



Dave Yost • Auditor of State



**FULTON COUNTY BOARD OF DEVELOPMENTAL DISABILITIES**

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## Independent Accountants' Report on Applying Agreed-Upon Procedures

Halina Schroeder, Audit Chief  
Division of Fiscal Administration, Audit Office  
Ohio Department of Developmental Disabilities  
30 East Broad Street, 8<sup>th</sup> Floor  
Columbus, Ohio 43215

Dear Ms. Schroeder:

As permitted by Ohio Rev. Code § 5123.05 and as required by the *Application for a § 1915(c) Home and Community Based Services Waiver*, Appendix I-2(c), the Auditor of State's Office performed the procedures enumerated below, to which the Ohio Department of Developmental Disabilities (DODD) agreed. The purpose is to assist you in evaluating whether the Fulton County Board of Developmental Disabilities (County Board) prepared its *Income and Expenditure Report* for the years ended December 31, 2012 and 2013 (Cost Reports) in accordance with DODD's Guide to Preparing Income and Expenditure Reports for 2012 and 2013 (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. We compared program costs and statistics to square footage reported in the Cost Reports to identify potential square footage errors. We inquired with the County Board to obtain explanation of any potential errors.

We found no differences.

We also compared the 2012 and 2013 square footage totals to the final 2011 totals and found variances above 10 percent. We performed the remaining square footage procedures on those areas that changed by more than 10 percent.

2. We compared the square footage for each room on the floor plan of the Ottokee Street building in 2012 and the Linfoot Street building in 2013 to the County Board's summary for each year which rolls up to *Schedule B-1, Section A, Square Footage* to ensure that square footage was allocated in accordance with the Cost Report Guides and identified any variances greater than 10 percent.

We found no variances.

3. We compared the County Board's square footage summary for each year to the square footage reported in each cell in *Schedule B-1, Section A, Square Footage* and identified variances greater than 10 percent for any cell in *Schedule B-1*.

**Statistics – Square Footage (Continued)**

We found variances as reported in Appendix A (2012) and Appendix B (2013).

4. We reviewed differences from our payroll testing procedures to determine if they resulted in square footage variances greater than 10 percent for any cell in *Schedule B-1*.

We found no variances.

**Statistics – Attendance**

1. We reviewed the Cost Reports and determined 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 resulted in program or general expenses-all program costs not being allocated to the County Board's programs.

We found no unassigned program or general expenses-all program costs.

2. We compared the County Board's Day Services Attendance Summary by Consumer, Location, Acuity and Month; Quadco Rehabilitation Center – Monthly Billing Report; and 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 identified any variances greater than two percent of reported attendance statistics at each acuity level. We also footed the County Board's reports on attendance statistics for accuracy.

We reported variances in Appendix A (2012) and Appendix B (2013).

3. We traced the number of total attendance days for five Adult Day Service individuals for two months in 2012 and 2013 between the County Board's monthly attendance documentation and Attendance Summary by Consumer, Location, Acuity and Month reports and the number of days reported on *Schedule B-1, Section B, Attendance Statistics*. We then compared the acuity level on the County Board's Attendance Summary by Consumer, Location, Acuity and Month reports to the DODD Acuity Assessment Instrument Ratio Listing or other documentation for each individual. We also selected an additional three individuals in 2012 and two individuals in 2013 to ensure at least two individuals from each acuity level were tested, and performed the same acuity level comparison. For differences in acuity or attendance days noted, we compared the paid claims in the Medicaid Billing System (MBS) data to the County Board's Documentation sheet report and/or acuity assessment instrument to ensure the County Board was reimbursed for the proper number of attendance days and at the correct acuity level.

We found no variances in 2012. We reported differences in Appendix B (2013). We found no overpayment.

4. We selected 30 Supported Employment-Community Employment units from the 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 to identify variances greater than 10 percent to *Schedule B-1, Section B, Attendance Statistics*.

We found no variances or instances of non-compliance.

### Statistics – Transportation

1. We compared the number of one-way trips from the County Board's Units Delivered Transportation by Service, Month and Age Group; Summer Youth Program Trips; EI Program Trips; Quadco Rehabilitation Center Monthly Billing; and PeopleWorks Trips reports with those statistics as reported in *Schedule B-3, Quarterly Summary of Transportation Services* and identified any variances greater than two percent of either total children or adult program trips reported on rows 4 and 8 of *Schedule B-3*. We also footed the County Board's transportation reports for accuracy.

