

ATHENS COUNTY BOARD OF DD STAKEHOLDERS' MEETING

February 17, 2015

AGENDA:

- Part I. History:
 - Where we were
- Part II. Currently:
 - 2014 Projections
 - The Levy
 - Landmines/Oases
- Part III. The Future:
 - Revenues
 - Expenditures – “The Big 4”

5-year Financial History

- Reconciliaton
- Voucher System
- SOCOG

Reconciliation Schedule - Revenue

Revenue				
For the month of December 2014				
Account		Per Books	Per County	Variance
General - CAC				
401.0085.410400	S31 - General Tax Beacon			\$0.00
401.0085.410404	S32A - Trailer Tax			\$0.00
401.0085.412100	S31A - Homestead & Rollback	\$7,947.77	\$7,947.77	\$0.00
401.0085.412500	S33 - Grants	\$506,902.09	\$506,902.09	\$0.00
401.0085.413110	S37 - Lunch Sales	\$469.95	\$469.95	\$0.00
401.0085.413120	S38 - Contract Services			\$0.00
401.0085.417100	S39 - Other Receipts			\$0.00
401.0085.417110	Martin Match Receipts	\$576.99	\$576.99	\$0.00
401.0085.417120	Supported Living Subsidy			\$0.00
401.0085.417130	DODD TCM Match Transfer	\$183,250.97	\$183,250.97	\$0.00
401.0085.417140	S40 - Refunds			\$0.00
401.0085.417150	S41 - Reimbursements	\$10,640.40	\$10,640.40	\$0.00
401.0085.417500	S35 - Gifts & Donations	\$25,052.30	\$25,052.30	\$0.00
401.0085.417800	S43 - Other Non-Revenue (Misc Rec)	\$610.00	\$610.00	\$0.00
401.0085.422100	S44 - Transfers In			\$0.00
	Fund Total:	\$735,450.47	\$735,450.47	\$0.00
Beacon Bond				
305-4001.00	General Tax - Beacon Bond			\$0.00
305-4001.01	Homestead & Rollback			\$0.00
305-4002.00	Tangible Tax			\$0.00
305-4003.00	Trailer Tax			\$0.00
305-4004.00	Investment Income	\$0.22	\$0.22	\$0.00
305-4005.00	Other Receipts			\$0.00
305-4007.00	Transfers In			\$0.00
	Fund Total:	\$0.22	\$0.22	\$0.00
Grand Totals:		\$735,450.69	\$735,450.69	\$0.00

Reconciliation Schedule – Expenditures

Expenditures				
For the month of December 2014				
Account		Per Books	Per County	Variance
General - CAC				
401.4356.510200	Salaries	\$401,336.12	\$401,336.12	\$0.00
401.4356.520150	Health Insurance	\$125,957.91	\$125,957.91	\$0.00
401.4356.522100	Medicare	\$5,421.52	\$5,421.52	\$0.00
401.4356.524100	Workers Compensation			\$0.00
401.4356.525100	PERS / STRS	\$40,988.64	\$40,988.64	\$0.00
401.4356.530100	Contract Services	\$43,195.66	\$43,195.66	\$0.00
401.4356.530101	Rentals	\$4,084.10	\$4,084.10	\$0.00
401.4356.530102	Contract services - non waiver	\$9,240.49	\$9,240.49	\$0.00
401.4356.530200	Repairs / Maintenance	\$4,273.35	\$4,273.35	\$0.00
401.4356.540100	Supplies	\$17,821.80	\$17,821.80	\$0.00
401.4356.550100	Equipment	\$1,750.00	\$1,750.00	\$0.00
401.4356.560100	Other Expense	\$131.50	\$131.50	\$0.00
401.4356.560101	Medicaid Match	\$100,000.00	\$100,000.00	\$0.00
401.4356.560102	Family Resource Services			\$0.00
401.4356.560103	Match - Waiver			\$0.00
401.4356.560107	Utilities	\$12,241.80	\$12,241.80	\$0.00
401.4356.560110	Fees-Settlement			\$0.00
401.4356.560200	Advertising-Printing	\$1,014.68	\$1,014.68	\$0.00
401.4356.560300	Travel / Reimbursement	\$1,225.65	\$1,225.65	\$0.00
401.4356.580100	Transfer Out - Beacon			\$0.00
401.4356.58900	Transfer Out - GL			\$0.00
	Fund Total:	\$768,683.22	\$768,683.22	\$0.00
Capital Improvement				
7809-550100	Capital Improvements			\$0.00
	Fund Total:	\$0.00	\$0.00	\$0.00
	Grand Totals:	\$768,683.22	\$768,683.22	\$0.00

