



LAKE 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

LAKE COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

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Independent Accountant's Report on Applying Agreed-Upon Procedures

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

Dear Ms. Schroeder:

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

Statistics – Square Footage

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

We measured four rooms and compared the square footage to the County Board's floor plan and to their square footage summary. We also toured the facilities to identify how space was used by County Board programs and to identify new, closed or empty buildings along with rented or idle floor space.

We found no square footage variances for rooms that were measured exceeding 10 percent. We found no unreported rented or idle floor space.

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

We compared one building and traced each room on the floor plan to the County Board's summary for each year. We found 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. Due to variances, we requested that the County Board revise its square footage summary.

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

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

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

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

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

The County Board reported the same square footage in the 2008 and 2009 cost reports. Therefore we tested the 2008 methodology, and applied the results to both years' cost reports.

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

Statistics – Attendance

1. We reviewed the Cost Reports to determine if individuals served or units of service were omitted on Schedule B-1 Section B Attendance Statistic, worksheet 4, or worksheets 7A to 7H which result in unassigned program or general expenses-all program costs. We found no differences in 2008; however, in 2009 we determined the number of individuals served for worksheets 7B through 7G needed to be obtained as general expenses for all program costs were not being assigned to these program areas: (E) Facility Based Services, (F) Enclave, (G) Community Employment, (K) Co. Board Operated ICF/MR and (L) Community Residential. The County Board provided support for these omitted statistics.

These statistics are reported in Appendix A (2008) and Appendix B (2009).

2. 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 Day Services Attendance Summary by Consumer Location and Month and Community Employment Units/Consumer reports for the number of individuals served, days of attendance, and 15 minute units with similar information reported for Day Habilitation/Adult Day Services/Vocational Habilitation, Enclave and 15 minute Community Employment on *Schedule B-1, Section B, Attendance Statistics* of the Cost Reports and determined if the statistics were reported in accordance with the Cost Report Guides.

We found no variances exceeding 10 percent for 2009. We found one variance of nine percent for Enclave individuals in 2008; however, the County Board asked us to report these variances in Appendix A (2008).

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

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

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

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

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

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

We found no differences.

6. DODD requested us to report variances to *Schedule B-1, Section B, Attendance Statistics* if more than three of the 15 minute community employment units tested did not meet service documentation requirements.

We haphazardly selected 15 units from 2008 and 15 units from 2009 from the County Board's detailed Community Employment Units/Consumer reports and compared the units with the service documentation to determine if the units were calculated in accordance with the Cost Report Guide.

We found fewer than three units that were not calculated in accordance with the Cost Report Guide.

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 Quarterly Transportation reports with those statistics as reported in *Schedule B-3, Quarterly Summary of Transportation Statistics* of the Cost Reports.

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

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

We found differences as reported in 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, between the County Board's internal documentation versus the amount reported to DODD in *Schedule B-3, Quarterly Summary of Transportation Services*.

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

We found no differences.

4. DODD requested us to report variances exceeding two percent in the total trips taken for the 30 individuals tested. We haphazardly selected 15 individual names from the County Board's attendance sheets for 2008 and for 2009 and compared the individuals by name to the compiled listing of individuals transported to determine whether the compiled listing is complete.

We found no differences exceeding two percent.

5. We determined whether the sample of individuals selected in Step 4 included both Medicaid and non-Medicaid-eligible individuals as documented on the Medicaid Information Technology System (MITS).

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

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, and SSA Unallowable) from the County Board's Quarterly TCM Units reports with those statistics reported in *Schedule B, Quarterly Summary of Units of Service – Service and Support Administration*. We also footed the County Board's Quarterly TCM Units reports for accuracy.

We found no differences or computational errors.

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

We haphazardly selected samples of 72 units of TCM and Unallowable SSA services and another sample of 73 units of Other Allowable SSA services across 2008 and 2009 from Receivable Billing Reimbursable Detail By Consumer reports and determined if the case note documentation described activities listed in Ohio Admin. Code § 5101:3-48-01(D), and also included the documentation required by Ohio Admin. Code § 5101:3-48-01(F). We also determined if the 73 units for Other Allowable SSA services were provided to individuals that were not Medicaid eligible at the time of service delivery per MITS.

We found that over 10 percent of the units in our Other Allowable SSA services sample were provided to individuals that were Medicaid eligible at the time of service delivery per MITS and incorrectly classified by the County Board and we reported these differences in Appendix A (2008).

