

GREENVILLE COUNTY DISABILITIES
AND SPECIAL NEEDS BOARD
DBA THRIVE UPSTATE

REPORT ON FINANCIAL STATEMENTS
For the year ended June 30, 2022

GREENVILLE COUNTY DISABILITIES AND SPECIAL NEEDS BOARD
 GREENVILLE, SOUTH CAROLINA
 June 30, 2022

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GREENVILLE COUNTY DISABILITIES AND SPECIAL NEEDS BOARD
GREENVILLE, SOUTH CAROLINA
June 30, 2022

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FINANCIAL SECTION



INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Greenville County Disabilities and Special Needs Board
Greenville, South Carolina

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Greenville County Disabilities and Special Needs Board (the "Organization") as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the Organization's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Organization as of June 30, 2022, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Organization and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Change in Accounting Principle

As described in Note 1 to the financial statements, in 2022, the Organization adopted new accounting guidance, GASB Statement No. 87, Leases. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

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In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Organization's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and Government Auditing Standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and Government Auditing Standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Organization's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis, the Schedule of the Organization's Proportionate Share of the Net Pension Liability, Schedule of the Organization's Contributions, Schedule of Changes in the Organization's Total Net OPEB Liability and Related Ratios, and budgetary comparison information as listed in the table of contents be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements.

We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Organization's basic financial statements. The accompanying other supplementary information, as listed in the table of contents, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the other supplementary information, as listed in the table of contents, is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated October 20, 2022, on our consideration of the Organization's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Organization's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering The Organization's internal control over financial reporting and compliance.

Eustace Accountancy Group, PA

Columbia, South Carolina
October 20, 2022

Greenville County Disabilities and Special Needs Board DBA Thrive Upstate
Management's Discussion and Analysis (MD&A)
June 30, 2022

INTRODUCTION

Our discussion and analysis of the Greenville County Disabilities and Special Needs Board DBA Thrive Upstate's financial performance provides a narrative overview of Thrive Upstate's financial activities for the fiscal year ending June 30, 2022. It should be read in conjunction with Thrive Upstate's financial statements.

The Management's Discussion and Analysis (MD&A) is an element of the reporting model adopted by the Governmental Accounting Standards Board (GASB) in their Statement No. 34, Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments, issued June 1999.

FINANCIAL HIGHLIGHTS

- ❑ As of June 30, 2022, total liabilities and deferred inflows of resources of Thrive Upstate exceeded its assets and deferred outflows of resources by \$19,226,964. Total net position was a deficit of \$19,226,964 at the close of the fiscal year. Of this amount, \$2,251,695 represents a net investment in capital assets, \$2,322,187 for restricted assets, and (\$23,800,846) for the unrestricted portion of the net position deficit.
- ❑ Thrive Upstate's total net position increased \$3,988,019 due to a \$2,363,432 increase in current and noncurrent assets and a net decrease of \$1,891,191 of the net pension liability and deferred flows of resources. As of June 30, 2022, our net pension liability balance was \$27,414,719, which is Thrive Upstate's proportionate share of the South Carolina Retirement System pension liability.

An offset to the favorable amounts listed above is the addition of a lease liability. For fiscal year 2022, Thrive Upstate implemented GASB Statement No. 87, a new lease accounting standard that changes the financial reporting requirement for governments for leases such as real estate, vehicle and equipment leases. As of June 30, 2022, Thrive Upstate's lease liability was \$372,303.

- ❑ At the close of the current fiscal year, Thrive Upstate's governmental funds reported combined fund balances of \$6,925,211, which is an increase of \$1,482,936 from the fiscal year 2021 fund balance of \$5,442,275. Of this increase from the prior year, \$803,611 is due to an increase in cash and \$1,083,003 is due to an increase in accounts receivable. Of the June 30, 2022 fund balance of \$6,925,211, \$857,093 is non-spendable, \$1,458,931 is restricted and \$4,609,187 is unassigned.
- ❑ Long-term debt for Notes Payables decreased \$76,521 from the previous fiscal year despite financing an additional vehicle. The principal payments made on all the notes payables exceeded the new notes payable by \$76,521.
- ❑ At June 30, 2022, Thrive Upstate had a balance of \$2,895,879 invested in the Local Government Investment Pool (LGIP). This is a \$759,521 increase from the previous fiscal year. LGIP is an investment option for local governments of SC provided by the State Treasurer's Office.
- ❑ The line of credit has not been utilized since October 2014.

Greenville County Disabilities and Special Needs Board DBA Thrive Upstate
Management's Discussion and Analysis (MD&A) - Continued
June 30, 2022

OVERVIEW OF FINANCIAL STATEMENTS

This annual report consists of three parts – management's discussion and analysis (this section), the basic financial statements, and required supplementary information. The three sections together provide a comprehensive overview of Thrive Upstate. The basic financial statements are comprised of two kinds of statements that present financial information from different perspectives:

- ❑ Government-wide financial statements, which comprise the first two statements, provide both short-term and long-term information about Thrive Upstate's overall financial position.
- ❑ Fund financial statements focus on reporting the individual parts of Thrive Upstate's operations in more detail. The fund financial statements comprise the remaining statements.

The financial statements also include notes that explain some of the information in the statements and provide more detailed data. The basic financial statements are followed by a section of required supplementary information that further explains and supports the financial statements.

Government-wide Financial Statements

The government-wide financial statements, which includes the statement of net position and the statement of activities, are designed to provide the reader with a broad overview of Thrive Upstate's finances, similar in format to a financial statement of a private-sector business. The government-wide statements provide short and long-term information about Thrive Upstate's financial status as a whole.

The two government-wide statements report Thrive Upstate's net position and how it has changed. Net position is the difference between Thrive Upstate's total assets plus deferred outflows of resources and total liabilities plus deferred inflows of resources. Measuring net position is one way to gauge Thrive Upstate's financial condition.

The government-wide statements are divided into five categories: Residential Services, Adult Day Services, Family Support Services, Intermediate Cost Centers, and Other. The governmental activities include Thrive Upstate's basic services such as general administration and human services. State and federal grant funds finance most of these activities. There are four component units that are comprised of the HUD Corporations. These are legally separate from Thrive Upstate and are presented in a blended form in the financial statements.

Greenville County Disabilities and Special Needs Board DBA Thrive Upstate
Management's Discussion and Analysis (MD&A) - Continued
June 30, 2022

Fund Financial Statements

The fund financial statements provide a more detailed look at Thrive Upstate's most significant activities. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. Thrive Upstate, like all other governmental entities in South Carolina uses fund accounting to ensure and reflect compliance (or non-compliance) with finance-related legal requirements, such as the SC Code of Laws or the Board budget ordinance. All of the funds of Thrive Upstate are classified as governmental funds, except for the fiduciary funds, which reflects activity of the checking accounts managed for individuals served by Thrive Upstate.

Governmental funds are used to account for those functions reported as governmental activities in the government-wide financial statements. Thrive Upstate's basic services are accounted for in governmental funds. These funds focus on how assets can readily be converted into cash flow in and out, and what monies are left at year-end that will be available for spending in the next year. Governmental funds are reported using an accounting method called "modified accrual accounting" that provides a short-term spending focus. As a result, the governmental fund financial statements give the reader a detailed short-term view that helps him or her determine if there are more or less financial resources available to finance Thrive Upstate's programs. Both the governmental funds balance sheet and the governmental funds statement of revenues, expenditures, and changes in fund balance provide a reconciliation to facilitate the comparison between governmental funds and Thrive Upstate activities. These reconciliations are presented as part of the fund financial statements.

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found following the fund financial statements.

Required Supplementary Information

The basic financial statements are followed by a section of required supplementary information.

Greenville County Disabilities and Special Needs Board DBA Thrive Upstate
Management's Discussion and Analysis (MD&A) - Continued
June 30, 2022

GOVERNMENT-WIDE OVERALL FINANCIAL ANALYSIS

Net Position

As noted earlier, net position over time, may serve as a useful measurement of a government's financial position. Thrive Upstate's liabilities and deferred inflows of resources exceeded assets and deferred outflows of resources by \$19,226,964 as June 30, 2022.

Net Position (Table 1)	June 30, 2022	June 30, 2021	Increase (decrease)
ASSETS			
Current Assets	\$ 6,514,642	\$ 4,622,380	\$ 1,892,262
Noncurrent Assets	2,322,187	2,456,734	(134,547)
Capital Assets	6,933,178	6,327,461	605,717
Total Assets	\$ 15,770,007	\$ 13,406,575	\$ 2,363,432
DEFERRED OUTFLOWS OF RESOURCES			
Deferred outflows of resources	4,336,827	5,225,807	(888,980)
Total assets and deferred outflows of resources	\$ 20,106,834	\$ 18,632,382	\$ 1,474,452
LIABILITIES			
Current Liabilities	\$ 2,267,716	\$ 1,749,678	\$ 518,038
Noncurrent Liabilities	30,820,577	37,684,397	(6,863,820)
Total Liabilities	\$ 33,088,293	\$ 39,434,075	\$ (6,345,782)
DEFERRED INFLOWS OF RESOURCES			
Deferred inflows of resources	\$ 6,245,505	\$ 2,065,091	\$ 4,180,414
NET POSITION			
Invested in Capital Assets, Net of Related Debt	\$ 2,251,695	\$ 1,647,490	\$ 604,205
Restricted	2,322,187	2,409,307	(87,120)
Unrestricted	(23,800,846)	(27,271,780)	3,470,934
Total Net Position	\$ (19,226,964)	\$ (23,214,983)	\$ 3,988,019
Total Liabilities, deferred inflows of resources, and Net Position	\$ 20,106,834	\$ 18,284,183	\$ 1,822,651

Greenville County Disabilities and Special Needs Board DBA Thrive Upstate
Management's Discussion and Analysis (MD&A) - Continued
June 30, 2022

A portion of Thrive Upstate's net position, \$2,251,695 reflects its investment in capital assets (e.g., land, buildings, equipment, vehicles, and infrastructure), less any related outstanding debt that was used to acquire those assets. Thrive Upstate uses these capital assets to provide housing, transportation, and a variety of services to the individuals we serve. Accordingly, these assets are not available for future spending. An additional portion of Thrive Upstate's net position, \$2,322,187, represents resources that are subject to external restrictions on how they may be used. Lastly, (\$23,800,846) of Thrive Upstate's net position is unrestricted.

Thrive Upstate's overall net position increased \$3,988,019 from the prior fiscal year's restated net position. The reasons for this overall increase are discussed in the following section.

Changes in Net Position

During the current fiscal year, net position for governmental activities increased \$3,988,019 from the prior fiscal year's restated ending net position balance of (\$23,214,983). The prior year's ending net position was restated due to the implementation of GASB 87. The increase in the overall net position of governmental activities is the result of an increase of \$803,611 in cash and cash equivalents and an increase of \$1,035,322 in accounts receivable. The increase in cash partially came from SCDDSN for one-time grants for Targeted Retention and for the reopening of the Day Programs. SCDHHS also gave Thrive Upstate a one-time grant to help with the transition to direct billing, which went into effect April 1, 2022 for our residential and day programs.

The increase in accounts receivable is because Thrive Upstate's funding is now paid retrospectively and not prospectively, as it was in the past. In addition, our net pension liability and deferred flows or resources decreased by a net amount of \$1,891,191. The net pension liability and deferred in/outflows of resources are not under the control of Thrive Upstate and are published annually by the South Carolina Public Benefits Authority (PEBA). More about the net pension liability can be found in the notes to the financial statements under pension plan.

Thrive Upstate's total program revenues were \$27,752,796. Prior to April 2022, the majority of Thrive Upstate's revenue came from the South Carolina Department of Disabilities and Special Needs (SCDDSN). After the transition to direct billing on April 1, 2022, the South Carolina Department of Health and Human Services became the payer of the majority of Thrive Upstate's revenue. Other federal and state funds for specific programs, charges for services, contributions and other income account for the remaining revenues. The revenue for the HUD components comes from HUD Assistance Payments (HAP) and tenant rent.

Greenville County Disabilities and Special Needs Board DBA Thrive Upstate
Management's Discussion and Analysis (MD&A) - Continued
June 30, 2022

The total cost of all programs and services was \$23,554,668. Thrive Upstate's expenses are made up of costs related to operations of Residential and Day Services for the individuals we serve, administrative activities, maintenance and other operating costs. In addition, Thrive Upstate had a net of (\$210,109) in non-program revenues (expenses) due mainly to a loss in the reported fiduciary accounts and for a loss on the retirement of capital assets. HUD components have expenses for Management fees, Administration and Maintenance salaries and fringes, utilities and building maintenance.

Changes in Net Position (Table 2)

	June 30, 2022	June 30, 2021	Change
REVENUES	\$ 27,752,796	\$ 27,706,090	\$ 46,706
EXPENSES	23,554,668	27,050,321	3,495,653
Change in Net Position before Non-Program			
Revenues (expenses)	4,198,128	655,769	3,542,359
Non-Program Revenues (Expenses)	(210,109)	194,567	(404,676)
Change in Net Position	3,988,019	850,336	3,137,683
Beginning Net Position	(22,364,647)	(22,866,784)	502,137
Restatement of Net Position	-	(348,199)	348,199
Ending Net Position	\$ (18,376,628)	\$ (22,364,647)	\$ 3,988,019

FINANCIAL ANALYSIS OF THRIVE UPSTATE'S FUNDS

Thrive Upstate uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds. The focus of Thrive Upstate's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. This information is useful for assessing Thrive Upstate's financing requirements. Unassigned fund balance may serve as a useful measure of net resources available for flexible use as they represent the portion of fund balance which has not been restricted to use for a particular purpose.

As of June 30, 2022, Thrive Upstate's governmental funds reported fund balances of \$6,925,211, an increase of \$1,482,936 from the prior fiscal year's fund balance. \$857,093 of the current fund balance is non-spendable and \$1,458,931 is restricted. The restricted amount includes the GASB 84 fiduciary funds that belong to the individuals. The remainder, \$4,609,187, is unassigned.

Greenville County Disabilities and Special Needs Board DBA Thrive Upstate
Management's Discussion and Analysis (MD&A) - Continued
June 30, 2022

One-time grants from SCDDSN and SCDHHS were a factor in increasing cash, which affected the fund balance positively. In addition, accounts receivable increased considerably when the way Thrive Upstate is paid for services changed from a prospective model to a retrospective model.

Changes in Fund Balance (Table 3)

	June 30, 2022	June 30, 2021	Change
TOTAL ASSETS	\$ 8,950,275	\$ 7,144,879	\$ 1,805,396
TOTAL LIABILITIES	\$ 2,025,064	\$ 1,702,604	\$ 322,460
FUND BALANCE (DEFICIT)			
Nonspendable	87,948	34,619	53,329
Retricted	2,322,187	2,455,994	(133,807)
Unassigned	4,515,076	2,951,662	1,563,414
TOTAL FUND BALANCE (DEFICIT)	6,925,211	5,442,275	1,482,936
TOTAL LIABILITIES AND FUND BALANCE (DEFICIT)	\$ 8,950,275	\$ 7,144,879	\$ 1,805,396

Proprietary Funds. Thrive Upstate does not have any proprietary funds.

Fiduciary Funds. Thrive Upstate does not have any fiduciary funds.

Greenville County Disabilities and Special Needs Board DBA Thrive Upstate
Management's Discussion and Analysis (MD&A) - Continued
June 30, 2022

Budgetary Highlights

Budgets are not prepared for the HUD Corporations. Thrive Upstate prepares an annual budget which is approved by the Board of Directors. Thrive Upstate does not make changes to the fiscal budget once the budget has been approved.