We reported variances in Appendix A (2012) and Appendix B (2013).

2. We traced the number of trips for four adults and one child for October 2012 and February 2013 from the County Board's daily reporting documentation to *Schedule B-3, Quarterly Summary of Transportation Services* and identified any variances greater than 10 percent of the total trips tested each year.

We found no variances in 2012. We found no variances exceeding 10 percent in 2013.

3. 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, Quarterly Summary of Transportation Services* and identified any variances greater than two percent of total costs reported on each row of *Schedule B-3*. We also determined if transportation costs were correctly reported on *Worksheet 8, Transportation Services*.

We found no variances exceeding two percent.

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

1. We compared the number of Targeted Case Management (TCM), Other SSA Allowable and SSA Unallowable units from the County Board's Receivable Billing Reimbursable Detail by Consumer, Service and Date reports with those statistics reported in *Schedule B-4, Quarterly Summary of Units of Service-Service and Support Administration* and identified any variances greater than two percent of total units reported on each row of *Schedule B-4*. We also footed the County Board's SSA reports for accuracy.

We found no variances.

2. We haphazardly selected two samples of 60 Other SSA Allowable units for both 2012 and 2013 from the Receivable Billing Reimbursable Detail by Consumer, Service and Date 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) to identify any variances greater than 10 percent of total units tested in each year.

We found no variances exceeding 10 percent in 2012. We found no variances in 2013.

3. We haphazardly selected two samples of 30 SSA Unallowable units for both 2012 and 2013 from the Receivable Billing Reimbursable Detail by Consumer, Service and Date 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) to identify any variances greater than 10 percent of total units tested in each year.

We found variances exceeding 10 percent as reported in Appendix A (2012). We found no variances exceeding 10 percent in 2013.

**Statistics – Service and Support Administration (Continued)**

4. We determined 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.

The County Board did record general time units and they accounted for over 10 percent of total SSA units on the final *Schedule B-4* plus any general time units recorded.

We haphazardly selected two samples of 60 general time units for both 2012 and 2013 from the Receivable Billing Reimbursable Detail by Consumer, Service and Date 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 to identify any variances greater than 10 percent of total units tested in each year.

We found variances exceeding 10 percent as reported in Appendix A (2012). We found no variances in 2013.

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

1. We compared the receipt totals from the county auditor's 2012 and 2013 Revenue Reports for the Board of DD (2520), Gifts and Donations – Board of DD (2521) and Residential Services - DD (2530) funds to the county auditor's report total reported on the *Reconciliation to County Auditor Worksheet*.

We then compared the total County Board receipts reported in the *Reconciliation to County Auditor Worksheets* to the county auditor's receipt totals to determine if the Cost Reports reconciled within acceptable limits.

We found no differences and the Cost Reports reconciled within acceptable limits.

2. We compared revenue entries on *Schedule C, Income Report* to the final Quadco Rehabilitation Center Administrative Board and Non-Profit Operation and the Northwest Ohio Waiver Administration Council (COG) County Board Summary Workbooks for 2012 and 2013.

We reported differences in Appendix A (2012). We found no differences in 2013.

3. We reviewed the County Board's State Account Code Detailed 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 or areas where costs may need separated between federal programs 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 \$25,942 in 2012 and or \$19,090 in 2013;
- Title XX revenues in the amount of \$33,969 in 2012 and \$28,385 in 2013; and
- Help Me Grow revenues in the amount of \$133,000 in 2012 and \$184,260 in 2013.

**Paid Claims Testing**

1. We selected 100 paid claims among all service codes from 2012 and 2013 from the MBS data and compared these services to the County Board's service documentation and determined if the documentation matched requirements of each respective service code per Ohio Admin. Code § 5123:2-9. We applied the service documentation rules in effect at the time of service delivery.

For selected commercial transportation services codes that have contracted services, DODD asked that we 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 requested that we obtain documentation and identify all overpayments related to reimbursements exceeding the usual and customary rate.

Additionally, for any other selected services codes that have contracted services, we compared the County Board's contract rate with the reimbursed rate to ensure that the County Board was reimbursed no more than the contracted rate. For any errors found, we obtained documentation and identified all overpayments related to reimbursements exceeding the contract rate.