Schedule of December 2014

Revenues – ACBDD System

Athens County DD Revenue Report for December 2014

Report Period: 12/01/2014 to 12/31/2014

February 16, 2015

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Account	Budget	December	YTD Total	% Received	To Be Received
Beacon Bond					
0305-416100 Investment Income	\$0.00	\$0.22	\$2.42	100.00%	-\$2.42
	\$0.00	\$0.22	\$2.42	100.00%	-\$2.42
General					
0085.410100 S31 - General Tax Beacon	\$4,166,014.00	\$0.00	\$4,461,563.20	107.09%	-\$295,549.20
0085.410400 S32A - Trailer Tax	\$61,156.00	\$0.00	\$60,399.71	98.76%	\$756.29
0085.412100 S31A - Homestead & Rollback	\$520,778.00	\$7,947.77	\$555,491.86	106.67%	-\$34,713.86
0085.412500 S33 - Grants	\$2,925,681.00	\$506,902.09	\$2,702,980.30	92.39%	\$222,700.70
0085.413110 S37 - Lunch Sales	\$10,500.00	\$206.95	\$8,708.55	82.94%	\$1,791.45
0085.413120 S38 - Contract Services	\$56,663.00	\$0.00	\$49,255.40	86.93%	\$7,407.60
0085.417100 S39 - Other Receipts	\$0.00	\$0.00	\$880.85	100.00%	-\$880.85
0085.417110 Martin Match Receipts	\$15,152.00	\$576.99	\$8,898.11	58.73%	\$6,253.89
0085.417120 Supported Living Subsidy	\$609,815.00	\$0.00	\$649,137.30	106.45%	-\$39,322.30
0085.417130 DODD TCM Match Transfer	\$154,359.00	\$183,250.97	\$222,793.05	144.33%	-\$68,434.05
0085.417140 S40 - Refunds	\$1,100.00	\$0.00	\$468,449.37	42,586.31%	-\$467,349.37
0085.417150 S41 - Reimbursements	\$38,000.00	\$10,640.40	\$45,884.83	120.75%	-\$7,884.83
0085.417500 S35 - Gifts & Donations	\$1,000.00	\$25,052.30	\$34,224.75	3,422.48%	-\$33,224.75
0085.417800 S43 - Other Non-Revenue (Misc Rec)	\$15,000.00	\$610.00	\$16,761.14	111.74%	-\$1,761.14
0085.422100 S44 - Transfers In	\$0.00	\$0.00	\$467,308.37	100.00%	-\$467,308.37
	\$8,575,218.00	\$735,187.47	\$9,752,736.79	113.73%	-\$1,177,518.79
Capital Improvement					
0430.412500 Revenue - Beacon Capital Impr	\$80,000.00	\$0.00	\$80,000.00	100.00%	\$0.00
	\$80,000.00	\$0.00	\$80,000.00	100.00%	\$0.00
Grand Totals:	\$8,655,218.00	\$735,187.69	\$9,832,739.21	113.60%	-\$1,177,521.21