Budget vs. Actual (Table 4)

	Budget	Actual	Variance
Revenues			
Operating Grants and Contributions	\$ 22,929,539	\$ 24,516,536	\$ 1,586,997
Charges for Services	2,322,625	2,361,252	38,627
Other	26,500	82,048	55,548
Total Revenues	25,278,664	26,959,836	1,681,172
Expenses			
Salaries	14,588,704	14,937,603	(348,899)
Fringes	6,343,130	3,771,370	2,571,760
Contractual Services	1,645,067	1,782,823	(137,756)
Supplies	1,392,200	1,413,233	(21,033)
Fixed Charges	788,550	346,840	441,710
Capital	5,900	481,084	(475,184)
Total Expenses	24,763,551	22,732,953	2,030,598
Non-program revenues (expenses)			
Consumer Revenues (GASB 84)	-	2,630,417	2,630,417
Consumer Spending (GASB 84)	-	(2,798,370)	(2,798,370)
Settlements with DDSN	-	-	-
Care Act Provider Relief Fund Grant	-	1,735	1,735
Investment Earnings	2,500	9,523	7,023
Gain (loss) on disposal of assets	-	(49,327)	(49,327)
	2,500	(206,022)	(208,522)
Surplus (Deficit)	\$ 517,613	\$ 4,020,861	\$ 3,503,248

Budget compared to actual results. The most significant differences between estimated revenues/expenses and actual revenues/expenses were as follows:

Greenville County Disabilities and Special Needs Board DBA Thrive Upstate
Management's Discussion and Analysis (MD&A) - Continued
June 30, 2022

Under revenues, Operating Grants and Contributions had a positive variance to budget of \$1,586,997. During fiscal year 2022, Thrive Upstate received several one-time grants from SCDDSN to include a Special Pension grant, a Day Program Re-opening reward and a Targeted Retention Grant totaling \$622,500. In addition, when we went to direct billing in April 2022, SCDHHS sent us a transitional payment of \$642,000 to help ease the transition from prospective funding to retrospective funding. For Waiver Direct Billed and Medicare Part D, a full year was budgeted, but actual was only for 6 months due to changes in SCDDSN funding. This resulted in a \$199,000 positive variance to budget. Lastly, Thrive Upstate received two unexpected, generous donations totaling \$55,000, which resulted in a \$56,000 positive variance to budget.

Under expenses, Salaries came in over budget by \$348,899 due to bonuses that were not budgeted. Bonuses were given to all employees in December and June to help with employee retention and to show appreciation to the staff. Staff have had to deal with DSP shortages and Covid 19 among both our individuals and employees throughout the year. Fringes have a positive variance to budget of \$2,571,760 mainly due to Net Pension Liability decreasing for fiscal year 2022. This resulted in a positive variance to budget of \$1,891,191. Thrive Upstate does not budget for GASB 68 which is related to the financial reporting for pensions. Thrive Upstate has no control over the Net Pension Liability. In addition, Health insurance had a positive variance to budget of \$609,000 and Unemployment expense had a \$65,000 positive variance to budget.

Contractual Services, under expenses, had a negative variance to budget in the amount of \$137,756. This is due to negative variances in several accounts to include Contract Services, Vehicle Maintenance and Repairs and Property Maintenance and Repairs. Contract Services were over budget because we had to use Contracted Nurses to cover for vacancies in our Nursing Department. For Vehicle Maintenance and Repairs, we had more than anticipated repairs for our vehicles that are constantly on the road. In addition, Thrive Upstate concentrated on updating our residential and day programs causing Property Maintenance and Repairs to be over budget.

Fixed charges, under expenses, had a positive variance to budget in the amount of \$441,710 due to the implementation of GASB 87, a new lease accounting standard which requires governmental entities to change the way that leases are reported on the financial statement. Operating leases are now reported on the balance sheet as a lease liability instead of as an expense.

Lastly, also under expenses, capital expenses exceeded budget by \$475,184. Capital expenses are comprised of depreciation, amortization expense, interest expense and interest expense-leases. Thrive Upstate typically does not budget for depreciation or amortization expenses, although we do strive to fund for depreciation when preparing the budget.

Non-program revenues (expenses) are typically not budgeted for. Consumer Revenues (GASB 84) were \$2,630,417 while Consumer Expenses (GASB) were \$2,798,370. This resulted in a net of a negative \$167,953. Consumers had the stimulus money in previous year's, which caused many of them to go over the Medicaid limit. Therefore, spend downs and transfers to Stable accounts were necessary. Gain (Loss) on Asset disposals were a negative \$49,327 due to the disposal of HVAC equipment for the Patrick Center when they got a new Trane unit. Also, the greenhouse was snow damaged and disposed. Both the old HVAC equipment and the greenhouse were not fully depreciated.

Greenville County Disabilities and Special Needs Board DBA Thrive Upstate
Management's Discussion and Analysis (MD&A) - Continued
June 30, 2022

Management continues to analyze and evaluate the financial and operational functions of Thrive Upstate, to maximize revenue and resources for the benefit of those we serve and to monitor expenses. Finance Committee meetings are held with Board members, Advisory Board members, and staff on a monthly basis to review the Balance Sheet, Income Statement, Cash flow, among other reports, and discuss other relevant topics. Retention of direct care staff continues to be an issue for Thrive Upstate and has become a national, industry wide dilemma. In the new fiscal year, management is concentrating on retaining staff by increased employee relations.

The Executive Director and leadership team continue to implement our Strategic Plan to maximize the independence and quality of life for the individuals we serve through meaningful services, opportunities and support so that they may thrive in life, work and play. During fiscal year 2022, two new enclaves were developed and community activities increased.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

Thrive Upstate's investment in capital assets, intangible assets, and right to use assets, as of June 30, 2022, totals \$6,933,178 (net of accumulated depreciation and accumulated amortization). These assets include land, buildings, equipment, vehicles, furniture and fixtures, leasehold improvements, idle assets, intangibles, software, and donated property. New in fiscal year 2022 are right to use assets from the implementation of GASB 87. The total decrease in capital assets, net for the current fiscal year was approximately 3.8%. Capital assets consists of the following:

Capital Assets (Table 5)

	Balance			Balance		
	June 30, 2021	Additions	Removals	June 30, 2022		
Capital assets not being depreciated	\$ 781,173	\$ -	\$ -	\$ 781,173		
Capital assets being depreciated	16,022,843	955,809	(1,040,604)	15,938,048		
Accumulated depreciation	(10,557,771)	(658,446)	987,655	(10,228,562)		
Total capital assets, net	<u>\$ 5,465,072</u>	<u>\$ 297,363</u>	<u>\$ (52,949)</u>	<u>\$ 5,709,486</u>		
Intangible assets, historical cost	\$ 158,579	\$ -	\$ -	\$ 158,579		
Accumulated amortization	(77,364)	(3,182)	-	(80,546)		
Total intangible assets, net	<u>\$ 81,215</u>	<u>\$ (3,182)</u>	<u>\$ -</u>	<u>\$ 78,033</u>		
Right of use leased assets	\$ 691,617	\$ -	\$ -	\$ 691,617		
Accumulated amortization	(299,870)	(27,261)	-	(327,131)		
Total intangible assets, net	<u>\$ 391,747</u>	<u>\$ (27,261)</u>	<u>\$ -</u>	<u>\$ 364,486</u>		
Total Capital assets, net	<u><u>\$ 6,719,207</u></u>	<u><u>\$ 266,920</u></u>	<u><u>\$ (52,949)</u></u>	<u><u>\$ 6,933,178</u></u>		

Greenville County Disabilities and Special Needs Board DBA Thrive Upstate
Management's Discussion and Analysis (MD&A) - Continued
June 30, 2022

For fiscal year 2022, Thrive Upstate performed a full physical inventory on all capital assets listed on the capital asset schedules. Assets that had outlived their useful life and were not in use were disposed of, creating an asset removal of \$1,040,604 resulting in a loss net of accumulated depreciation of \$52,949.

Major capital asset transactions during the year include the following additions and disposals:

Additions-Thrive Upstate:

- \$764,652 for new HVAC for Patrick Center
- \$5,950 3-phase main breaker
- \$24,999 for installation of a Security System
- \$83,829 for Leasehold Improvements (flooring, roofs, windows, etc.)
- \$29,562 for Vehicles

Disposals-Thrive Upstate

- \$43,433 Buildings to include Greenhouse and storage buildings
- \$395,979 on HVAC, tablets, and other equipment that have been replaced or are no longer useful
- \$5,000 Software assets that are outdated and no longer useful
- \$9,173 miscellaneous furniture items
- \$431,760 in leasehold improvements
- \$4,630 in donated landscaping

Additions-HUD Corporations

- \$29,449 Portable equipment to include washers, dryers, stoves, refrigerators.
- \$1,036 Building Improvements (PTAC unit)
- \$16,332 Furniture/Furnishings to include sofas, loveseats, table and chairs for various homes

Disposals-HUD Corporations

- \$81,747 Portable equipment
- \$59,091 Furniture and Furnishings
- \$8,271 Building equipment and improvements
- \$1,520 Office equipment

Greenville County Disabilities and Special Needs Board DBA Thrive Upstate
Management's Discussion and Analysis (MD&A) - Continued
June 30, 2022

Long-Term Debt

As of June 30, 2022, Thrive Upstate had total debt outstanding of \$2,573,750. \$2,385,770 of the outstanding debt is the mortgage for 6 HUD buildings. The HUDs are component units of Thrive Upstate. \$187,980 of the outstanding debt is for 8 vehicles for Thrive Upstate that are being financed. Thrive Upstate's total debt decreased by a net of \$76,521 during the past fiscal year. The principal payments made during FY2022 outweighed the loans on the new vehicle. More detailed information about the Thrive Upstate's debt is presented in the notes to the financial statements.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

At the time that these financial statements were prepared and audited, Thrive Upstate was aware of several circumstances that could affect its future financial health:

- A sharp rise in inflation has driven the cost of fuel, food, supplies, and other goods significantly higher. In response to these inflationary pressures, the Federal Reserve is raising rates to rein in inflation. Higher rates could lead to higher borrowing costs for planned purchases such as vehicles. The combined inflationary pressures and higher rates will have to be accounted for in the budget for fiscal year ending June 30, 2023.
- The Local Government Investment Pool (LGIP) has for several years paid very little in interest due to historically low interest rates. However, with the rise in rates due to the inflationary pressures mentioned above, Thrive Upstate should see better returns on its LGIP investments in the coming year.
- With the vast majority of the Thrive Upstate's waiver funded services having completed the transition to fee-for-service and direct billed to the South Carolina Department of Health and Human Services (SCDHHS), much of the uncertainty surrounding these seismic transitions has been removed. Reimbursement rates for waiver services will be adjusted to account for a 3% statewide salary increase and retirement contribution increase. Thrive Upstate leadership is part of multiple taskforces and workgroups which work directly with SCDHHS on the need for increased rates and higher rates of pay for employees.
- The nationwide labor shortage, particularly within the human services sector, continues to affect Thrive Upstate finances and operations. Overtime continues to run over budget due to staffing shortages. Expenses associated with contract nursing agencies are of particular concern in the current environment. However, total personnel costs are under budget due to the fewer full-time employees and the associated benefit costs. This, however, is not ideal as effective operations and service delivery rest upon a full complement of staff and nurses.

Greenville County Disabilities and Special Needs Board DBA Thrive Upstate
Management's Discussion and Analysis (MD&A) - Continued
June 30, 2022

- The budget for the upcoming fiscal year will focus on enhanced recruitment and retention efforts at Thrive Upstate. In addition to continuing to pay a generous hazard pay rate for working within residences with individuals positive for Covid-19, Thrive Upstate has developed a yearlong "Year of the Employee" campaign to attract and retain effective direct support professionals. Examples of this initiative include employee appreciation bonus, increased amounts for referrals and "You're A Star", DSP appreciation week activities, departmental appreciation lunches, and many, many more activities.
 - Other costs that will see an increase in the upcoming fiscal year include health insurance with increases of 18.1% due Covid-19 claims in prior years, professional fee expenses related to increased contract nursing costs, increased audit fees, occupancy costs associated to the higher cost of goods and services related to inflation. The rising cost of gasoline will also be accounted for in the upcoming budget.
 - Capital expenditures in the coming year include many projects which are part of a replace and improvement cycle within the residential and day facilities. Examples of these projects include kitchen cabinets, flooring, and HVAC replacements. In addition to these cyclical projects, Thrive Upstate has budgeted to repair an aged parking lot at the Patrick Center campus, remodel several bathrooms at the Patrick Center, install a generator at an ICF, and improve a drainage system at a Community Training Home. Finally, 24 vehicles are budgeted for purchase during the upcoming fiscal year.
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CONTACTING THRIVE UPSTATE'S FINANCIAL MANAGEMENT

This financial report is designed to provide a general overview of Thrive Upstate's finances and to demonstrate Thrive Upstate's accountability for the money it receives. If you have questions about this report, or need additional financial information, contact Tyler Rex, Executive Director.

Thrive Upstate
Executive Director
Post Office Box 17467
Greenville, South Carolina 29606

BASIC FINANCIAL STATEMENTS

GREENVILLE COUNTY DISABILITIES AND SPECIAL NEEDS BOARD

STATEMENT OF NET POSITION

As of June 30, 2022

	Note	Governmental Activities
<hr/>		
ASSETS		
Current assets		
Cash and cash equivalents	2.	\$ 4,926,413
Accounts receivable, net	4.	1,500,281
Prepaid expenses		87,948
		<hr/>
Total current assets		6,514,642
<hr/>		
Noncurrent assets		
Restricted cash and cash equivalents	2.	1,384,797
Restricted accounts receivable	4.	168,245
Restricted prepaid expenses		769,145
Capital assets:		
Land, construction in progress, and idle assets	5.	781,173
Other capital assets, net of accumulated depreciation	5.	5,709,486
Intangible assets, net of accumulated amortization	5.	78,033
Right of use assets, net of accumulated amortization	5.	364,486
		<hr/>
Total noncurrent assets		9,255,365
		<hr/>
TOTAL ASSETS		15,770,007
<hr/>		
DEFERRED OUTFLOWS OF RESOURCES		
Deferred outflows - pension	9.	4,297,994
Deferred outflows - OPEB	10.	38,833
		<hr/>
TOTAL DEFERRED OUTFLOWS OF RESOURCES		4,336,827
		<hr/>
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES		\$ 20,106,834
		<hr/> <hr/>

See independent auditor's report and notes to financial statements which are an integral part of this statement.

GREENVILLE COUNTY DISABILITIES AND SPECIAL NEEDS BOARD

STATEMENT OF NET POSITION - CONTINUED

As of June 30, 2022

	Note	Governmental Activities
<hr/>		
LIABILITIES		
Current liabilities		
Accounts payable		\$ 336,905
Accounts payable - Consumer accounts		94,111
Accounts payable - SCDDSN	6.	249,704
Accrued interest		9,135
Accrued liabilities		157,216
Accrued payroll		629,047
Accrued payroll taxes and employee withholding		304,730
Unearned revenue		116,595
Tenant security deposits		23,310
Current portion of notes payable	8.a.	114,503
Current portion of lease liability	8.c.	232,460
		<hr/>
Total current liabilities		2,267,716
		<hr/>
Noncurrent liabilities		
Notes payable, net of current portion	8.a.	2,459,247
Lease liability, net of current portion	8.c.	139,843
Accrued compensated absences	8.b.	400,349
Other post-employment benefits	10.	273,769
Capital advance	8.d.	2,029,700
Net pension liability	9.	25,517,669
		<hr/>
Total noncurrent liabilities		30,820,577
		<hr/>
TOTAL LIABILITIES		33,088,293
		<hr/>
DEFERRED INFLOWS OF RESOURCES		
Deferred inflows - pension	9.	6,195,044
Deferred inflows - OPEB	10.	50,461
		<hr/>
TOTAL DEFERRED INFLOWS OF RESOURCES		6,245,505
		<hr/>
NET POSITION		
Net investment in capital assets		2,251,695
Restricted for restricted assets		2,228,076
Unrestricted		(23,706,735)
		<hr/>
TOTAL NET POSITION		(19,226,964)
		<hr/>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION		\$ 20,106,834
		<hr/> <hr/>

See independent auditor's report and notes to financial statements which are an integral part of this statement.