If there is no documentation to support paid claims or the units paid are not supported by service documentation per the Ohio Admin. Code, we calculated a recoverable finding and made corresponding unit adjustments to *Schedule B-1, B-3 or B-4*. Recoverable findings are subject to interest collection pursuant to Ohio Rev. Code § 5164.60.

We found no instances of contracted services for commercial transportation in our sample; however, we found instances of contracted services in our sample. We found no differences between the contracted and reimbursed rates; however, we found instances of non-compliance in the following service codes: Adult Day Support - 15 minute unit (ADF) and Adult Day Support and Vocational Habilitation Combination - 15 minute unit (AXF/FXF) as described below and made corresponding unit adjustments on *Schedule B-1* as reported in Appendix A (2012) and Appendix B (2013).

**Recoverable Finding – 2012**

**Finding \$19.45**

Service	Units	Review Results	Finding
FXF	19	Individual was absent on date of service	\$19.45

**Recoverable Finding – 2013**

**Finding \$44.32**

Service	Units	Review Results	Finding
ADF	35	Billed incorrect procedure code resulting in overpayment	\$18.63
AXF	34	Billed incorrect procedure code resulting in overpayment	\$9.25
FXF	16	Lack of supporting documentation	\$16.44
		<b>Total</b>	<b>\$44.32</b>

**Paid Claims Testing (Continued)**

2. 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 to determine whether Medicaid reimbursed units were greater than final TCM and Supported Employment-Community Employment units.

We found no instance where the Medicaid reimbursed units were greater than final TCM units. The County Board was not reimbursed for Supported Employment - Community Employment.

3. 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 2012 and 2013 on the MBS Summary by Service Code report to determine whether any reimbursements exceeded disbursements on *Schedule A* by two percent.

We found no differences.

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

1. We compared the disbursement totals from the county auditor's report listed on the *Reconciliation to County Auditor Worksheets* to the county auditor's Expense Reports for the Board of DD (2520), Gifts and Donations – Board of DD (2521) and Residential Services - DD (2530) funds.

We then compared the total County Board disbursements reported in the *Reconciliation to County Auditor Worksheets* to the county auditor's disbursement totals to determine if the Cost Reports reconciled within acceptable limits.

We found no differences and the Cost Report reconciled within acceptable limits.

2. We compared the County Board's State Expenses Without Payroll and Benefits (Detailed) Reports and Statements of Semiannual Apportionment of Taxes reports to all service contract and other expenses entries on worksheets 2 through 10 to identify variances resulting in reclassification to another program or worksheet exceeding \$250.

We reported variances in Appendix A (2012) and Appendix B (2013).

3. We compared disbursement entries on *Schedule A, Summary of Service Costs – By Program* and worksheets 1 through 10 to the final COG County Board Summary Workbooks.

We reported differences in Appendix A (2012) and Appendix B (2013).

4. We scanned the County Board's 2012 and 2013 State Expenses Without Payroll and Benefits (Detailed) Reports and judgmentally selected 20 disbursements from the service contracts and other expenses reported on worksheets 2 through 10. We determined if supporting documentation was maintained, the costs were allowable and properly classified according to the Cost Report Guides and 2 CFR 225, and identified any variances greater than two percent of total service contracts and other expenses on any worksheet or costs which are non-federal reimbursable under 2 CFR 225 Appendix B and greater than \$250.

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

We reported misclassified costs exceeding two percent in Appendix A (2012). We found no misclassified costs exceeding two percent or non-federal reimbursable costs exceeding \$250 in 2013.

We also scanned for contracted services or COG expenses on *Worksheet 8, Transportation Services; Worksheet 9, Service and Support Administration Costs; and Worksheet 10, Adult Program* without corresponding statistics that are non-federal reimbursable because they do not demonstrate that the County Board's programs received a measurable benefit as required under Appendix A, section (C)(3)(a) and the Cost Report Guides.

We found no program costs that lacked corresponding statistics.

5. We scanned the County Board's State Expenses Without Payroll and Benefits (Detailed) Reports for items purchased during 2012 and 2013 that met the County Board's capitalization criteria and traced them to inclusion on the County Board's Assets Not Totally Depreciated (by Date Span) Reports.

We found no unrecorded purchases meeting the capitalization criteria.

6. We determined if the County Board reconciled its income and expenditures on a monthly basis by verifying that the County Board maintained documentation of the reconciliation for at least one month in each calendar year.

