



Dave Yost • Auditor of State

FULTON COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

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Independent Auditor's Report on Applying Agreed-Upon Procedures

Halina Schroeder, Audit Chief
Division of Fiscal Administration, Audit Office
Ohio Department of Developmental Disabilities
30 E. Broad Street, 8th Floor
Columbus, Ohio 43215

Dear Ms. Schroeder:

As permitted by Ohio Rev. Code § 5123.05 and as required by the *Application for a § 1915(c) Home and Community Based Services Waiver*, Appendix I-2(c), the Auditor of State's Office performed the procedures enumerated below, to which the Ohio Department of Developmental Disabilities (DODD) agreed. The purpose is to assist you in evaluating whether the Fulton County Board of Developmental Disabilities (County Board) prepared its *Income and Expenditure Report* for the years ended December 31, 2010 and 2011 (Cost Reports) in accordance with DODD's Guide to Preparing Income and Expenditure Reports for 2010 and 2011 (Cost Report Guides) and to assist you in evaluating whether reported receipts and disbursements complied with 2 CFR 225 (OMB Circular A-87 *Cost Principles for State, Local, and Indian Tribal Governments*), and other compliance requirements described in the procedures below. The County Board's management is responsible for preparing these reports. This agreed-upon procedures engagement was conducted in accordance with the American Institute of Certified Public Accountants' attestation standards. The sufficiency of these procedures is solely the responsibility of DODD. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Statistics – Square Footage

1. DODD requested that we tour the facilities to identify how space was used by County Board programs and to identify new, closed or empty buildings along with rented or idle space. DODD also asked us to perform the additional procedures listed below only on those areas that changed by more than 10 percent from the final 2009 square footage totals.

We toured the facilities and found no unreported rented or idle floor space.

We compared 2010 and 2011 square footage totals to final 2009 square footage totals and found the square footage reported changed by more than 10 percent in both 2010 and 2011. The County Board stated it had not updated the Cost Reports for 2009 square footage adjustments and the square footage was the same in program areas except for the following: Early Intervention; Facility Based Services; Medicaid Administration Claiming (MAC); Service and Support Administration (SSA);, Program Supervision; Administration and non-federal reimbursable-child program areas.

We reported adjustments in all other program areas to carry forward final 2009 square footage in Appendix A (2010) and Appendix B (2011). See procedure 5 for testing of areas that changed in 2010 and 2011.

Statistics – Square Footage (Continued)

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

We did not perform this procedure as the changes reported (see procedure 1) were based on usage of space and there was no change in building floor plan.

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

We did not perform this procedure as the changes reported (see procedure 1) were based on usage of space and there was no change in building floor plan.

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

We did not perform this procedure because the County Board did not provide square footage summaries.

5. 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 obtained the County Board's input on changes in the usage of space in the areas of Early Intervention, MAC, SSA, Administration and non-federal reimbursable-child. We also noted payroll reclassifications as a result of our payroll testing procedures that resulted in corresponding square footage variances to *Schedule B-1*.

We reported these variances in Appendix A (2010) and Appendix B (2011). We found no inconsistencies between the County Board's methodology and the Cost Report Guides.

Statistics – Attendance

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

We noted in 2010 and 2011 that costs were reported on *Worksheet 7-E, Occupational Therapy* in Column (E) Facility Based Services but no individuals served were reported so no costs were assigned from Column (X), General Expenses-All Programs. The County Board's responded that these costs should were for the Early Intervention program. We reported reclassifications in Appendix A (2010) and Appendix B (2011).

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

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

Statistics – Attendance (Continued)

We found the reported typical hours of service changed in 2010 and 2011 and we compared the County Board's supporting documentation to the typical hours reported on *Schedule B-1*.

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

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

We compared the County Board's 2010 Attendance by Acuity and 2011 Day Services Attendance Summary by Consumer, Location, Acuity and Month reports, Quadco's Attendance by Acuity reports and the Supported Employment 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, and Community Employment on *Schedule B-1, Section B, Attendance Statistics* and determined if the statistics were reported in accordance with the Cost Report Guides. We also footed the County Board's reports on attendance statistics for accuracy.

We found no variances exceeding two percent in 2010. We found no variances in 2011.

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

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

The number of reported individuals served for adult day services changed more than 10 percent from the 2010 *Schedule B-1* to 2011 and, as a result, we performed procedure 5.

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

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

We found no differences.

6. We selected 30 supported employment-community employment units from the 2010 and 2011 Supported Employment reports and determined if the units were calculated in accordance with the Cost Report Guides and met the service documentation requirements of Ohio Admin. Code § 5123:2-9-05 (see Paid Claims Testing, procedure 1) and identified variances greater than 10 percent to *Schedule B-1, Section B, Attendance Statistics*. We also determined if more than three of the 15 minute community employment units tested were not calculated in accordance with the Cost Report Guides.

We found no differences.

Acuity Testing

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

We compared the County Board's Attendance by Acuity reports for the days of attendance for Day Habilitation/Adult Day Services/ Vocational Habilitation with the Days of Attendance by Acuity supplemental worksheet for 2008, 2009, 2010, and 2011.