GREENVILLE COUNTY DISABILITIES AND SPECIAL NEEDS BOARD
STATEMENT OF ACTIVITIES
For the Year Ended June 30, 2022

	Governmental Activities					Total
	Residential Services	Adult Day Services	Family Support Services	Intermediate Cost Centers	Other	
PROGRAM EXPENSES						
Personnel Expenses	\$ 9,282,231	\$ 2,537,511	\$ 269,004	\$ 2,967,253	\$ -	\$ 15,055,999
Fringe Benefits	2,290,953	673,927	74,061	732,429	-	3,771,370
Contractual Services	1,063,535	332,409	58,857	590,602	-	2,045,403
Supplies	1,085,920	138,289	32,573	187,444	-	1,444,226
Fixed Charges	213,362	89,722	12,259	133,422	-	448,765
Capital	581,447	126,916	1,059	97,471	-	806,893
Allocated costs	3,825,259	422,802	109,884	(4,357,945)	-	-
Total expenses	18,342,707	4,321,576	557,697	350,676	-	23,572,656
PROGRAM REVENUES						
Charges for services	2,207,523	676,792	-	287,885	-	3,172,200
Operating grants and contributions	19,679,765	4,360,175	374,549	43,546	58,501	24,516,536
Other	31,415	21,251	286	29,096	-	82,048
Total program revenues	21,918,703	5,058,218	374,835	360,527	58,501	27,770,784
Net program expense (revenue)	(3,575,996)	(736,642)	182,862	(9,851)	(58,501)	(4,198,128)
Change in net position before non-program revenues (expenses)	3,575,996	736,642	(182,862)	9,851	58,501	4,198,128
NON-PROGRAM REVENUES (EXPENSES)						
CARES Act Provider Relief Fund grant	-	-	-	1,735	-	1,735
Gain/(loss) on retirement of capital assets	(21,863)	(9,978)	-	(21,109)	-	(52,950)
Prior year settlements on contracts	-	306	(958)	-	-	(652)
Consumer revenues	2,630,417	-	-	-	-	2,630,417
Consumer spending	(2,798,370)	-	-	-	-	(2,798,370)
Interest	188	-	-	9,523	-	9,711
Transfers	(3,586,511)	(726,970)	183,820	-	4,129,661	-
Change in net position	(200,143)	-	-	-	4,188,162	3,988,019
NET POSITION - BEGINNING, AS RESTATED	135,470	-	-	-	(23,350,453)	(23,214,983)
NET POSITION - ENDING	\$ (64,673)	\$ -	\$ -	\$ -	\$ (19,162,291)	\$ (19,226,964)

See independent auditor's report and notes to financial statements which are an integral part of this statement.

GREENVILLE COUNTY DISABILITIES AND SPECIAL NEEDS BOARD
BALANCE SHEET - ALL GOVERNMENTAL FUNDS
As of June 30, 2022

	Note	General Fund	Representative Payee Fund	Other Nonmajor Funds	Total Governmental Funds
ASSETS					
Cash and cash equivalents	2.	\$ 4,837,978	\$ -	\$ 88,435	\$ 4,926,413
Accounts receivable, net	4.	1,549,634	-	64,093	1,613,727
Restricted accounts receivable	4.	-	168,245	-	168,245
Prepaid expenses		75,531	-	12,417	87,948
Restricted cash and cash equivalents	2.	-	596,928	787,869	1,384,797
Restricted prepaid expenses		-	769,145	-	769,145
TOTAL ASSETS		\$ 6,463,143	\$ 1,534,318	\$ 952,814	\$ 8,950,275
LIABILITIES AND FUND BALANCE (DEFICIT)					
LIABILITIES					
Accounts payable		\$ 299,616	\$ -	\$ 37,289	\$ 336,905
Accounts payable - Consumer accounts		-	94,111	-	94,111
Accounts payable - SCDDSN	6.	249,704	-	-	249,704
Accrued liabilities		-	-	270,662	270,662
Accrued payroll		629,047	-	-	629,047
Accrued payroll taxes and employee withholding		304,730	-	-	304,730
Unearned revenue		116,595	-	-	116,595
Tenant security deposits		-	-	23,310	23,310
TOTAL LIABILITIES		1,599,692	94,111	331,261	2,025,064
FUND BALANCE					
Nonspendable					
Prepaid expenses		75,531	769,145	12,417	857,093
Restricted for restricted assets		-	671,062	787,869	1,458,931
Unassigned		4,787,920	-	(178,733)	4,609,187
TOTAL FUND BALANCE (DEFICIT)		4,863,451	1,440,207	621,553	6,925,211
TOTAL LIABILITIES AND FUND BALANCE (DEFICIT)		\$ 6,463,143	\$ 1,534,318	\$ 952,814	\$ 8,950,275

See independent auditor's report and notes to financial statements which are an integral part of this statement.

GREENVILLE COUNTY DISABILITIES AND SPECIAL NEEDS BOARD
BALANCE SHEET - ALL GOVERNMENTAL FUNDS - CONTINUED
As of June 30, 2022

RECONCILIATION TO THE STATEMENT OF NET POSITION

Fund balance (deficit) - governmental funds	\$	6,925,211
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Amounts reported for governmental activities in the statement of net position are different because:

Liabilities are not due and payable in the current period; therefore, are not reported in governmental funds:

Notes payable	8.a.	(2,573,750)
Leases payable	8.c.	(372,303)
Accrued interest		(9,135)
Accrued compensated absences	8.b.	(400,349)
Other post-employment benefits	10.	(273,769)
Net pension liability	9.	(25,517,669)
Capital advance	8.d.	(2,029,700)
		(31,176,675)

Deferred outflows and inflows are applicable to future periods and therefore are not reported in the governmental funds:

Deferred outflows - pension	9.	4,297,994
Deferred outflows - OPEB	10.	38,833
Deferred inflows - pension	9.	(6,195,044)
Deferred inflows - OPEB	10.	(50,461)
		(1,908,678)

Assets are capitalized, depreciated, and amortized in the statement of net position, but charge to expenditures in governmental funds:

Land, construction in progress, and idle assets	5.	781,173
Other capital assets, net of accumulated depreciation	5.	5,709,486
Intangible assets, net of accumulated amortization	5.	78,033
Right of use assets, net of accumulated amortization	5.	364,486
		6,933,178

TOTAL NET POSITION

\$ (19,226,964)

GREENVILLE COUNTY DISABILITIES AND SPECIAL NEEDS BOARD
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE (DEFICIT)
ALL GOVERNMENTAL FUNDS
For the Year Ended June 30, 2022

	Special Revenue Funds			Total Governmental Funds
	General Fund	Representative Payee Fund	Other Nonmajor Funds	
REVENUES				
Intergovernmental				
Federal government	\$ -	\$ -	\$ 550,510	\$ 550,510
State government	-	-	24,414,471	24,414,471
Charges for services	-	-	2,621,690	2,621,690
Interest on investments	-	-	9,711	9,711
Program income	-	-	-	-
Contributions and donations	58,501	-	13,669	72,170
Other	-	-	44,887	44,887
Total revenues	58,501	-	27,654,938	27,713,439
EXPENDITURES				
Residential services	-	-	18,947,340	18,947,340
Adult day program services	-	-	4,442,847	4,442,847
Family support services	-	-	591,025	591,025
Intermediate cost centers	-	-	632,853	632,853
Capital outlay	-	-	955,809	955,809
Debt service				
Principal	-	-	425,394	425,394
Interest and fiscal charges	-	-	118,289	118,289
Total expenditures	-	-	26,113,557	26,113,557
Excess of revenues over (under) expenditures	58,501	-	1,541,381	1,599,882
OTHER FINANCING SOURCES (USES)				
CARES Act Provider Relief Fund grant	-	-	1,735	1,735
Consumer revenues	-	2,630,417	-	2,630,417
Consumer spending	-	(2,798,370)	-	(2,798,370)
Proceeds from long-term debt	-	-	29,562	29,562
Settlements with grantor	-	-	(652)	(652)
Insurance proceeds	-	-	67,056	67,056
Transfers	1,538,753	-	(1,538,753)	-
Total other financing sources (uses)	1,538,753	(167,953)	(1,441,052)	(70,252)
Net change in fund balance (deficit)	1,597,254	(167,953)	100,329	1,529,630
FUND BALANCE (DEFICIT) - BEGINNING, AS RESTATED	3,266,197	1,608,160	521,224	5,395,581
FUND BALANCE (DEFICIT) - ENDING	\$ 4,863,451	\$ 1,440,207	\$ 621,553	\$ 6,925,211

See independent auditor's report and notes to financial statements which are an integral part of this statement.

GREENVILLE COUNTY DISABILITIES AND SPECIAL NEEDS BOARD
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE (DEFICIT)
ALL GOVERNMENTAL FUNDS - CONTINUED
For the Year Ended June 30, 2022

RECONCILIATION TO THE STATEMENT OF ACTIVITIES

Net change in fund balance (deficit)	\$	1,529,630
Amounts reported for governmental activities in the statement of activities are different because:		
Capital asset costs are reported as expenditures in the governmental funds, but are recorded as capital asset additions on the statement of net position.		955,809
Depreciation and amortization of capital assets is reported as an expense in the statement of activities.		(688,890)
In the statement of activities, the gain or loss on the sale of assets is reported, whereas in the governmental funds, only the proceeds increase the financial resources. Thus, the change in net position differs from the change in fund balance by the net book value of the asset disposed.		(52,950)
Repayments of long-term debt are reported as expenditures in the governmental funds, but the repayments reduce liabilities in the statement of net position.		425,394
Proceeds from notes payable are reported as an other source in the governmental funds, but are reflected as an increase in liabilities in the statement of net position.		(29,562)
Accrued interest expense reported in the statement of activities does not require the use of current financial resources; therefore it is not reported as an expenditure in the governmental funds.		286
The (increase) decrease in compensated absences reported as an expense in the statement of activities does not require the use of current financial resources; therefore, it is not reported as an expenditure in the governmental funds.		(15,063)
Other post-employment benefit expenses reported in the statement of activities do not require the use of current financial resources and, as a result, are not reported as expenditures in the governmental funds.		(27,827)
The net pension liability expenses reported in the statement of activities do not require the use of current financial resources, and, as a result, are not reported as expenditures in the governmental funds.		1,891,192
INCREASE (DECREASE) IN NET POSITION		<u>3,988,019</u>

See independent auditor's report and notes to financial statements which are an integral part of this statement.

GREENVILLE COUNTY DISABILITIES AND SPECIAL NEEDS BOARD
NOTES TO FINANCIAL STATEMENTS
For the Year Ended June 30, 2022

1. Summary of Significant Accounting Policies

a. Nature of Operations

Greenville County Disabilities and Special Needs Board (the "Organization") is a delegate agency for the South Carolina Department of Disabilities and Special Needs (SCDDSN). The Organization was established by Greenville County Council under Section 44-20-375 in the Code of Laws of the State of South Carolina, as amended, to develop, provide and improve community services for individuals with intellectual disabilities and others with disabilities and special needs, including autism and head and spinal cord injuries. The Organization is a delegate agency of SCDDSN and is qualified to receive funding through its various contracts with the South Carolina Department of Disabilities and Special Needs and South Carolina Department of Health and Human Services. The Organization also receives funding for its programs from Greenville County, fees charged to individuals served, and various other sources.

The Organization's financial statements are prepared in accordance with generally accepted accounting principles (GAAP). The Governmental Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments through its pronouncements as well as the FASB Codification unless it is inconsistent with GASB pronouncements. These government-wide financial statements are prepared in accordance with GASB Statement No. 34, Basic Financial Statements – and Management's Discussion and Analysis for State and Local Governments and No. 37 Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments: Omnibus. The primary impact of using these Statements involves the presentation of the government-wide financial statements on an accrual basis of accounting and the inclusion of a statement of activities, which demonstrates the degree to which the direct expenses of the Organization's programs are offset by program revenues, and the inclusion of the management's discussion and analysis.

The Organization's significant accounting policies are as follows:

b. Reporting Entity

The Organization is identified herein as the primary government. As defined by Generally Accepted Accounting Principles (GAAP) established by the Governmental Accounting Standards Board (GASB), the financial reporting entity consists of the primary government and its component units. Component units are legally separate organizations for which the primary government is financially accountable and other organizations for which the nature and significance of their relationships with the primary government are such that exclusion would cause the financial statements to be misleading or incomplete. The Organization has determined that it has four component units.

The reporting entity consists of the following interrelated entities:

- A) Greenville County Disabilities and Special Needs Board – the political subdivision
- B) The following 501(c)(3) corporations operating primarily to facilitate the construction and operation of housing funded by the U.S. Department of Housing and Urban Development (HUD) revenue (blended – financially accountable):
 - 1) Ayres Housing, Inc.
 - 2) Browning Development, Inc.
 - 3) GA Properties, Inc.
 - 4) Stone Development, Inc.

GREENVILLE COUNTY DISABILITIES AND SPECIAL NEEDS BOARD
NOTES TO FINANCIAL STATEMENTS - CONTINUED
For the Year Ended June 30, 2022

1. Summary of Significant Accounting Policies, Continued

b. Reporting Entity, Continued

The Organization is financially accountable if it appoints a majority of a component unit's governing body (accountability), and if it either has the ability to impose its will on the component unit or the financial benefit or burden consideration exists; i.e., there is a potential for the component unit to provide certain financial benefits to, or impose certain financial burdens on, the primary government.

The primary government can impose its will on a component unit if:

- 1) It can affect the day-to-day operations by influencing programs, projects, activities, and level of services of the unit.
- 2) It has the ability with respect to the component unit to remove appointed members of the governing board at will.
- 3) It can modify or approve the component unit's budget.
- 4) It can modify or approve the component unit's rates or fee charges.
- 5) It can veto, overrule, or modify the decisions of the component unit's governing body.
- 6) It can appoint, hire, reassign, or dismiss the managers responsible for the day-to-day operations of the component unit.

A financial benefit or burden exists if the primary government is entitled to the Organization's resources; is legally obligated to or has otherwise assumed the obligation to finance the deficits of, or provide financial support to, the component unit; or is obligated in some manner for the debt of the component unit.

The Organization's inclusion of the entities listed above is a result of financial accountability.

The Organization's inclusion of these entities as component units is done for the purpose of communicating information about its component units as required by GAAP, and the entity's relationship with the Organization. It is not intended to create the perception that the Organization and these entities are one legal entity. The Organization does not have legal or financial responsibility for these entities.

The sole purpose of these entities is to promote and facilitate the objectives of the Organization. For those component units that are so closely related to the primary government that they are, in effect, the same as the primary government, GAAP requires that the blending method be used. For example, if the units provide services or benefits exclusively, or almost exclusively, to the primary government, or if the component units and the primary government have "substantially identical boards," the legally separate component units should be incorporated by blending. Blending means that the component unit's financial data is reported as though the unit is part of the primary government. No funds, however, should be blended with the general fund of the primary government. Instead, the separate general funds of the component unit should be reclassified as special revenue funds, and their data should be blended with the data from other special revenue funds. As a result, the primary government contains the financial data of each of the component units.

A complete copy of the component units' financial statements can be obtained from:

Greenville County Disabilities and Special Needs Board dba Thrive Upstate
Attention: Finance Director
1700 Ridge Road
Greenville, South Carolina 29607

GREENVILLE COUNTY DISABILITIES AND SPECIAL NEEDS BOARD
NOTES TO FINANCIAL STATEMENTS - CONTINUED
For the Year Ended June 30, 2022

1. Summary of Significant Accounting Policies, Continued

b. Reporting Entity, Continued

A Board of Directors appointed by the Governor of South Carolina governs the Organization.

c. Basic Financial Statements

The Organization's basic financial statements include both government-wide (reporting the non-fiduciary activities of the Organization as a whole) and fund financial statements (reporting the Organization's major funds). Both the government-wide and fund financial statements categorize primary activities as either governmental or business-type. All of the Organization's programs are classified as governmental activities.

d. Government-wide Financial Statements

In the government-wide statement of net position, the governmental activities column (a) is presented on a consolidated basis by column, (b) is reported on a full accrual, economic resource basis, which recognizes all long-term assets and receivables as well as long-term debt and obligations, and (c) does not include any fiduciary funds. The Organization's net position is reported in three parts - net investment in capital assets, restricted, and unrestricted.

The government-wide statement of activities reports both the gross and net cost of each of the Organization's functions. The functions are also supported by general government revenues. The statement of activities reduces gross expenses (including depreciation) by related program revenues, operating and capital grants. Program revenues must be directly associated with the function (Residential Services, Adult Day Services, Family Support Services, Intermediate Cost Centers, and Other). Operating grants include operating-specific and discretionary (either operating or capital) grants while the capital grants row reflects capital-specific grants.

The net costs (by function) are normally covered by general revenue (grant revenues, intergovernmental revenues, interest income, etc.).