Schedule of December 2014 Expenditures

– ACBDD System

Athens County DD Expenditure Report December 2014

February 16, 2015

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Account	Allocation	Carry Over	Transfer	December	YTD	Encumbered	Unencumbered	% Spent	Unspent
General									
4356.510200 Salaries	\$3,778,946.00	\$0.00	\$0.00	\$401,336.12	\$3,714,800.32	\$0.00	\$64,145.68	98.30%	\$64,145.68
4356.520150 Health Insurance	\$1,259,638.00	\$0.00	\$0.00	\$125,957.91	\$1,153,602.82	\$240.00	\$105,795.18	91.58%	\$106,035.18
4356.522100 Medicare	\$56,108.00	\$0.00	\$0.00	\$5,421.52	\$47,889.58	\$8,218.42	\$0.00	85.35%	\$8,218.42
4356.524100 Workers Compensation	\$94,817.00	\$0.00	\$0.00	\$0.00	\$89,259.09	(\$0.09)	\$5,558.00	94.14%	\$5,557.91
4356.525100 PERS / STRS	\$541,730.00	\$0.00	\$0.00	\$40,988.64	\$494,728.50	\$47,001.50	\$0.00	91.32%	\$47,001.50
4356.530100 Contract Services	\$966,046.00	\$0.00	\$0.00	\$43,195.66	\$875,291.86	\$0.00	\$90,754.14	90.61%	\$90,754.14
4356.530101 Rentals	\$61,829.00	\$0.00	\$0.00	\$4,084.10	\$58,618.69	\$0.00	\$3,210.31	94.81%	\$3,210.31
4356.530102 Non-Waiver Supported Living	\$576,000.00	\$0.00	\$0.00	\$9,240.49	\$598,331.74	\$0.00	(\$22,331.74)	103.88%	(\$22,331.74)
4356.530200 Repairs / Maintenance	\$72,538.00	\$0.00	\$0.00	\$4,273.35	\$60,561.97	\$5,000.00	\$6,976.03	83.49%	\$11,976.03
4356.540100 Supplies	\$216,763.00	\$0.00	\$0.00	\$17,821.80	\$182,004.60	\$1.00	\$34,757.40	83.96%	\$34,758.40
4356.550100 Equipment	\$31,000.00	\$0.00	\$0.00	\$1,750.00	\$15,951.21	\$0.00	\$15,048.79	51.46%	\$15,048.79
4356.560100 Other Expenses	\$98,646.00	\$0.00	\$0.00	\$131.50	\$97,769.66	(\$10,746.91)	\$11,623.25	99.11%	\$876.34
4356.560101 Medicaid Match - TCM	\$285,805.00	\$0.00	\$0.00	\$100,000.00	\$290,226.41	\$0.00	(\$4,421.41)	101.55%	(\$4,421.41)
4356.560102 Family Support Services	\$45,000.00	\$0.00	\$0.00	\$0.00	\$28,195.84	\$0.00	\$16,804.16	62.66%	\$16,804.16
4356.560103 Medicaid Waiver Match	\$2,257,230.00	\$0.00	\$0.00	\$0.00	\$2,534,999.05	\$0.00	(\$277,769.05)	112.31%	(\$277,769.05)
4356.560107 Utilities	\$128,729.00	\$0.00	\$0.00	\$12,241.80	\$116,157.68	\$0.00	\$12,571.32	90.23%	\$12,571.32
4356.560110 Fees-Settlement	\$123,077.00	\$0.00	\$0.00	\$0.00	\$123,076.58	(\$2,515.58)	\$2,516.00	100.00%	\$0.42
4356.560111 Self Determination	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
4356.560112 Pre-School ARRA	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
4356.560113 Title VI-B ARRA	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
4356.560114 Supported Living ARRA	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
4356.560200 Advertising-Printing	\$19,534.00	\$0.00	\$0.00	\$1,014.68	\$9,617.18	\$0.00	\$9,916.82	49.23%	\$9,916.82
4356.560300 Travel / Reimbursement	\$27,321.00	\$0.00	\$0.00	\$1,225.65	\$21,928.08	\$0.00	\$5,392.92	80.26%	\$5,392.92
4356.580100 Transfer Out	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
Fund Total:	\$10,640,757.00	\$0.00	\$0.00	\$768,683.22	\$10,513,010.86	\$47,198.34	\$80,547.80	98.80%	\$127,746.14

Schedule of Revenues ACBDD- December 2014 (Auditor)