We found no variances for 2008, 2009, 2010 or 2011.

2. We compared two individuals from each acuity level on the County Board's 2008, 2009, 2010 and 2011 Attendance by Acuity reports to the Acuity Assessment Instrument or equivalent document for each individual for each year.

We found no acuity variances for 2008, 2010 and 2011.

For 2009, we found 203 Adult Day Services attendance days should be reclassified from acuity level A-1 to A.

We developed a revised 2009 Days of Attendance by Acuity supplemental worksheet, including the variance noted above, and submitted it to DODD.

Statistics – Transportation

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

We compared the number of one-way trips from the County Board's Transportation Summary, Transportation Detail, and Quadco Transportation reports with those statistics as reported in *Schedule B-3*. We also footed the County Board's transportation reports for accuracy.

We found variances exceeding two percent for per mile community transportation services which were incorrectly reported as one-way trips on *Schedule B-3*. We removed these trips as reported in Appendix A (2010) and Appendix B (2011).

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

We traced the number of trips for five adults and one child for October 2010 and August 2011 from the County Board's daily reporting documentation to *Schedule B-3*.

We found no differences.

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

We compared the cost of bus tokens/cabs from the County Board's State Expenses Without Payroll or Benefits Detailed Reports to the amount reported in *Schedule B-3*.

Statistics – Transportation (Continued)

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

In addition, using the County Board's Transportation Summary and Detail reports, we totaled the per mile community transportation mileage (see procedure 1 above) and used the reimbursement rate from Ohio Admin. Code § 5123:2-9-19 Appendix C to calculate an estimated per mile transportation cost. We reported the estimated transportation costs in Appendix A (2010) and Appendix B (2011).

Statistics – Service and Support Administration (SSA)

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

We compared the number of SSA units Targeted Case Management (TCM), Other SSA Allowable, and SSA Unallowable from the County Board's Quarterly Receivable Billing Reimbursable Summary by Funding Source, Service and Biller, and TCM/NTCM Detail Billing History reports with those statistics reported in *Schedule B-4*. We also footed the County Board's SSA reports for accuracy.

We found no differences.

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

We haphazardly selected a sample of 60 Other SSA Allowable for 2010 and a sample of 64 units for 2011 from the TCM Detail Billing History reports and determined if the case note documentation described activities listed in Ohio Admin. Code § 5101:3-48-01(D) and included the elements required by Ohio Admin. Code § 5101:3-48-01(F).

We found no errors.

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

We haphazardly selected a sample of 63 SSA Unallowable service units for 2010 and 60 Unallowable SSA service units for 2011 from the Quarterly Billing History reports and determined if the case note documentation described activities listed in Ohio Admin. Code § 5101:3-48-01(D) and included the elements required by Ohio Admin. Code § 5101:3-48-01(F).

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

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

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

Statistics – Service and Support Administration (Continued)

The final 2010 TCM and Other SSA Allowable and 2011 Other SSA Allowable and Unallowable units decreased by more than five percent from the prior year's *Schedule B-4* and we obtained the County Board's explanation that the individual service needs and staff efficiency change from year to year.

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

We haphazardly selected a sample of 67 general time units for 2010 and 72 general time units for 2011 from the Collect Billing/Make File Rejection Reports and determined if the case note documentation described activities listed in Ohio Admin. Code § 5101:3-48-01(D) or in *Worksheet 9, Service and Support Administration Costs*, Section 1(b) of the Cost Report Guides.

From the population of 11,763 general time units for 2010, we selected our sample of 67 units and found 19.4 percent of those units were for unallowable activities. We projected and then reported 2,282 units as SSA Unallowable Units. We reported the differences in Appendix A (2010).

From the population of 11,075 general time units for 2011, we selected our sample of 72 units and found 11.1 percent of those units were for unallowable activities. We projected and then reported 1,231 units as SSA Unallowable Units. We reported these differences in Appendix B (2011).

Revenue Cost Reporting and Reconciliation to the County Auditor Report

1. We compared the receipt totals from the 12/31/2010 and 12/31/2011 county auditor's Revenue Reports for the Board of Developmental Disabilities (2520), Gifts and Donations (2521), and the Residential Services (2530) funds to the county auditor's report totals reported on the *Reconciliation to County Auditor Worksheets*.

We found no differences.

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

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

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

We did not perform this procedure since the Cost Reports reconciled within limits.

4. We compared revenue entries on *Schedule C, Income Report* to the Northwest Ohio Waiver Administration Council and Quadco Rehabilitation Center (COGs) prepared County Board Summary Workbooks.

Revenue Cost Reporting and Reconciliation to the County Auditor Report (Continued)

We found no differences.

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

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

- Miscellaneous refunds, reimbursements and other income in the amount of \$3,459 in 2010 and \$12,310 in 2011;
- Title XX revenues in the amount of \$25,305 in 2010 and \$41,908 in 2011;
- Help Me Grow revenues in the amount of \$141,613 in 2010 and \$135,715; and
- Sunshine Day Programming revenues in the amount of \$70,781 in 2010 and \$70,781 in 2011.