This government-wide focus is more on the sustainability of the Organization as an entity and the change in the Organization's net position resulting from the current year's activities. The supplementary schedules required by SCDDSN are prepared utilizing this method.

e. Fund Financial Statements

The financial transactions of the Organization are reported in individual funds in the fund financial statements. Each fund is accounted for by providing a separate set of accounts that comprises its revenues and expenditures. The various funds are reported by generic classification within the financial statements.

The emphasis in fund financial statements is on the major funds in the governmental category. The major funds for the Organization are the general fund and the representative payee fund. GASB sets forth minimum criteria (percentage of the assets, liabilities, revenues, or expenditures of either fund category or the governmental and enterprise combined) for the determination of major funds. The non-major funds are combined in a column in the fund financial statements.

GREENVILLE COUNTY DISABILITIES AND SPECIAL NEEDS BOARD
NOTES TO FINANCIAL STATEMENTS - CONTINUED
For the Year Ended June 30, 2022

1. Summary of Significant Accounting Policies, Continued

e. Fund Financial Statements, Continued

The following fund types are used by the Organization:

Governmental Funds

The focus of the governmental funds' measurement (in the fund statements) is upon determination of financial position and changes in financial position (sources, uses, and balances of financial resources) rather than upon net income. The following is a description of the governmental funds of the Organization:

General Fund

All financial transactions not properly accounted for in another fund are recorded in the general fund. All assets, liabilities, and fund balances are reported within the general fund.

Special Revenue Fund

Monies appropriated or granted for special purposes are recorded in the special revenue fund. Uses and limitations are specified by the authority appropriating or granting the monies. All assets, liabilities, and fund balances are reported within the general fund. These items are not accounted for by fund by the Organization in accordance with South Carolina Department of Disabilities and Special Needs industry practice.

Due to the inability of the individuals residing in the Organization's residential programs to manage their own checking accounts, the residential managers are assigned custodial functions in connection with these accounts. Consumer funds managed by the Organization are reported as a special revenue fund called the Representative Payee Fund.

f. Basis of Accounting

Basis of accounting refers to the point at which revenues or expenditures (expenses) are recognized in the accounts and reported in the financial statements. It relates to the timing of the measurements made regardless of the measurement focus applied.

1) Accrual

Governmental activities in the government-wide financial statements are presented using the economic resources measurement focus and on the accrual basis of accounting. Generally, revenues are recognized when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements, imposed by the grantor, have been met.

2) Modified Accrual

The governmental funds financial statements are presented using the current financial resources measurement focus and on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual; i.e., both measurable and available. "Available" means collectible within the current period or within 60 days after year-end. Expenditures are generally recognized under the modified accrual basis of accounting when the related liability is incurred. The exception to this general rule is that principal and interest on general obligation long- term debt, if any, is recognized when due.

GREENVILLE COUNTY DISABILITIES AND SPECIAL NEEDS BOARD
NOTES TO FINANCIAL STATEMENTS - CONTINUED
For the Year Ended June 30, 2022

1. Summary of Significant Accounting Policies, Continued

g. Cash and Cash Equivalents

The Organization has defined cash and cash equivalents to include cash on hand and demand deposits. All liquid investments with an initial maturity of three months or less at the date of purchase are considered to be cash equivalents. Custodial credit risk is the risk that, in the event of a bank failure, the Organization's deposits may not be returned to it.

h. Investments

The primary government may only invest money subject to their control and jurisdiction (exclusive of consumers' personal funds) in:

- 1) Obligations of the United States and its agencies, the principal and interest of which is fully guaranteed by the United States.
- 2) Obligations issued by the Federal Financing Bank, Federal Farm Credit Bank, the Bank of Cooperatives, the Federal Intermediate Credit Bank, the Federal Land Banks, the Federal Home Loan Banks, the Federal Home Loan Mortgage Corporation, the Federal National Mortgage Association, the Government National Mortgage Association, the Federal Housing Administration, and the Farmers Home Administration, if, at the time of investment, the obligor has a long-term, unenhanced, unsecured debt rating in one of the top two ratings categories, without regard to a refinement or gradation of rating category by numerical modifier or otherwise, issued by at least two nationally recognized credit rating organizations.
- 3) (1) General obligations of the State of South Carolina or any of its political units; or (2) revenue obligations of the State of South Carolina or its political units, if at the time of investment, the obligor has a long-term, unenhanced, unsecured debt rating in one of the top two ratings categories, without regard to a refinement or gradation of rating category by numerical modifier or otherwise, issued by at least two nationally recognized credit rating organizations.
- 4) Savings & Loan Associations to the extent that they are insured by a federal government agency.
- 5) Certificates of deposit where the certificates are collaterally secured by securities of the type described in (1) and (2) above held by a third party as escrow agent or custodian, of a market value not less than the amount of the certificates of deposit so secured, including interest; provided, however, such collateral shall not be required to the extent the same are insured by a federal agency.
- 6) Repurchase agreements when collateralized by securities as set forth in this section.
- 7) No-load open-end or closed-end management type investment companies or investment trusts registered under the Investment Company Act of 1940, as amended, where the investment is made by a bank or trust company or savings and loan association or other financial institution when acting as trustee or agent for a bond or other debt issue of that local government unit, political subdivision, or county treasurer if the particular portfolio of the investment company or investment trust in which the investment is made (i) is limited to obligations described in items (1), (2), (3), and (6) of this subsection, and (ii) has among its objectives the attempt to maintain a constant net asset value of one dollar per share and values its assets by the amortized cost method.

GREENVILLE COUNTY DISABILITIES AND SPECIAL NEEDS BOARD
NOTES TO FINANCIAL STATEMENTS - CONTINUED
For the Year Ended June 30, 2022

1. Summary of Significant Accounting Policies, Continued

h. Investments, Continued

- 8) A political subdivision receiving Medicaid funds appropriated by the General Assembly in the annual general appropriations act may utilize appropriated funds and other monies generated by hospital operations to participate in principal protected investments in the form of notes, bonds, guaranteed investment contracts, debentures, or other contracts issued by a bank chartered in the United States or agency of a bank if chartered in the United States, financial institution, insurance company, or other entity which provides for full principal payment at the end of a contract term not to exceed twelve years if the issuer has received a rating in one of three highest general rating categories issued by no fewer than two nationally recognized credit rating organizations. No more than forty percent of the appropriated funds and other monies generated by hospital operations may be invested in the manner provided in this item. Revenue realized pursuant to these investments must be expended on health care services.

The blended component units are permitted to invest reserve for replacement funds in excess of FDIC limits in United States government-backed securities and to hold excess funds in institutions under the control of, and whose deposits are insured by, the Federal Deposit Insurance Corporation, National Credit Union Association, or other United States government insurance corporations.

The South Carolina Local Government Investment Pool ("the Pool") investments are invested with the South Carolina State Treasurer's Office, which established the Pool pursuant to Section 6-6-10 of the South Carolina Code. The Pool is an investment trust fund, in which public monies in excess of current needs, which are under the custody of any governing body of a political subdivision of the State, may be deposited. In accordance with GAAP, investments are carried at fair value determined annually based upon quoted market prices for identical or similar investments. The total fair value of the Pool is apportioned to the entities with funds invested on an equal basis for each share owned, which are acquired at a cost of \$1. Funds may be deposited by Pool participants at any time and may be withdrawn upon 24 hours' notice. Financial statements for the Pool may be obtained by writing the Office of State Treasurer, Local Government Investment Pool, Post Office Box 11778, Columbia, South Carolina 29211-1950. Investment balances were covered by collateral held by the financial institution in the Organization's name.

Interest Rate Risk

The Organization does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Credit Risk

The Organization does not have a policy regarding credit risk. State law limits investments of the primary government as noted above. The blended component units have separate limitations on allowable investments as noted above.

Concentration of Credit Risk

The Organization does not have a policy regarding diversification among issuers and types of investments to avoid over-concentration in specific issuers or sectors.

Custodial Credit Risk

For an investment, the custodial credit risk is the risk that, in the event of the failure of the counterparty, the Organization will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The Organization has no formal policy on custodial credit risk.

GREENVILLE COUNTY DISABILITIES AND SPECIAL NEEDS BOARD
NOTES TO FINANCIAL STATEMENTS - CONTINUED
For the Year Ended June 30, 2022

1. Summary of Significant Accounting Policies, Continued

i. Receivables and Allowance for Doubtful Accounts

Accounts receivables are stated net of their allowance for uncollectible amounts. Receivables in governmental funds include revenue accruals that are recognized when they become measurable and available as previously defined.

j. Short-term Interfund Receivables/Payables

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables, if any, are classified as "due from other funds" or "due to other funds" on the balance sheet. Short-term interfund loans, if any, are classified as "interfund receivables/payables.

k. Inventories

Items on hand, such as maintenance, operating, and office supplies, that are not considered to be material in amount and are not inventoried as assets are charged to operations in the period purchased.

l. Prepaid Items

Expenditures for insurance and similar services paid for in the current or prior fiscal years and benefiting more than one accounting period are allocated among accounting periods. For the Organization, amounts reported in this asset account consist primarily of prepaid insurance. Restricted prepaid expenses consist of amounts prepaid by the consumers served by the Organization.

m. Capital Assets

Capitalized assets include land, improvements to land, buildings, building improvements, vehicles, equipment, furniture, and all other tangible or intangible assets that are used in operations and have initial useful lives extending beyond a single reporting period. Capital assets also include assets purchased with grant funds in which the grantor retains a reversionary interest. Capital assets are recorded at cost at the date of acquisition or fair market value at the date of donation in the case of a gift. The Organization capitalizes additions, renovations, and other improvements, which provide new uses or extend the useful life of an existing capital asset. Routine repairs and maintenance are charged to operations in the year in which the expense is incurred. Depreciation is computed using the straight-line method over the estimated useful lives of the assets. A half-year of depreciation is taken in the year the asset is placed in service and in the year of disposition. The Organization capitalizes assets costing \$5,000 or more.

The regulatory agreement between HUD and each of the Organization's component units also prohibits, without prior written approval from HUD, the Organization from remodeling, adding to, subtracting from, constructing, reconstructing, or demolishing any part of the mortgaged property, except as required by HUD and except that the Organization may, without prior written approval from HUD, dispose of obsolete or deteriorated fixtures if they are replaced with like items of the same or greater quality or value and make minor alterations that do not impair the security of the property.

GREENVILLE COUNTY DISABILITIES AND SPECIAL NEEDS BOARD
 NOTES TO FINANCIAL STATEMENTS - CONTINUED
 For the Year Ended June 30, 2022

1. Summary of Significant Accounting Policies, Continued

m. Capital Assets, Continued

A summary of the Organization's useful lives by asset category is as follows:

Depreciable asset	Life
Land, idle assets, and construction in progress	Nondepreciable
Land improvements	10 - 30 years
Buildings and improvements	10 - 40 years
Furniture and equipment	3 - 25 years
Motor vehicles	4 - 8 years
Intangible assets	3 - 15 years

The Organization utilizes lives outline in the "Estimated Useful Lives of Depreciable Hospital Assets" issued by the American Hospital Association.

n. Right to Use Lease Assets

In accordance with GASB Statement No. 87, Leases, Right to Use Leased Assets are measured as the sum of:

1. The amount of the initial measurement of the lease liability,
2. Lease payments made to the lessor at or before the commencement of the lease term, less any lease incentives received from the lessor at or before the commencement of the lease term
3. Initial direct costs that are ancillary charges necessary to place the lease asset into service.

Lease assets are amortized over the shorter of the lease term or the useful life of the underlying asset as provided in the estimated useful lives of the assets as outlined by "Estimated Useful Lives of Depreciable Hospital Assets" issued by the American Hospital Association. An exception is if a lease contains a purchase option that the lessee has determined is reasonably certain of being exercised. In this case, the lease asset is amortized over the useful life of the underlying asset. If the underlying asset is nondepreciable, such as land, the lease asset is not amortized.

The amortization of the lease assets is included in depreciation expense.

o. Long-Lived Assets

If circumstances require a long-lived asset be tested for possible impairment, the Organization first compares undiscounted cash flows expected to be generated by an asset to the carrying value of the asset. If the carrying value of the long-lived asset is not recoverable on an undiscounted cash flow basis, an impairment loss is recognized to the extent that the carrying value exceeds its fair value. Fair value is determined through various valuation techniques including discounted cash flow models, quoted market values and third-party independent appraisals, as considered necessary.

p. Restricted Assets

The Organization's policy is to first spend restricted cash when an expense is incurred for purposes for which both restricted and unrestricted net cash is available. Restricted assets consist of cash restricted for the HUD programs, personal assets of the individuals served, and for donor-imposed time and use restrictions. See note 2.

GREENVILLE COUNTY DISABILITIES AND SPECIAL NEEDS BOARD
NOTES TO FINANCIAL STATEMENTS - CONTINUED
For the Year Ended June 30, 2022

1. Summary of Significant Accounting Policies, Continued

q. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period and so will not be recognized as an expense or expenditure until then. The Organization has two items that meet this criterion – pension and OPEB-related deferrals. In addition to liabilities, the statement of net position can also report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period and so will not be recognized as revenue until then. The Organization has two items that meet this criterion – pension and OPEB-related deferrals.

r. Unearned Revenue

In the government-wide financial statements and in the governmental fund types in the fund financial statements, certain assets are recognized in connection with a transaction before the earnings process is complete. These assets are generally offset by a corresponding liability referred to as unearned revenue. Unearned revenue, in the government-wide statements and governmental fund financial statements, is represented by various deposits on contracts and by prepayments on contracts by third parties. The government-wide financial statements report certain assets that are not yet available to finance expenses for the current fiscal period and are classified as deferred inflows commonly known as unavailable revenue.

s. Notes Payable

The accounting treatment for notes payable activities depends on whether they are reported in the government-wide or fund financial statements. All notes payable to be repaid from the Organization's resources are reported as liabilities in the government-wide statements. In the fund financial statements, amounts are not reported as liabilities, debt proceeds are reported as other financing sources, and payment of principal and interest is reported as an expenditure.

Interest expense is reported as a direct function expense in the statement of activities since the borrowing was essential to the creation or continuing existence of the applicable function. Excluding the cost of the borrowing would significantly understate direct program expense.

t. Lease Liabilities

During the fiscal year ending June 30, 2022, the Organization adopted the provision of GASB Statement No. 87, Leases, as amended by GASB Statement No. 87, Postponement of the Effective Dates of Certain Authoritative Guidance.

Under GASB Statement No. 87, a short-term lease is defined as a lease that, at the commencement of the lease term, has a maximum possible term under the lease contract of 12 months (or less), including any options to extend, regardless of their probability of being exercised. The Organization recognizes short-term lease payments as outflows of resources based on the payment provisions of the lease contract.

GREENVILLE COUNTY DISABILITIES AND SPECIAL NEEDS BOARD
NOTES TO FINANCIAL STATEMENTS - CONTINUED
For the Year Ended June 30, 2022

1. Summary of Significant Accounting Policies, Continued

t. Lease Liabilities, Continued

All other lease liabilities within the scope of the Standard are measured at the present value of payments expected to be made during the lease term for all leases that are not defined as short-term leases.

Payments included in the measurement of present value include:

1. Fixed payments,
2. Variable payments that depend on an index or a rate, initially measured using the index or rate as of the commencement of the lease term,
3. Variable payments that are fixed in substance,
4. Amounts that are reasonably certain of being required to be paid by the Organization under residual value guarantees,
5. The exercise price of a purchase option if it is reasonably certain that the Organization will exercise that option
6. Payments for penalties for terminating the lease, if the lease term reflects the Organization exercising (1) an option to terminate the lease or (2) a fiscal funding or cancellation clause,
7. Any lease incentives receivable from the lessor,
8. Any other payments that are reasonably certain of being required based on an assessment of all relevant factors.

