



Dave Yost • Auditor of State



# Fulton County Board of Developmental Disabilities

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## Independent Accountant'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, 13<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) HCBS Waiver*, Appendix I-2(c), the Auditor of State's Office performed the procedures enumerated below, to which the Ohio Department of Developmental Disabilities (DODD) agreed. The purpose is to assist you in evaluating whether the Fulton County Board of Developmental Disabilities (County Board) prepared its *Income and Expenditure Report* for the years ended December 31, 2008 and 2009 (Cost Reports) in accordance with DODD's Guide to Preparing Income and Expenditure Reports for 2008 and 2009 (Cost Report Guides) and to assist you in evaluating whether reported receipts and disbursements complied with 2 CFR 225 (OMB Circular A-87 *Cost Principles for State, Local, and Indian Tribal Governments*), and other compliance requirements described in the procedures below. The County Board's management is responsible for preparing these reports. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of DODD. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

### **Statistics – Square Footage**

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

We did not measure three rooms and compare to the County Board's square footage summary as there was no significant change in floor plans from the final 2007 square footage.

We toured the facilities to identify how space was used by County Board programs and to identify new, closed or empty buildings along with rented or idle floor space.

We found changes in usage for one area and unreported idle floor space and we reported these variances in Appendix A (2008) and Appendix B (2009).

2. DODD requested us to 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* of the Cost Reports.

We did not perform this procedure as there were no significant changes from the final 2007 square footage.

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

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

4. We obtained the County Board's methodology for allocating square footage between programs and reviewed the methodology to ensure that square footage for areas shared by more than one type of service is allocated by program based on reported usage in accordance with the Cost Report Guides. We found that the methodology used was not in accordance with the Cost Report guides for allocating space to the Medicaid Administration program and differences are reported in Appendix A (2008) and Appendix B (2009).

### **Statistics – Attendance**

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

We determined that there were no individuals served or units of service omitted on *Schedule B-1 Section B Attendance Statistic*, worksheet 4, or worksheets 7A to 7H which resulted in unassigned program or general expenses-all program costs.

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

We found no differences.

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

We compared the County Board's attendance spreadsheet with the number of individuals served and days of attendance for Day Habilitation/Adult Day Services/Vocational Habilitation and Vendor Expenses Detailed Reports for Partners in Employment with 15 minute units with similar information reported on *Schedule B-1, Section B, Attendance Statistics* of the Cost Reports and determined if the statistics were reported in accordance with the Cost Report Guides. We also footed the County Board's reports on attendance statistics for accuracy.

We found variances or computational errors exceeding two percent. We reported these variances in Appendix A (2008) and Appendix B (2009).

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

The number of reported individuals served changed more than 10 percent in 2009 from the prior year's Schedule B-1 and, as a result, we performed Procedure 5.

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

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

We found no differences.

6. DODD requested us to report variances to *Schedule B-1, Section B, Attendance Statistics* if more than three of the 15 minute community employment units tested were not calculated in accordance with the Cost Report Guide.

We haphazardly selected 15 units from 2008 and 17 units from 2009 from the Vendor Expenses Detailed Reports (Partners in Employment) and the Monthly Billing reports (QUADCO).

No variances were found. The Board did not report Community Employment statistics on *Schedule B-1, Section B* and variances for these statistics are reported in Procedure 3.

### **Statistics – Transportation**

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

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

We found no differences or computational errors exceeding two percent.

2. DODD requested us to report variances of more than 10 percent of the total trips taken for five individuals for both 2008 and 2009, between the County Board's internal documentation versus the amount reported in *Schedule B-3, Quarterly Summary of Transportation Services*.

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

We found no differences exceeding 10 percent.

3. DODD requested us to report variances if the 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 Statistics*.

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

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

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

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

We compared the number of SSA units (Targeted Case Management (TCM), Other SSA Allowable and SSA Unallowable,) from the County Board's TCM Units by Staff by Month report for 2008 and the Receivable Billing Reimbursable Summary reports for 2009 with those statistics reported in *Schedule B-4, Quarterly Summary of Units of Service – Service and Support Administration*. We also footed the County Board's TCM Units by Staff by Month and Receivable Billing Reimbursable Summary reports for accuracy.