Paid Claims Testing

1. We selected 100 paid claims among all service codes from 2010 and 2011 from the Medicaid Billing System (MBS) data and determined if the claims met the following service documentation requirements of Ohio Admin. Code §§ 5123:2-9-05, 5123-2-9-18(H)(1)-(2), and 5101:3-48-01(F):

- Date of service;
- Place of service;
- Name of the recipient;
- Name of the provider;
- Signature of the person delivering the service or initials of the person delivering the service if the signature and corresponding initials are on file with the provider;
- Type of service;
- Number of units of the delivered service or continuous amount of uninterrupted time during which the service was provided; and
- Arrival and departure times of the provider of service's site visit to the recipient's location or of the recipient's visit to the provider of service's location.

For non-medical transportation service codes, we reviewed similar service documentation requirements to ensure compliance with Ohio Admin. Code § 5123:2-9-18(H)(1)-(2) excluding H(1)(d),(f),(j) and H(2)(d),(f). Also, for selected services codes that have contracted services, DODD asked us to compare the County Board's usual and customary rate with the reimbursed rate to ensure that the County Board was reimbursed the lesser of the two as per Ohio Admin. Code § 5123:2-9-06. For any errors found, DODD asked that we obtain documentation and identify all overpayments related to reimbursements exceeding the usual and customary rate.

We found no instances of non-compliance with these documentation requirements for 2010. We found the County Board was over-reimbursed for 2,000 units of Non -Medical Transportation - Mileage - 1 person - Level one waiver (FTW) service in 2011. We found no contracted services for non-medical transportation in our sample.

Paid Claims Testing (Continued)

Recoverable Finding - 2011 Finding \$1,629.41

Service Code	Units	Review Results	Total Finding
FTW	2,000	Units Billed in Excess of Actual Service Delivery	\$1,629.41

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

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

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

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

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

We compared the amounts reported on *Schedule A, Summary of Service Costs – By Program, Lines (20), Environmental Accessibility Adaptations to Line (25), Other Waiver Services* to the amount reimbursed for these services in 2010 and 2011 on the MBS Summary by Service Code reports.

The County Board did not report costs on *Schedule A, for Lines (20) to Line (25)*. We reviewed the MBS Summary by Service Code reports and found the County Board was not reimbursed for these services in 2010 and 2011.

Non-Payroll Expenditures and Reconciliation to the County Auditor Report

1. We compared the disbursement totals from the 12/31/2010 and 12/31/2011 county auditor's report listed on the *Reconciliation to County Auditor Worksheets* to the county auditor's Expenses Report for the Board of Developmental Disabilities (2520), Gifts and Donations (2521), Residential Services (2530), and Medicaid Reserve (S055) funds.

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

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

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

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

3. DODD asked us to compare the account description and amount for each reconciling item on the *County Auditor Reconciliation Worksheets* to the County Board's State Expenses Detailed reports and other supporting documentation such as county tax settlement sheets.

We did not perform this procedure since the Cost Reports reconciled within limits.

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

We compared all service contract and other expenses entries on worksheets 2 through 10 to the County Board's State Expenses Without Payroll or Benefit Detail Reports and Crosswalk reports.

We found differences exceeding \$100 as reported in Appendix A (2010) and Appendix B (2011).

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

We found differences as reported in Appendix A (2010) and Appendix B (2011). We also noted Quadco Rehabilitation Center (COG) did not allocate transportation costs to the County Board on its *County Summary Workbook*; however, we identified transportation statistics for the COG as part of our Statistics – Transportation procedures. We calculated the amount of transportation costs that should be allocated based on the number of trips and the unallocated transportation program costs of the COG. We reported these differences in Appendix A (2010) and Appendix B (2011).

6. DODD asked us to determine whether the County Board's detailed disbursements were properly classified within two percent of total service contracts and other expenses for all worksheets and if any worksheet included disbursements over \$100 which are non-federal reimbursable under 2 CFR 225 Appendix B.

We scanned the County Board's State Expenses Without Payroll or Benefits Detailed Reports for service contracts and other expenses in the following columns and worksheets: column (X) General Expense-All Programs on worksheets 2 through 8; column (N) Service and Support Administration Costs on worksheet 9; and columns (E) Facility Based Services, (F) Enclave, (G) Community Employment and (H) Unassigned Adult Program on worksheet 10 and reviewed documentation to identify disbursements not classified as prescribed by the Cost Report Guides or costs which are non-federal reimbursable under 2 CFR 225 Appendix B.

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

7. We scanned the County Board's State Expenses Without Payroll or Benefits Detailed reports for items purchased during 2010 and 2011 that met the County Board's capitalization criteria and traced them to inclusion on the County Board's Fixed Asset Listings.

We found no differences.

8. We haphazardly selected 20 disbursements for 2010 and 2011 from the County Board's State Expenses Without Payroll or Benefits Detailed reports that were classified as service contract and other expenses on worksheets 2 through 10. We determined if supporting documentation was maintained as required by 2 CFR 225 (OMB Circular A-87, Appendix A, (C)(1)(j)) and the disbursement was properly classified according to the Cost Report Guides.