Detail Revenue Transactions - Athens County 02-02-15 - PAGE 90

401.0085.412500 S33 GRANTS

Batch Date	Trans Date	Src	Payin	Trans	Bno/seq	Project	Amount	Remark
01-06-2015	01-06-2015	REC	55981	R1500089	13224016		6,953.30	OPP FOR OH W/ DISABILITIES
01-08-2015	01-08-2015	REC	56002	R1500127	13229006		34,850.25	AOS DD DEC14B TCM
01-08-2015	01-08-2015	REC	56003	R1500129	13229007		15,037.86	AOS DD DEC14B TRANS DAY SV
01-08-2015	01-08-2015	REC	56003	R1500130	13229007		26,233.53	AOS DD DEC14B TRANS DAY SV
01-08-2015	01-08-2015	REC	56003	R1500131	13229007		1,945.96	AOS DD DEC14B TRANS DAY SV
01-13-2015	01-13-2015	REC	56061	R1500280	13236011		26,011.07	AOS ED JAN NO1 TRANSPORTAT
01-13-2015	01-13-2015	REC	56061	R1500281	13236011		3,842.50	AOS ED JAN NO1 TRANSPORTAT
01-13-2015	01-13-2015	REC	56061	R1500282	13236011		2,072.42	AOS ED JAN NO1 TRANSPORTAT
01-13-2015	01-13-2015	REC	56069	R1500297	13236019		168,293.00	AOS DD FY15 QTR 2
01-13-2015	01-13-2015	REC	56069	R1500298	13236019		7,055.00	AOS DD FY15 QTR 2
01-20-2015	01-20-2015	REC	56159	R1500485	13247025		2,127.50	OPP FOR OH W/ DISABILITIES
01-23-2015	01-23-2015	REC	56211	R1500596	13261002		264.40	OPP FOR OH W/ DISABILITIES
01-23-2015	01-23-2015	REC	56212	R1500597	13261003		2,184.60	OPP FOR OH W/ DISABILITIES
01-27-2015	01-27-2015	REC	56250	R1500680	13264003		26,011.07	DOE NO2 JAN SCHOOL TRANSP
01-27-2015	01-27-2015	REC	56250	R1500681	13264003		3,842.50	DOE NO2 JAN SCHOOL TRANSP
01-27-2015	01-27-2015	REC	56250	R1500682	13264003		6,515.16	DOE NO2 JAN SCHOOL TRANSP
01-27-2015	01-27-2015	REC	56251	R1500683	13264004		714.04	DOE BREAKFAST & LUNCHES
01-27-2015	01-27-2015	REC	56251	R1500684	13264004		959.30	DOE BREAKFAST & LUNCHES
01-27-2015	01-27-2015	REC	56251	R1500685	13264004		24.72	DOE BREAKFAST & LUNCHES
01-27-2015	01-27-2015	REC	56272	R1500718	13264025		513.22	OPP FOR OH W/ DISABILITIES
01-27-2015	01-27-2015	REC	56273	R1500719	13264026		1,492.04	OPP FOR OH W/ DISABILITIES
01-30-2015	01-30-2015	REC	56317	R1500811	13274014		4,000.00	ST OF OH DD ATH CO TRAUMA
01-30-2015	01-30-2015	REC	56327	R1500825	13274024		1,804.00	OPP FOR OH W/ DISABILITIES
01-30-2015	01-30-2015	REC	56328	R1500826	13274025		98.00	OPP FOR OH W/ DISABILITIES

Account total month 01

342,845.44

401.0085.413110 S37 SALES

Batch Date	Trans Date	Src	Payin	Trans	Bno/seq	Project	Amount	Remark
01-09-2015	01-09-2015	REC	56032	R1500197	13233017		60.00	LUNCH & BREAKFAST RECEIPTS
01-13-2015	01-13-2015	REC	56063	R1500287	13236013		100.00	S37
01-20-2015	01-20-2015	REC	56158	R1500484	13247024		166.60	LUNCH & BREAKFAST SALES
01-21-2015	01-21-2015	REC	56169	R1500514	13253006		56.80	LUNCH & BREAKFAST RECEIPTS
01-23-2015	01-23-2015	REC	56235	R1500639	13261026		16.19	LUNCH SALES S. SANCHEZ
01-30-2015	01-30-2015	REC	56304	R1500786	13274001		66.00	LUNCH AND BREAKFAST SALES
01-30-2015	01-30-2015	REC	56326	R1500824	13274023		240.00	LUNCH & BREAKFAST RECEIPTS