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

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

We haphazardly selected a sample of 85 units (43 units for 2008 and 42 units for 2009) for Other Allowable and another sample of 85 units (43 units for 2008 and 42 units for 2009) for Unallowable SSA services out of the Unit Entries by Date Span by Code Report, the Detailed Units Marked Non-Billable Report, and the Collect Billing/Make File Rejection Report and determined if the case note documentation described activities listed in Ohio Admin. Code § 5101:3-48-01(D), and also included the documentation required by Ohio Admin. Code § 5101:3-48-01(F). We also determined if the 85 units for Other Allowable SSA services were provided to individuals that were not Medicaid eligible at the time of service delivery per the Medicaid Information Technology System (MITS).

The units found to be in error did not exceed 10 percent of our Other Allowable sample for 2008. The units found to be in error did exceed 10 percent of our Other Allowable sample in 2009; however, the County Board's explanations and our review of documentation did not indicate systemic issues. We reported the differences in Appendix B (2009).

The units found to be in error did not exceed 10 percent of our Unallowable sample for 2008. The units found to be in error did exceed 10 percent of our Unallowable sample in 2009; however, the County Board's explanations and our review of documentation did not indicate systemic issues. We reported the differences in Appendix B (2009).

3. DODD requested us to obtain any supporting documentation of the County Board's compliance with Ohio Admin. Code § 5101-3-48-01(G)(12) which states "A CBMRDD shall not submit claims in excess of twenty-six units per day per service and support administrator (SSA) unless the service(s) associated with such claims is considered medically necessary . . . a CBMRDD is required to maintain sufficient documentation to track the units per day per SSA."

The Board indicated that the Business Manager tracks the units per day per SSA and the Community Services Director performs a review of medical necessity. The Board did not formally document the review for medical necessity in 2008 and 2009 but did have current documentation of this review.

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

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

The reported units decreased by more than five percent from the prior year's *Schedule B-4* for Unallowable SSA units only and we obtained the County Board's explanation that it was due to the increase in the number of waivers. While the explanation does not directly relate to decrease in Unallowable SSA units, there was no information provided that indicated existence of unrecorded SSA units. We reported no variances in Appendix A (2008) and Appendix B (2009).

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

1. We compared the receipt totals from the 12/31/2008 and 12/31/2009 Fulton County Auditor's Revenue Reports for the Operating (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 differences as reported in Appendix A (2008). We found no differences in 2009.

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 yearly receipt totals reported for these funds.

3. We compared the account description and amount for each of the revenue reconciling items on the *Reconciliation to County Auditor Worksheet* to the County Board's State Account Code Detail Reports and other supporting documentation such as the County Auditor's Revenue Reports.

We found differences as reported in Appendix A (2008). We found no differences in 2009.

4. We compared revenue entries on *Schedule C Income Report* to the Northwest Ohio Waiver Administration Council of Government (NOWAC) prepared County Board Summary Workbook.

We found no differences.

5. We reviewed the County Board's State Account Code Detailed reports for 2008 and 2009 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 \$20,389 in 2008 and \$5,231 in 2009;
- Title XX revenues in the amount of \$38,541 in 2008 and \$40,019 in 2009; and
- Help Me Grow revenues in the amount of \$127,328 in 2008 and \$128,683 in 2009.

### **Paid Claims Testing**

1. We selected 50 paid claims among all service codes from 2008 and 2009 from the Medicaid Billing System (MBS) data and determined if the claims met the following service documentation requirements of Ohio Admin. Code Sections 5123:2-9-05, 5123-2-9-18 (H) (1)-(2)<sup>1</sup>, and 5101:3-48-01(F):

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

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<sup>1</sup> 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).

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

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

We compared the number of reimbursed TCM units and Community Employment units from the MBS Summary by Service Code report, to the 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 reported units.

3. DODD requested 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) to Line (27) for Community Residential to the amount reimbursed for these services in 2008 and 2009 on the MBS Summary by Service Code Reports.

We found no differences.

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

1. We compared the disbursement totals from the 12/31/2008 and 12/31/2009 County Auditor's report listed on the *Reconciliation to County Auditor Worksheets* to the County Auditor's Expense Report balances for the Operating (2520), Gifts and Donations (2521) and the Residential Services (2530) funds.