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

Property, Depreciation, and Asset Verification Testing

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

We found no inconsistencies as a result of applying this procedure.

2. We compared the County Board's final 2009 Assets Not Totally Depreciated By Date Span Report to the County Board's 2010 and 2011 Assets Not Totally Depreciated By Date Span Reports for changes in the depreciation amounts for assets purchased prior to the periods under review which were not in compliance with the Cost Report Guides.

We found no differences.

3. DODD asked us to compare the depreciation costs reported in the County Board's Assets Not Totally Depreciated By Date Span Reports to the amounts reported on *Worksheet 1, Capital Costs*, and to report variances exceeding \$100.

We compared all depreciation entries reported on *Worksheet 1, Capital Costs* to the County Board's Assets Not Totally Depreciated Reports.

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

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

We found no differences.

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

We found no differences.

6. We haphazardly selected the one disposed asset from the County Board's 2011 Capital Asset Disposal Listing 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 2011 for the disposed item based on its undepreciated basis and any proceeds received from the sale of the asset to determine compliance with the Cost Report Guide and CMS Publication 15-1, Chapter 1.

We found difference as reported in Appendix B (2011). We also scanned the County Board's 2010 and 2011 State Expenses Without Payroll or Benefits Detailed Reports and found no other proceeds from the sale of exchange of any additional fixed assets.

Payroll Testing

1. DODD asked us to determine whether total County Board salaries and benefits in the 2010 and 2011 Cost Reports were within two percent of the county auditor's report totals for the Board of Developmental Disabilities (2520) fund.

We totaled salaries and benefits from worksheets 2 through 10 from the Cost Reports and compared the yearly totals to the county auditor's Expense Reports.

The variance was less than two percent.

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

We compared all salary and employee benefit entries on worksheets 2 through 10 to the County Board's State Expenses Payroll Only By SAC/Employee Summary Reports.

We found differences exceeding \$100 for 2010 as reported in Appendix A. We found no differences in 2011.

3. We selected 16 employees and compared the County Board's organizational chart, State Expenses Payroll Only By SAC/Employee Summary Reports, and job descriptions to the worksheet in which each employee's salary and benefit costs were allocated to ensure allocation is consistent with the Cost Report Guides.

We reported differences in Appendix A (2010) and Appendix B (2011). In addition, we scanned the County Board's State Expenses Payroll Only By SAC/Employee Summary for other employees posted to *Worksheet 2A, Program Supervision* and noted additional errors as reported in Appendix A (2010) and Appendix B (2011).

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

We did not perform this procedure as the errors in procedure 3 did not exceed 10 percent.

Medicaid Administrative Claiming (MAC)

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

We compared the salary and benefits entered on the MAC RMTS reports to the County Board's payroll records.

We found no variance exceeding one percent.

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

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

Medicaid Administrative Claiming (Continued)

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

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

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

We found one RMTS observed moment in 2010 for Activity Code 7-Referral, Coordination and Monitoring of Medicaid Services in which the documentation was a written note by the participant that described the activity. There was no additional accompanying documentation reflecting the date and time of the moment and the note did not clearly support the response to the sampled moment as suggested by the RMTS guide, sections on Examples of Acceptable Documentation and Unacceptable Documentation.

We reported this instance of non-compliance to DODD. In response, DODD communicated to us that it is working with the ODM to calculate findings for recovery, if needed.

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, ODM, and the Centers for Medicare and Medicaid Services, and is not intended to be, and should not be used by anyone other than these specified parties.