The County Board had supporting documentation for April 2012 and October 2013 showing that it reconciled its income and expenditures with the county auditor.

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

1. We compared 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 identified any variances greater than \$250.

We found no variances.

2. We compared the County Board's final 2011 Assets Not Totally Depreciated (by Date Span) Report and prior year depreciation adjustments to the County Board's 2012 and 2013 Assets Not Totally Depreciated (by Date Span) Reports for changes in the depreciation amounts for assets purchased prior to the periods under review, depreciation taken on the same asset more than once, assets that have been fully depreciated in prior years, or depreciation taken on assets during the period of acquisition which were not in compliance with the Cost Report Guides to identify any cell variances greater than \$250.

We reported variances in Appendix A (2012) and Appendix B (2013).

3. We determined the County Board's capitalization threshold and haphazardly selected the lesser of 10 or 10 percent of the County Board's fixed assets in each year which met the capitalization threshold and was being depreciated in its' first year in 2012 or 2013 and determined if the useful lives agreed to the estimated useful lives prescribed in the 2008 or 2013 American Hospital Association (AHA) Asset Guide. We also recomputed the first year's depreciation for the two assets tested, based on their cost, acquisition date and useful life to determine compliance with the Cost Report Guides and AHA Asset Guide and identified any variances.

### **Property, Depreciation, and Asset Verification Testing (Continued)**

We found no variances.

4. We haphazardly selected the lesser of 10 percent or 10 disposed assets from 2012 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 for the one disposed item tested, based on its undepreciated basis and any proceeds received from the disposal or sale of the asset to determine compliance with the Cost Report Guide and CMS Publication 15-1, Chapter 1.

We reported variances in Appendix A (2012). We did not perform this procedure in 2013 as the County Board stated that no capital assets were disposed. We scanned the County Board's State Account Code Detailed Report and did not find any proceeds from the sale of capital assets.

### **Payroll Testing**

1. We compared total salaries and benefits from worksheets 2 through 10 from the Cost Reports and the yearly totals to the payroll disbursements on the county auditor's Expense Reports for the Board of DD (2520) fund to identify variances greater than two percent of the county auditor's report totals for these funds.

The variance was less than two percent.

2. We compared the salaries and benefit costs on the County Board's State Expense Payroll Only by SAC/Employee (Summary) Reports to the amounts reported on worksheets 2 through 10 to identify variances resulting in differences to another program or worksheet exceeding \$250.

We reported variances in Appendix A (2012) and Appendix B (2013).

3. We calculated a sample size of the lesser of 40 employees or 25 percent of the average number of total employees over the two year period. For the sample of 20 selected, we compared the County Board's organizational chart, State Expense 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 the allocation is consistent with the Cost Report Guides. We identified any misclassification errors and, if the misclassification errors are greater than 10 percent of the sample tested, we would perform procedure 4.

We reported differences in Appendix A (2012). We found no differences in 2013.

4. DODD asked that we scan the County Board's State Expense Payroll Only by SAC/Employee (Summary) Reports for 2012 and 2013 and compare the 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 did not perform this procedure as the errors in procedure 3 did not exceed 10 percent.

### **Medicaid Administrative Claiming (MAC)**

1. We compared the salary and benefits entered on the MAC Cost by Individual reports to the County Board's State Expense Payroll Only by SAC/Employee (Summary) Reports and determined if the MAC salary and benefits were greater. If the variance was greater than one percent, we would contact DODD's Random Moment Time Study (RMTS) Coordinator to correct the misstatements identified.

**Medicaid Administrative Claiming (Continued)**

We found MAC salary and benefits exceeded the County Board's salaries and benefits by less than one percent in 2012. We found County Board salary and benefits exceeded MAC salaries and benefits in 2013.

2. We compared the MAC Cost by Individual reports to *Worksheet 6, Medicaid Administration Worksheet* for both years.

We found no differences.

3. We selected 10 RMTS observed moments and 10 percent of any RMTS moments above that amount that were completed by employees of the County Board from the DODD RMTS Participant Moments Question and Answer report for the 2nd quarter of 2012 and the 1st quarter of 2013. We selected 10 observed moments in both 2012 and 2013 and determined if supporting documentation was maintained and the moments were properly classified in accordance with DODD's Guide to Medicaid Administrative Claiming (MAC) using the Random Moment Time Studies (RMTS) Methodology for 2012.