Account total month 01

705.59

401.0085.417120 SUPPORTED LIVING SUBSIDY

Batch Date	Trans Date	Src	Payin	Trans	Bno/seq	Project	Amount	Remark
01-13-2015	01-13-2015	REC	56069	R1500296	13236019		153,549.00	AOS DD FY15 QTR 2
01-13-2015	01-13-2015	REC	56069	R1500299	13236019		240.00	AOS DD FY15 QTR 2
01-13-2015	01-13-2015	REC	56069	R1500300	13236019		3,243.00	AOS DD FY15 QTR 2
01-13-2015	01-13-2015	REC	56069	R1500301	13236019		6,232.00	AOS DD FY15 QTR 2
01-13-2015	01-13-2015	REC	56069	R1500302	13236019		2,554.96	AOS DD FY15 QTR 2

Account total month 01

165,818.96

Schedule of Expenditures ACBDD- December 2014 (Auditor)

Detail Expense Transactions - Athens County 02-02-15 - PAGE 107

401.4356.530100 CONTRACT SERVICES						
01-12-2015	VC	17499	SOUTHEASTERN REGIONAL COU	RG150210	19307039	558137
01-14-2015	AC	17499	SOUTHEASTERN REGIONAL COU	RG150210	19309082	558766
01-14-2015	AC	17499	SOUTHEASTERN REGIONAL COU	RG150209	19309083	558766
01-20-2015	AC	06081	TIME WARNER	RG150212	19332020	558951
01-26-2015	AC	81937	ADRIENNE NAGY, PT	RG150204	19353018	559642
						-24,410.00
						23,800.00 INV#2844 MEDICAL ADMIN QUA
						52,742.00 INV#3844 MUI INVESTIGATION
						66.33 INV#10202469081901-900 ATC
						937.50 DEC14 HOURS WORKED REIMB
Account total month 01						106,377.46

401.4356.530101 RENTALS							
Batch Date	Src	Vend#	Name	--Po#---	Bno/seq	Project	--Check-
01-12-2015	AC	07036	ATCO INC	RG150221	19314089		558387
01-26-2015	AC	07444	PITNEY BOWES GLOBAL	RG150234	19353032		559542
01-26-2015	AC	80681	SOUTHEAST OHIO ANSWERING	MV150220	19353014		559637
						4,084.10 INV#13814 PASSION WORKS RE	
						211.00 INV#7125586-JA15 ADM POSTA	
						44.85 1ST QTR 2015 PAGER FOR SSA	
Account total month 01						4,339.95	

401.4356.530102 CONTRACT SERV- NON-WAIVER							
Batch Date	Src	Vend#	Name	--Po#---	Bno/seq	Project	--Check-
01-20-2015	AC	00339	HAVAR, INC	MV150219	19332015		558885
01-20-2015	AC	81017	THOMAS RIPPLE	MV150219	19332017		559007
01-20-2015	AC	82107	RELINDA REEVES	MV150219	19332018		559014
01-20-2015	AC	82187	WILSON, LARRY	MV150219	19332021		559015
01-20-2015	AC	82199	L. FRANKLIN WASHBURN	MV150219	19332019		559016
01-26-2015	AC	17004	SECH-KAR COMPANY	MV150219	19353030		559625
01-26-2015	AC	82107	RELINDA REEVES	MV150219	19353019		559645
						12,133.18 INV#5616 AND 5637 USUPPORT	
						250.00 DEC 4, 11, 18, 23, & 30 UCN	
						1,300.05 NOV 28, 29, & 30, 2014	
						645.00 INV#06 DEC 2014 - BURDINE	
						275.00 JAN 2015 DUNCAN RENT	
						9,657.79 DEC 2014 HUNTER	
						1,946.71 ALLEN DEC & JAN	
Account total month 01						26,207.73	

