



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

	- 2 Years January 31, 2014	- 1 YEAR January 31, 2015	- 1 month December 31, 2015	Current Month January 31, 2016	Change Prior Month	Change Prior Year
Assets						
Petty Cash	200	200	200	200	-	-
Cash - Operating	294,924	576,413	2,295,410	2,281,285	(14,125)	1,704,872
Cash - Consumer Collective	216,567	176,897	176,002	176,002	-	(895)
Investments	-	-	-	-	-	-
Inventory	-	-	981	981	-	981
Accounts Receivable (Net Bad Debt Allowances)	230,748	256,169	671,207	902,413	231,206	646,244
Prepaid Expense	68,944	146,359	151,082	137,826	(13,256)	(8,533)
Health Insurance Deposit	95,739	117,410	134,327	134,327	-	16,917
Current Assets	907,122	1,273,448	3,429,209	3,633,034	203,825	2,359,586
Buildings and Equipment	11,311,747	10,643,041	10,747,025	10,777,783	30,758	134,742
Accumulated Depreciation	(5,761,933)	(5,358,972)	(5,231,518)	(5,231,518)	-	127,454
Total Fixed Assets	5,549,814	5,284,069	5,515,507	5,546,265	30,758	262,196
Deferred Outflows-Pension			1,954,742	1,954,742	-	1,954,742
Total Assets and Deferred Outflows-Pension	\$ 6,456,936	6,557,517	10,899,458	11,134,041	234,583	4,576,524
Liabilities						
Accounts Payable	197,210	227,196	124,762	253,564	128,802	26,368
Accrued Wages, FICA and Retirement	326,679	343,833	282,043	441,687	159,644	97,854
Payroll Taxes and Payroll Withholdings	375,852	399,835	444,313	324,215	(120,098)	(75,620)
Annual Leave Payable	314,209	357,635	392,052	392,052	-	34,417
Accrued Expenses	267,292	199,452	68,650	68,900	250	(130,552)
Due to consumers collective acct	216,567	176,897	176,002	176,002	-	(895)
Advance owed to DDSN	-	-	-	-	-	-
Line of credit	-	-	-	-	-	-
Deferred Revenue	879,471	928,706	1,074,645	1,077,108	2,463	148,402
Notes Payable-current portion of LT debt	-	34,879	18,710	17,379	(1,331)	(17,500)
Current Liabilities	2,577,280	2,668,433	2,581,177	2,750,907	169,730	82,474
Accounts Payable SC-DDSN	641,446	553,462	773,178	794,365	21,187	240,903
Accounts Payable Due consumers	-	-	396,215	387,472	(8,743)	387,472
Net Pension Liability	-	-	22,208,920	22,208,920	-	22,208,920
Notes Payable -non current portion	229,520	162,946	147,266	146,402	(864)	(16,544)
Total Liabilities	870,966	716,408	23,525,579	23,537,159	11,580	22,820,751
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	-	-
Fund Balance Gain / (Loss)	(2,518,300)	(2,354,314)	(22,607,789)	(22,554,516)	53,273	(20,200,202)
Total Fund Equity	3,008,690	3,172,676	(17,080,799)	(17,027,526)	53,273	(20,200,202)
Total Liabilities, Deferred Inflows-Pension and Fund Equity	\$ 6,456,936	6,557,517	10,899,458	11,134,041	234,583	4,576,524
Current ratio	0.35	0.48	1.33	1.32		



**Greenville County Disabilities and Special Needs Board
Revenues and Expenses - All Funds
January 31, 2016**

	Current Month		Year to Date		2014-2015
	Actual	Budget	Actual	Budget	Budget
Revenue:					
SCDDSN	1,944,525	1,699,781	12,641,840	11,898,465	20,397,369
SCHHS - OSS	8,974	6,500	53,017	45,500	78,000
Care and Maintenance	119,432	117,150	846,720	820,050	1,405,800
United Way	2,457	2,542	17,833	17,792	30,500
HUD	18,003	16,667	106,508	116,667	200,000
Grants	9,744	-	23,174	-	-
Contract Revenue	61,243	57,333	384,944	401,333	688,000
Contributions/Fund Development	2,099	16,667	41,183	116,667	200,000
Other Revenue (Exclude G/L on Investments)	15,946	12,938	86,151	90,563	155,250
Total Operating Revenue	2,182,423	1,929,577	14,201,370	13,507,036	23,154,919
Expenditures:					
Salaries	1,235,780	1,097,861	8,289,652	7,685,027	13,174,332
Employee Benefits	289,570	253,999	1,822,216	1,777,996	3,047,993
Payroll Taxes	139,103	131,973	936,913	923,808	1,583,671
Professional and Consulting Fees	58,824	43,418	378,070	303,924	521,012
Supplies	28,746	24,796	187,921	173,574	297,555
Administrative Cost	31,703	29,349	232,996	205,441	352,185
Occupancy	97,748	92,010	670,112	644,067	1,104,115
Individual Assistance	131,018	129,481	779,278	906,370	1,553,777
Travel	14,144	14,231	97,349	99,619	170,775
Equipment Expense	28,581	14,459	184,103	101,212	173,507
Transportation	35,204	45,920	290,394	321,443	551,045
Other Expenses	1,353	1,421	10,039	9,946	17,050
Total Operating Expenditures	2,091,774	1,878,918	13,879,043	13,152,427	22,547,017
Revenue Over / (Under) Expenses	\$90,649	50,659	\$322,327	354,610	\$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	\$90,649	50,659	\$322,327	354,610	\$607,902