We found one observed moment for activity code 7-Referral, Coordination and Monitoring of Medicaid Services; one observed moment for activity code 13-Medicaid Related Provider Relations; and two observed moments for activity code 18- General Administration that lacked supporting documentation in 2012. We found three observed moments for activity code 7 and one observed moment for activity code 11-Program Planning, Development and Interagency Coordination of Medicaid Services that lacked supporting documentation in 2013.

We reported these instances of non-compliance to DODD. In response, DODD communicated to us that it is working with the Ohio Department of Medicaid (ODM) to calculate findings for recovery, if needed.

**Recommendation:**

We recommend the County Board maintain documentation for RMTS observed moments in accordance with DODD's Guide to Medicaid Administrative Claiming (MAC) using the Random Moment Time Studies (RMTS) Methodology in the section Response and Documentation of Random Moment says in pertinent part, "Appropriate documentation should provide the detail needed to support the activity selected for the sample moment and clearly identify the date and time corresponding to the sampled moment."

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.

Fulton County Board of Developmental Disabilities  
Independent Accountants' Report on  
Applying Agreed-Upon Procedures

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping initial "D" and a long, sweeping tail on the "y".

**Dave Yost**  
Auditor of State

August 18, 2016

**Appendix A**  
**Fulton County Board of Developmental Disabilities**  
**2012 Income and Expenditure Report Adjustments**

	<u>Reported Amount</u>	<u>Correction</u>	<u>Corrected Amount</u>	<u>Explanation of Correction</u>
<b>Schedule B-1, Section A</b>				
4. Nursing Services (B) Adult	122	14	136	To match square footage summary
5. Speech/Audiology (C) Child	195	(31)	164	To match square footage summary
7. Occupational Therapy (C) Child	195	(31)	164	To match square footage summary
14. Facility Based Services (B) Adult	34,948	(11,817)	23,131	To match square footage summary
17. Medicaid Administration	63	(63)	-	To match square footage summary
21. Service And Support Admin (D) General	2,135	(2,085)	50	To match square footage summary
23. Administration (D) General	2,202	(1,590)	612	To match square footage summary
24. Transportation (D) General	498	(373)	125	To match square footage summary
25. Non-Reimbursable (B) Adult	815	(787)	28	To match square footage summary
25. Non-Reimbursable (D) General	92	(92)	-	To match square footage summary
<b>Schedule B-1, Section B</b>				
6. A (A) Facility Based Services	59	20	79	To match attendance report
8. B (A) Facility Based Services	13	1	14	To match attendance report
9. C (A) Facility Based Services	15	2	17	To match attendance report
10. A (A) Facility Based Services	12,962	(1)	12,961	To remove day of attendance due to paid claim error
<b>Schedule B-3</b>				
1. Early Intervention (G) One Way Trips- Fourth Quarter	227	175	402	To match transportation report
<b>Schedule B-4</b>				
2. Other SSA Allowable Units (D) 4th Quarter	202	4	206	To record other allowable units
5. SSA Unallowable Units (D) 4th Quarter	382	(8)	374	To remove general time units
		6	380	To record unallowable units
<b>Schedule C</b>				
<b>I. County</b>				
(B) Interest- COG Revenue	\$ -	\$ 146	\$ 146	To match final COG workbook
<b>Worksheet 1</b>				
2. Land Improvements (V) Admin	\$ 729	\$ (729)	\$ -	To reclassify to match 2011 depreciation
2. Land Improvements (X) General	\$ -	\$ 729	\$ 729	To reclassify to match 2011 depreciation
5. Movable Equipment (G) Community Employment	\$ 4,249	\$ (4,249)	\$ -	To reclassify to match 2011 depreciation
5. Moveable Equipment (U) Transportation	\$ 47,966	\$ 4,249	\$ 52,215	To reclassify to match 2011 depreciation
5. Movable Equipment (V) Admin	\$ 563	\$ (1,078)	\$ (515)	To correct gain on sale of asset
8. COG Expenses (E) Facility Based Services	\$ -	\$ 8,958	\$ 8,958	To match final COG workbook
<b>Worksheet 2</b>				
1. Salaries (X) Gen Expense All Prgm.	\$ 263,835	\$ 588	\$ 264,423	To match payroll report
Other Expenses (O) Non-Federal Reimbursable	\$ 109,128	\$ (274)	\$ 108,854	To match expenditure report
4. Other Expenses (X) Gen Expense All Prgm.	\$ 92,705	\$ (588)	\$ 92,117	To match expenditure report
5. COG Expense (E) Facility Based Services	\$ -	\$ 53,995	\$ 53,995	To match final COG workbook
5. COG Expense (N) Service & Support Admin	\$ 13,785	\$ (13,785)	\$ -	To match final COG workbook
5. COG Expense (O) Non-Federal Reimbursable	\$ 9,567	\$ (8,069)	\$ 1,498	To match final COG workbook
<b>Worksheet 2A</b>				
5. COG Expenses (E) Facility Based Services	\$ -	\$ 10,197	\$ 10,197	To match final COG workbook
<b>Worksheet 3</b>				
5. COG Expenses (E) Facility Based Services	\$ -	\$ 22,292	\$ 22,292	To match final COG workbook
<b>Worksheet 5</b>				
1. Salaries (A) Early Intervention	\$ 305,373	\$ 40	\$ 305,413	To reclassify Help Me Grow Home Visitor salary
		\$ 711	\$ 306,124	To match payroll report
1. Salaries (C) School Age	\$ 5,934	\$ (5,934)	\$ -	To match payroll report
2. Employee Benefits (A) Early Intervention	\$ 122,317	\$ 6	\$ 122,323	To reclassify Help Me Grow Home Visitor benefits
		\$ 4,422	\$ 126,745	To reclassify worker's compensation benefits
2. Employee Benefits (C) School Age	\$ 917	\$ (917)	\$ -	To match payroll report