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 Medicaid claims data, we identified the number of individuals and unique dates of service on which 27 or more TCM units were paid through the Medicaid program. We examined the results looking for trends and patterns indicating potential overbilling practices and reviewed 6 case notes to determine if services were provided and units were reported correctly.

In all six instances TCM units billed exceeded actual duration of service delivery due to the County Board recording the incorrect AM versus PM time designation. We reported these instances of documentation non-compliance in the Recoverable Finding sections of this report below.

Recoverable Finding - 2008

Finding \$876.31

The Auditor of State determined the County Board was over reimbursed for 129 units of Targeted Care Management (TCM) service in which the units billed exceeded actual duration as supported by the service documentation.

Service Code	Units	Review Results	FFP ¹ Amount	eFMAP ² Amount	Total Finding
TCM	129	Units billed exceeded actual duration of service	\$809.44	\$66.87	\$876.31

¹ Federal Financial Participation (FFP)

² Enhanced Federal Medical Assistance Percentages (eFMAP)

Recoverable Finding - 2009

Finding \$1,065.97

The Auditor of State determined the County Board was over reimbursed for 144 units of Targeted Care Management (TCM) service in which the units billed exceeded actual duration as supported by the service documentation.

Service Code	Units	Review Results	FFP ¹ Amount	eFMAP ² Amount	Total Finding
TCM	144	Units billed exceeded actual duration of service	\$917.18	\$148.79	\$1,065.97

¹ Federal Financial Participation (FFP)

² Enhanced Federal Medical Assistance Percentages (eFMAP)

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

We compared the prior year final 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 decreased by more than five percent from the prior year's *Schedule B-4* and we obtained the County Board's explanation that 258 units were not counted as SSA Unallowable units.

We obtained the County Board's estimate of unrecorded units and we reported these differences in Appendix B (2009).

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 Budget Report for funds 215 - MR & DD Operating Fund, 404 - MR & DD Capital Outlay, and 216- MR & DD Residential Services to the County Auditor's report totals reported on the *Reconciliation to County Auditor Worksheets*.

We found no differences.

2. We compared the account description and amount for each revenue reconciling item on the *County Auditor Reconciliation Worksheet* to the County Board's supporting documentation such as the North East Ohio Network Council of Government (COG) prepared Lake County Board Summary Workbook.

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

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 from 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 Council of Government (COG) prepared Lake 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 Cash Receipt 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):

- Other income in the amount of \$2,155,834 in 2008 and \$731,709 in 2009;
- IDEA Part B revenues in the amount of \$88,457 in 2008 and \$63 in 2009;
- IDEA Early Childhood Special Education revenues in the amount of \$23,529 in 2008 and \$16,396 in 2009;
- Title V revenues in the amount of \$221 in 2008 and \$70,893 in 2009;
- Title XX revenues in the amount of \$179,805 in 2008 and \$133,832 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 reported instances of documentation non-compliance in the Recoverable Findings Schedule of this report below.

Recoverable Finding - 2008

Finding \$311.54

The Auditor of State determined the County Board was over reimbursed for 401 units of Supported Employment - Enclave - 15 minute unit - IO Waiver (ANF) services totaling \$311.54 in which services were charged without supporting documentation.

Service Code	Units	Review Results	FFP ¹ Amount	eFMAP ² Amount	Total Finding
ANF	401	Units billed without supporting documentation.	\$271.61	\$39.93	\$311.54

¹ Federal Financial Participation (FFP)

² Enhanced Federal Medical Assistance Percentages (eFMAP)

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

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 disbursement total listed on the *Reconciliation to County Auditor Worksheets* to the County Auditor's Budget report disbursement totals for funds 215 - MR & DD Operating Fund, 404 - MR & DD Capital Outlay, and 216 - MR & DD Residential Services.

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 Detailed Expense by Account reports and other supporting documentation.

We found no differences.

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

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

4. We compared all expenditure entries on Worksheets 2 through 10 to the County Board's reports and the North East Ohio Network COG prepared Lake County Board Summary Workbook.

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

5. We scanned the County Board's Detailed Expenditure reports and reviewed documentation to identify disbursements not classified as prescribed by the Cost Report Guides or costs which are non-federal reimbursable under 2 CFR 225 Appendix B.

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

The differences reported in Appendix A (2008) included the reclassification of \$1,423,431 in Early Retirement Incentive Payments from Worksheets 2, 2A, 4, 5, 7B, 8 and 10 to non-federal reimbursable as the County Board did not obtain the required approval per 2 CFR 225 Appendix B, Section (8)(g)(3).

