased prior to the period under review, depreciation taken on the same asset more than once, assets that have been fully depreciated in prior years, or depreciation taken on assets during the period of acquisition. We found no differences.
3. Using the County Board's capitalization threshold, we selected the lesser of 10 or 10 percent of the fixed assets which were being depreciated for the first time in 2015 and 2016. We computed the first year's depreciation for the nine assets selected, based on their cost, acquisition data and useful life. We compared reported depreciation to the Cost Report Guides and the estimated useful lives prescribed in the 2013 American Hospital Association Asset Guide. We found no differences.
4. We selected the lesser of 10 percent or 10 disposed assets from the County Board's list of disposed assets and confirmed that the four assets were removed from the Fixed Asset Inventory reports.

Payroll Testing

1. We compared total salaries and benefits on the Cost Reports to the payroll disbursements yearly totals on the county auditor's Cash Disbursements by CAFR Code, Subfund, & G/L reports for the Board of Developmental Disabilities (20R320) fund. We found no variances greater than two percent.
2. We compared the salaries and benefit costs on the County Board's Payroll Reports to the Cost Reports. We found no variances that resulted in reclassifications to another program or worksheet/form exceeding \$500.
3. We selected the lessor of 40 employees or 25 percent of the number of total employees in 2015 and 2016. For the 40 employees selected each and compared the County Board's organizational chart, Payroll Reports and job descriptions to the worksheet/form in which each employee's salary and benefit costs were allocated. We found the employee allocations were consistent with the Cost Report Guides and no additional procedures should be performed.

Medicaid Administrative Claiming (MAC)

1. We compared MAC salaries and benefits on the Individual Costs by Code reports to the County Board's Payroll reports and found the County Board's salary and benefit costs equaled MAC salary and benefit costs.
2. We compared the Individual Costs by Code reports to the Medicaid Administration worksheet/form for both years and found no variances.
3. We selected 38 non-validated RMTS observed moments for the third quarter of 2015 and 34 non-validated moments for the second quarter of 2016 from the RMTS Participant Moments Question and Answer report. We inspected the County Board's documentation and compared the contents and classification to the DODD's Guide to Medicaid Administrative Claiming (MAC) using the Random Moment Time Studies (RMTS) Methodology for 2014. We found two observed moments in 2015 which lacked any supporting documentation. We found that all other observed moments and documentation met the minimum requirements, but did not always include additional supporting documentation as preferred by the RMTS guide.