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

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.

Disbursements in the County Auditor's reports exceeded the County Board disbursements by \$10,034 for 2008 and were less than the County Board's disbursements by \$83,363 in 2009 and we performed Procedure 3.

3. We also compared the account description and amount for each reconciling item on the *County Auditor Reconciliation Worksheet* to the County Board's State Expenses Detailed Reports and other supporting documentation such as County Auditor Expense Reports.

We found differences as reported in Appendix A (2008) and Appendix B (2009) and the final 2008 and 2009 *Reconciliation to County Auditor Worksheets* are within 1/4 percent of the County Auditor yearly receipt totals for these funds.

4. DODD asked us to compare the County Board disbursements on the State Expenses Detailed Reports 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 Detailed Reports.

We found no differences exceeding \$100 on any worksheet.

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

We found no differences.

6. DODD asked us to determine whether total County Board disbursements on the State Expenses Detailed Reports were properly classified within two percent of total service contracts and other expenses for specified worksheets and if these specified worksheets included disbursements over \$100 which are non-federal reimbursable under 2 CFR 225 Appendix B.

We scanned the County Board's State Expenses Detailed Reports for service contracts and other expenses in the following columns and worksheets: Column X-General Expense-All Programs on Worksheets 2, 3, 8; and Columns E - Facility Based Services, F-Enclave, and 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 (2008) and Appendix B (2009) for misclassified and non-federal reimbursable costs.

7. We scanned the County Board's State Expenses Detailed Reports for items purchased during 2008 and 2009 that met the County Board's capitalization criteria and traced them to inclusion on the County Board's Assets Totally Depreciated (by Date Span) Reports.

We found no unrecorded purchases meeting the capitalization criteria.

8. We haphazardly selected 20 disbursements from 2008 and 2009 from the County Board's State Expenses Detail Reports that were classified as service contract and other expenses on worksheets 2 through 10 (not selected for scanning under Procedure 5 above). 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 found differences as reported in Appendix A (2008) for misclassified and non-federal reimbursable costs. We found no differences in 2009.

### **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 noted the following inconsistency between the County Board's capitalization procedures and the guidelines above: the procedure does not use the capitalization level (\$2,500) established by the governmental unit (Fulton County) for financial statement purposes. We recommend the County Board revise its procedures to ensure compliance with the above guidelines.

2. We compared the County Board's audited 2007 Depreciation Schedule to the County Board's 2008 and 2009 Assets 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 2008 and 2009 Assets Not Totally Depreciated (by Date Span) reports.

We found no differences.

4. We scanned the County Board's Assets Not Totally Depreciated (by Date Span) reports for 2008 and 2009 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 10 percent of items which meet the County Board's capitalization policy and purchased in either 2008 or 2009 to determine if their useful life agreed to the estimated useful lives prescribed in the 2008 American Hospital Association (AHA) Asset Guide. We also recomputed the first year's depreciation for these assets, based on their cost, acquisition date and period of useful life to determine compliance with the Cost Report Guides and AHA Asset Guide.

We found no differences.

6. We haphazardly selected the lesser of five percent or 20 disposed assets from 2008 and 2009 from the County Board's list of disposed assets and determined if the asset was removed from the County Board's fixed asset ledger. We also recalculated depreciation and any gain or loss applicable to 2009 for the disposed items based on its un-depreciated basis and any proceeds received from the disposal of the asset to determine compliance with the Cost Report Guide and CMS Publication 15-1, Chapter 1.

The County Board reported no disposed capital assets in 2008. The Board reported one disposed asset in 2009 and we found differences as reported in Appendix B (2009).

### **Payroll Testing**

1. DODD asked us to determine whether total County Board salaries and benefits in the 2008 and 2009 Cost Reports were within two percent of the County Auditor's report totals for the Operating (2520), Gifts and Donations (2521) and the Residential Services (2530) funds.

We totaled salaries and benefits from worksheets 2 through 10 from the 2008 and 2009 Cost Reports and compared the yearly totals to the County Auditor's Expense Reports.

The variance for each year was less than two percent.