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

2. We scanned the County Board's Expenditure Details for items purchased during 2008 and 2009 that met the County Board's capitalization criteria and traced them to inclusion on the County Board's Depreciation Schedule.

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

3. We scanned the County Board's Depreciation Schedule for 2008 and 2009 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.

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

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

5. We compared the County Board's audited 2007 Depreciation Schedule to the County Board's 2008 and 2009 Depreciation Schedules for changes in the depreciation amounts for assets which were not in compliance with the Cost Report Guides.

We found no differences.

6. We haphazardly selected five assets from the County Board's Fixed Asset 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 American Hospital Association (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 no differences.

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 for the disposed items based on its undepreciated basis and any proceeds received from the disposal of the asset to determine compliance with the Cost Report Guide and CMS Publication 15-1, Chapter 1.

We found differences as reported in Appendix A (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 these funds 215 - MR & DD Operating Fund, 404 - MR & DD Capital Outlay, and 216 - MR & DD Residential Services.

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 financial 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. DODD asked us to report differences greater than three percent of the total wage and benefit of each worksheet affected.

We found no differences.

3. We scanned the County Board's payroll journal 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 no differences.

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 no variances.

Non-Payroll Disbursement Testing

1. We haphazardly selected 60 disbursements from 2008 and 2009 from the County Board's Expenditure Details 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 in 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 payroll journal. 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 Individual MAC Costs by Code Report(s) to Worksheet 6, columns (I) and (O) for both years.

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

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

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

Sincerely,

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive, flowing style.

Dave Yost
Auditor of State

May 11, 2012

cc: Elfie Roman, Superintendent, Lake County Board of Developmental Disabilities
Sue March, Business Manager, Lake County Board of Developmental Disabilities
Gary Humble, Board President, Lake County Board of Developmental Disabilities