The lease term is defined as the period during which the Organization has a noncancelable right to use an underlying asset, plus the following periods, if applicable:

1. Periods covered by the Organization's option to extend the lease if it is reasonably certain, based on all relevant factors, that the Organization will exercise that option.
2. Periods covered by the Organization's option to terminate the lease if it is reasonably certain, based on all relevant factors, that the Organization will not exercise that option.
3. Periods covered by a lessor's option to extend the lease if it is reasonably certain, based on all relevant factors, that the lessor will exercise that option.
4. Periods covered by a lessor's option to terminate the lease if it is reasonably certain, based on all relevant factors, that the lessor will not exercise that option.

u. Compensated Absences

Compensated absences are absences for which employees will be paid, such as vacation and unused holidays. A liability for compensated absences that are attributable to services already rendered and that are not contingent on a specific event that is outside the control of the government and its employees is accrued as employees earn the rights to the benefits. Compensated absences that relate to future services or that are contingent on a specific event that is outside the control of the government and its employees are accounted for in the period in which such services are rendered or such events take place. The noncurrent portion of earned compensated absences for governmental funds is maintained separately and represents a reconciling item between the fund and government-wide presentations. The Organization's employees have historically only used the current year's accrued leave as it is earned and have not used accumulated balances from prior years. The Organization's policy is that employees use current year accruals before using any prior year accumulated balances. As a result, reporting of a current portion of the long-term liability is not considered appropriate.

GREENVILLE COUNTY DISABILITIES AND SPECIAL NEEDS BOARD
NOTES TO FINANCIAL STATEMENTS - CONTINUED
For the Year Ended June 30, 2022

1. Summary of Significant Accounting Policies, Continued

v. Postemployment Benefits Other Than Pensions (OPEB)

For purposes of measuring the Organization's OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the OPEB Plan and additions to/deductions from the Plan's fiduciary net position have been determined based on an actuarial valuation. For this purpose, the Plan recognizes benefit payments when due and payable in accordance with the benefit terms. There are no plan assets set aside to meet OPEB obligations. The Organization is on a pay-as-you-go basis.

w. Net Pension Liability

For purposes of measuring net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the South Carolina Retirement System (SCRS) and the South Carolina Police Officers Retirement System (PORS) and additions to/deductions from SCRS's and PORS's fiduciary net position has been determined on the same basis as they are reported by SCRS or PORS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

x. Governmental Fund Balances

Fund balance is divided into five classifications based primarily on the extent to which the Organization is bound to observe constraints imposed upon the use of the resources in the applicable governmental fund. The classifications are as follows:

1) Nonspendable

The nonspendable fund balance category includes amounts that cannot be spent because they are not in spendable form (e.g., inventories and prepaid amounts), or are legally or contractually required to be maintained intact.

2) Restricted

Fund balance is reported as restricted when constraints placed on the use of resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors, laws, or regulations of other governments or imposed by law through constitutional provisions or enabling legislation. Enabling legislation authorizes the Organization to assess, levy, charge, or otherwise mandate payment of resources (from external resource providers) and includes a legally enforceable requirement that those resources be used only for the specific purposes stipulated in the legislation. Legal enforceability means that the Organization can be compelled by an external party such as citizens, public interest groups, or the judiciary to use resources created by enabling legislation only for the purposes specified by the legislation.

GREENVILLE COUNTY DISABILITIES AND SPECIAL NEEDS BOARD
NOTES TO FINANCIAL STATEMENTS - CONTINUED
For the Year Ended June 30, 2022

1. Summary of Significant Accounting Policies, Continued

x. Governmental Fund Balances, Continued

3) Committed

The committed fund balance classification includes amounts that can be used only for the specific purposes imposed by formal action of the Board of Directors. Those committed amounts cannot be used for any other purpose unless the Board of Directors removes or changes the specified use by taking the same type of action it employed to commit those amounts previously. In contrast to fund balance that is restricted by enabling legislation, committed fund balance classification may be redeployed for other purposes with appropriate due process. Constraints imposed on the use of committed amounts are imposed by the Board of Directors separate from the authorization to raise the underlying revenue; therefore, compliance with these constraints is not considered legally enforceable. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.

4) Assigned

Amounts in the assigned fund balance classification are intended to be used by the Organization for specific purposes but do not meet the criteria to be classified as restricted or committed. In governmental funds other than the general fund, assigned fund balance represents the remaining amount that is not restricted or committed. In the general fund, assigned amounts represent intended uses established by the Board of Directors or by an Organization official or body to which the Board of Directors has delegated the authority to assign amounts to be used for specific purposes.

5) Unassigned

Unassigned fund balance is the residual classification for the general fund and includes all spendable amounts not contained in the other classifications. In other governmental funds, the unassigned classification is used only to report a deficit fund balance resulting from overspending for specific purposes for which amounts had been restricted, committed, or assigned.

The Organization applies restricted resources first when expenditures are incurred for purposes for which either restricted or unrestricted (committed, assigned, and unassigned) amounts are available. Similarly, within unrestricted fund balance, committed amounts are reduced first followed by assigned and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

y. Net Position

The Organization's net position is classified and presented as follows:

1) Net Investment in Capital Assets

Represents the Organization's total investment in capital assets, net of accumulated depreciation and amortization, and reduced by the balances of outstanding debt obligations related to those capital assets. To the extent debt has been incurred, but not yet expended for capital assets, such amounts are not included as a component of net investment in capital assets.

GREENVILLE COUNTY DISABILITIES AND SPECIAL NEEDS BOARD
NOTES TO FINANCIAL STATEMENTS - CONTINUED
For the Year Ended June 30, 2022

1. Summary of Significant Accounting Policies, Continued

y. Net Position, Continued

2) Restricted Net Position - Expendable

Includes resources for which the Organization is legally or contractually obligated to spend in accordance with restrictions imposed by external third parties.

3) Unrestricted

All other assets that do not meet the definition of "restricted or net investment in capital assets."

The Organization's policy is to first apply restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available.

z. Revenues – Exchange and Nonexchange Transactions

Revenues resulting from exchange transactions, in which each party gives and receives essentially equal value, are recorded on the accrual basis of accounting when the exchange takes place. On a modified accrual basis, revenues are recorded in the fiscal year in which the resources are measurable and become available. Available means that the resources will be collected within the current fiscal year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current fiscal year. For the Organization, available means expected to be received within sixty days of the fiscal year end.

Nonexchange transactions, in which the Organization receives value without directly giving value in return, include grants and donations. On an accrual basis, revenue from grants and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the fiscal year when use is first permitted; matching requirements, in which the Organization must provide local resources to be used for a specific purpose; and expenditure requirements, in which resources are provided to the Organization on a reimbursement basis. On a modified accrual basis, revenue from nonexchange transactions must be available before it can be recognized.

aa. Expenditures (Expenses)

Expenditures (expenses) are recognized when the related fund liability is incurred. Inventory costs are reported in the period when inventory items are used rather than in the period purchased.

bb. Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, deferred inflows, deferred outflows, revenues, and expenses and affect disclosure of contingent assets and liabilities at the date of the financial statements. Actual results could differ from those estimates.

GREENVILLE COUNTY DISABILITIES AND SPECIAL NEEDS BOARD
NOTES TO FINANCIAL STATEMENTS - CONTINUED
For the Year Ended June 30, 2022

1. Summary of Significant Accounting Policies, Continued

cc. Donated Goods and Services

Donated materials and equipment are reflected as contributions at their estimated value at date of receipt. No amounts have been reflected for donated services since no objective basis is available to measure the value of such services. Nevertheless, a number of volunteers have given significant amounts of their time to the Organization's programs and management.

dd. Total Column on Combined Statements

Total columns on the combined statements are captioned "memorandum only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position results of operations in conformity with GAAP. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

ee. Consumer's Personal Funds

Generally, personal funds of consumers are not maintained in a legally separate entity that meets the definition of a component unit and instead are maintained in a separate bank account for each consumer in the consumer's name. These accounts are not held in a trust or equivalent arrangement and the Organization is not a beneficiary of the funds. These assets being managed are for the benefit of consumer and are not derived from the Organization's own-source revenues or from government-mandated nonexchange transactions or voluntary nonexchange transactions.

Certain employees of the Organization are designated to help the consumers manage their money. As a result of Organization employees' direct involvement with these funds, the Organization is considered to be controlling these funds. Control is defined as holding the asset or having the ability to direct use, exchange, or employment of assets in a manner that provides benefits to the specified or intended recipients. Restrictions from legal or other external restraints that stipulate the assets can be used only for a specific purpose do not negate the Organization's control of the assets.

Complying with the guidance issued by the Social Security Administration's "Guide for Organizational Representative Payees" and the South Carolina Department of Disabilities and Special Needs' Directive 200-12-DD "Management of Funds for Individuals Participating in Community Residential Programs" establishes administrative involvement with these funds.

Consumer funds managed by the Organization are reported as a special revenue fund called the Representative Payee Fund.

GREENVILLE COUNTY DISABILITIES AND SPECIAL NEEDS BOARD
NOTES TO FINANCIAL STATEMENTS - CONTINUED
For the Year Ended June 30, 2022

1. Summary of Significant Accounting Policies, Continued

ff. Indirect Costs

The Organization allocates administrative costs based on formulas approved by the South Carolina Department of Disabilities and Special Needs. The full-cost allocation approach is used to fully allocate indirect costs to non-intermediate cost functions. Indirect costs are shown as a separate row in the financial statements. Expenses of the intermediate cost pools are reported as direct expenses in each intermediate cost pool. These amounts are then fully allocated to other cost pools and reported in these pools as allocated indirect expense. The intermediate cost pools report an offset to expense in each intermediate cost pool. The amounts allocated for the reporting entity are eliminated in the financial statements. Since amounts are allocated based on the full accrual, economic resource basis, the fund financial statements reflect indirect cost eliminations that may not result in full elimination of indirect costs allocated.

gg. Interfund Activity

Interfund activity is reported as either loans, services provided, reimbursements, or transfers. Loans are reported as interfund receivables and payables as appropriate and are subject to elimination upon consolidation. Services provided, deemed to be at market or near market rates, are treated as revenues and expenditures/expenses. Reimbursements are when one fund incurs a cost, charges the appropriate benefiting fund, and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers.

hh. Financial Instruments

U.S. GAAP requires disclosure of fair value information about financial instruments, whether or not recognized in the balance sheet, for which it is practicable to estimate fair value. The carrying amount of cash, receivables, accrued expenses, payables, and general long-term debt approximates fair value.

ii. Change in Accounting Principle

For the year ended June 30, 2022, the Organization implemented Governmental Accounting Standards Board (GASB) Statement No. 87, Leases. GASB Statement No. 87 enhances the relevance and consistency of information of the government's leasing activities. It establishes requirements for lease accounting based on the principle that leases are financings of the right to use an underlying asset. A lessee is required to recognize a lease liability and an intangible right to use lease asset. These changes were incorporated in the Organization's June 30, 2022, financial statements.

GREENVILLE COUNTY DISABILITIES AND SPECIAL NEEDS BOARD
 NOTES TO FINANCIAL STATEMENTS - CONTINUED
 For the Year Ended June 30, 2022

2. Deposits and Investments

Cash consists of bank checking accounts, investment in LGIP, and petty cash. At year-end, the carrying amount of the Organization's cash was \$6,311,210 and the bank balance was \$6,497,700. Federal depository insurance provides for insurance on deposits up to the maximum level of \$250,000 for each depositor. Cash accounts of the non-profit component units are insured for all funds up to \$250,000 for the combined amount of all accounts.

The Organization's cash balances are categorized as either (1) insured or collateralized with securities held by the Organization or by its agent in the Organization's name, (2) collateralized with securities held by the pledging financial institution's trust department or agent in the Organization's name, or (3) uncollateralized as follows at June 30, 2022:

	Category			Carrying Amount
	1	2	3	
Cash and cash equivalents - Unrestricted	\$ 3,235,236	\$ 1,847,268	\$ -	\$ 4,926,413
Cash and cash equivalents - Restricted	829,484	217,013	368,699	1,384,797
	\$ 4,064,720	\$ 2,064,281	\$ 368,699	\$ 6,311,210

Cash and investments at June 30, 2022 are summarized as follows:

Total investments	\$ 2,895,879
Total cash	3,415,331
	\$ 6,311,210

The following schedule reconciles the Organization's deposits and investments per the notes to the statement of net position amounts:

Cash and cash equivalents - current	\$ 4,926,413
Restricted cash and cash equivalents - non current	1,384,797
Total cash and cash equivalents	\$ 6,311,210

GREENVILLE COUNTY DISABILITIES AND SPECIAL NEEDS BOARD
NOTES TO FINANCIAL STATEMENTS - CONTINUED
For the Year Ended June 30, 2022

3. Local Government Investment Pool (LGIP)

The Organization has certain funds invested within the South Carolina State Treasurer's Office Local Government Investment Pool (the "Pool"). The Pool is a 2a 7-like pool which is not registered with the Securities and Exchange Commission (SEC) as an investment company, but has a policy that it will operate in a manner consistent with the SEC's Rule 2a 7 of the Investment Company Act of 1940. In accordance with Governmental Accounting Standards Board Statement No. 31, "Accounting and Financial Reporting for Certain Investments and for External Investment Pools", investments are carried at fair value determined annually based upon quoted market prices. The balance of these investments at June 30, 2022 was \$2,895,879.

4. Accounts Receivable

Accounts receivable as of June 30, 2022 are summarized as follows:

Description	Unrestricted	Restricted	Total
Consumer fees	\$ 97,269	\$ -	\$ 97,269
Social Security Administration benefits due to consumers	-	168,245	168,245
Grants and contracts			
State			
SC Department of Disabilities and Special Needs	18,674	-	18,674
SC Department of Health and Human Services	1,187,532	-	1,187,532
Care and maintenance	38,102	-	38,102
Third party adult day services	24,222	-	24,222
Trade AR - Component Unit HUD projects	64,093	-	64,093
Work activity	127,521	-	127,521
Other receivables	12,868	-	12,868
Less: Allowance for doubtful accounts	(70,000)	-	(70,000)
Accounts Receivable, net	<u>\$ 1,500,281</u>	<u>\$ 168,245</u>	<u>\$ 1,668,526</u>

GREENVILLE COUNTY DISABILITIES AND SPECIAL NEEDS BOARD
NOTES TO FINANCIAL STATEMENTS - CONTINUED
For the Year Ended June 30, 2022

5. Capital Assets

Capital assets consist of the following:

	Beginning Balance	Additions	Removals	Ending Balance
Capital assets not being depreciated				
Land and improvements	\$ 740,418	\$ -	\$ -	\$ 740,418
Idle assets	40,755	-	-	40,755
Total capital assets not being depreciated	781,173	-	-	781,173
Capital assets being depreciated				
Buildings and improvements	12,549,302	84,865	(487,499)	12,146,668
Equipment	1,552,566	825,050	(473,687)	1,903,929
Furniture	348,405	16,332	(69,788)	294,949
Software	39,500	-	(5,000)	34,500
Motor vehicles	1,523,440	29,562	-	1,553,002
Donated vehicles	5,000	-	-	5,000
Donated improvements	4,630	-	(4,630)	-
Right of use leased asset - equipment	691,617	-	-	691,617
Total capital assets being depreciated	16,714,460	955,809	(1,040,604)	16,629,665
Accumulated depreciation	(10,857,640)	(685,708)	987,655	(10,555,693)
Total capital assets being depreciated, net	5,856,820	270,101	(52,949)	6,073,972
Intangible assets, historical costs				
Intangibles	158,579	-	-	158,579
Total intangible assets, historical costs	158,579	-	-	158,579
Accumulated amortization	(77,364)	(3,182)	-	(80,546)
Total intangible assets, net	81,215	(3,182)	-	78,033
Total capital assets, net	<u>\$ 6,719,208</u>	<u>\$ 266,919</u>	<u>\$ (52,949)</u>	<u>\$ 6,933,178</u>

Beginning balances have been restated as part of implementation of GASB Statement No. 87.

GREENVILLE COUNTY DISABILITIES AND SPECIAL NEEDS BOARD
 NOTES TO FINANCIAL STATEMENTS - CONTINUED
 For the Year Ended June 30, 2022

5. Capital Assets, Continued

Depreciation and amortization expense for the year ended June 30, 2022 is \$688,890. Depreciation and amortization expense was charged to functions/programs as follows:

Governmental Activities	
Residential services	\$ 475,322
Family support services	1,002
Adult day services	117,563
Intermediate cost centers	95,003
	<u>\$ 688,890</u>

Component unit capital assets are included in the above detail. The capital assets net of accumulated depreciation and amortization for the component units were \$2,296,632 as of June 30, 2022.

