

ASHLAND COUNTY BOARD OF DEVELOPMENTAL DISABILITIES CASH FLOW STATEMENT - PROJECTIONS

	2017 Actual	2018 Actual	2019 Actuals	2020 Actuals	2021 Projected	2022 Projected	2023 Projected	2024 Projected	2025 Projected	2026 Projected
BEGINNING CASH BALANCE ALL FUNDS	\$ 2,418,244	\$ 2,406,374	\$ 3,056,745	\$ 4,548,554	\$ 4,993,496	\$ 4,828,920	\$ 4,239,802	\$ 3,288,288	\$ 1,962,731	\$ 250,481
REVENUES										
Local Tax Levies										
1.3 Mill Continuing- Passed 1981	\$ 547,027	\$ 569,869	\$ 636,380	\$ 777,703	\$ 766,700	\$ 766,700	\$ 766,700	\$ 766,700	\$ 766,700	\$ 766,700
2.1 Mill - 3 year - First Passed 2003	\$ 1,766,231	\$ 1,823,564	\$ 1,932,636	\$ 2,183,321	\$ 2,164,800	\$ 2,164,800	\$ 2,164,800	\$ 2,164,800	\$ 2,164,800	\$ 2,164,800
1.5 Mill - 5 year - First Passed 2004	\$ 1,263,693	\$ 1,304,678	\$ 1,382,586	\$ 1,561,689	\$ 1,578,500	\$ 1,578,500	\$ 1,578,500	\$ 1,578,500	\$ 1,578,500	\$ 1,578,500
TPP		\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Rollback/Homestead	\$ 472,166	\$ 519,680	\$ 515,985	\$ 514,172	\$ 500,000	\$ 515,985	\$ 515,985	\$ 515,985	\$ 515,985	\$ 515,985
Total Local Tax Levies	\$ 4,049,118	\$ 4,217,791	\$ 4,467,586	\$ 5,036,885	\$ 5,010,000	\$ 5,025,985	\$ 5,025,985	\$ 5,025,985	\$ 5,025,985	\$ 5,025,985
Other Local Revenues										
Auction Proceeds	\$ 84	\$ 2,543	\$ 2,531	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cafeteria Revenue	\$ 30,896	\$ 32,126	\$ 26,489	\$ 9,671	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
Excess Costs		\$ 37,359	\$ 12,285	\$ 26,653	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
Misc.	\$ 55,501	\$ 105,888	\$ 236,714	\$ 220,799	\$ 190,036	\$ 220,000	\$ 220,000	\$ 220,000	\$ 220,000	\$ 220,000
Preschool Tuition	\$ 6,300	\$ 2,600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Rental Income from Tri-County ESC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Tax Abatement	\$ -	\$ -	\$ -	\$ 21,627	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer In (from other funds)	\$ 67,000	\$ 541,040	\$ 881	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Workers' Comp Refund	\$ 27,826	\$ 25,229	\$ -	\$ 28,522	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Local Revenues Other	\$ 187,607	\$ 746,785	\$ 278,900	\$ 307,272	\$ 240,036	\$ 270,000	\$ 270,000	\$ 270,000	\$ 270,000	\$ 270,000
State Revenues										
ODE - Foundation Payment	\$ 628,808	\$ 657,590	\$ 553,388	\$ 495,788	\$ 540,000	\$ 540,000	\$ 540,000	\$ 540,000	\$ 540,000	\$ 540,000
501 State Subsidy	\$ 163,486	\$ 167,682	\$ 89,725	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Family Support	\$ 26,976	\$ 26,772	\$ 33,464	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fuel Tax Refund	\$ 1,158	\$ 832	\$ 329	\$ 1,541	\$ 600	\$ 600	\$ 600	\$ 600	\$ 600	\$ 600
Other State	\$ 30,686	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Remote Support Grant-Nisonger Center			\$ 16,000	\$ -						
Tax Equity	\$ 838	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total State Revenues	\$ 851,952	\$ 852,877	\$ 692,907	\$ 497,329	\$ 540,600	\$ 540,600	\$ 540,600	\$ 540,600	\$ 540,600	\$ 540,600
Federal Revenues										