Dave Yost
Auditor of State

June 11, 2015

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction			
Schedule B-1, Section A							
1. Building Services (C) Child	-	117	117	To match final 2009 square footage			
11. Early Intervention (C) Child	3,692	(117)		To match final 2009 sq. footage less Head Start			
		121	3,696	To reflect change due to reclassifying program supervision			
14. Facility Based Services (B) Adult	19,834	(361)		To match final 2009 square footage			
		546	20,019	To reflect change due to reclassifying program supervision			
17. Medicaid Administration (A) MAC	-	63	63	To reflect change in usage for MAC			
21. Service And Support Admin (D) General	1,653	(144)	1,509	To match final 2009 square footage less MAC changes			
22. Program Supervision (B) Adult	875	(329)		To match final 2009 square footage			
		(546)	-	To reflect change due to reclassifying program supervision			
22. Program Supervision (C) Child	121	(121)		To reflect change due to reclassifying program supervision			
23. Administration (D) General	967	40	1,007	To match final 2009 sq. footage less mac sq. footage changes			
25. Non-Reimbursable (C) Child	4,268	(710)	3,558	To reflect change for Head start			
25. Non-Reimbursable (D) General	-	92	92	To match final 2009 square footage			
Schedule B-1, Section B							
3. Typical Hours Of Service (A) Facility Based Services	6	0.5	6.5	To correct typical hours of service			
Schedule B-3							
7. Supported Emp. -Comm Emp. (A) One Way Trips- First Quarter	699	(699)	-	Adjust Community Employment transportation trips			
7. Supported Emp. -Comm Emp. (C) One Way Trips- Second Quarter	854	(854)	-	Adjust Community Employment transportation trips			
7. Supported Emp. -Comm Emp. (E) One Way Trips- Third Quarter	882	(882)	-	Adjust Community Employment transportation trips			
7. Supported Emp. -Comm Emp. (G) One Way Trips- Fourth Quarter	838	(838)	-	Adjust Community Employment transportation trips			
7. Supported Emp. -Comm Emp. (H) Cost of Bus, Tokens, Cabs- Fourth Quarter	-	833		Adjust Community Employment transportation costs			
	\$	\$	\$				
		38,937	39,770	To add estimated transportation costs			
Schedule B-4							
5. SSA Unallowable Units (D) 4th Quarter	117	2,282	2,399	To add units identified as general time			
Worksheet 1							
8. COG Expenses (E) Facility Based Services	\$	-	\$	4,402	To agree to COG report		
8. COG Expenses (G) Community Employment	\$	-	\$	318	To agree to COG report		
Worksheet 2							
1. Salaries (X) Gen Expense All Prgm.	\$	208,850	\$	13,720	\$	222,570	To reclassify to agree to MAC report.
4. Other Expenses (X) Gen Expense All Prgm.	\$	98,218	\$	(950)	\$	97,268	To reclassify fees paid to COG
5. COG Expenses (E) Facility Based Services	\$	-	\$	26,171	\$	26,171	To agree to COG report
5. COG Expenses (G) Community Employment	\$	-	\$	1,888	\$	1,888	To agree to COG report
10. Unallowable Fees (O) Non-Federal	\$	210,737	\$	(3,423)	\$	207,314	To reclassify facility-based expense
Worksheet 2A							
1. Salaries (A) Early Intervention	\$	61,628	\$	(61,628)	\$	-	To reclassify Children Services Directors salary
1. Salaries (E) Facility Based Services	\$	55,447	\$	(55,447)	\$	-	To reclassify Vocational Services Directors salary
1. Salaries (N) Service & Support Admin	\$	(14,734)	\$	14,734	\$	-	To reclassify Community Services Directors salary
1. Salaries (U) Transportation	\$	37,951	\$	(37,951)	\$	-	To reclassify Transportation Director's salary