6. Due to DDSN

The Organization is subject to various types of cost settlements, contract amendments, and recoupments based on DDSN contract requirements. This amount consists of the following as of June 30, 2022:

	Current	Prior Years	Total
ICF/ID Fees Settlement	\$ -	\$ 99,770	\$ 99,770
Day program	-	21,551	21,551
HASCI residential grants	-	32,683	32,683
HASCI rehab supports	-	5,093	5,093
Enoree Circle	-	9,395	9,395
State Funded Follow Along	-	12,345	12,345
Family Supports - Spending	-	58,987	58,987
Other miscellaneous payables	370	9,510	9,880
	<u>\$ 370</u>	<u>\$ 249,334</u>	<u>\$ 249,704</u>

GREENVILLE COUNTY DISABILITIES AND SPECIAL NEEDS BOARD
 NOTES TO FINANCIAL STATEMENTS - CONTINUED
 For the Year Ended June 30, 2022

6. Due to DDSN, Continued

DDSN retains the right to recoup funds to "make them whole" according to the contracts with them. The capitated contract states "Providers must expend a minimum of ninety percent (90%) of all revenues received from all sources for services/programs covered by this Contract. Revenues subject to recoupment will be based on revenues reflected in capitated program financial statements. DDSN may recoup unexpended funds paid to the Provider if the ninety percent (90%) expense level is not maintained. This will generally occur at year-end reconciliation. This Contract's funding is recognized as the last dollars spent."

The non-capitated contract states "Providers must expend a minimum of ninety-five percent (95%) of all revenues received from all sources for services/programs covered by this Contract. Revenues subject to recoupment will be based on revenues reflected in each program's financial statement. DDSN may recoup unexpended funds paid to the Provider if the ninety-five percent (95%) expense level is not maintained. This will generally occur at year-end reconciliation. This Contract's funding is recognized as the last dollars spent.

As a result of the contract wording, there is a possibility of amounts being recovered that are not estimable. The Organization has not recorded any projected amounts payable related to this contract language.

Settlements with DDSN occur at various times and the timing of these settlements cannot be projected by management. As a result, the Organization is not able to segregate the short-term portion from the long-term portion of these settlements. They can be recovered by DDSN at any time after receipt of the annual audit report. The Organization's policy is to reflect all cost settlements as current liabilities due to this uncertainty.

7. Short Term Debt

The Organization carries a \$1,000,000 line of credit with a 4.75% interest rate based on the Lender's Prime Rate plus 0.50%. The line is secured by real estate. The purpose of the line of credit is to cover temporary cash shortfalls.

The line of credit was not used during this fiscal year.

8. Long-Term Liabilities

a. Notes Payable

Notes payable consists of the following at June 30, 2022:

Collateral	Monthly Payment	Interest Rate	Maturity Date	Balance
Six buildings	\$ 12,508	3.82%	February 1, 2047	\$ 2,385,770
Five vehicles	2,877	3.50%	April 20, 2025	92,933
One vehicle	1,265	3.55%	March 3, 2026	53,216
One vehicle	358	3.50%	September 10, 2025	13,169
One vehicle	545	3.75%	April 26, 2027	28,662
				\$ 2,573,750

GREENVILLE COUNTY DISABILITIES AND SPECIAL NEEDS BOARD
NOTES TO FINANCIAL STATEMENTS - CONTINUED
For the Year Ended June 30, 2022

8. Long-Term Liabilities, Continued

a. Notes Payable, Continued

A summary of changes in notes payable is as follows:

Beginning balance	\$	2,650,271
Proceeds from new notes payable		29,562
Principal payments		<u>(106,083)</u>
Ending balance	\$	<u>2,573,750</u>

Approximate maturities of notes payable principal and interest are as follows for the year ending June 30:

	<u>Principal</u>		<u>Interest</u>		<u>Total</u>
2023	\$ 114,503	\$	96,094	\$	210,597
2024	118,795		91,803		210,598
2025	117,348		87,331		204,679
2026	85,521		83,537		169,058
2027	74,997		80,519		155,516
2028 - 2032	391,153		593,332		984,485
2033 - 2037	473,331		277,154		750,485
2038 - 2042	572,774		177,711		750,485
2043 - 2047	<u>625,328</u>		<u>62,674</u>		<u>688,002</u>
	<u>\$ 2,573,750</u>	<u>\$</u>	<u>1,550,155</u>	<u>\$</u>	<u>4,123,905</u>

The Organization incurred \$188,289 in charges for interest on its debt during the year ended June 30, 2022, all of which was expensed.

In connection with the note maturing February 1, 2047, the Organization entered into agreements with HUD, which contain, among other things, restrictions on transferring any of the Organization's property, assigning the rights to manage or receive the rents and profits of the property, or assuming additional indebtedness.

GREENVILLE COUNTY DISABILITIES AND SPECIAL NEEDS BOARD
 NOTES TO FINANCIAL STATEMENTS - CONTINUED
 For the Year Ended June 30, 2022

8. Long-Term Liabilities, Continued

b. Compensated Absences

Compensated absences in the governmental funds are classified as long-term liabilities. The Organization believes that the current portion of compensated absences is negligible and is therefore not reported. These liabilities are expected to be paid from the General Fund and the Special Revenue Fund.

A summary of accrued compensated absences liability for the year ended June 30, 2022 follows:

Beginning balance	\$ 385,290
Additions/(reductions)	15,059
Ending balance	<u>\$ 400,349</u>

c. Lease Obligations

The Organization implemented Governmental Accounting Standards Board (GASB) Statement No. 87, Leases on July 1, 2021, which had substantial accounting and financial reporting impacts on lease activity.

Lessee Arrangements

The Organization has entered into agreements to lease certain office equipment and vehicles. The lease agreements qualify as other than short-term leases under GASB 87. The leases expire at various dates through 2025. In accordance with GASB Statement No. 87, the Organization records right of use assets and lease liabilities based on the present value of expected payments over the lease term of the respective leases. The expected payments are discounted using the interest rate charged on the lease, if available, or are otherwise discounted using an estimated incremental borrowing rate. The Organization does not have any leases featuring payments tied to an index or market rate. The Organization also does not have any leases subject to a residual value guarantee. Future commitments for leases having remaining terms in excess of one year as of June 30, 2022 were as follows:

	Lease Obligations		
	Payable	Interest	Total
2023	\$ 232,460	\$ 12,786	\$ 245,246
2024	103,389	3,318	106,707
2025	36,454	638	37,092
	<u>\$ 372,303</u>	<u>\$ 16,742</u>	<u>\$ 389,045</u>

GREENVILLE COUNTY DISABILITIES AND SPECIAL NEEDS BOARD
NOTES TO FINANCIAL STATEMENTS - CONTINUED
For the Year Ended June 30, 2022

8. Long-Term Liabilities, Continued

c. Lease Obligations, Continued

The present value of minimum lease commitments consists of:

Description	Lease Obligations Payable
Various copiers	\$ 112,066
Vehicle - Chevrolet, Express 3500	1,094
Vehicle - Chevrolet, Express 3500	1,109
Vehicle - Chevrolet, Express 3500	1,091
Vehicle - Chevrolet, Express 3500	1,105
Vehicle - Chevrolet, Express 3500	1,093
Vehicle - Chevrolet, Express 3500	1,105
Vehicle - Chevrolet, Express 3500	1,106
Vehicle - Chevrolet, Express 3500	10,178
Vehicle - Chevrolet, Express 3500	10,178
Vehicle - Chevrolet, Express 3500	10,268
Vehicle - Chevrolet, Express 3500	7,387
Vehicle - Chevrolet, Express 3500	5,257
Vehicle - Chevrolet, Express 3500	10,058
Vehicle - Chevrolet, Express 3500	3,350
Vehicle - Chevrolet, Express 3500	3,310
Vehicle - Chevrolet, Express 3500	10,178
Vehicle - Dodge, Grand Caravan	788
Vehicle - Dodge, Grand Caravan	7,690
Vehicle - Dodge, Grand Caravan	777
Vehicle - Dodge, Grand Caravan	7,577
Vehicle - Dodge, Grand Caravan	788
Vehicle - Dodge, Grand Caravan	777
Vehicle - Dodge, Grand Caravan	3,709
Vehicle - Dodge, Grand Caravan	4,546
Vehicle - Dodge, Grand Caravan	5,438
Vehicle - Dodge, Grand Caravan	8,098
Vehicle - Dodge, Grand Caravan	788
Vehicle - Dodge, Grand Caravan	6,666
Vehicle - Dodge, Grand Caravan	5,438
Vehicle - Dodge, Grand Caravan	7,977
Vehicle - Ford, F-250	2,689
Vehicle - Ford, F-250	10,147
Vehicle - Ford, F-250	2,850
Vehicle - Ford, F-250	2,844
Vehicle - RAM, ProMaster 2500 Window Van	4,103
Vehicle - RAM, ProMaster 2500 Window Van	1,597
Vehicle - RAM, ProMaster 2500 Window Van	21,820
Vehicle - RAM, ProMaster 2500 Window Van	4,103
Vehicle - RAM, ProMaster 2500 Window Van	18,690
Vehicle - RAM, ProMaster 2500 Window Van	18,022
Vehicle - RAM, ProMaster 2500 Window Van	16,426
Vehicle - RAM, ProMaster 2500 Window Van	18,022
	<u>\$ 372,303</u>

GREENVILLE COUNTY DISABILITIES AND SPECIAL NEEDS BOARD
 NOTES TO FINANCIAL STATEMENTS - CONTINUED
 For the Year Ended June 30, 2022

8. Long-Term Liabilities, Continued

d. Capital Advance

The capital advances represent the HUD approved disbursements through the cost certification cut-off date. The advances bear no interest and are not required to be repaid as long as the following parameters specified in the contract are met: the housing remains available to eligible low-income individuals for a period of forty years and is used in accordance with HUD Section 811 requirements. The capital advances are secured by a supplemental mortgage subject only to the first mortgage. If default occurs, the note is callable and interest at the rate of 7% will be applied to the full amount of the advance.

In connection with these capital advances, the Organization entered into agreements with HUD, which contain, among other things, restrictions on transferring any of the Organization's property, assigning the rights to manage or receive the rents and profits of the property, or assuming additional indebtedness.

e. Changes in Long-Term Liabilities

Long-term liability activity for the year ended June 30, 2022 was as follows:

Governmental Activities	Beginning			Ending	Due Within
	Balance	Additions	Reductions	Balance	One Year
Notes payable	\$ 2,650,271	\$ 29,562	\$ (106,083)	\$ 2,573,750	\$ 114,503
Lease obligations payable	691,617	-	(319,314)	372,303	232,460
Capital advance	2,029,700	-	-	2,029,700	-
Compensated absences	385,290	15,059	-	400,349	-
Other post-employment benefits	238,858	34,911	-	273,769	-
Net pension liability	32,485,338	-	(6,967,669)	25,517,669	-
	<u>\$ 38,481,074</u>	<u>\$ 79,532</u>	<u>\$ (7,393,066)</u>	<u>\$ 31,167,540</u>	<u>\$ 346,963</u>

9. Pension Plans

Description of the Entity

The South Carolina Public Employee Benefit Authority (PEBA), created July 1, 2012, is the state agency responsible for the administration and management of the various retirement systems and retirement programs of the state of South Carolina, including the State Optional Retirement Program and the S.C. Deferred Compensation Program, as well as the state's employee insurance programs. As such, PEBA is responsible for administering the South Carolina Retirement Systems' five defined benefit pension plans. PEBA has an 11-member Board of Directors, appointed by the Governor and General Assembly leadership, which serves as custodian, co-trustee and co-fiduciary of the Systems and the assets of the retirement trust funds. The Retirement System Investment Commission (Commission as the governing body, RSIC as the agency), created by the General Assembly in 2005, has exclusive authority to invest and manage the retirement trust funds' assets. The Commission, an eight-member board, serves as co-trustee and co-fiduciary for the assets of the retirement trust funds. By law, the State Fiscal Accountability Authority (SFAA), which consists of five elected officials, also reviews certain PEBA Board decisions regarding the actuary of the Systems.

GREENVILLE COUNTY DISABILITIES AND SPECIAL NEEDS BOARD
NOTES TO FINANCIAL STATEMENTS - CONTINUED
For the Year Ended June 30, 2022

9. Pension Plans, Continued

For purposes of measuring the net pension liability, deferred outflows and inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Systems and additions to/deductions from the Systems fiduciary net position have been determined on the accrual basis of accounting as they are reported by the Systems in accordance with generally accepted accounting principles (GAAP). For this purpose, revenues are recognized when earned and expenses are recognized when incurred. Benefit and refund expenses are recognized when due and payable in accordance with the terms of the plan. Investments are reported at fair value.

PEBA issues an Annual Comprehensive Financial Report (ACFR) containing financial statements and required supplementary information for the Systems' Pension Trust Funds. The ACFR is publicly available through PEBA's website at www.peba.sc.gov, or a copy may be obtained by submitting a request to PEBA, 202 Arbor Lake Drive, Columbia, South Carolina 29223. PEBA is considered a division of the primary government of the state of South Carolina and therefore, retirement trust fund financial information is also included in the ACFR of the state.

Plan Descriptions

The Organization is a member of the South Carolina Retirement System (SCRS) and the South Carolina Police Officers Retirement System (PORS).

- The South Carolina Retirement System (SCRS), a cost-sharing multiple-employer defined benefit pension plan, was established July 1, 1945, pursuant to the provisions of Section 9-1-20 of the South Carolina Code of Laws for the purpose of providing retirement and other benefits for teachers and employees of the state and its political subdivisions. SCRS covers employees of state agencies, public school districts, higher education institutions, other participating local subdivisions of government and individuals newly elected to the South Carolina General Assembly at or after the 2012 general election.
- The South Carolina Police Officers Retirement System (PORS), a cost-sharing multiple employer defined benefit pension plan, was established July 1, 1962, pursuant to the provisions of Section 9-11-20 of the South Carolina Code of Laws for the purpose of providing retirement and other benefits to police officers and firefighters. PORS also covers peace officers, coroners, probate judges and magistrates.

Membership

Membership requirements are prescribed in Title 9 of the South Carolina Code of Laws. A brief summary of the requirements under the system is presented below:

- SCRS – Generally, all employees of covered employers are required to participate in and contribute to the system as a condition of employment. This plan covers general employees and teachers, and individuals newly elected to the South Carolina General Assembly beginning with the November 2012 general election. An employee member of the system with an effective date of membership prior to July 1, 2012, is a Class Two member. An employee member of the system with an effective date of membership on or after July 1, 2012, is a Class Three member.

GREENVILLE COUNTY DISABILITIES AND SPECIAL NEEDS BOARD
NOTES TO FINANCIAL STATEMENTS - CONTINUED
For the Year Ended June 30, 2022

9. Pension Plans, Continued

Membership, Continued

- PORS – to be eligible for PORS membership, an employee must be required by the terms of their employment, by election or appointment, to preserve public order, protect life and property, and detect crimes in the state; to prevent and control property destruction by fire; be a coroner in a full-time permanent position; or to be a peace officer employed by the Department of Corrections, the Department of Juvenile Justice or the Department of Mental Health. Probate judges and coroners may elect membership in PORS. Magistrates are required to participate in PORS for service as a magistrate. PORS members, other than magistrates and probate judges, must also earn at least \$2,000 per year and devote at least 1,600 hours per year to this work, unless exempted by statute. An employee member of the system with an effective date of membership prior to July 1, 2012, is a Class Two member. An employee member of the system with an effective date of membership on or after July 1, 2012, is a Class Three member.

Benefits

Benefit terms are prescribed in Title 9 of the South Carolina Code of Laws. PEBA does not have the authority to establish or amend benefit terms without a legislative change in the Code of Laws. Key elements of the benefit calculation include the benefit multiplier, years of service, and average final compensation/current annual salary. A brief summary of the benefit terms for the system is presented below:

- SCRS - A Class Two member who has separated from service with at least 5 or more years of earned service is eligible for a monthly pension at age 65 or with 28 years credited service regardless of age. A member may elect early retirement with reduced pension benefits payable at age 55 with 25 years of service credit. A Class Three member who has separated from service with at least 8 or more years of earned service is eligible for a monthly pension upon satisfying the Rule of 90 requirement that the total of the member age and the member creditable service equals at least 90 years. Both Class Two and Class Three members are eligible to receive a reduced deferred annuity at age 60 if they satisfy the 5 or 8 year earned service requirement, respectively. An incidental death benefit is also available to beneficiaries of active and retired members of employers who participate in the death benefit program.