401.4356.530200 CONTRACT REPAIRS							
Batch Date	Src	Vend#	Name	--Po#---	Bno/seq	Project	--Check-
01-08-2015	AC	01439	XEROX CORPORATION	MV150165	19307036		558110
01-08-2015	AC	09429	ATHENS CO DEPT OF JOB	MV150166	19307035		558126
01-12-2015	AC	01647	OHIO PEST CONTROL INC	RG150172	19310048		558316
01-12-2015	AC	15313	PORTLAND ELECTRIC, INC.	MV150166	19310046		558468
01-20-2015	AC	04741	NOE OFFICE EQUIPMENT	RG150171	19332005		558942
01-20-2015	AC	82243	JOEL ROSENBERGER	MV150166	19332006		559018
01-26-2015	AC	07036	ATCO INC	RG150167	19353034		559539
01-26-2015	AC	07742	POYNTER'S BEST PRODUCTS	RG150173	19353031		559544
						197.10 MODEL: PHASER 8560	
						1,067.95 1/2 COST OF SOFTWARE UPDAT	
						89.00 INV#94993 AND 95240 ATCO A	
						660.00 INV#121014 EMERGENCY CALL	
						57.29 INV#508941 SCHOOL COPIER 1	
						210.00 INV#155746 INSTALLATION OF	
						3,592.83 INV#13816 JANITORIAL CONTR	
						780.00 INV#110632 QTRLY BASE RATE	
Account total month 01						6,654.17	

401.4356.540100 SUPPLIES							
Batch Date	Src	Vend#	Name	--Po#---	Bno/seq	Project	--Check-
01-08-2015	AC	00147	CLASSIC SOLUTIONS	RG150142	19307013		558108
01-08-2015	AC	02093	MODERN DATA PRODUCTS	RG150149	19307022		558111
01-08-2015	AC	02665	CARR SUPPLY	RG150141	19307012		558112
01-08-2015	AC	07036	ATCO INC	MV150131	19307034		558117
01-08-2015	AC	07039	NAPA AUTO PARTS	RG150152	19307004		558118
01-08-2015	AC	07163	ECONOMY SUPPLY	RG150146	19307003		558120
01-08-2015	AC	13842	RANDY V MOORE PETROLEUM	RG150150	19307005		558130
						900.98 INV#264471, 264789, 264727	
						144.05 INV#06819074 OFFICE SUPPLI	
						11.07 INV#S343374.001 BUILDING	
						186.63 INV#13811 AND 13738 REIMB	
						64.75 INV#108701 VEHICLE PARTS	
						36.22 INV#50221 AND 50259 @BUILD	
						1,756.52 INV#2084668 AND 99937F 022	

SOCOG Year-End Fund Balances 2009-2014

<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
1,730,213	2,606,936	2,416,559	504,646	467,308	0

SOCO

Funds spent on:

To Pay Private Providers of services

To Pay Waiver Match

To Pay Administrative Fees

Period of SOCOG Administration of Waiver and Non-Waiver Payee Services '09 – '13

	2009	2010	2011	2012	2013
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>
Utilities	115,403	124,766	120,605	96,777	111,287
Repair/Maintenance	54,706	61,839	62,163	64,295	62,379
Travel	40,619	39,523	39,660	26,352	32,959
Advertising/Printing	10,073	12,653	12,887	12,590	19,114
Fees	103,459	109,947	130,489	86,932	117,157
Other	65,826	32,812	67,826	148,557	70,686
Medicaid Match - TCM	0	125,392	64,940	123,640	337,146
Supported Living (Medicaid Match - RS/SL)	350,000	450,000	450,000	450,000	2,160,032
Fees Paid By SOCOG (not in totals)	1,081,688	928,166	1,167,780	2,033,401	
Contract Services	510,094	670,129	649,642	611,930	695,396
Contract Costs - RS/SL	0	0	0	0	491,496
Payee Svcs Paid By SOCOG (not in totals)	569,691	409,857	637,570	460,696	
Admin Fees Paid by SOCOG (not in totals)	188,224	124,065	56,739	86,697	
Family Resources	50,416	44,103	46,766	37,241	38,843
Pre-School ARRA	0	2,807	1,591		
Title VI-B ARRA	0	24,840	21,696		
Supported Living ARRA	0	225,759	0		
DODD ARRA Expenses	0	32,454	515,573	5,592	
Rentals	66,751	70,109	72,769	67,965	81,674