2. DODD asked us to compare the County Board disbursements on the State Expenses Payroll Reports 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 Detailed Reports.

We found no differences exceeding \$100 for Salary or Employee Benefit expenses on any worksheet.

3. We selected 16 employees and compared the County Board's Table of Organization, State Expenses Detailed 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. DODD asked us to report differences greater than three percent of the total wage and benefit of each worksheet affected.

We reported differences in Appendix A (2008) and because misclassification errors exceeded 10 percent of the sample size we performed Procedure 3. We found no differences for 2009.

4. We scanned the County Board's State Expenses Detailed Report with payroll information for 2008 and 2009 and compared classification of employees to entries on worksheets 2 through 10 to determine if salary and benefit costs were reported in accordance with the Cost Report Guides.

We found differences as reported in Appendix A (2008). We found no differences for 2009.

**Medicaid Administrative Claiming (MAC)**

1. DODD asked us to contact its Office of Audits to report differences if the MAC salary and benefits exceeded the County Board's payroll by one percent or more.

We compared the salary and benefits entered on the Individual MAC Costs by Code Reports to the County Board's State Expenses Detailed Reports for 2008 and 2009.

We found no variance exceeding one percent.

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

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

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

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

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

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

This report is intended solely for the use of the managements of the County Board, DODD, the Ohio Department of Job and Family Services, 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.

Sincerely,



Dave Yost  
Auditor of State

June 18, 2012

cc: Beth Friess, Superintendent, Fulton County Board of Developmental Disabilities  
Jim Hacker, Finance and Operations Director, Fulton County Board of Developmental Disabilities  
Penny Earl, Board President, Fulton County Board of Developmental Disabilities