**Appendix A (Page 2)**  
**Fulton County Board of Developmental Disabilities**  
**2012 Income and Expenditure Report Adjustments**

	<b>Reported Amount</b>	<b>Correction</b>	<b>Corrected Amount</b>	<b>Explanation of Correction</b>
<b>Worksheet 5 (Continued)</b>				
2. Employee Benefits (O) Non-Federal Reimbursable	\$ 10,261	\$ 406	\$ 10,667	To reclassify worker's compensation benefits
4. Other Expenses (A) Early Intervention	\$ 32,136	\$ (711)	\$ 31,425	To match expenditure report
4. Other Expenses (L) Community Residential	\$ 68,588	\$ (35,697)	\$ 32,891	To reclassify worker's compensation benefits
4. Other Expenses (O) Non-Federal Reimbursable	\$ 15,537	\$ (406)	\$ 15,131	To reclassify developmental center fees
5. COG Expenses (O) Non-Federal Reimbursable	\$ -	\$ 3,881	\$ 3,881	To reclassify worker's compensation benefits
<b>Worksheet 7-B</b>				
2. Employee Benefits (E) Facility Based Services	\$ 18,818	\$ 371	\$ 19,189	To match final COG workbook
4. Other Expenses (E) Facility Based Services	\$ 1,749	\$ (371)	\$ 1,378	To reclassify worker's compensation benefits
5. COG Expenses (E) Facility Based Services	\$ -	\$ 6,259	\$ 6,259	To reclassify worker's compensation benefits
<b>Worksheet 7-C</b>				
2. Employee Benefits (A) Early Intervention	\$ 19,904	\$ 1,233	\$ 21,137	To reclassify worker's compensation benefits
4. Other Expenses (A) Early Intervention	\$ 3,051	\$ (1,233)	\$ 1,818	To reclassify worker's compensation benefits
<b>Worksheet 7-E</b>				
2. Employee Benefits (A) Early Intervention	\$ 26,157	\$ 1,027	\$ 27,184	To reclassify worker's compensation benefits
4. Other Expenses (A) Early Intervention	\$ 2,694	\$ (1,027)	\$ 1,667	To reclassify worker's compensation benefits
<b>Worksheet 8</b>				
1. Salaries (G) Community Employment	\$ 33,615	\$ (33,615)	\$ -	To reclassify unsupported allocation
1. Salaries (X) Gen Expense All Prgm.	\$ 213,824	\$ 33,615	\$ 248,653	To reclassify unsupported allocation
2. Employee Benefits (G) Community Employment	\$ 5,193	\$ (5,193)	\$ -	To reclassify payroll expenses
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 45,036	\$ 5,194	\$ 50,230	To match payroll report
4. Other Expenses (X) Gen Expense All Prgm.	\$ 117,909	\$ (317)	\$ 117,592	To match expenditure report
		\$ (1,214)	\$ 116,378	To reclassify payroll expenses
<b>Worksheet 9</b>				
1. Salaries (N) Service & Support Admin. Costs	\$ 349,744	\$ 1,065	\$ 350,809	To reclassify worker's compensation benefits
2. Employee Benefits (N) Service & Support Admin. Costs	\$ 116,505	\$ 6,174	\$ 122,679	To match payroll report
4. Other Expenses (N) Service & Support Admin. Costs	\$ 27,301	\$ (1,065)	\$ 26,236	To match expenditure report
		\$ (6,174)	\$ 20,062	To reclassify worker's compensation benefits
<b>Worksheet 10</b>				
1. Salaries (E) Facility Based Services	\$ 519,229	\$ (40)	\$ 519,189	To reclassify Help Me Grow Home Visitor salary
2. Employee Benefits (E) Facility Based Services	\$ 207,858	\$ 8,032	\$ 215,890	To match payroll report
		\$ (6)	\$ 215,884	To reclassify Help Me Grow Home Visitor benefits
3. Service Contracts (E) Facility Based Services	\$ 272,767	\$ 917	\$ 273,684	To match payroll report
4. Other Expenses (E) Facility Based Services	\$ 118,252	\$ 554	\$ 118,806	To match expenditure report
5. COG Expenses (E) Facility Based Services	\$ -	\$ (2,097)	\$ (2,097)	To match expenditure report
		\$ 228,527	\$ 228,527	To match final COG workbook
<b>Reconciliation to County Auditor Worksheet</b>				
<b>Expense:</b>				
Plus: Real Estate Fees	\$ (70,828)	\$ 274	\$ (70,554)	To match tax settlement sheets
Less: Capital Costs	\$ (97,078)	\$ 1,078	\$ (96,000)	To reconcile off depreciation adjustment
Less: NODC fees	\$ -	\$ 35,697	\$ 35,697	To reclassify developmental center fees