Appendix A (Page 2)
Fulton County Board of Developmental Disabilities
2010 Income and Expenditure Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 2A (Continued)				
2. Employee Benefits (A) Early Intervention	\$ 21,719	\$ (21,719)	\$ -	To reclassify Children Services Directors benefits
2. Employee Benefits (E) Facility Based Services	\$ 14,627	\$ (14,627)	\$ -	To reclassify Vocational Services Directors benefits
2. Employee Benefits (N) Service & Support Admin	\$ 23,813	\$ (23,813)	\$ -	To reclassify Community Services Directors benefits
2. Employee Benefits (U) Transportation	\$ 6,758	\$ (6,758)	\$ -	To reclassify Transportation Director's benefits
4. Other Expenses (A) Early Intervention	\$ 4,272	\$ (4,272)	\$ -	To reclassify EI expenses
4. Other Expenses (E) Facility Based Services	\$ 3,631	\$ (3,631)	\$ -	To reclassify Facility based expense
4. Other Expenses (N) Service & Support Admin	\$ 8,558	\$ (8,558)	\$ -	To reclassify SSA expense
4. Other Expenses (U) Transportation	\$ 123	\$ (123)	\$ -	To reclassify Transportation expense
5. COG Expenses (E) Facility Based Services	\$ -	\$ 8,225	\$ 8,225	To agree to COG report
5. COG Expenses (G) Community Employment	\$ -	\$ 593	\$ 593	To agree to COG report
Worksheet 3				
4 Other Expenses (A) Early Intervention	\$ 4,944	\$ (1,130)	\$ 3,814	To reclassify bottled water expense
4 Other Expenses (O) General expense Non-Federal Reimbursable	\$ -	\$ 1,130	\$ -	To reclassify bottled water expense
		\$ 398	\$ -	To reclassify bottled water expense
		\$ 428	\$ 1,956	To reclassify bottled water expense
4. Other Expenses (N) Service & Support Admin	\$ 14,143	\$ (398)	\$ 13,745	To reclassify bottled water expense
4. Other Expenses (U) Transportation	\$ 8,802	\$ (428)	\$ 8,374	To reclassify bottled water expense
5. COG Expenses (E) Facility Based Services	\$ -	\$ 11,077	\$ 11,077	To agree to COG report
5. COG Expenses (G) Community Employment	\$ -	\$ 799	\$ 799	To agree to COG report
Worksheet 5				
1. Salaries (D) Unasgn Children Program	\$ -	\$ 61,628	\$ 61,628	To reclassify Children Services Directors salary
2. Employee Benefits (D) Unasgn Children	\$ -	\$ 21,719	\$ 21,719	To reclassify Children Services
4. Other Expenses (A) Early Intervention	\$ 19,348	\$ 4,272	\$ 23,620	To reclassify EI
4. Other Expenses (O) Non-Federal Reimbursable	\$ 14,565	\$ (14,565)	\$ -	To reclassify payments to COG
5. COG Expenses (O) Non-Federal Reimbursable	\$ 1,732	\$ (1,732)	\$ -	To match COG report
Worksheet 6				
1. Salaries (O) Non-Federal Reimbursable	\$ 96,041	\$ (13,720)	\$ 82,321	To reclassify to agree to MAC report
Worksheet 7-B				
5. COG Expenses (E) Facility Based Services	\$ -	\$ 3,696	\$ 3,696	To agree to COG report
Worksheet 7-E				
1. Salaries (A) Early Intervention	\$ 64,792	\$ 140	\$ 64,932	To reclassify OT expenses
1. Salaries (E) Facility Based Services	\$ 140	\$ (140)	\$ -	To reclassify OT expenses
2. Employee Benefits (A) Early Intervention	\$ 22,344	\$ 34	\$ 22,378	To reclassify OT expenses
2. Employee Benefits (E) Facility Based Services	\$ 34	\$ (34)	\$ -	To reclassify OT expenses
4. Other Expenses (E) Facility Based Services	\$ 1,114	\$ (1,114)	\$ -	To adjust double booked entry
Worksheet 8				
1. Salaries (X) Gen Expense All Prgm.	\$ 211,243	\$ 37,951	\$ 249,194	To reclassify Transportation Director's salary
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 52,884	\$ 6,758	\$ 59,642	To reclassify Transportation Director's benefits
3. Service Contracts (E) Facility Based Services	\$ 39,122	\$ (39,122)	\$ -	To reclassify fees paid to COG
		\$ 30,310	\$ 30,310	To add back portion Quadco Transportation Costs not allocated
4. Other Expenses (X) Gen Expense All Prgm.	\$ 122,783	\$ 123	\$ 122,906	To reclassify Transportation expense from 2A
Worksheet 9				
1. Salaries (N) Service & Support Admin. Costs	\$ 330,383	\$ (14,734)	\$ 315,649	To reclassify Community Services Directors salary
2. Employee Benefits (N) Service & Support Admin. Costs	\$ 111,542	\$ 23,813	\$ 135,355	To reclassify Community Services Directors benefits
4. Other Expenses (N) Service & Support Admin. Costs	\$ 8,676	\$ (75)	\$ -	To reclassify fees paid to COG
		\$ 8,558	\$ 17,159	To reclassify SSA expense from 2A

Appendix A (Page 3)
 Fulton County Board of Developmental Disabilities
 2010 Income and Expenditure Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 10				
1. Salaries (E) Facility Based Services	\$ 459,309	\$ 55,448	\$ 514,757	To reclassify Vocational Services Directors salary
2. Employee Benefits (E) Facility Based Services	\$ 153,286	\$ 14,627		To reclassify Vocational Services Directors benefits
		\$ 1,084	\$ 168,997	To adjust for variance found in 10/E/2
3. Service Contracts (E) Facility Based Services	\$ 250,561	\$ (190,558)	\$ 60,003	To reclassify fees paid to COG
3. Service Contracts (F) Enclave	\$ 320	\$ (320)	-	To reclassify fees paid to COG
4. Other Expenses (E) Facility Based Services	\$ 35,341	\$ 3,631		To reclassify Facility Based expense from 2A
		\$ (1,500)	\$ 37,472	To reclassify fees paid to COG
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 3,423	\$ 3,423	To reclassify facility based expenses
5. COG Expenses (E) Facility Based Services	\$ -	\$ 113,487	\$ 113,487	To agree to COG report
5. COG Expenses (G) Community Employment	\$ -	\$ 8,453	\$ 8,453	To agree to COG report
Reconciliation to County Auditor Worksheet Expense:				
Less: Capital Costs	\$ -	\$ (71,863)	\$ (71,863)	To include capital costs on the Reconciliation
Plus: Fees Paid to COG	\$ 6,929	\$ 14,565		To reclassify payments to COG
		\$ 39,122		To reclassify fees paid to COG
		(30,310)		To add back portion Quadco Transportation Costs not allocated
		\$ 75		To reclassify fees paid to COG
		\$ 1,500		To reclassify fees paid to COG
		\$ 190,558		To reclassify fees paid to COG
		\$ 320		To reclassify fees paid to COG
		\$ 950	\$ 223,709	To reclassify fees paid to COG
Total from 12/31 County Auditor's Report	\$ 4,104,649	\$ (71,871)	\$ 4,032,778	To match to the County Auditor's report
Medicaid Administration Worksheet				
6-10. Ancillary Costs (A) Reimbursement Requested	\$ -	\$ 4,331	\$ 4,331	To record ancillary costs

