

# SCIOTO COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

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## POLICY 2.11 FINANCIAL PLANNING AND MANAGEMENT

### I. Introduction

The Ohio Revised Code 5126.05 requires all County Boards of Developmental Disabilities to establish policies for the administration and operation of its facilities and programs. Among other responsibilities, the ORC requires Boards to adopt a budget, authorize expenditures, authorize all positions of employment and submit certain financial reports. These reports are typically prepared by the Director of the Board's Finance Office. This policy delineates these reports and their deadlines, as well as other duties of the Director of Finance.

### II. Required Fiscal Reports

#### A. Program and Expenditures Plan

1. Each year, the Director of Finance shall prepare and submit to the Superintendent a line item budget for all funds for the agency, along with five- year forecast for revenue and expenses. The budget shall include sufficient detail to describe sources of revenue and anticipated expenditures for each service or program, with detailed figures for all account codes currently in use.

The budget shall include input from department directors, supplemental schedules for the total number of employee positions to be authorized, the major equipment purchases and contracts being requested, an organizational chart and a list of the goals and objectives of the major components of the Board's programs.

2. Each year, the line item budget will be presented to the Board Finance Committee by the Superintendent and Director of Finance, where each line item and fund will be discussed in detail.
3. No later than the June Board Meeting of each year, the Superintendent shall submit the budget, as approved by the Finance Committee, to the Board for adoption.
4. Each year, the Superintendent and Director of Finance shall present the approved program and expenditure budget for the next calendar year to the County Commissioners.
5. Each year, the Director of Finance shall review and update the proposed budget for the next calendar year and submit the updated revenue and expenditure appropriations to the Superintendent for approval.

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6. Each year, line item appropriations will be presented to the Board Finance Committee by the Superintendent and Director of Finance, where each line item and fund will be discussed in detail.
7. Each year, the Superintendent shall submit the final appropriations, as approved by the Finance Committee, to the Board for adoption.
8. Annually, the Superintendent and Director of Finance shall present the approved appropriations for the next calendar year to the County Commissioners.

## B. Annual Review/Audits

1. On or before August 31 of the following year, the Director of Finance will submit the prior calendar year Cost Report, an itemized report of all income and operating expenditures to the Ohio Department of Developmental Disabilities, in the format specified by DODD.
2. On or before August 31 of the following year, the Director of Finance will prepare an Annual Report of revenue and expenditures and distribute to employees, consumers, Board members, parents and the general public.
3. The Director of Finance will comply with all requests for information from the Scioto County Auditor's office and any persons conducting an audit on behalf of the county.

## C. Monthly Financial Reviews

1. Summary reports are generated on a regular basis and are reviewed by the Director of Finance, Superintendent and Board. These reports include information on actual and budgeted income and expenses on a monthly and year to date basis, with variances and a balance sheet. These reports are used as tools for maintaining financial stability.
2. As revenue and/or expenditures fluctuate, the Director of Finance will re-evaluate monthly and quarterly projections to ensure financial stability or make recommendations for reduction of expenses, if needed.

## III. Billing for Services

- A. The Board will seek reimbursement for services under Medicaid, targeted case management, Rehabilitation Services Commission, or contractual agreement to offset expenses as appropriate. Fees may also be collected for services, as

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outlined in the Policy/Procedures for the Identification and Collection of Fees from Third Party Payers for Services to Eligible Individuals.

- B. Quarterly reviews, at a minimum will be conducted to ensure compliance with all rules and laws for services billed. Reviews will be conducted by a person trained to compare the dates and service codes on the billing system to the dates, units and types of services provided to the person served. Any identified issues will be corrected promptly.

## IV. Authorizations

- A. The Superintendent is authorized to expend funds necessary for the operation of the Board's programs up to the limits for salaries, employee benefits and the total for each fund as established by the Board's program and expenditure plan.
- B. The Superintendent may purchase items/services costing up to \$15,000 without prior approval of the Board with the exception of insurance premiums, utilities, diesel fuel, contracted services, payments required under the Medicaid Waiver Financial Obligations Agreement and Medicaid match payments, which may exceed the \$15,000 limit. Any other purchases over the \$15,000 limit must have Board approval and vouchers must possess the signature of the Superintendent and any four Board members.
- C. The Director of Finance or Superintendent is designated to affix his/her signature to the payroll roster and invoices/vouchers other than identified above, in place of the four Board member signatures.
- D. The Director of Finance or -Superintendent is designated to affix his/her signature to county purchase orders.
- E. The Superintendent shall submit, for ratification by the Board at each of its regularly scheduled meetings, a list of all payments approved since its last meeting.
- F. The Board will follow the Scioto County Commissioner's adoption of a resolution, as required by Section 5705.41(D)(2) , exempting county purchases of one thousand dollars or less from the requirements of a certificate of availability of funds be attached to any contract or order involving the expenditure of money.