Operations 2009 - 2013

	<u>2009</u> <u>Actual</u>	<u>2010</u> <u>Actual</u>	<u>2011</u> <u>Actual</u>	<u>2012</u> <u>Actual</u>	<u>2013</u> <u>Actual</u>
Revenues	7,681,244	7,482,253	8,758,702	8,321,797	8,672,105
Expenditures	<u>7,268,230</u>	<u>8,253,756</u>	<u>9,374,716</u>	<u>7,853,047</u>	<u>9,894,669</u>
Surplus (Deficit)	413,014	(771,502)	(616,014)	468,749	1,222,563
Beginning Fund Balance	5,614,196	6,027,210	5,255,708	4,639,694	5,108,443
Ending Fund Balance	6,027,210	5,255,708	4,639,694	5,108,443	3,885,880

Budgeting For a Levy:

	Voter Levy Date	Authorized Rate	Res/Ag Rate	CMI (Comm., Mfr., Indsrtl)	Final Collection Year
Beacon 2002	2001	1.8	1.223384	1.353128	2018

QUESTIONS?

The 2014 Budget and Final Figures

To the Spreadsheet...

THINGS THAT HAPPEN TO THE BUDGET THAT WE DON'T “BUDGET” FOR:

- Waiver reconciliation
- Tax collection revenues adjusted for delinquency “true-up”
- Difference between “Current Year” (ACBDD) and “Fiscal Year” (State) for Waiver Match obligations
- Emergencies requiring large commitment of services

QUESTIONS?

Managing the Budget

THE “BIG 4”

- I. Salaries
- II. Healthcare
- III. Waiver Match
- IV. Non-Waiver Supported Living/Residential Services

SALARIES:

In 2014: (apprx. Savings \$156,776)

Positions Vacated:

Plan Coordinator – PPL
Bookkeeper/Clerical
MUI Coordinator
MUI Asst.
Admin Asst
ATCO Mgr.

In 2015: (apprx. Saving \$98,937)

Positions Vacated:

Instructor Asst
SSA
Admin/Bus Clk PT
Driver
Admin (ATCO)
Instructor

Alternative to Refilling

Part-time contract person
Utilize SOCOG services
Reassigned to Admin Asst
Performs MUI & Admin duties
Current Mgr. of PPL took over duties

Unpaid Leave (medical)
Reassigned within
Re-filled

Reduced Classroom

HEALTHCARE 2015

Due to our participation in pool, the excess of claims over premiums was absorbed by pool.

Increase in 2015 is 6-7%.

Savings realized in:

- Changes in Healthcare coverages (Single, EE + 1, Family)
- Switch from HSA to HRA plan
- 17 employees on HSA, 9 switched (7 singles, 1 EE+1, 1 Family)

For 2016:

- Hope to switch remaining 8 employees to HRA
- Will shop healthcare administrators for more strategic solutions
- Communicate options to employees

WAIVER COSTS (AT FULL COST)

I/O Waivers:

	Total Cost:	As % of Total:
1 Client > \$250,000	\$270,017.76	2.76%
1 Client > \$175,000	\$181,979.88	1.86%
6 Clients > \$150,000	\$942,035.59	9.65%
20 Clients > \$125,000	\$2,750,684.20	28.17%
19 Clients > \$100,000	\$2,126,479.10	21.77%
16 Clients > \$75,000	\$1,363,526.22	13.96%
48 Remaining Clients	<u>\$2,131,269.99</u>	<u>21.82%</u>
	\$9,765,992.65	100.0%

Level 1 Waivers:

12 Clients > \$25,000	\$363,702.16
52 Remaining Clients	<u>\$687,305.44</u>
	\$1,051,007.60

SELF Waivers:

2 Clients	<u>\$45,620.21</u>
Grand Total	\$10,862,620.46

WAIVER COSTS (CONT.)