**Appendix B**  
**Fulton County Board of Developmental Disabilities**  
**2013 Income and Expenditure Report Adjustments**

	<u>Reported Amount</u>	<u>Correction</u>	<u>Corrected Amount</u>	<u>Explanation of Correction</u>
<b>Schedule B-1, Section A</b>				
1. Building Services (B) Adult	229	634	863	To match square footage summary
11. Early Intervention (C) Child	4,086	(390)	3,696	To match square footage summary
17. Medicaid Administration (A) MAC	63	(63)	-	To match square footage summary
21. Service And Support Admin (D) General	2,135	(2,055)	80	To match square footage summary
23. Administration (D) General	2,202	(1,590)	612	To match square footage summary
25. Non-Reimbursable (B) Adult	815	(702)	113	To match square footage summary
25. Non-Reimbursable (D) General	92	(92)	-	To match square footage summary
<b>Schedule B-1, Section B</b>				
9. C (A) Facility Based Services	19	(1)	18	To match attendance report
10. A (A) Facility Based Services	12,626	(1)	12,625	To remove day of attendance due to paid claim error
12. B (A) Facility Based Services	3,182	2	3,184	To correct days of attendance
13. C (A) Facility Based Services	3,838	1	3,839	To correct day of attendance
<b>Schedule B-3</b>				
3. School Age (C) One Way Trips- Second Quarter	304	(185)	119	To match transportation report
<b>Worksheet 1</b>				
2. Land Improvements (V) Admin	\$ 729	\$ (729)	\$ -	To reclassify to match 2011 depreciation
2. Land Improvements (X) General	\$ -	\$ 729	\$ 729	To reclassify to match 2011 depreciation
5. Movable Equipment (G) Community Employment	\$ 4,249	\$ (4,249)	\$ -	To reclassify to match 2011 depreciation
5. Moveable Equipment (U) Transportation	\$ 47,966	\$ 4,249	\$ 52,215	To reclassify to match 2011 depreciation
8. COG Expenses (E) Facility Based Services	\$ -	\$ 7,057	\$ 7,057	To match final COG workbook
<b>Worksheet 2</b>				
1. Salaries (X) Gen Expense All Prgm.	\$ 271,985	\$ 776	\$ 272,761	To match payroll report
4. Other Expenses (X) Gen Expense All Prgm.	\$ 118,575	\$ (775)	\$ 117,800	To match expenditure report
5. COG Expense (E) Facility Based Services	\$ -	\$ 40,760	\$ 40,760	To match final COG workbook
5. COG Expense (O) Non-Federal Reimbursable	\$ 22,508	\$ (20,173)	\$ 2,335	To match final COG workbook
<b>Worksheet 2A</b>				
5. COG Expenses (E) Facility Based Services	\$ -	\$ 10,386	\$ 10,386	To match final COG workbook
<b>Worksheet 3</b>				
1. Salaries (X) Gen Expense All Prgm.	\$ 31,691	\$ 250	\$ 31,941	To match payroll report
5. COG Expenses (E) Facility Based Services	\$ -	\$ 15,227	\$ 15,227	To match final COG workbook
<b>Worksheet 5</b>				
1. Salaries (A) Early Intervention	\$ 275,082	\$ 1,287	\$ 276,369	To match payroll report