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Schedule B-1, Section A				
5. Speech/Audiology (C) Child	194	1	195	To match final 2009 square footage
7. Occupational Therapy (C) Child	194	1	195	To match final 2009 square footage
11. Early Intervention (C) Child	3,574	1		To match final 2009 square footage
		121	3,696	To reflect change due to reclassifying program supervision
14. Facility Based Services (B) Adult	19,473	546	20,019	To reflect change due to reclassifying program supervision
17. Medicaid Administration (A) MAC	-	63	63	To reflect change in usage for MAC sq. footage
21. Service And Support Admin (D) General	1,653	(144)	1,509	To match final 2009 square footage less mac sq. footage changes
22. Program Supervision (B) Adult	546	(546)	-	To reflect change due to reclassifying program supervision
22. Program Supervision (C) Child	121	(121)	-	To reflect change due to reclassifying program supervision
23. Administration (D) General	1,282	(275)	1,007	To match final 2009 square footage less mac sq. footage changes
25. Non-Reimbursable (C) Child	3,557	1	3,558	To match 2009 square footage less Head Start
25. Non-Reimbursable (D) General	-	92	92	To match final 2009 square footage
Schedule B-1, Section B				
3. Typical Hours Of Service (A) Facility Based Services	6	0.5	6.5	To correct typical hours of service
Schedule B-3				
7. Supported Emp. -Comm Emp. (A) One Way Trips- First Quarter	761	(761)	-	- Adjust Community Employment transportation trips
7. Supported Emp. -Comm Emp. (C) One Way Trips- Second Quarter	813	(813)	-	- Adjust Community Employment transportation trips
7. Supported Emp. -Comm Emp. (E) One Way Trips- Third Quarter	849	(849)	-	- Adjust Community Employment transportation trips
7. Supported Emp. -Comm Emp. (G) One Way Trips- Fourth Quarter	816	(816)	-	- Adjust Community Employment transportation trips
7. Supported Emp. -Comm Emp. (H) Cost of Bus, Tokens, Cabs- Fourth Quarter	-	1,053	-	Adjust Community Employment transportation costs
		\$ 42,367	\$ 43,420	To add estimated transportation costs
Schedule B-4				
5. SSA Unallowable Units (D) 4th Quarter	262	1,231	1,493	To add units identified as general time
Worksheet 1				
5. Movable Equipment (U) Transportation	\$ 39,852	\$ 12,715	-	To reclassify depreciation for loss on disposal of van
		\$ (1,323)	\$ 51,244	To adjust to 5 months depreciation for loss on disposal of van
8. COG Expenses (E) Facility Based Services	\$ -	\$ 6,288	\$ 6,288	To agree to COG report
8. COG Expenses (G) Community Employment	\$ -	\$ 362	\$ 362	To agree to COG report
Worksheet 2				
10. Unallowable Fees (O) Non-Federal	\$ 235,240	\$ (6,858)	\$ 228,382	To reclassify NFR expenses
5. COG Expenses (E) Facility Based Services	\$ -	\$ 45,947	\$ 45,947	To agree to COG report
5. COG Expenses (G) Community Employment	\$ -	\$ 2,642	\$ 2,642	To agree to COG report
Worksheet 2A				
1. Salaries (A) Early Intervention	\$ 81,870	\$ (81,870)	\$ -	- To reclassify Children Services Director's & EI Coordinator's salary
1. Salaries (E) Facility Based Services	\$ 63,842	\$ (63,842)	\$ -	- To reclassify Vocational Services Directors' & Financial Asst.FB salary
1. Salaries (N) Service & Support Admin	\$ (10,334)	\$ 10,334	\$ -	- To reclassify Community Services Director's salary
1. Salaries (U) Transportation	\$ 38,893	\$ (38,893)	\$ -	- To reclassify Transportation Director's salary