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Schedule A				
19. Room and Board/Cost to Live (L) Community Residential	\$ 41,411	\$ 52,327	\$ 93,738	To include audited COG costs
22. Respite (L) Community Residential	\$ 197,241	\$ (197,241)		To match audited COG reports
		\$ 29,400	\$ 29,400	To record MBS respite reimbursement
23. Homemaker/Personal Care (L) Community Residential	\$ 183,691	\$ (183,691)	\$ -	To match audited COG reports
Schedule B-1, Section A				
1. Building Services (A) MAC	87	(87)	-	To correct square footage
1. Building Services (B) Adult	6,446	(972)		To correct square footage
		460	5,934	To correct square footage
1. Building Services (C) Child	1,298	460	1,758	To correct square footage
5. Speech/Audiology (B) Adult	264	88	352	To correct square footage
7. Occupational Therapy (C) Child	511	70	581	To correct square footage
8. Physical Therapy (C) Child	355	70	425	To correct square footage
12. 3-5 Age Children (C) Child	8,537	17	8,554	To correct square footage
13. 6-21 Age Children (C) Child	11,387	368	11,755	To correct square footage
14. Facility Based Services (B) Adult	57,310	4,389	61,699	To correct square footage
15. Supported Emp. -Enclave (B) Adult	-	297	297	To correct square footage
18. County Board Operated ICF/MR (D) General	57,838	331	58,169	To correct square footage
19. Community Residential (D) General	858	(395)	463	To correct square footage
20. Family Support Services (D) General	177	(177)	-	To correct square footage
21. Service And Support Admin (D) General	2,152	(2,152)	-	To correct square footage
22. Program Supervision (B) Adult	4,580	(4,290)	290	To correct square footage
23. Administration (D) General	5,553	3,497		To correct square footage
		(919)	8,131	To correct square footage
24. Transportation (D) General	4,390	(692)	3,698	To correct square footage
25. Non-Reimbursable (B) Adult	26,547	(26,547)	-	To correct square footage
25. Non-Reimbursable (C) Child	20,209	(16,296)	3,913	To correct square footage
25. Non-Reimbursable (D) General	10,985	(10,985)	-	To correct square footage
Schedule B-1, Section B				
1. Total Individuals Served By Program (B) Supported Emp. -Enclave	90	9	99	To correct individuals served
3. Typical Hours Of Service (A) Facility Based Services	7	1	8	To record typical hours of service
Schedule B-3				
2. Children 3-5 (G) One Way Trips- Fourth Quarter	1,093	2,272	3,365	To correct one way trips
3. Children 6-21 (G) One Way Trips- Fourth Quarter	5,879	(2,576)	3,303	To correct one way trips
5. Facility Based Services (G) One Way Trips- Fourth Quarter	15,926	10,345	26,271	To correct one way trips
Schedule B-4				
1. TCM Units (D) 4th Quarter	5,272	6	5,278	To correct SSA units
2. Other SSA Allowable Units (D) 4th Quarter	763	(6)	757	To correct SSA units
Schedule C				
I. County				
(B) Interest- COG Revenue	\$ 244,979	\$ 4,771	\$ 249,750	To match audited COG reports
II. Department of MR/DD				
(B) Family Support Services- COG Revenue	\$ 138,795	\$ (3,774)	\$ 135,021	To match audited COG reports
V. Other Revenues				
(I) Other (Detail On Separate Sheet)- COG Revenue			\$ -	
24. 08 FSS Refunds / 09 Waiver Reconciliation 2006	\$ -	\$ 3,774	\$ 3,774	To match audited COG reports
Worksheet 1				
5. Movable Equipment (E) Facility Based Services	\$ 19,244	\$ 387	\$ 19,631	To record asset depreciation
5. Movable Equipment (X) Gen Expenses All Prgm.	\$ 19,764	\$ 602	\$ 20,366	To record loss on asset disposal
8. COG Expenses (L) Community Residential	\$ 8,590	\$ (8,132)	\$ 458	To match audited COG reports
8. COG Expenses (M) Family Support Services	\$ 7,827	\$ (7,345)	\$ 482	To match audited COG reports
Worksheet 2				
1. Salaries (X) Gen Expense All Prgm.	\$ 1,896,921	\$ (1,316)		To correct MAC salaries
		\$ (831)	\$ 1,894,774	To correct MAC salaries
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 888,641	\$ (63,199)	\$ 825,442	To reclassify ERIP to non-federal reimbursable
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 63,199	\$ 63,199	To reclassify ERIP to non-federal reimbursable
5. COG Expenses (L) Community Residential	\$ 5,776	\$ 107,624	\$ 113,400	To match audited COG reports
5. COG Expense (M) Family Support Services	\$ 5,263	\$ 113,906	\$ 119,169	To match audited COG reports
10. Unallowable Fees (O) Non-Federal Reimbursable	\$ -	\$ 69,982		To reclassify 1.5% DODD fees
		\$ 244,937	\$ 314,919	To reclassify tax settlement fees
Worksheet 2A				
2. Employee Benefits (G) Community Employment	\$ 2,863	\$ (1,321)	\$ 1,542	To correct community employment expenses
2. Employee Benefits (H) Unasgn Adult Program	\$ 166,773	\$ (117,890)	\$ 48,883	To reclassify ERIP to non-federal reimbursable
2. Employee Benefits (K) Co. Operated ICF/MR	\$ 64,804	\$ (14,642)	\$ 50,162	To reclassify ERIP to non-federal reimbursable
2. Employee Benefits (O) Non-Federal Reimbursable	\$ -	\$ 132,532	\$ 132,532	To reclassify ERIP to non-federal reimbursable
3. Service Contracts (G) Community Employment	\$ 402	\$ (261)	\$ 141	To correct community employment expenses
4. Other Expenses (G) Community Employment	\$ 271	\$ (100)	\$ 171	To correct community employment expenses
5. COG Expenses (L) Community Residential	\$ 13,827	\$ 5,531	\$ 19,358	To match audited COG reports
5. COG Expenses (M) Family Support Services	\$ 12,600	\$ 7,743	\$ 20,343	To match audited COG reports
Worksheet 3				
5. COG Expenses (L) Community Residential	\$ 181,390	\$ (181,352)	\$ 38	To match audited COG reports
5. COG Expenses (M) Family Support Services	\$ 165,286	\$ (165,246)	\$ 40	To match audited COG reports
Worksheet 4				
2. Employee Benefits (K) Co. Board Operated ICF/MR	\$ 236,966	\$ (14,326)	\$ 222,639	To reclassify ERIP to non-federal reimbursable
2. Employee Benefits (O) Non-Federal Reimbursable	\$ -	\$ 14,326	\$ 14,326	To reclassify ERIP to non-federal reimbursable