1. Salaries (C) School Age	\$ 6,337	\$ (6,337)	\$ -	To match payroll report
1. Salaries (O) Non-Federal Reimbursable	\$ 24,897	\$ 457	\$ 25,354	To match payroll report
2. Employee Benefits (C) School Age	\$ 979	\$ (979)	\$ -	To match payroll report
4. Other Expenses (A) Early Intervention	\$ 27,667	\$ (1,287)	\$ 26,380	To match expenditure report
4. Other Expenses (O) Non-Federal Reimbursable	\$ 4,048	\$ (457)	\$ 3,591	To match expenditure report
5. COG Expenses (O) Non-Federal Reimbursable	\$ -	\$ 5,139	\$ 5,139	To match final COG workbook
<b>Worksheet 7-B</b>				
5. COG Expenses (E) Facility Based Services	\$ 35	\$ 6,804	\$ 6,839	To match final COG workbook
<b>Worksheet 7-C</b>				
1. Salaries (A) Early Intervention	\$ 94,426	\$ 496	\$ 94,922	To match payroll report
4. Other Expenses (A) Early Intervention	\$ 4,435	\$ (496)	\$ 3,939	To match expenditure report
<b>Worksheet 8</b>				
1. Salaries (G) Community Employment	\$ 39,836	\$ (39,836)	\$ -	To match payroll report
1. Salaries (X) Gen Expense All Prgm.	\$ 208,035	\$ 39,836	\$ 248,888	To reclassify unsupported allocation
		\$ 1,017		To match expenditure report / reclassify payroll
2. Employee Benefits (G) Community Employment	\$ 6,155	\$ (6,155)	\$ -	To match payroll report

**Appendix B (Page 2)**  
**Fulton County Board of Developmental Disabilities**  
**2013 Income and Expenditure Report Adjustments**

	<b>Reported Amount</b>	<b>Correction</b>	<b>Corrected Amount</b>	<b>Explanation of Correction</b>
<b>Worksheet 8 (Continued)</b>				
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 45,478	\$ 6,154	\$ 51,632	To match payroll report
4. Other Expenses (X) Gen Expense All Prgm.	\$ 116,845	\$ (1,017)		To match expenditure report / reclassify payroll
5. COG Costs (X) Gen Expense All Prgm.	\$ 350	\$ (350)	\$ -	To match final COG workbook
<b>Worksheet 9</b>				
1. Salaries (N) Service & Support Admin. Costs	\$ 359,781	\$ 1,427	\$ 361,208	To match payroll report
4. Other Expenses (N) Service & Support Admin. Costs	\$ 35,911	\$ (1,426)	\$ 34,485	To match expenditure report
5. COG Expenses (N) Service & Support Admin. Costs	\$ 8,641	\$ (8,641)	\$ -	To match final COG workbook
<b>Worksheet 10</b>				
1. Salaries (E) Facility Based Services	\$ 507,778	\$ 8,576	\$ 516,354	To match payroll report
2. Employee Benefits (E) Facility Based Services	\$ 219,448	\$ 979	\$ 220,427	To match payroll report
4. Other Expenses (E) Facility Based Services	\$ 106,711	\$ (2,240)	\$ 104,471	To match expenditure report
5. COG Expenses (E) Facility Based Services	\$ 595	\$ 166,937	\$ 167,532	To match final COG workbook



# 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  
SEPTEMBER 1, 2016**