CCIP IDEA Early Childhood	\$ 18,955	\$ 3,062	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CCIP IDEA Part B	\$ 42,748	\$ 42,367	\$ 23,454	\$ 32,426	\$ 56,000	\$ 23,000	\$ 23,000	\$ 23,000	\$ 23,000	\$ 23,000
Cost Report Settlements *	\$ 552,449	\$ 323,360	\$ 948,329	\$ -	\$ 300,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
Medicaid Administrative Claiming (MAC)	\$ 128,952	\$ 138,109	\$ 151,500	\$ 150,176	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000
Opportunities for Ohioans with Disabilities (OOD)	\$ 3,128	\$ 3,086	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Reduced School Lunch Program	\$ 23,178	\$ 22,591	\$ 20,187	\$ 26,172	\$ 20,000	\$ 27,000	\$ 27,000	\$ 27,000	\$ 27,000	\$ 27,000
Title XIX - Adult Day *	\$ 408,503	\$ 160,523	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Title XIX - TCM *	\$ 119,104	\$ 314,246	\$ 187,758	\$ 212,013	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000
Title XIX - Transportation*	\$ 202,516	\$ 66,288	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Title XX	\$ 30,825	\$ 34,479	\$ 37,899	\$ 33,638	\$ 35,000	\$ 36,437	\$ 36,437	\$ 36,437	\$ 36,437	\$ 36,437
Waiver Reconciliation *	\$ 57,543	\$ 58,507	\$ 222,872	\$ 261,880	\$ 200,000	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000
Total Federal Revenues	\$ 1,587,901	\$ 1,166,617	\$ 1,591,999	\$ 716,305	\$ 961,000	\$ 606,437	\$ 606,437	\$ 606,437	\$ 606,437	\$ 606,437
TOTAL REVENUES	\$ 6,676,578	\$ 6,984,071	\$ 7,031,392	\$ 6,557,791	\$ 6,751,636	\$ 6,443,022	\$ 6,443,022	\$ 6,443,022	\$ 6,443,022	\$ 6,443,022

ASHLAND COUNTY BOARD OF DEVELOPMENTAL DISABILITIES CASH FLOW STATEMENT - PROJECTIONS

	2017 Actual	2018 Actual	2019 Actuals	2020 Actuals	2021 Projected	2022 Projected	2023 Projected	2024 Projected	2025 Projected	2026 Projected
EXPENDITURES										
Salaries	\$ 2,702,698	\$ 2,122,448	\$ 1,874,390	\$ 1,948,071	\$ 1,935,044	\$ 1,993,095	\$ 2,052,888	\$ 2,114,475	\$ 2,177,909	\$ 2,243,246
Personnel Contracts										
PERS/STRS	\$ 369,377	\$ 283,643	\$ 269,229	\$ 279,315	\$ 263,154	\$ 279,033	\$ 287,404	\$ 296,026	\$ 304,907	\$ 314,054
Workers Compensation	\$ -	\$ 36,016	\$ 34,753	\$ 32,593	\$ 40,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000
Medicare Tax	\$ 38,300	\$ 30,778	\$ 27,179	\$ 28,247	\$ 28,058	\$ 28,900	\$ 29,767	\$ 30,660	\$ 31,580	\$ 32,527
Unemployment	\$ 1,695	\$ 958	\$ -	\$ 59	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -
Health Insurance	\$ 943,991	\$ 690,176	\$ 755,926	\$ 805,011	\$ 846,510	\$ 931,161	\$ 1,024,277	\$ 1,126,705	\$ 1,239,375	\$ 1,363,313
Total Employee Cost	\$ 4,056,061	\$ 3,164,020	\$ 2,961,477	\$ 3,093,296	\$ 3,117,766	\$ 3,267,190	\$ 3,429,337	\$ 3,602,866	\$ 3,788,771	\$ 3,988,141
Non-Salary Operating Costs										
Auditor's Fees	\$ 82,167	\$ 84,392	\$ 91,773	\$ 81,471	\$ 90,000	\$ 89,000	\$ 89,000	\$ 89,000	\$ 89,000	\$ 89,000
Capital	\$ 90,493	\$ 21,449	\$ 143,293	\$ 110,521	\$ 150,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000
Contract Services	\$ 472,569	\$ 505,444	\$ 482,732	\$ 435,585	\$ 517,896	\$ 450,000	\$ 450,000	\$ 450,000	\$ 450,000	\$ 450,000
Equipment	\$ 13,927	\$ 20,123	\$ 15,257	\$ 18,701	\$ 39,700	\$ 23,800	\$ 23,800	\$ 23,800	\$ 23,800	\$ 23,800