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



Dave Yost
Auditor of State

August 20, 2018

Appendix A
Cuyahoga County Board of Developmental Disabilities
2015 Income and Expenditure Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Schedule A				
21. Adaptive And Assistive Equipment (L) Community Residential	\$ 36,537	\$ 37,132	\$ 73,669	To reclassify adaptive and assistive equipment expenses
25. Other Waiver Services (L) Community Residential	\$ 141,885	\$ (37,132)	\$ 104,753	To reclassify adaptive and assistive equipment expenses
Schedule B-1, Section B				
10. A (C) Facility Based Services - Non Title XX	185,497	(1)	185,496	To remove paid claim error
Schedule B-4				
1. TCM Units (D) 4th Quarter	141,109	(48)	141,061	To remove paid claim error
Worksheet 2				
3. Service Contracts (X) Gen Expense All Prgm.	\$ 1,671,436	\$ (75,000)		To reclassify unallowable donation
		\$ (45,322)		To reclassify a capital asset acquisition
		\$ (49,768)	\$ 1,501,346	To reclassify psychology expenses
4. Other Expenses (O) Non-Federal Reimbursable	\$ 4,050,390	\$ 75,000		To reclassify unallowable donation
		\$ 722		To reclassify unallowable advertising expense
		\$ 1,040	\$ 4,127,152	To reclassify unallowable materials expense
4. Other Expenses (X) Gen Expense All Prgm.	\$ 1,165,083	\$ (722)	\$ 1,164,361	To reclassify unallowable advertising expense
Worksheet 3				
4. Other Expenses Contracts (A) Early Intervention	\$ 43,234	\$ (1,272)	\$ 41,962	To reclassify capital asset acquisition
4. Other Expenses (C) School Age	\$ 76,653	\$ (2,255)	\$ 74,398	To reclassify capital asset acquisition
4. Other Expenses (E) Facility Based Services	\$ 1,093,599	\$ (7,593)		To reclassify capital asset acquisition
		\$ (20,750)		To reclassify capital asset acquisition
		\$ (1,743)	\$ 1,063,513	To reclassify capital asset acquisition
4. Other Expenses (F) Enclave	\$ 31,522	\$ (188)		To reclassify capital asset acquisition
		\$ (513)		To reclassify capital asset acquisition
		\$ (154)	\$ 30,667	To reclassify capital asset acquisition
4. Other Expenses (G) Community Employment	\$ 11,200	\$ (6)		To reclassify capital asset acquisition
		\$ (15)		To reclassify capital asset acquisition
		\$ (308)	\$ 10,871	To reclassify capital asset acquisition
4. Other Expenses (I) Medicaid Admin	\$ 245	\$ (6)	\$ 239	To reclassify capital asset acquisition
4. Other Expenses (K) Co. Board Operated ICF/MR	\$ 705,825	\$ (5,200)	\$ 700,625	To reclassify capital asset acquisition
4. Other Expenses (L) Community Residential	\$ 158,623	\$ (246)	\$ 158,377	To reclassify capital asset acquisition
4. Other Expenses (M) Family Support Services	\$ 551	\$ (17)	\$ 534	To reclassify capital asset acquisition
4. Other Expenses (N) Service & Support Admin	\$ 108,187	\$ (3,182)	\$ 105,005	To reclassify capital asset acquisition
4. Other Expenses (O) Non-Federal Reimbursable	\$ 229,655	\$ (6,757)	\$ 222,898	To reclassify capital asset acquisition
4. Other Expenses (U) Transportation	\$ 193,224	\$ (3)		To reclassify capital asset acquisition
		\$ (9)		To reclassify capital asset acquisition
		\$ (254)	\$ 192,958	To reclassify capital asset acquisition
4. Other Expenses (V) Admin	\$ 72,846	\$ (2)		To reclassify capital asset acquisition
		\$ (4)		To reclassify capital asset acquisition
		\$ (2,134)	\$ 70,706	To reclassify capital asset acquisition
4. Other Expenses (W) Program Supervision	\$ 40,406	\$ (164)		To reclassify capital asset acquisition
		\$ (449)		To reclassify capital asset acquisition
		\$ (498)	\$ 39,295	To reclassify capital asset acquisition
4. Other Expenses (X) Gen Expense All Prgm.	\$ 80,617	\$ (94)		To reclassify capital asset acquisition
		\$ (257)		To reclassify capital asset acquisition
		\$ (1,995)	\$ 78,271	To reclassify capital asset acquisition
Worksheet 7-D				
4. Other Expenses (X) Gen Expense All Prgm.	\$ 54,089	\$ 49,768	\$ 103,857	To reclassify psychology expenses
Worksheet 7-E				
3. Service Contracts (X) Gen Expense All Prgm.	\$ -	\$ 2,307	\$ 2,307	To match general ledger
4. Other Expenses (X) Gen Expense All Prgm.	\$ 47,907	\$ 12,840	\$ 60,747	To match general ledger

Appendix A (Page 2)
Cuyahoga County Board of Developmental Disabilities
2015 Income and Expenditure Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 7-F				
3. Service Contracts (X) Gen Expense All Prgm.	\$ 2,307	\$ (2,307)	\$ -	To match general ledger
4. Other Expenses (X) Gen Expense All Prgm.	\$ 60,748	\$ (12,840)	\$ 47,908	To match general ledger
Worksheet 9				
4. Other Expenses (N) Service & Support Admin. Costs	\$ 528,808	\$ (1,040)	\$ 527,768	To reclassify unallowable materials expense
Reconciliation to County Auditor Worksheet				
Expense:				
Plus: Purchases Greater Than \$5,000	\$ 1,009,665	\$ 45,322		To reclassify a capital asset acquisition
		\$ 2,950		To reclassify a capital asset acquisition
		\$ 5,100		To reclassify a capital asset acquisition
		\$ 22,000		To reclassify a capital asset acquisition
		\$ 20,823		To reclassify a capital asset acquisition
		\$ 5,200	\$ 1,111,060	To reclassify a capital asset acquisition
Total from 12/31 County Auditor's Report	\$ 195,765,834	\$ (357)	\$ 195,765,477	To match county auditor total
Revenue:				
Total from 12/31 County Auditor's Report	\$ 179,902,636	\$ 1,999	\$ 179,904,635	To match county auditor total