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 5				
1. Salaries (M) Family Support Services	\$ 70,597	\$ 1,982		
		\$ 2,220	\$ 74,799	To correct MAC salaries
1. Salaries (O) Non-Federal Reimbursable	\$ 123,362	\$ 5,128		
		\$ 3,994	\$ 132,484	To correct MAC salaries
2. Employee Benefits (A) Ages (0-2)	\$ 303,539	\$ (46,543)	\$ 256,996	To reclassify ERIP to non-federal reimbursable
2. Employee Benefits (B) Ages (3-5)	\$ 185,806	\$ (28,491)	\$ 157,315	To reclassify ERIP to non-federal reimbursable
2. Employee Benefits (C) Ages (6-21)	\$ 918,336	\$ (140,813)	\$ 777,523	To reclassify ERIP to non-federal reimbursable
2. Employee Benefits (D) Unasgn Children Program	\$ 123,645	\$ (18,959)	\$ 104,686	To reclassify ERIP to non-federal reimbursable
2. Employee Benefits (K) Co. Board Operated ICF/MR	\$ 2,935,992	\$ (182,451)	\$ 2,753,541	To reclassify ERIP to non-federal reimbursable
2. Employee Benefits (O) Non-Federal Reimbursable	\$ 44,817	\$ 417,257	\$ 462,074	To reclassify ERIP to non-federal reimbursable
3. Service Contracts (L) Community Residential	\$ 176,040	\$ 197,241		To record respite costs reported on Schedule A
		\$ (29,400)	\$ 343,881	To reclassify MBS reimbursement
5. COG Expenses (L) Community Residential	\$ 393,744	\$ (52,327)	\$ 341,417	To match audited COG reports
Worksheet 6				
1. Salaries (I) Medicaid Admin	\$ 307,722	\$ 1,316		
		\$ (7,459)		
		\$ (5,128)		
		\$ (1,982)	\$ 294,469	To correct MAC salaries
1. Salaries (O) Non-Federal Reimbursable	\$ 283,231	\$ 831		
		\$ (9,554)		
		\$ (3,994)		
		\$ (2,220)	\$ 268,294	To correct MAC salaries
Worksheet 7B				
2. Employee Benefits (E) Facility Based Services	\$ 197,003	\$ (85,266)	\$ 111,737	To reclassify ERIP to non-federal reimbursable
2. Employee Benefits (K) Co. Board Operated ICF/MR	\$ 309,158	\$ (55,670)	\$ 253,488	To reclassify ERIP to non-federal reimbursable
2. Employee Benefits (O) Non-Federal Reimbursable	\$ -	\$ 140,935	\$ 140,935	To reclassify ERIP to non-federal reimbursable
Worksheet 8				
2. Employee Benefits (B) Ages 3-5	\$ 17,297	\$ (706)	\$ 16,591	To reclassify ERIP to non-federal reimbursable
2. Employee Benefits (C) Ages 6-21	\$ 153,626	\$ (6,268)	\$ 147,358	To reclassify ERIP to non-federal reimbursable
2. Employee Benefits (E) Facility Based Services	\$ 517,457	\$ (21,113)	\$ 496,344	To reclassify ERIP to non-federal reimbursable
2. Employee Benefits (F) Enclave	\$ 72,379	\$ (1,036)	\$ 71,343	To reclassify ERIP to non-federal reimbursable
2. Employee Benefits (G) Community Employment	\$ 33,633	\$ (340)	\$ 33,293	To reclassify ERIP to non-federal reimbursable
2. Employee Benefits (O) Non-Federal Reimbursable	\$ -	\$ 29,464	\$ 29,464	To reclassify ERIP to non-federal reimbursable
Worksheet 9				
1. Salaries (N) Service & Support Admin. Costs	\$ 656,377	\$ 7,459		
		\$ 9,554	\$ 673,390	To correct MAC salaries
Worksheet 10				
2. Employee Benefits (E) Facility Based Services	\$ 2,507,367	\$ (529,211)	\$ 1,978,156	To reclassify ERIP to non-federal reimbursable
2. Employee Benefits (F) Enclave	\$ 513,268	\$ (48,253)	\$ 465,015	To reclassify ERIP to non-federal reimbursable
2. Employee Benefits (G) Community Employment	\$ 104,107	\$ (48,253)	\$ 55,854	To reclassify ERIP to non-federal reimbursable
4. Other Expenses (O) Non-Federal Reimbursable	\$ 27	\$ 625,717	\$ 625,744	To reclassify ERIP to non-federal reimbursable
Reconciliation to County Auditor Worksheet				
Expense:				
Plus: Real Estate Fees	\$ 244,937	\$ (244,937)	\$ -	To reclassify tax settlement fees
Plus: Capital Improvement	\$ -	\$ 347,989	\$ 347,989	To report capital improvements
Plus: Purchases Greater Than \$5,000	\$ 21,637	\$ 698,190	\$ 719,827	To report purchases > 5000
Plus: Fees Paid To COG, Or Payments And Transfers made To COG	\$ -	\$ 183,691	\$ 183,691	To record COG fees reported on Schedule A
Plus: 1-1/2% waiver admin fee paid to state	\$ 69,982	\$ (69,982)	\$ -	To reclassify 1.5% DODD fees
Less: Capital Costs	\$ (807,863)	\$ (602)	\$ (808,852)	To record loss on asset disposal
		\$ (387)	\$ (808,852)	To record asset depreciation
Less: Remove COG from Schedule A	\$ -	\$ (52,327)	\$ (52,327)	To remove COG expenses
Total from 12/31 County Auditor's Report	\$ 45,323,605	\$ 1,046,179	\$ 46,369,784	To report the capital improvement fund
Revenue:				
Less: COG Revenue	\$ 1,423,722	\$ 4,771	\$ 1,428,493	To match audited COG reports
Medicaid Administration Worksheet				
6.-10. Ancillary Costs (A) Reimbursement Requested Through Calendar Year	\$ -	\$ 21,997	\$ 21,997	To report ancillary costs