Family Support	\$ 14,783	\$ 18,988	\$ 614	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
MAC Admin Fees	\$ 3,869	\$ 4,202	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	\$ 57,112	\$ 83,488	\$ 59,476	\$ 99,361	\$ 80,350	\$ 59,050	\$ 59,050	\$ 59,050	\$ 59,050	\$ 59,050
Repairs	\$ 94,020	\$ 50,637	\$ 60,157	\$ 39,924	\$ 62,100	\$ 47,100	\$ 47,100	\$ 47,100	\$ 47,100	\$ 47,100
Supplies	\$ 156,692	\$ 111,202	\$ 98,329	\$ 88,094	\$ 129,850	\$ 110,000	\$ 110,000	\$ 110,000	\$ 110,000	\$ 110,000
Transfers Out (between funds)	\$ 67,000	\$ 535,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Travel and Training	\$ 34,908	\$ 44,216	\$ 36,795	\$ 21,953	\$ 48,550	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000
Utilities	\$ 104,766	\$ 102,685	\$ 94,003	\$ 85,123	\$ 105,000	\$ 96,000	\$ 96,000	\$ 96,000	\$ 96,000	\$ 96,000
Waiver Admin Fees	\$ 68,909	\$ 81,139	\$ 59,852	\$ 110,816	\$ 100,000	\$ 105,000	\$ 110,250	\$ 115,763	\$ 121,551	\$ 127,628
Total Non-Salary Operating Costs	\$ 1,261,215	\$ 1,662,963	\$ 1,142,281	\$ 1,091,549	\$ 1,323,446	\$ 1,089,950	\$ 1,095,200	\$ 1,100,713	\$ 1,106,501	\$ 1,112,578
Locally Funded Services										
Non-Waiver Services										
Residential (placement in DC)	\$ 64,663	\$ 83,564	\$ 40,363	\$ -	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
Supported Living	\$ 61,499	\$ 2,309	\$ 8,022	\$ 22,737	\$ 25,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
Total Locally Funded Services	\$ 126,162	\$ 85,873	\$ 48,385	\$ 22,737	\$ 75,000	\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000
Waiver Costs										
Waiver Match	\$ 1,093,252	\$ 1,230,546	\$ 1,042,472	\$ 1,867,617	\$ 2,400,000	\$ 2,595,000	\$ 2,790,000	\$ 2,985,000	\$ 3,180,000	\$ 3,375,000
5th Invoice	\$ 151,758	\$ 190,297	\$ 344,968	\$ 37,650	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Waiver Expenses	\$ 1,245,010	\$ 1,420,843	\$ 1,387,440	\$ 1,905,267	\$ 2,400,000	\$ 2,595,000	\$ 2,790,000	\$ 2,985,000	\$ 3,180,000	\$ 3,375,000
TOTAL EXPENSES	\$ 6,688,448	\$ 6,333,700	\$ 5,539,583	\$ 6,112,849	\$ 6,916,212	\$ 7,032,140	\$ 7,394,537	\$ 7,768,578	\$ 8,155,272	\$ 8,555,719
DIFFERENCE BETWEEN REVENUE AND EXPENSES	\$ (11,870)	\$ 650,371	\$ 1,491,809	\$ 444,942	\$ (164,576)	\$ (589,118)	\$ (951,515)	\$ (1,325,556)	\$ (1,712,250)	\$ (2,112,697)
ENDING CASH BALANCE (excl. Trust Fund)	\$ 2,406,374	\$ 3,056,745	\$ 4,548,554	\$ 4,993,496	\$ 4,828,920	\$ 4,239,802	\$ 3,288,288	\$ 1,962,731	\$ 250,481	\$ (1,862,216)
TRUST FUND BEGINNING BALANCE	\$ 542,552	\$ 532,621	\$ 551,893	\$ 540,030	\$ 564,208	\$ 574,208	\$ 584,208	\$ 594,208	\$ 604,208	\$ 614,208
TRUST FUND										
Revenues	\$ 41,438	\$ 59,292	\$ 44,888	\$ 35,235	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000
Expenditures	\$ 51,369	\$ 40,021	\$ 56,751	\$ 11,057	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
TRUST FUND CASH BALANCE	\$ 532,621	\$ 551,893	\$ 540,030	\$ 564,208	\$ 574,208	\$ 584,208	\$ 594,208	\$ 604,208	\$ 614,208	\$ 624,208
GRAND TOTAL ALL FUNDS	\$ 2,938,995	\$ 3,608,637	\$ 5,088,584	\$ 5,557,704	\$ 5,403,128	\$ 4,824,010	\$ 3,882,496	\$ 2,566,939	\$ 864,689	\$ (1,238,008)