I/O Waivers:

Board responsible for approximately 40% of Cost (No ceiling on cost)

111 Total I/O Waivers

47 Individuals at \$100K+

Average Cost is \$87,982/Year

Level 1 Waivers

64 Total Waivers

Average Cost \$16,422/Year

WAIVER MANAGEMENT:

- All waiver activities are reviewed by an Emergency Task Force (ETF) prior to commitment for services. That committee is made up of the Superintendent, Director of Support Services Admin, Business Manager and the appropriate SSA.
- Cases are reviewed for severity of situation, need assessment, analysis of options available.
- All new waivers are reviewed by the ETF.
- All client ISPs are reviewed 6 weeks prior to the expiration of their current plans.
- ISP Cost Containment Committee is active in analyzing how, why and how waiver commitments have been made.

2014

Lowest Match Paid with Local Funds

	A	B	D	G	N	R	S			
	COUNTY	IO	TOTAL-IO Incl PDHs	TOTAL-L1 incl PDHs	WAIVER ALLOCATION	AMOUNT OWED STATE	QUARTERLY AMOUNT	Estimated Total Cost including Federal Portion	% of Total Paid Locally	% of Total Paid by State
12	SCIOTO	\$2,364,511	\$2,596,851	\$68,577	\$2,008,234	\$390,651	\$97,663	6,511,630	6.00%	30.84%
13	MORROW	\$602,152	\$613,272	\$28,352	\$446,912	\$131,212	\$32,803	1,569,285	8.36%	28.48%
14	ALLEN	\$2,037,323	\$2,499,468	\$520,171	\$2,097,317	\$620,357	\$155,089	7,376,967	8.41%	28.43%
15	PAULDING	\$367,713	\$410,727	\$50,534	\$318,982	\$96,153	\$24,038	1,126,859	8.53%	28.31%
77	OTTAWA	\$1,375,661	\$1,604,877	\$191,860	\$371,158	\$1,247,129	\$311,782	4,392,745	28.39%	8.45%
78	ATHENS	\$2,363,980	\$2,716,405	\$177,323	\$557,225	\$2,047,130	\$511,783	7,069,369	28.96%	7.88%
79	SHELBY	\$792,706	\$915,289	\$212,374	\$211,879	\$803,017	\$200,754	2,754,877	29.15%	7.69%
80	FRANKLIN	\$64,160,918	\$70,441,087	\$3,186,539	\$13,126,398	\$53,152,678	\$13,288,169	179,910,629	29.54%	7.30%
81	DEFIANCE	\$613,452	\$656,740	\$41,721	\$122,054	\$506,561	\$126,640	1,706,337	29.69%	7.15%
	TOTALS	\$320,815,350	\$371,121,084	\$36,395,665	\$121,322,764	\$247,433,876	\$61,858,469			

In discussing the variance in counties' local versus state contributions and the allocations (Funds received from the State), we consulted the DODD and received the following reply:

"We have talked about this a few times. The allocations are historical and were recalibrated in FY08 to account for the impact of waiver transition. Additional allocation dollars have been added for those counties taking DC individuals, ICF individuals etc. They were never meant to designed to equalize local funding for every county. Furthermore, additional waivers since waiver transition were funded by the boards. So, as more people are enrolled, the % local goes up since the state is not contributing more".

Clay Weidner
Ohio Department of Developmental Disabilities
Fiscal Administration
30 E. Broad Street, 13th Floor
Columbus, Ohio 43215
614-466-1572

Non-Waiver Supported Living

Service	Amount
HPC/Supported Living Total	\$468,647.45
Contribution Total	\$42,500.36
Group Home Total	\$25,840.00
Day Hab Total	\$25,834.20
Rent Total	\$8,725.00
Miscellaneous	\$4,133.45
Room & Board Total	\$7,696.78
Adaptive Equipmt Total	\$3,045.00
Cleaning Total	\$2,884.50
Pest Control Total	\$2,700.00
Payee Svcs Total	\$2,375.00
Massage Therapy Total	\$2,200.00
Evaluation Total	<u>\$1,750.00</u>
	\$598,331.74

Non-Waiver Supported Living

We pay 100% of the provider fee for these services.

65 Individuals Served

Average Cost is \$9,205.10/Year

Home Personal Care (HPC)/Supported Living is 65% of Total

We are working to improve how services are allocated in order to make services available for more individuals and to decrease the waiting list.

QUESTIONS?