The annual retirement allowance of eligible retirees or their surviving annuitants is increased by the lesser of one percent or five hundred dollars every July 1. Only those annuitants in receipt of a benefit on July 1 of the preceding year are eligible to receive the increase. Members who retire under the early retirement provisions at age 55 with 25 years of service are not eligible for the benefit adjustment until the second July 1 after reaching age 60 or the second July 1 after the date they would have had 28 years of service credit had they not retired.

- PORS - A Class Two member who has separated from service with at least 5 or more years of earned service is eligible for a monthly pension at age 55 or with 25 years of service regardless of age. A Class Three member who has separated from service with at least 8 or more years of earned service is eligible for a monthly pension at age 55 or with 27 years of service regardless of age. Both Class Two and Class Three members are eligible to receive a deferred annuity at age 55 with 5 or 8 years of earned service, respectively. An incidental death benefit is also available to beneficiaries of active and retired members of employers who participate in the death benefit program. Accidental death benefits are also provided upon the death of an active member working for a covered employer whose death was a natural and proximate result of an injury incurred while in the performance of duty.

GREENVILLE COUNTY DISABILITIES AND SPECIAL NEEDS BOARD
 NOTES TO FINANCIAL STATEMENTS - CONTINUED
 For the Year Ended June 30, 2022

9. Pension Plans, Continued

Benefits, Continued

The retirement allowance of eligible retirees or their surviving annuitants is increased by the lesser of one percent or \$500 every July 1. Only those annuitants in receipt of a benefit on July 1 of the preceding year are eligible to receive the increase.

Contributions

Actuarial valuations are performed annually by an external consulting actuary to ensure applicable contribution rates satisfy the funding parameters specified in Title 9 of the South Carolina Code of Laws. Under these provisions, SCRS and PORS contribution requirements must be sufficient to maintain and amortization period for the financing of the unfunded actuarial accrued liability (UAAL) over a period that does not exceed the number of years scheduled in state statute. Legislation in 2017 increased, but also established a ceiling for SCRS and PORS employee contribution rates. Effective July 1, 2017, employee rates were increased to a capped rate of 9.00% for SCRS and 9.75% for PORS.

The legislation also increased employer contribution rates beginning July 1, 2017 for SCRS by two percentage points and further scheduled employer contribution rates to increase by a minimum of one percentage point each year in accordance with state statute. However, the General Assembly postponed the 1% increase in the SCRS employer contribution rates that was scheduled to go into effect beginning July 1, 2020. If the scheduled contributions are not sufficient to meet the funding periods set in state statute, the board shall increase the employer contribution rates as necessary to meet the funding periods set for the applicable year. The maximum funding period of SCRS is scheduled to be reduced over a 10-year schedule from 30 years beginning fiscal year 2018 to 20 years by fiscal year 2028.

Additionally, the Board is prohibited from decreasing the SCRS contribution rates until the funded ratio is at least 85%. If the most recent annual actuarial valuation of the Systems for funding purposes shows a ratio of the actuarial value of system assets to the actuarial accrued liability of the system (the funded ratio) that is equal to or greater than 85%, then the board, effective on the following July 1, may decrease the then current contribution rates upon making a finding that the decrease will not result in a funded ratio of less than 85%. If contribution rates are decreased pursuant to this provision, and the most recent annual actuarial valuation of the system shows a funded ratio of less than 85%, then effective on the following July 1, and annually thereafter as necessary, the PEBA Board shall increase the then current contribution rates until a subsequent annual actuarial valuation of the system shows a funded ratio that is equal to or greater than 85%.

Required employee contribution rates for the fiscal year ended June 30, 2022 are as follows:

SCRS (Class II and III)	9.00% of earnable compensation
PORS Employee (Class II and III)	9.75% of earnable compensation

Required employer contributions for the fiscal year ended June 30, 2022 are as follows:

SCRS Employer (Class II and III)	16.41% of earnable compensation
SCRS Employer Incidental Death Benefit	0.15% of earnable compensation
PORS Employer (Class II and III)	18.84% of earnable compensation
PORS Employer Incidental Death Benefit	0.20% of earnable compensation
PORS Employer Accidental Death Benefit	0.20% of earnable compensation

GREENVILLE COUNTY DISABILITIES AND SPECIAL NEEDS BOARD
 NOTES TO FINANCIAL STATEMENTS - CONTINUED
 For the Year Ended June 30, 2022

9. Pension Plans, Continued

Contributions, Continued

The General Assembly funded a one-time credit for employer contributions of 1% for most employers in SCRS and PORS for fiscal year 2022.

The amount due to SCRS was \$273,692 at June 30, 2022. The amount was due to PEBA by August 1, 2022 for legally required contributions per the preceding table for the month of June 2022.

Actuarial Assumptions and Methods

Actuarial valuations of the ongoing plan involve estimates of the reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and future salary increases. Amounts determined regarding the net pension liability are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. South Carolina state statute requires that an actuarial experience study be completed at least once in each five-year period. An experience report on the Systems was most recently issued for the period ending June 30, 2019.

The June 30, 2021, total pension liability, net pension liability, and sensitivity information shown in this report were determined by the consulting actuary, Gabriel, Roeder, Smith and Company (GRS), and are based on an actuarial valuation performed as of July 1, 2020. The total pension liability was rolled-forward from the valuation date to the plans' fiscal year end, June 30, 2021, using generally accepted actuarial principles. There was no legislation enacted during the 2021 legislative session that had a material change in the benefit provisions. In FY 2021 the Board adopted updated demographic assumptions. Also, the General Assembly permitted the investment return assumption at July 1, 2021 to decrease from 7.25% to 7.00%, as provided by Section 9-16-335 in South Carolina State Code.

The following table provides a summary of the actuarial assumptions and methods used to calculate the total pension liability as of June 30, 2021.

	SCRS	PORS
Actuarial cost method	Entry age normal	Entry age normal
Investment rate of return	7.25%	7.25%
Projected salary increases	3.0% to 11.0% (varies by service)	3.5% to 10.5% (varies by service)
Includes inflation at	2.25%	2.25%
Benefit adjustments	Lesser of 1% or \$500 annually	Lesser of 1% or \$500 annually

The post-retiree mortality assumption is dependent upon the member's job category and gender. The base mortality assumptions, the 2020 Public Retirees of South Carolina Mortality table (2020 PRSC), was developed using the Systems' mortality experience. These base rates are adjusted for future improvement in mortality using published Scale AA projected from the year 2020.

GREENVILLE COUNTY DISABILITIES AND SPECIAL NEEDS BOARD
 NOTES TO FINANCIAL STATEMENTS - CONTINUED
 For the Year Ended June 30, 2022

9. Pension Plans, Continued

Actuarial Assumptions and Methods, Continued

Assumptions used in the determination of the June 30, 2021 TPL are as follows:

Former Job Class	Males	Females
General Employees and Members of the General Assembly	2020 PRSC Males multiplied by 97%	2020 PRSC Females multiplied by 107%

Net Pension Liability

The net pension liability (NPL) is calculated separately for each system and represents that particular system's total pension liability determined in accordance with GASB No. 67 less that system's fiduciary net position. Net pension liability totals as of June 30, 2021 for SCRS and PORS are presented below:

System	Total Pension Liability	Plan Fiduciary Net Position	Employers' Net Pension Liability (Asset)	Plan Fiduciary Net Position as a Percentage of the Total Pension
SCRS	\$ 55,131,579,363	\$ 33,490,305,970	\$ 21,641,273,393	60.7%
PORS	\$ 8,684,586,488	\$ 6,111,672,064	\$ 2,572,914,424	70.4%

The total pension liability is calculated by the systems' actuary, and each plan fiduciary net position is reported in the systems' financial statements. The NPL is disclosed in accordance with the requirements of GASB No. 67 in the systems' notes to the financial statements and required supplementary information. Liability calculations performed by the systems' actuary for the purpose of satisfying the requirements of GASB Nos. 67 and 68 are not applicable for other purposes, such as determining the plans' funding requirements.

At June 30, 2022, the Organization reported a net pension liability of \$25,460,845 for SCRS and \$56,824 for PORS for its proportionate share of the systems' net pension liability. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2020. The Organization's proportion of the net pension liability was based on a projection of the Organization's long-term share of contributions to the pension plan relative to the projected contributions of all participating Organizations' actuarially determined. The Organization's proportions for the years ended June 30, 2021 and June 30, 2020 are presented in the following table:

System	2021	2020
SCRS	0.11765%	0.12690%
PORS	0.00221%	0.00182%

GREENVILLE COUNTY DISABILITIES AND SPECIAL NEEDS BOARD
NOTES TO FINANCIAL STATEMENTS - CONTINUED
For the Year Ended June 30, 2022

9. Pension Plans, Continued

Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions

For the year ended June 30, 2022, the Organization recognized pension expense of \$1,886,981 for SCRS and \$4,211 for PORS. At June 30, 2022, the Organization reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	SCRS		PORS	
	Deferred outflows of resources	Deferred inflows of resources	Deferred outflows of resources	Deferred inflows of resources
Differences between actual and expected experience	\$ 433,696	\$ 34,363	\$ 1,933	\$ 177
Assumption changes	1,393,643	-	4,053	-
Net difference between projected and actual earnings on pension plan investments	-	3,698,523	-	12,739
Change in rate of contributions	133,095	2,444,064	13,440	5,178
Organization contributions subsequent to the measurement date	2,313,724	-	4,409	-
	\$ 4,274,158	\$ 6,176,950	\$ 23,835	\$ 18,094

Deferred outflows of resources related to pensions resulting from Organization contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2022. These contribution amounts are \$2,313,724 for SCRS and \$4,409 for PORS. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended June 30:	SCRS	PORS
2022	\$ (1,004,952)	\$ 519
2023	(1,002,004)	3,050
2024	(825,621)	1,919
2025	(1,383,939)	(4,156)
	\$ (4,216,516)	\$ 1,332

Long-term Expected Rate of Return

The long-term expected rate of return on pension plan investments is based upon 20-year capital market assumptions. The long-term expected rates of return represent assumptions developed using an arithmetic building block approach primarily based on consensus expectations and market-based inputs. Expected returns are net of investment fees.

The expected returns, along with the expected inflation rate, form the basis for the target asset allocation adopted at the beginning of the 2020 fiscal year. The long-term expected rate of return is produced by weighting the expected future real rates of return by the target allocation percentage and adding expected inflation and is summarized in the actuarial assumptions table below. For actuarial purposes, the 7.25% assumed annual investment rate of return used in the calculation of the total pension liability includes a 5.00% real rate of return and a 2.25% inflation component.

GREENVILLE COUNTY DISABILITIES AND SPECIAL NEEDS BOARD
 NOTES TO FINANCIAL STATEMENTS - CONTINUED
 For the Year Ended June 30, 2022

9. Pension Plans, Continued

Long-term Expected Rate of Return, Continued

Asset Class	Target Asset Allocation	Expected Arithmetic Real Rate of Return	Long Term Expected Portfolio Real Rate of Return
Public equity	46%	6.87%	3.16%
Bonds	26%	0.27%	0.07%
Private equity	9%	9.68%	0.87%
Private debt	7%	5.47%	0.39%
Real assets			
Real estate	9%	6.01%	0.54%
Infrastructure	3%	5.08%	0.15%
Total	100.0%		5.18%
Inflation for actuarial purposes			2.25%
Total expected nominal return			7.43%

Discount Rate

The discount rate used to measure the total pension liability was 7%. The projection of cash flows used to determine the discount rate assumed that contributions from participating employers in SCRS and PORS will be made based on the actuarially determined rates based on provisions in the South Carolina State Code of Laws. Based on those assumptions, each system's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity Analysis

The following presents the Organization's proportionate share of the net pension liability calculated using the discount rate of 7%, as well as what the Organization's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percent lower (6%) or one percent higher (8%) than the current rate:

Sensitivity of the Net Pension Liability to Changes in the Discount Rate

System	Current Discount		
	1% Decrease (6%)	Rate (7%)	1% Increase (8%)
SCRS	\$ 33,350,537	\$ 25,460,845	\$ 18,902,879
PORS	82,444	56,824	35,837
	<u>\$ 33,432,981</u>	<u>\$ 25,517,669</u>	<u>\$ 18,938,716</u>

Additional Financial and Actuarial Information

Pension plan information contained in these notes to financial statements was compiled from the Systems' audited financial statements for the fiscal year ended June 30, 2021, and the accounting valuation report as of June 30, 2021. Additional financial information supporting the preparation of the schedules (including the unmodified audit opinion on the financial statements and required supplementary information) is available in the Systems' ACFR.

GREENVILLE COUNTY DISABILITIES AND SPECIAL NEEDS BOARD
 NOTES TO FINANCIAL STATEMENTS - CONTINUED
 For the Year Ended June 30, 2022

10. Post-Employment Benefits Other Than Pensions

a. General Information about the OPEB Plan

Plan Description

The Organization maintains a single-employer defined benefit OPEB plan. The Organization does not contribute to the South Carolina Retiree Health Plan and therefore is not included in the State Plan's actuarial valuation. The Plan does not issue standalone financial statements.

Benefits

The Organization participates in the Retiree Medical Plan (RMP) and the Long-Term Disability Plan (LTDP), cost sharing multiple employer defined benefit postemployment healthcare and long-term disability plans administered by the South Carolina Public Employee Benefits Authority (PEBA). Benefits include medical/prescription benefits, dental benefits, and long-term disability benefits offered to retirees and their dependents. Certain benefits are offered to surviving dependents if the deceased member attained certain minimum age and service requirements prior to death. Insurance coverage is fully insured through the South Carolina Health Plan.

A two-tier eligibility standard is required for the Organization to be obligated to provide medical/prescription and dental OPEBs. First, employees must be eligible for monthly retirement benefits under the vesting, disability, and early or normal retirement provisions of the State-administered defined benefit retirement system as detailed in the pension plan note. Second, as a local political subdivision, the Organization has flexibility as to the eligible for and amount of subsidy provided by them.

Contributions and Funding Policies

The Organization does not provide funding for continued post-retirement health coverage. Under the terms of the plan, the Organization will provide access to coverage to retirees who are eligible to receive retirement benefits under the eligibility rules defined in the pension plan note. Eligible retirees electing to continue coverage are responsible for 100% of both the employer and employee portions of the premium. Coverage may be continued for the lifetime of both the retiree and the retiree's spouse.

Employees Covered by Benefit Term

At June 30, 2022, the following employees were covered by the benefit terms:

Active participants	330
Retired participants	<u>3</u>
Total	<u>333</u>

The Organization, as represented by its Board of Directors, has autonomy in establishing funding for benefits. Contributions the plan are elective and are not based on actuarially determine amounts.

b. Total OPEB Liability

The Organization's total OPEB liability was measured as of June 30, 2021 and was determined by an actuarial valuation as of June 30, 2020.

GREENVILLE COUNTY DISABILITIES AND SPECIAL NEEDS BOARD
 NOTES TO FINANCIAL STATEMENTS - CONTINUED
 For the Year Ended June 30, 2022

10. Post-Employment Benefits Other Than Pensions, Continued

b. Total OPEB Liability, Continued

Actuarial Assumptions and Methods

The total OPEB liability was determined by an actuarial valuation as of June 30, 2020, using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Actuarial Cost Method	Entry Age Normal
Inflation	2.25%
Single Discount Rate	2.16% as of June 30, 2021
Mortality Assumptions	The rates used by the State's consulting actuary for the July 1, 2021 SCRS valuation.
Healthcare cost trend rates	The rates used by the State's consulting actuary for the June 30, 2021 SC OPEB valuation.
Participation Assumptions	20% participation for eligible retirees and 50% of their spouses
Aging Factors	Based on plan specific experience
Expenses	Administrative expenses related to the health care benefits are included in the age-adjusted claims costs

Actuarial valuations involve estimates of the reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and future salary increases. Amounts determined during the valuation process are subject to continual revisions as actual results are compared with past expectations and new estimates are made about the future.

Assumption Changes

The discount rate was decreased from 2.21% to 2.16%.