Appendix B
Cuyahoga County Board of Developmental Disabilities
2016 Income and Expenditure Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Summary of Service Costs				
Adaptive And Assistive Equipment, Community Residential	\$ 52,422	\$ 39,975	\$ 92,397	To reclassify adaptive and assistive equipment expenses
Home Choice Community Transition Services, Community Residential	\$ 50,615	\$ (39,975)	\$ 10,640	To reclassify adaptive and assistive equipment expenses
Annual Summary of Units of Service - Service and Support Administration				
TCM Units, CB Activity	606,859	(48)	606,811	To remove paid claim error
Capital Costs				
Land Improvements, Facility Based Services	\$ 100,693	\$ 537		To record depreciation for driveway installation
		\$ 1,467		To record depreciation for driveway installation
		\$ 2,603	\$ 105,300	To record depreciation for driveway installation
Land Improvements, Co. Board Operated ICF/IID	\$ 57,336	\$ 289	\$ 57,625	To record depreciation for culvert installation
Fixtures, Gen Expense All Program	\$ 49,633	\$ 9,064	\$ 58,697	To record depreciation for computer servers
Indirect Cost Allocation				
Service Contracts, Gen Expense All Program	\$ 3,808,467	\$ (9,957)		To reclassify occupational therapy costs
		\$ (44,000)	\$ 3,754,510	To reclassify psychology expenses
Other Expenses, Non-Federal Reimbursable	\$ 3,982,816	\$ 2,868	\$ 3,985,684	To reclassify donation and DD awareness expenses
Other Expenses, Gen Expense All Program	\$ 1,185,435	\$ (2,757)		To reclassify MUI related expenses
		\$ (2,868)	\$ 1,179,810	To reclassify donation and DD awareness expenses
Building Services Cost				
Other Expenses, Early Intervention	\$ 57,149	\$ (3,926)	\$ 53,223	To reclassify capital asset acquisition
Other Expenses, School Age	\$ 37,655	\$ (2,583)	\$ 35,072	To reclassify capital asset acquisition
Other Expenses, Facility Based Services	\$ 1,316,480	\$ (104,887)		To reclassify capital asset acquisition
		\$ (5,716)	\$ 1,205,878	To reclassify capital asset acquisition
Other Expenses, Enclave	\$ 37,261	\$ (2,595)		To reclassify capital asset acquisition
		\$ (237)	\$ 34,429	To reclassify capital asset acquisition
Other Expenses, Community Employment	\$ 16,126	\$ (56)		To reclassify capital asset acquisition
		\$ (1,061)	\$ 15,009	To reclassify capital asset acquisition
Other Expenses, Medicaid Admin	\$ 338	\$ (26)	\$ 312	To reclassify capital asset acquisition
Other Expenses, Community Residential	\$ 379,785	\$ (729)	\$ 379,056	To reclassify capital asset acquisition
Other Expenses, Family Support Services	\$ 761	\$ (51)	\$ 710	To reclassify capital asset acquisition
Other Expenses, Service & Support Admin	\$ 160,343	\$ (11,010)	\$ 149,333	To reclassify capital asset acquisition
Other Expenses, Non-Federal Reimbursable	\$ 347,768	\$ (1,014)		To reclassify capital asset acquisition
		\$ (23,061)	\$ 323,693	To reclassify capital asset acquisition
Other Expenses, Transportation	\$ 182,143	\$ (857)	\$ 181,286	To reclassify capital asset acquisition
Other Expenses, Administration	\$ 103,631	\$ (22)		To reclassify capital asset acquisition
		\$ (7,097)	\$ 96,512	To reclassify capital asset acquisition
Other Expenses, Program Supervision	\$ 42,580	\$ (1,515)		To reclassify capital asset acquisition
		\$ (1,630)	\$ 39,435	To reclassify capital asset acquisition
Other Expenses, Gen Expense All Program	\$ 101,926	\$ (1,292)		To reclassify capital asset acquisition
		\$ (5,952)	\$ 94,682	To reclassify capital asset acquisition
Direct Services				
Other Expenses, Non-Federal Reimbursable	\$ -	\$ 2,757	\$ 2,757	To reclassify MUI related expenses
Professional Services - Psychological Services				
Other Expenses, Gen Expense All Program	\$ 48,898	\$ 44,000	\$ 92,898	To reclassify psychology expenses
Professional Services - Occupational Therapy				
Service Contracts, Gen Expense All Program	\$ -	\$ 1,762		To match general ledger
		\$ 9,957	\$ 11,719	To reclassify occupational therapy costs
Other Expenses, Gen Expense All Program	\$ 42,250	\$ 20,938	\$ 63,188	To match general ledger
Professional Services - Physical Therapy				
Service Contracts, Gen Expense All Program	\$ 1,762	\$ (1,762)	\$ -	To match general ledger
Other Expenses, Gen Expense All Program	\$ 63,188	\$ (20,938)	\$ 42,250	To match general ledger

Appendix B (Page 2)
Cuyahoga County Board of Developmental Disabilities
2016 Income and Expenditure Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Adult Program				
Other Expenses, Facility Based Services	\$ 260,514	\$ (3,350)	\$ 257,164	To reclassify unallowable advertising expense
Other Expenses, Non-Federal Reimbursable	\$ -	\$ 3,350	\$ 3,350	To reclassify unallowable advertising expense
CBCR Reconcile				
CBCR Reconcile Expenses				
Totals from Auditor's Report	\$ 193,271,128	\$ 10,088	\$ 193,281,216	To match county auditor total
Purchases Greater Than \$5,000	\$ 766,233	\$ 175,315	\$ 941,548	To reclassify capital asset acquisition
CBCR Reconcile Revenues				
Totals from Auditor's Report	\$ 188,965,511	\$ 9,731	\$ 188,975,242	To match county auditor total



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
SEPTEMBER, 20 2018**