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
<b>Schedule A</b>				
19. Room and Board/Cost to Live (L) Community Residential	\$ -	\$ 4,370	\$ 4,370	To reclassify room and board expenses
<b>Schedule B-1, Section A</b>				
14. Facility Based Services (B) Adult	20,468	(995)	19,473	To correct square footage
17. Medicaid Administration (A) MAC	-	340	340	To allocate MAC square footage
21. Service And Support Admin (D) General	1,481	(115)	1,366	To allocate MAC square footage
23. Administration (D) General	876	89	965	To correct square footage
<b>Schedule B-1, Section B</b>				
1. Total Individuals Served By Program (A) Facility Based Services	71	23	94	
1. Total Individuals Served By Program (C) Supported Emp. -Community Employment	-	9	9	To correct program statistics
3. Typical Hours Of Service (A) Facility Based Services	6.0	0.5	6.5	
4. 15 Minute Units (C) Supported Emp. -Community Employment	-	581	581	
<b>Schedule B-3</b>				
7. Supported Emp. -Comm Emp. (H) Cost of Bus, Tokens, Cabs- Fourth Quarter	\$ -	\$ 578	\$ 578	To record community employment expenses
<b>Schedule B-4</b>				
1. TCM Units (D) 4th Quarter	3,029	(589)	2,440	
2. Other SSA Allowable Units (D) 4th Quarter	-	1,639	1,639	
5. SSA Unallowable Units (B) 2nd Quarter	1,207	(91)	1,116	To correct SSA units
5. SSA Unallowable Units (C) 3rd Quarter	548	(548)	-	
5. SSA Unallowable Units (D) 4th Quarter	507	(507)	-	
<b>Worksheet 2</b>				
1. Salaries (X) Gen Expense All Prgm.	\$ 253,619	\$ (79,731)	\$ 173,888	To reclassify MAC salaries/benefits
3. Service Contracts (X) Gen Expense All Prgm.	\$ 5,120	\$ (1,975)	\$ 3,145	To reclassify psychology expense
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 1,241	\$ 1,241	To reclassify non-federal reimbursable costs
4. Other Expenses (X) Gen Expense All Prgm.	\$ 86,860	\$ (1,241)	\$ 85,619	To reclassify non-federal reimbursable costs
		\$ (1,225)		To reclassify psychology expense
		\$ 280		To reclassify indirect expense
		\$ 1,586	\$ 86,260	To reclassify indirect expense
10. Unallowable Fees (O) Non-Federal Reimbursable	\$ 47,665	\$ 71,811	\$ 119,476	To report County Auditor/Treasurer fees
<b>Worksheet 2A</b>				
1. Salaries (A) Ages 0-2	\$ 75,854	\$ (17,468)	\$ 58,386	To reclassify Help me Grow salaries
1. Salaries (E) Facility Based Services	\$ 130,173	\$ (36,314)	\$ 93,859	To reclassify adult salaries - Restivo
		\$ (17,344)		To reclassify adult salaries - Tefft
		\$ (13,922)	\$ 62,593	To reclassify adult salaries - Griffin
1. Salaries (N) Service & Support Admin	\$ 95,786	\$ (90,378)	\$ 5,408	To reclassify MAC salaries/benefits
1. Salaries (U) Transportation	\$ 42,800	\$ (42,800)	\$ -	To reclassify transportation salaries
2. Employee Benefits (A) Ages 0-2	\$ 30,842	\$ (3,996)	\$ 26,846	To reclassify Help me Grow benefits
2. Employee Benefits (E) Facility Based Services	\$ 42,361	\$ (12,142)	\$ 30,219	To reclassify adult benefits - Restivo
		\$ (2,687)		To reclassify adult benefits - Tefft
		\$ (8,934)	\$ 18,598	To reclassify adult benefits-Griffin
2. Employee Benefits (U) Transportation	\$ 22,894	\$ (22,894)	\$ -	To reclassify transportaton benefits
3. Service Contracts (E) Facility Based Services	\$ 5,333	\$ (3,025)	\$ 2,308	To reclassify COG payments
3. Service Contracts (N) Service & Support Admin	\$ 500	\$ (500)	\$ -	To reclassify COG payments
4. Other Expenses (A) Ages (0-2)	\$ 4,730	\$ (104)	\$ 4,626	To reclassify non-federal reimbursable costs
4. Other Expenses (E) Facility Based Services	\$ 23,969	\$ (5,498)	\$ 18,471	To reclassify direct service expenses
		\$ (2,880)		To reclassify direct service expenses
		\$ (1,586)	\$ 14,005	To reclassify indirect service expense
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 104	\$ 104	To reclassify non-federal reimbursable costs
<b>Worksheet 5</b>				
1. Salaries (A) Ages 0-2	\$ 277,217	\$ 17,468	\$ 294,685	To reclassify Help me Grow salaries
2. Employee Benefits (A) Ages (0-2)	\$ 91,984	\$ 3,996	\$ 95,980	To reclassify Help me Grow benefits
4. Other Expenses (L) Community Residential	\$ 9,141	\$ (4,370)	\$ 4,771	To reclassify room and board expenses
<b>Worksheet 6</b>				
1. Salaries (I) Medicaid Admin	\$ 33,292	\$ 117,059	\$ 150,351	To reclassify MAC related expenses
1. Salaries (O) Non-Federal Reimbursable	\$ -	\$ 52,514	\$ 52,514	To reclassify MAC related expenses
4. Other Expenses (I) Medicaid Admin	\$ 280	\$ (280)	\$ -	To reclassify indirect expenses
<b>Worksheet 7D</b>				
3. Service Contracts (E) Facility Based Services	\$ -	\$ 1,975	\$ 1,975	To reclassify psychology expense
		\$ 1,225	\$ 3,200	To reclassify psychology expense
<b>Worksheet 8</b>				
1. Salaries (X) Gen Expense All Prgm.	\$ 172,330	\$ 42,800	\$ 215,130	To reclassify transportation salaries
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 53,269	\$ 22,894	\$ 76,163	To reclassify transportation benefits
4. Other Expenses (G) Community Employment	\$ -	\$ 578	\$ 578	To reclassify community employment costs
4. Other Expenses (X) Gen Expense All Prgm.	\$ 126,719	\$ (578)	\$ 126,141	To reclassify community employment costs
<b>Worksheet 9</b>				
1. Salaries (N) Service & Support Admin. Costs	\$ 290,931	\$ 536	\$ 291,467	To match actual expense
3. Service Contracts (N) Service & Support Admin. Costs	\$ 14,000	\$ (14,000)	\$ -	To reclassify COG payments