Appendix B (Page 2)
Fulton County Board of Developmental Disabilities
2011 Income and Expenditure Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 2A (Continued)				
2. Employee Benefits (A) Early Intervention	\$ 30,727	\$ (30,727)	\$ -	To reclassify Children Services Director's & EI Coordinator's benefits
2. Employee Benefits (E) Facility Based Services	\$ 20,220	\$ (20,220)	\$ -	To reclassify Vocational Services Directors' & Financial Asst.FB benefits
2. Employee Benefits (N) Service & Support Admin	\$ 25,304	\$ (25,304)	\$ -	To reclassify Community Services
2. Employee Benefits (U) Transportation	\$ 6,410	\$ (6,410)	\$ -	To reclassify Transportation Directors' benefits
4. Other Expenses (A) Early Intervention	\$ 3,782	\$ (3,782)	\$ -	To adjust double booked benefits
4. Other Expenses (E) Facility Based Services	\$ 4,878	\$ (4,878)	\$ -	To reclassify facility based expenses
4. Other Expenses (N) Service & Support Admin	\$ 10,787	\$ (10,787)	\$ -	To reclassify SSA expenses
4. Other Expenses (U) Transportation	\$ 109	\$ (109)	\$ -	To adjust double booked benefits
5. COG Expenses (E) Facility Based Services	\$ -	\$ 11,543	\$ 11,543	To agree to COG report
5. COG Expenses (G) Community Employment	\$ -	\$ 664	\$ 664	To agree to COG report
Worksheet 3				
5. COG Expenses (E) Facility Based Services	\$ -	\$ 19,473	\$ 19,473	To agree to COG report
5. COG Expenses (G) Community Employment	\$ -	\$ 1,120	\$ 1,120	To agree to COG report
Worksheet 5				
1. Salaries (A) Early Intervention	\$ 235,296	\$ 81,870	\$ 317,166	To reclassify Children Services Director's & EI Coordinator's salary
2. Employee Benefits (A) Early Intervention	\$ 94,491	\$ 30,727	\$ 125,218	To reclassify Children Services Director's & EI Coordinator's benefits
4. Other Expenses (O) Non-Federal Reimbursable	\$ 15,000	\$ (15,000)	\$ -	To adjust double booked benefits
5. COG Expenses (O) Non-Federal Reimbursable	\$ -	\$ 1,732	\$ 1,732	To match COG report
Worksheet 7-B				
5. COG Expenses (E) Facility Based Services	\$ -	\$ 5,929	\$ 5,929	To agree to COG report
Worksheet 7-E				
1. Salaries (A) Early Intervention	\$ 73,395	\$ 2,623	\$ 76,018	To reclassify OT expenses
2. Employee Benefits (A) Early Intervention	\$ 24,974	\$ 402	\$ 25,376	To reclassify OT expenses
1. Salaries (E) Facility Based Services	\$ 2,623	\$ (2,623)	\$ -	To reclassify OT expenses
2. Employee Benefits (E) Facility Based Services	\$ 402	\$ (402)	\$ -	To reclassify OT expenses
Worksheet 8				
1. Salaries (X) Gen Expense All Prgm.	\$ 207,848	\$ 38,893	\$ 246,741	To reclassify Transportation Director's salary
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 44,680	\$ 6,410	\$ 51,090	To reclassify Transportation Director's benefits
3. Service Contracts (E) Facility Based Services	\$ 82,068	\$ (82,068)	\$ -	To reclassify fees paid to COG
		\$ 70,569	\$ 70,569	To add back portion Quadco Transportation Costs not allocated
4. Other Expenses (X) Gen Expense All Prgm.	\$ 139,655	\$ (12,715)	\$ 126,940	To reclassify depreciation for loss on disposal
Worksheet 9				
1. Salaries (N) Service & Support Admin. Costs	\$ 307,818	\$ (10,334)	\$ 297,484	To reclassify Community Services Directors' salary
2. Employee Benefits (N) Service & Support Admin. Costs	\$ 116,301	\$ 25,304	\$ 141,605	To reclassify Community Services Directors' benefits
4. Other Expenses (N) Service & Support Admin. Costs	\$ 11,708	\$ 10,787	\$ 22,495	To reclassify SSA expenses from 2A

Appendix B (Page 3)
Fulton County Board of Developmental Disabilities
2011 Income and Expenditure Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 10				
1. Salaries (E) Facility Based Services	\$ 460,927	\$ 63,842	\$ 524,769	To reclassify Vocational Services Directors' & Financial Asst.FB salary
2. Employee Benefits (E) Facility Based Services	\$ 167,113	\$ 20,220	\$ 187,333	To reclassify Vocational Services Directors' & Financial Asst.FB benefits
3. Service Contracts (E) Facility Based Services	\$ 267,691	\$ (267,691)	\$ -	To reclassify fees paid to COG
3. Service Contracts (G) Community Employment	\$ 240	\$ (240)	\$ -	To reclassify fees paid to COG
4. Other Expenses (E) Facility Based Services	\$ 105,629	\$ 4,878	\$ 110,507	To reclassify Facility based expenses from 2A
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 6,858	\$ 6,858	To reclassify NFR expenses
5. COG Expenses (E) Facility Based Services	\$ -	\$ 191,617	\$ 191,617	To agree to COG report
5. COG Expenses (G) Community Employment	\$ -	\$ 11,361	\$ 11,361	To agree to COG report
Reconciliation to County Auditor Worksheet				
Expense:				
Plus: Fees Paid to COG	\$ 33,699	\$ 82,068 (70,569)	\$ 111,627	To reclassify fees paid to COG To add back portion Quadco Transportation Costs not allocated
		\$ 267,691	\$ 379,318	To reclassify fees paid to COG
		\$ 240	\$ 381,129	To reclassify fees paid to COG
Less: Capital Costs	\$ (79,650)	\$ 1,323	\$ (78,327)	To reconcile depreciation
		\$ (12,715)	\$ (91,042)	To reconcile depreciation
Total from 12/31 County Auditor's Report	\$ 5,303,844	\$ (24,902)	\$ 5,278,942	To match to the County Auditor's report
Medicaid Administration Worksheet				
6- Ancillary Costs (A) Reimbursement Requested	\$ -	\$ 4,010	\$ 4,010	To record ancillary costs
10. Through Calendar Year				



Dave Yost • Auditor of State

FULTON COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

FULTON 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
JULY 14, 2015**