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Schedule A				
22. Respite (L) Community Residential	\$ 186,257	\$ (186,257)		To match audited COG reports
		\$ 800	\$ 800	To record MBS respite reimbursement
23. Homemaker/Personal Care (L) Community Residential	\$ 174,879	\$ (174,879)	\$ -	To match audited COG reports
Schedule B-1, Section A				
1. Building Services (B) Adult	6,446	(972)		To correct square footage
		460	5,934	To correct square footage
1. Building Services (C) Child	1,298	460	1,758	To correct square footage
5. Speech/Audiology (B) Adult	216	88	304	To correct square footage
5. Speech/Audiology (C) Child	266	100	366	To correct square footage
7. Occupational Therapy (C) Child	411	437	848	To correct square footage
8. Physical Therapy (C) Child	355	337	692	To correct square footage
11. 0-2 Age Children (C) Child	5,321	(1,004)	4,317	To correct square footage
12. 3-5 Age Children (C) Child	8,479	141	8,620	To correct square footage
13. 6-21 Age Children (C) Child	10,060	1,082	11,142	To correct square footage
14. Facility Based Services (B) Adult	57,061	4,487	61,548	To correct square footage
18. County Board Operated ICF/MR (D) General	53,090	5,186	58,276	To correct square footage
19. Community Residential (D) General	-	385	385	To correct square footage
22. Program Supervision (B) Adult	4,596	(3,874)	722	To correct square footage
23. Administration (D) General	-	3,073		To correct square footage
		4,634	7,707	
24. Transportation (D) General	-	3,698	3,698	To correct square footage
25. Non-Reimbursable (B) Adult	26,554	(26,554)	-	To correct square footage
25. Non-Reimbursable (C) Child	20,790	(16,891)	3,899	To correct square footage
Schedule B-3				
2. Children 3-5 (G) One Way Trips- Fourth Quarter	1,304	1,042	2,346	To correct one way trips
3. Children 6-21 (G) One Way Trips- Fourth Quarter	4,699	(1,908)	2,791	To correct one way trips
6. Supported Emp. -Enclave (B) Cost of Bus, Tokens, Cabs- First Quarter	\$ 8,753	\$ 6,807	\$ 15,560	To correct transportation costs
6. Supported Emp. -Enclave (D) Cost of Bus, Tokens, Cabs- Second Quarter	\$ 12,137	\$ (6,078)	\$ 6,059	To correct transportation costs
6. Supported Emp. -Enclave (G) One Way Trips- Fourth Quarter	6,398	172	6,570	To correct one way trips
7. Supported Emp. -Comm Emp. (B) Cost of Bus, Tokens, Cabs- First Quarter	\$ 5,801	\$ 1,536	\$ 7,337	To correct transportation costs
7. Supported Emp. (D) Cost of Bus, Tokens, Cabs- Second Quarter	\$ 7,041	\$ (2,264)	\$ 4,777	To correct transportation costs
7. Supported Emp. -Comm Emp. (F) Cost of Bus, Tokens, Cabs- Third Quarter	\$ 620	\$ 113	\$ 733	To correct transportation costs
7. Supported Emp. -Comm Emp. (G) One Way Trips- Fourth Quarter	1,873	616	2,489	To correct one way trips
Schedule B-4				
5. SSA Unallowable Units (D) 4th Quarter	413	258	671	To report unrecorded units
Schedule C				
II. Department of MR/DD				
(A) Supported Living- COG Revenue	\$ 270,034	\$ 309,271	\$ 579,305	To match audited COG reports