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
<b>Worksheet 10</b>				
1. Salaries (E) Facility Based Services	\$ 325,537	\$ 36,314		To reclassify adult salaries - Restivo
		\$ 17,344		To reclassify adult salaries - Telft
		\$ 13,922	\$ 393,117	To reclassify adult salaries - Griffin
2. Employee Benefits (E) Facility Based Services	\$ 165,648	\$ 12,142		To reclassify adult benefits - Restivo
		\$ 2,687		To reclassify adult benefits - Telft
		\$ 8,934	\$ 189,411	To reclassify adult benefits-Griffin
3. Service Contracts (E) Facility Based Services	\$ 159,054	\$ (2,350)	\$ 156,704	To reclassify community employment expenses
3. Service Contracts (G) Community Employment	\$ -	\$ 2,350	\$ 2,350	To reclassify community employment expenses
4. Other Expenses (E) Facility Based Services	\$ 25,900	\$ 5,498		To reclassify direct service expenses
		\$ 2,880	\$ 34,278	To reclassify direct service expenses
<b>Reconciliation to County Auditor Worksheet</b>				
<b>Expense:</b>				
Plus: Transfers Out - General	\$ -	\$ 10,000	\$ 10,000	To record transfer
Plus: Purchases Greater Than \$5,000	\$ -	\$ 147,218	\$ 147,218	To reclassify capital purchases
Plus: Fees Paid To COG, Or Payments And Transfers made To COG	\$ 289,244	\$ (142,027)		To reclassify payoff of building
		\$ (147,218)		To reclassify capital purchases
		\$ 3,025		To reclassify COG payments
		\$ 500		To reclassify COG payments
		\$ 14,000	\$ 17,524	To reclassify COG payments
Plus: Match Paid To ODMRDD For IO & LVI Waivers	\$ 432,288	\$ (64,229)	\$ 368,059	To reclassify TCM match
Plus: Match Paid To ODMRDD For TCM	\$ -	\$ 64,229	\$ 64,229	To reclassify TCM match
Plus: Other	\$ -	\$ 142,027	\$ 142,027	To reclassify payoff of building
Less: County Auditor/Treasurer Fees	\$ -	\$ (71,811)	\$ (71,811)	To reconcile County Auditor/Treasurer fees
Total from 12/31 County Auditor's Report	\$ 4,170,910	\$ 9,999	\$ 4,180,909	To match County Auditor total
<b>Revenue:</b>				
Plus: Transfer In	\$ -	\$ 10,000	\$ 10,000	To record transfer
Total from 12/31 County Auditor's Report	\$ 4,854,122	\$ 10,000	\$ 4,864,122	To match County Auditor total
<b>Medicaid Administration Worksheet</b>				
Lines 6-10 Ancillary Costs	\$ -	\$ 8,620	\$ 8,620	To report ancillary costs

