



**Greenville County Disability and Special Needs Board
Balance Sheet**

	- 2 Years December 31, 2013	- 1 YEAR December 31, 2014	- 1 month November 30, 2015	Current Month December 31, 2015	Change Prior Month	Change Prior Year
Assets						
Petty Cash	200	200	200	200	-	-
Cash - Operating	665,110	820,479	2,704,316	2,295,410	(408,906)	1,474,931
Cash - Consumer Collective	216,567	176,897	176,002	176,002	-	(895)
Investments			-	-	-	-
Inventory			981	981	-	981
Accounts Receivable (Net Bad Debt Allowances)	200,362	273,549	621,552	671,207	49,655	397,658
Prepaid Expense	121,491	167,160	127,967	151,082	23,115	(16,078)
Health Insurance Deposit	95,739	117,410	134,327	134,327	-	16,917
Current Assets	1,299,469	1,555,695	3,765,345	3,429,209	(336,136)	1,873,514
Buildings and Equipment	11,271,789	10,635,833	10,747,026	10,747,025	(1)	111,192
Accumulated Depreciation	(5,761,933)	(5,358,972)	(5,231,518)	(5,231,518)	-	127,454
Total Fixed Assets	5,509,856	5,276,861	5,515,508	5,515,507	(1)	238,646
Deferred Outflows-Pension			1,954,742	1,954,742	-	1,954,742
Total Assets and Deferred Outflows-Pension	\$ 6,809,325	6,832,556	11,235,595	10,899,458	(336,137)	2,112,160
Liabilities						
Accounts Payable	255,073	224,826	283,835	124,762	(159,073)	(100,064)
Accrued Wages, FICA and Retirement	757,536	827,188	802,095	282,043	(520,052)	(545,145)
Payroll Taxes and Payroll Withholdings	182,067	187,863	200,456	444,313	243,857	256,450
Annual Leave Payable	314,209	357,635	392,052	392,052	-	34,417
Accrued Expenses	258,154	234,290	73,910	68,650	(5,260)	(165,640)
Due to consumers collective acct	216,567	176,897	176,002	176,002	-	(895)
Advance owed to DDSN			-	-	-	-
Line of credit			-	-	-	-
Deferred Revenue	864,227	901,832	1,041,592	1,074,645	33,053	172,813
Notes Payable-current portion of LT debt		33,832	14,071	18,710	4,639	(15,122)
Current Liabilities	2,847,833	2,944,363	2,984,013	2,581,177	(402,836)	(363,186)
Accounts Payable SC-DDSN	651,446	556,552	740,306	773,178	32,872	216,626
Accounts Payable Due consumers			404,957	396,215		396,215
Net Pension Liability			22,208,920	22,208,920		
Notes Payable -non current portion	232,130	166,733	155,595	147,266	(8,329)	(19,467)
Total Liabilities	883,576	723,285	23,509,778	23,525,579	24,543	593,374
Deferred Inflows-Pension			1,873,501	1,873,501	-	1,873,501
Fund Equity						
Investment in General Fixed Assets	5,526,990	5,526,990	5,526,990	5,526,990	-	7,889,072
Fund Balance Gain / (Loss)	(2,449,074)	(2,362,082)	(22,658,687)	(22,607,789)	50,898	82,066
Total Fund Equity	3,077,916	3,164,908	(17,131,697)	(17,080,799)	50,898	7,971,138
Total Liabilities, Deferred Inflows-Pension and Fund Equity	\$ 6,809,325	6,832,556	11,235,595	10,899,458	(327,395)	8,201,326
Current ratio	0.46	0.53	1.26	1.33		



Greenville County Disabilities and Special Needs Board
Revenues and Expenses - All Funds
December 31, 2015

	Current Month		Year to Date		2014-2015
	Actual	Budget	Actual	Budget	Budget
Revenue:					
SCDDSN	1,759,949	1,699,781	10,697,315	10,198,685	20,397,369
SCHHS - OSS	8,441	6,500	44,043	39,000	78,000
Care and Maintenance	123,489	117,150	727,288	702,900	1,405,800
United Way	1,958	2,542	15,376	15,250	30,500
HUD	18,117	16,667	88,505	100,000	200,000
Grants	1,000	-	13,430	-	-
Contract Revenue	70,974	57,333	323,701	344,000	688,000
Contributions/Fund Development	12,999	16,667	39,084	100,000	200,000
Other Revenue (Exclude G/L on Investments)	10,936	12,938	70,205	77,625	155,250
Total Operating Revenue	2,007,863	1,929,577	12,018,947	11,577,460	23,154,919
Expenditures:					
Salaries	1,171,571	1,097,861	7,053,872	6,587,166	13,174,332
Employee Benefits	267,249	253,999	1,532,646	1,523,997	3,047,993
Payroll Taxes	132,425	131,973	797,810	791,836	1,583,671
Professional and Consulting Fees	59,850	43,418	319,246	260,506	521,012
Supplies	23,021	24,796	159,175	148,778	297,555
Administrative Cost	30,058	29,349	201,293	176,093	352,185
Occupancy	101,382	92,010	572,364	552,058	1,104,115
Individual Assistance	137,029	129,481	648,260	776,889	1,553,777
Travel	12,675	14,231	83,205	85,388	170,775
Equipment Expense	17,358	14,459	155,522	86,754	173,507
Transportation	39,983	45,920	255,190	275,523	551,045
Other Expenses	1,740	1,421	8,686	8,525	17,050
Total Operating Expenditures	1,994,341	1,878,918	11,787,269	11,273,509	22,547,017
Revenue Over / (Under) Expenses	\$13,522	50,659	\$231,678	303,951	\$607,902
Non-operating Revenue / (Expenses)					
Realized Gain (Loss) on Investments					
Unrealized Gain (Loss) on Investments					
Total Non-Operating Gain/(Loss)	\$0	-	\$0	-	\$0
Net Revenue Over / (Under) Expenses	\$13,522	50,659	\$231,678	303,951	\$607,902