(H) Broadview (Cuyahoga/Lorain/Lake) - COG Revenue	\$ 309,271	\$ (309,271)	\$ -	To match audited COG reports
Worksheet 1				
2. Land Improvements (E) Facility Based Services	\$ 10,942	\$ 917	\$ 11,859	To record asset depreciation
5. Movable Equipment (E) Facility Based Services	\$ 20,327	\$ 464	\$ 20,791	To record asset depreciation
5. Movable Equipment (V) Admin	\$ 65,262	\$ 1,116		To record asset depreciation
		\$ 602	\$ 66,980	To record asset depreciation
5. Movable Equipment (X) Gen Expenses All Prgm.	\$ 24,928	\$ (96)	\$ 24,832	To remove disposed asset depreciation
8. COG Expenses (L) Community Residential	\$ 8,679	\$ (7,839)	\$ 840	To match audited COG reports
8. COG Expenses (M) Family Support Services	\$ 7,544	\$ (6,813)	\$ 731	To match audited COG reports
Worksheet 2				
1. Salaries (X) Gen Expense All Prgm.	\$ 1,913,271	\$ 1,835		
		\$ 2,301	\$ 1,917,407	To correct MAC salaries
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 920,445	\$ (82,153)	\$ 838,292	To reclassify ERIP to non-federal reimbursable
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 327		To reclassify non-federal reimbursable expenses
		\$ 82,153	\$ 82,481	To reclassify ERIP to non-federal reimbursable
4. Other Expenses (X) Gen Expense All Prgm.	\$ 174,636	\$ 7,757	\$ 182,393	To reclassify administrative expenses
5. COG Expense (G) Community Employment	\$ 143,768	\$ (143,768)	\$ -	To match audited COG reports
5. COG Expenses (L) Community Residential	\$ 1	\$ 143,508	\$ 143,509	To match audited COG reports
5. COG Expense (M) Family Support Services	\$ 124,953	\$ (226)	\$ 124,727	To match audited COG reports
10. Unallowable Fees (O) Non-Federal Reimbursable	\$ -	\$ 101,427		To record 1.5% DODD fees
		\$ 230,591	\$ 332,018	To record tax settlement fees
Worksheet 2A				
5. COG Expenses (L) Community Residential	\$ 19,307	\$ (685)	\$ 18,622	To match audited COG reports
5. COG Expenses (M) Family Support Services	\$ 16,780	\$ (596)	\$ 16,184	To match audited COG reports
Worksheet 4				
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 76		
		\$ 197		
		\$ 26	\$ 299	To reclassify non-federal reimbursable dietary expenses
Worksheet 5				
1. Salaries (O) Non-Federal Reimbursable	\$ 30,212	\$ 501		
		\$ 849	\$ 31,562	To correct MAC salaries
3. Service Contracts (L) Community Residential	\$ 2,172	\$ 186,257		To reclassify respite costs reported on Schedule A
		\$ (800)	\$ 187,629	To report MBS respite reimbursement
4. Other Expenses (K) Co. Board Operated ICF/MR	\$ 538,305	\$ (323)	\$ 537,982	To reclassify transportation expenses
Worksheet 6				
1. Salaries (I) Medicaid Admin	\$ 283,577	\$ (1,835)		
		\$ (14,658)		
		\$ (501)	\$ 266,582	To correct MAC salaries
1. Salaries (O) Non-Federal Reimbursable	\$ 379,010	\$ (2,301)		
		\$ (20,479)		
		\$ (849)	\$ 355,381	To correct MAC salaries
Worksheet 7-B				
13. No. of Individual Served (E) Facility Based Services	\$ -	\$ 362	\$ 362	To record number of individuals served
13. No. of Individual Served (K) Co. Board Operated ICF/MR	\$ -	\$ 90	\$ 90	To record number of individuals served