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
<b>Schedule A</b>				
19. Room and Board/Cost to Live (L) Community Residential	\$ -	\$ 2,820	\$ 2,820	To reclassify room and board expenses
<b>Schedule B-1, Section A</b>				
14. Facility Based Services (B) Adult	20,468	(995)	19,473	To correct square footage
17. Medicaid Administration (A) MAC	-	340	340	To report MAC square footage
21. Service And Support Admin (D) General	1,389	(115)	1,274	To move MAC square footage
23. Administration (D) General	876	89	965	To carry over prior year adjustments
25. Non-Reimbursable (D) General	-	92	92	To reclassify idle space
<b>Schedule B-1, Section B</b>				
1. Total Individuals Served By Program (A) Facility Based Services	81	24	105	
1. Total Individuals Served By Program (C) Supported Emp. -Community Employment	-	9	9	To correct program statistics
3. Typical Hours Of Service (A) Facility Based Services	6.0	0.5	6.5	
4. 15 Minute Units (C) Supported Emp. -Community Employment	-	478	478	
<b>Schedule B-3</b>				
7. Supported Emp. -Comm Emp. (H) Cost of Bus, Tokens, Cabs- Fourth Quarter	\$ -	\$ 588	\$ 588	To report community employment costs
<b>Schedule B-4</b>				
1. TCM Units (D) 4th Quarter	3,746	10	3,756	
2. Other SSA Allowable Units (C) 3rd Quarter	1,052	(484)	568	To correct SSA units
2. Other SSA Allowable Units (D) 4th Quarter	741	(741)	-	
5. SSA Unallowable Units (D) 4th Quarter	183	3	186	
<b>Worksheet 1</b>				
3. Buildings/Improve (X) Gen Expense All Prgm.	\$ 34,412	\$ (2,020)	\$ 49,178	To remove depreciation for disposed asset To record loss on disposed asset
<b>Worksheet 2</b>				
1. Salaries (X) Gen Expense All Prgm.	\$ 232,954	\$ (51,364)	\$ 181,590	To reclassify MAC expenses
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 940	\$ 940	To reclassify non-federal expenses
4. Other Expenses (X) Gen Expense All Prgm.	\$ 65,581	\$ (940)	\$ (940)	To reclassify non-federal expenses
		\$ (516)	\$ (516)	To reclassify COG payments
		\$ (630)	\$ (630)	To reclassify psychology expense
		\$ 148	\$ 63,643	To reclassify indirect expense
10. Unallowable Fees (O) Non-Federal Reimbursable	\$ 70,608	\$ 66,325	\$ 136,933	To report County Auditor/Treasurer fees
<b>Worksheet 2A</b>				
1. Salaries (N) Service & Support Admin	\$ 62,140	\$ (59,125)	\$ 3,015	To reclassify MAC expenses
4. Other Expenses (E) Facility Based Services	\$ 27,655	\$ (6,059)	\$ (9,063)	To reclassify COG payments To reclassify direct service expenses
<b>Worksheet 5</b>				
3. Service Contracts (O) Non-Federal Reimbursable	\$ 14,565	\$ (14,565)	\$ -	To reclassify COG payments
4. Other Expenses (L) Community Residential	\$ 61,354	\$ (2,820)	\$ 58,534	To reclassify room and board expenses
<b>Worksheet 6</b>				
1. Salaries (I) Medicaid Admin	\$ 94,711	\$ (879)	\$ 93,832	To reclassify portion of Basselman salary
1. Salaries (O) Non-Federal Reimbursable	\$ -	\$ 110,489	\$ 110,489	To reclassify MAC expenses
4. Other Expenses (I) Medicaid Admin	\$ 148	\$ (148)	\$ -	To reclassify indirect expense
<b>Worksheet 7D</b>				
3. Service Contracts (E) Facility Based Services	\$ -	\$ 630	\$ 630	To reclassify adult expenses
<b>Worksheet 8</b>				
1. Salaries (X) Gen Expense All Prgm.	\$ 231,807	\$ 4,836	\$ 236,643	To reclassify unemployment expenses
4. Other Expenses (X) Gen Expense All Prgm.	\$ 110,713	\$ (4,836)	\$ 105,877	To reclassify unemployment expenses
<b>Worksheet 9</b>				
1. Salaries (N) Service & Support Admin. Costs	\$ 313,637	\$ 879	\$ 314,516	To reclassify portion of Basselman salary
<b>Worksheet 10</b>				
4. Other Expenses (E) Facility Based Services	\$ 59,782	\$ 9,063	\$ 68,845	To reclassify direct service expenses
<b>Reconciliation to County Auditor Worksheet Expense:</b>				
Plus: Fees Paid To COG, Or Payments And Transfers made To COG	\$ -	\$ 516	\$ 21,140	To reclassify COG payments
		\$ 6,059	\$ 14,565	To reclassify COG payments
		\$ 14,565	\$ 21,140	To reclassify COG payments
Less: Capital Costs	\$ -	\$ (98,168)	\$ (98,168)	To reconcile depreciation
Less: Auditor/Treasurer Fees	\$ -	\$ (66,325)	\$ (66,325)	To reconcile County Auditor/Treasurer fees
Total from 12/31 County Auditor's Report	\$ 3,819,519	\$ (63,402)	\$ 3,736,117	To match County Auditor records
<b>Medicaid Administration Worksheet</b>				
Lines 6-10 Ancillary Costs	\$ -	\$ 5,391	\$ 5,391	To report ancillary costs





# Dave Yost • Auditor of State

**FULTON COUNTY BOARD OF DEVELOPMENT 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 03, 2012**