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 7-C				
13. No. of Individual Served (E) Facility Based Services	\$ -	\$ 362	\$ 362	To record number of individuals served
13. No. of Individual Served (F) Enclave	\$ -	\$ 96	\$ 96	To record number of individuals served
13. No. of Individual Served (G) Community Employment	\$ -	\$ 47	\$ 47	To record number of individuals served
13. No. of Individual Served (K) Co. Board Operated ICF/MR	\$ -	\$ 90	\$ 90	To record number of individuals served
13. No. of Individual Served (L) Community Residential	\$ -	\$ 1	\$ 1	To record number of individuals served
Worksheet 7-D				
13. No. of Individual Served (E) Facility Based Services	\$ -	\$ 362	\$ 362	To record number of individuals served
13. No. of Individual Served (F) Enclave	\$ 92	\$ 4	\$ 96	To record number of individuals served
13. No. of Individual Served (G) Community Employment	\$ 35	\$ 12	\$ 47	To record number of individuals served
13. No. of Individual Served (K) Co. Board Operated ICF/MR	\$ -	\$ 90	\$ 90	To record number of individuals served
13. No. of Individual Served (L) Community Residential	\$ -	\$ 28	\$ 28	To record number of individuals served
Worksheet 7-E				
13. No. of Individual Served (E) Facility Based Services	\$ -	\$ 362	\$ 362	To record number of individuals served
13. No. of Individual Served (K) Co. Board Operated ICF/MR	\$ -	\$ 90	\$ 90	To record number of individuals served
Worksheet 7-F				
13. No. of Individual Served (E) Facility Based Services	\$ -	\$ 362	\$ 362	To record number of individuals served
13. No. of Individual Served (K) Co. Board Operated ICF/MR	\$ -	\$ 90	\$ 90	To record number of individuals served
Worksheet 7-G				
13. No. of Individual Served (E) Facility Based Services	\$ -	\$ 362	\$ 362	To record number of individuals served
13. No. of Individual Served (F) Enclave	\$ -	\$ 96	\$ 96	To record number of individuals served
13. No. of Individual Served (G) Community Employment	\$ -	\$ 47	\$ 47	To record number of individuals served
13. No. of Individual Served (K) Co. Board Operated ICF/MR	\$ -	\$ 90	\$ 90	To record number of individuals served
Worksheet 8				
4. Other Expenses (X) Gen Expense All Prgm.	\$ -	\$ 323	\$ 323	To reclassify transportation expenses
Worksheet 9				
1. Salaries (N) Service & Support Admin. Costs	\$ 656,545	\$ 14,658	\$ 691,682	To correct MAC salaries
2. Employee Benefits (N) Service & Support Admin. Costs	-	\$ 20,479	-	
3. Service Contracts (N) Service & Support Admin. Costs	-	-	-	
4. Other Expenses (N) Service & Support Admin. Costs	-	-	-	
5. COG Expenses (N) Service & Support Admin. Costs	-	-	-	
Worksheet 10				
4. Other Expenses (E) Facility Based Services	\$ 96,254	\$ (76)	\$ 96,178	To reclassify non-federal reimbursable dietary expenses
4. Other Expenses (F) Enclave	\$ 21,118	\$ (197)	-	
4. Other Expenses (F) Enclave	-	\$ (26)	\$ 20,895	To reclassify non-federal reimbursable dietary expenses
Reconciliation to County Auditor Worksheet				
Expense:				
Plus: Real Estate Fees	\$ 238,675	\$ (7,757)	-	To reclassify administrative expenses
	-	\$ (230,591)	-	To reclassify tax settlement fees
	-	\$ (327)	\$ (0)	To reclassify non-federal reimbursable expenses
Plus: Capital Improvement	\$ -	\$ 208,235	\$ 208,235	To report capital improvements
Plus: Purchases Greater Than \$5,000	\$ -	\$ 135,757	\$ 135,757	To report purchases > 5000
Plus: Fees Paid To COG, Or Payments And Transfers made To COG	\$ -	\$ 174,879	\$ 174,879	To record COG Fees reported on schedule A
Memo: 1 1/2% ODMRDD "Administrative & Oversight Fee" (Not In Total)	\$ 101,427	\$ (101,427)	-	To reclassify 1.5% DODD fees
Less: Capital Costs	\$ (917,071)	\$ (1,116)	-	To record depreciation expense
	-	\$ (602)	-	To record depreciation expense
	-	\$ 96	-	To remove disposed asset depreciation
	-	\$ (917)	-	To record depreciation expense
	-	\$ (464)	\$ (920,074)	To record depreciation expense
Total from 12/31 County Auditor's Report	\$ 44,277,624	\$ 343,991	\$ 44,621,615	To report the capital improvement fund
Medicaid Administration Worksheet				
6.-10. Ancillary Costs (A) Reimbursement Requested Through Calendar Year	\$ -	\$ 20,236	\$ 20,236	To report ancillary costs

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Dave Yost • Auditor of State

LAKE COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

LAKE COUNTY

CLERK'S CERTIFICATION

This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
MAY 24, 2012**