Discount Rate

Pursuant to GASB No. 75, for unfunded plans the discount rate should be a yield or index rate for 20-year, tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher (or equivalent quality on another rating scale). The Bond Buyer's 20-bond index is often cited as an appropriate benchmark. The discount rate used to measure the total OPEB liability was 2.16%, previously 2.21%.

c. Changes in the Total OPEB Liability

	Total OPEB Liability
Changes for the year:	
Service Cost	\$ 31,871
Interest	5,241
Changes in assumptions or other inputs	1,200
Implicit rate subsidy fulfillment	(3,401)
Net Changes	34,911
Balance at June 30, 2021	238,858
Balance at June 30, 2022	\$ 273,769

GREENVILLE COUNTY DISABILITIES AND SPECIAL NEEDS BOARD
 NOTES TO FINANCIAL STATEMENTS - CONTINUED
 For the Year Ended June 30, 2022

10. Post-Employment Benefits Other Than Pensions, Continued

d. Sensitivity Analysis

Changes in the discount rate

The following table presents the Organization's total OPEB liability calculated using a Single Discount Rate of 2.16%, as well as what the Organization's total OPEB liability would be if it were calculated using a Single Discount Rate that is 1% lower or 1% higher:

	1% Decrease (1.16%)	Current Discount Rate (2.16%)	1% Increase (3.16%)
Total OPEB liability \$	298,117	\$ 273,769	\$ 250,784

Changes in healthcare cost trend rates

The following table presents the Organization's total OPEB liability, as well as what the Organization's total OPEB liability would be if it were calculated using a healthcare cost trend rate that is 1% lower or 1% higher:

	1% Decrease	Current Trend Rates	1% Increase
Total OPEB liability \$	233,785	\$ 273,769	\$ 323,182

e. OPEB Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to OPEB

For the year ended June 30, 2022, the Organization recognized OPEB expense of \$27,827. At June 30, 2022, the Organization reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred outflows of resources	Deferred inflows of resources
Differences between actual and expected experience	\$ 3,649	\$ (50,461)
Assumption changes	28,314	-
Implicit rate subsidy subsequent to the measurement date	6,870	-
Total	\$ 38,833	\$ (50,461)

Of the total amount reported as deferred outflows of resources related to OPEB, \$6,870 resulting from implicit subsidy release subsequent to the measurement date and before the end of the fiscal year will be included as a reduction of the net OPEB liability in the year ended June 30, 2023.

GREENVILLE COUNTY DISABILITIES AND SPECIAL NEEDS BOARD
NOTES TO FINANCIAL STATEMENTS - CONTINUED
For the Year Ended June 30, 2022

10. Post-Employment Benefits Other Than Pensions, Continued

- e. OPEB Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to OPEB, Continued

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in the Organization's OPEB expense as follows:

Year ended June 30:	Deferred Outflows (Inflows)
2023	\$ (2,415)
2024	(2,415)
2025	(2,415)
2026	(2,415)
2027	(2,803)
Thereafter	(6,035)
	\$ (18,498)

11. Related Party Transactions

The Organization's HUD component units are non-profit corporations created to hold real property constructed with funding provided by HUD. The real property, consisting of land and residential buildings, is used for community residences for the disabled. These residences are operated by the Organization. Certain employees and officials of the Organization have administrative responsibilities in these organizations.

Charges to the component units consisted of the following:

	Management fees	Administrative salaries and fringes	Maintenance salaries and fringe	Operating	Total
Ayres Housing, Inc.	\$ 7,008	\$ 12,390	\$ 23,984	\$ 46,257	\$ 89,639
Browning Development, Inc.	5,184	9,912	17,988	39,229	72,313
GA Properties, Inc.	48,480	64,428	58,436	191,650	362,994
Stone Development, Inc.	9,696	12,082	17,988	43,089	82,855
	\$ 70,368	\$ 98,812	\$ 118,396	\$ 320,225	\$ 607,801

The following amounts were receivable from/ (payable to) related parties at June 30, 2022:

	Current	Long-term	Total
Ayres Housing, Inc.	\$ 6,809	\$ 4,833	\$ 11,642
Browning Development, Inc.	18,837	12,111	30,948
GA Properties, Inc.	42,416	17,655	60,071
Stone Development, Inc.	6,067	4,718	10,785
	\$ 74,129	\$ 39,317	\$ 113,446

GREENVILLE COUNTY DISABILITIES AND SPECIAL NEEDS BOARD
NOTES TO FINANCIAL STATEMENTS - CONTINUED
For the Year Ended June 30, 2022

11. Related Party Transactions, Continued

The amounts payable include charges to the component units as well as reimbursements to the Organization for operating expenses that it paid for on the component units' behalf during temporary cash shortfalls. Organization and the component units have agreed that the component units will repay the amounts owed as funds become available.

12. Commitments and Contingencies

The Organization receives a substantial amount of its support from the South Carolina Department of Disabilities and Special Needs and the South Carolina Department of Health and Human Services. While it is anticipated that funding will continue in the future, a significant reduction in the level of this support, if it were to occur, could have an adverse effect on the Organization's programs and activities.

Financial assistance from federal, state, and local governmental entities in the form of grants are subject to special audit. Such audits could result in claims against the Organization for disallowed costs or noncompliance with grantor restrictions. Management is not aware of any noncompliance or disallowed costs. No provision has been made for any liabilities that may arise from such audits since the amounts, if any, cannot be determined at this date.

The Organization and its main grantor receive a substantial amount of its support from the Medicaid program. Any significant reduction in the level of this support, if it were to occur, could have an adverse effect on the Organization's programs and activities. Examples of events that could cause such a reduction include a change in the definition or interpretation of the definition of Medicaid-billable activities, a reduction in Medicaid funding in South Carolina, and so forth.

The future operations of the Organization could be affected by changes in the economic or other conditions in the geographic area of Greenville County, South Carolina.

The Organization has received funding from the South Carolina State Housing Finance and Development Authority to build various Community Training Homes. The funds were advanced in the form of a forgivable non- interest bearing promissory note. The notes are to be forgiven twenty years from the date of the original note if the property has been used continually for that period for the purpose stipulated in the loan proposal. As of June 30, 2022, there were no known instances of noncompliance with the covenants of the aforementioned note.

The component units are economically dependent upon the revenues received from HUD and other government services. HUD revenues consist of payments for tenants' lodging.

The Organization constructed various housing facilities with HUD Section 811 Capital Advances, which are interest free and need not be repaid if the housing is maintained for handicapped persons for a period of 40 years. If the facilities are not maintained in accordance with the capital advance agreement, the entire advance is owed to HUD, including applicable interest.

GREENVILLE COUNTY DISABILITIES AND SPECIAL NEEDS BOARD
NOTES TO FINANCIAL STATEMENTS - CONTINUED
For the Year Ended June 30, 2022

13. Fair Value Measurements

Generally accepted accounting principles provide a framework for measuring fair value. The framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). The three levels of the fair value hierarchy are described as follows:

Level 1

Inputs consist of unadjusted quoted prices for identical assets or liabilities in active markets that the Organization has the ability to access.

Level 2

Inputs consist of:

- Quoted prices for similar assets or liabilities in active markets;
- Quoted prices for identical or similar assets or liabilities in inactive markets;
- Inputs other than quoted prices that are observable for the asset or liability;
- Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.

Level 3

Inputs are unobservable and significant to the fair value measurement.

The asset or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

The carrying amounts of financial instruments including cash and cash equivalents, accounts receivable, prepaid expenses, accounts payable and accrued expenses, and customer deposits and prepayments approximate fair value due to the relatively short-term maturity of these instruments. The carrying value of long-term debt approximates fair value based on prevailing borrowing rates currently available for loans with similar terms and maturities.

The Organization's investments are measured and reported at fair value and are classified according to the fair hierarchy – all are Level 1:

State of South Carolina Treasurer's Investment Pool	<u>\$ 2,895,879</u>
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GREENVILLE COUNTY DISABILITIES AND SPECIAL NEEDS BOARD
NOTES TO FINANCIAL STATEMENTS - CONTINUED
For the Year Ended June 30, 2022

14. Risk Management

The Organization is exposed to various risks of loss and maintains State or commercial insurance coverage for each of those risks. Management believes such coverage is sufficient to preclude any significant uninsured losses for the covered risks. There were no significant reductions in insurance coverage from coverage in the prior year. The costs of settled claims have not exceeded this coverage in any of the past three years. The Organization pays insurance premiums to certain other State agencies and commercial insurers to cover risks that may occur in normal operations. The insurers promise to pay to or on behalf of the insured for covered economic losses sustained during the policy period in accord with insurance policy and benefit program limits.

The Organization pays premiums to the State's Insurance Reserve Fund (IRF) which issues policies, accumulates assets to cover the risks of loss, and pays claims incurred for covered losses related to the following Organization assets, activities, and/or events:

- 1) Theft of, damage to, or destruction of assets;
- 2) Real property, its contents, and other equipment;
- 3) Motor vehicles, aircraft, and watercraft (inland marine);
- 4) Torts;
- 5) Business interruptions; and
- 6) Natural disasters

The IRF is a self-insurer and purchases reinsurance to obtain certain services and specialized coverage and to limit losses in the areas of property, boiler and machinery, and automobile liability. In addition, the IRF purchases reinsurance for catastrophic property insurance. Reinsurance permits partial recovery of losses from reinsurers, but the IRF remains primarily liable. The IRF's rates are determined actuarially. State agencies and other entities are the primary participants in the State's Health and Disability Insurance Fund and in the IRF.

The Organization obtains coverage through a commercial insurer for employee fidelity bond insurance for losses arising from theft or misappropriation. The Organization also obtains coverage through the South Carolina State Accident Fund to insure risks related to workers' compensation claims.

The Organization has not reported an estimated claims loss expenditure, and the related liability at June 30, 2022, based on the requirements of GASB Statement's No. 10 and No. 30, which state that a liability for claims must be reported only if information prior to issuance of the financial statements indicates that it is probable that an asset has been impaired or a liability has been incurred on or before June 30, 2022, and the amount of the loss is reasonably estimable. Liabilities include an amount for incurred but not reported (IBNR) losses when it is probable a claim will be asserted. Claims liabilities when recorded are based on estimates of the ultimate cost of settling known but not paid claims and IBNR claims at June 30 using past experience adjusted for factors that would modify past experience.

In management's opinion, claims losses in excess of insurance coverage are unlikely and, if incurred, would be insignificant to the Organization's financial position. Furthermore, there is no evidence of asset impairment or other information to indicate that a loss expenditure and liability should be recorded at year-end. No loss accrual has been recorded.

GREENVILLE COUNTY DISABILITIES AND SPECIAL NEEDS BOARD
 NOTES TO FINANCIAL STATEMENTS - CONTINUED
 For the Year Ended June 30, 2022

15. Restatement of Net Position and Fund Balance

For the year ended June 30, 2022, the Organization implemented a new accounting standard – GASB 87, Leases. GASB 87 enhances the relevance and consistency of information of the government’s leasing activities. It establishes requirements for lease accounting based on the principle that leases are financings of the right to use an underlying asset. A lessee is required to recognize a lease liability and an intangible right to use lease asset. Implementation of this standard required a restatement of beginning net position.

The Organization has also made corrections to its previously reported activities of the representative payee fund. These corrections resulted in a need to restate beginning balances of net position and fund balance. consumer funds managed under its role as a Social Security Administration organizational representative payee. These corrections resulted in a need to restate beginning balances of net position and fund balance.

The changes to beginning net position and fund balance are as follows:

	<u>Net Position</u>	<u>Fund Balance</u>
Ending balance per fiscal year 2021 audit	\$ (22,866,784)	\$ 5,442,268
Effect of GASB 84 correction	(46,687)	(46,687)
Effect of GASB 87 implementation	(301,512)	-
Balance, as restated	<u>\$ (23,214,983)</u>	<u>\$ 5,395,581</u>

16. Subsequent Events

The Organization has evaluated all subsequent events through October 20, 2022, the date the financial statements were available to be issued.

REQUIRED SUPPLEMENTARY INFORMATION

GREENVILLE COUNTY DISABILITIES AND SPECIAL NEEDS BOARD
BUDGETARY INFORMATION NOTE
For the year ended June 30, 2022

NOTE 1 - BUDGETARY INFORMATION NOTE

Budgetary Information—Annual budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America for all Special Revenue Funds. The Organization prepares its budget using the accrual basis of accounting. Expenses are authorized through an annual budget adopted by the governing Board of Directors which authorizes the level of funding for operations. They adopt a fund level budget for all other governmental funds. There is not a legal obligation of the Organization prohibiting them from incurring expenses against any appropriation account that lacks a sufficient balance available to meet the obligation.

Encumbrance accounting is not employed in governmental funds.

Budgetary Process—The Organization's annual budget process is as follows:

- a. Prior to July 1, the Executive Director submits to the Board of Directors a proposed operating budget for each fund and program for the upcoming fiscal year beginning July 1.
- b. After discussions at public meetings, the Board of Directors approves the budget prior to July 1.
- c. Changes in the budget are discussed and approved by the Board of Directors in subsequent meetings.

The Executive Director cannot increase or decrease the budgets without Board approval.

NOTE 2 - GENERAL FUND AND REPRESENTATIVE PAYEE FUND BUDGET TO ACTUAL REQUIRED SUPPLEMENTARY INFORMATION

Governmental Accounting Standards Board Statement number 34 requires that budgetary comparison schedules be provided as required supplementary information for the general fund and each major special revenue fund with a legally adopted budget. Since the Organization did not have a legally adopted budget for the general fund or the representative payee fund, these schedules have not been presented.

GREENVILLE COUNTY DISABILITIES AND SPECIAL NEEDS BOARD
SCHEDULE OF THE ORGANIZATION'S PROPORTIONATE
SHARE OF THE NET PENSION LIABILITY
Last 10 Fiscal Years

SCRS	2022	2021	2020	2019	2018	2017	2016	2015
Proportion of the net pension liability	0.11765%	0.12690%	0.13387%	0.13140%	0.14445%	0.13533%	0.12939%	0.12879%
Proportionate share of the net pension liability	<u>\$ 25,460,845</u>	<u>\$ 32,424,952</u>	<u>\$ 30,568,024</u>	<u>\$ 29,443,212</u>	<u>\$ 32,518,468</u>	<u>\$ 28,905,647</u>	<u>\$ 24,538,489</u>	<u>\$ 22,173,024</u>
Covered payroll	<u>\$ 13,971,770</u>	<u>\$ 13,299,194</u>	<u>\$ 14,161,949</u>	<u>\$ 14,136,287</u>	<u>\$ 13,616,993</u>	<u>\$ 14,574,769</u>	<u>\$ 13,104,627</u>	<u>\$ 12,131,442</u>
Proportionate share of the net pension liability as a percentage of its covered-employee payroll	182.23%	243.81%	215.85%	208.28%	238.81%	198.33%	187.25%	182.77%
Plan fiduciary net position as a percentage of the total pension liability	60.70%	50.70%	54.40%	54.10%	53.30%	52.90%	57.00%	59.90%
PORS	2022	2021	2020	2019	2018	2017	2016	2015
Proportion of the net pension liability	0.00221%	0.00182%	0.00152%	0.00180%	0.00229%	0.00191%	0.00191%	0.00188%
Proportionate share of the net pension liability	<u>\$ 56,824</u>	<u>\$ 60,386</u>	<u>\$ 43,645</u>	<u>\$ 63,460</u>	<u>\$ 49,257</u>	<u>\$ 58,009</u>	<u>\$ 41,585</u>	<u>\$ 35,896</u>
Covered payroll	<u>\$ 22,918</u>	<u>\$ 33,209</u>	<u>\$ 22,870</u>	<u>\$ 22,089</u>	<u>\$ 30,999</u>	<u>\$ 24,208</u>	<u>\$ 29,162</u>	<u>\$ 23,634</u>
Proportionate share of the net pension liability as a percentage of its covered-employee payroll	247.94%	181.84%	190.84%	287.29%	158.90%	239.63%	142.60%	151.88%
Plan fiduciary net position as a percentage of the total pension liability	70.40%	58.80%	62.70%	61.70%	60.90%	60.40%	64.60%	67.50%

This schedule is intended to reflect information for ten years. Additional years will be added as they become available.

GREENVILLE COUNTY DISABILITIES AND SPECIAL NEEDS BOARD
SCHEDULE OF THE ORGANIZATION'S CONTRIBUTIONS
Last 10 Fiscal Years

SCRS	2022	2021	2020	2019	2018	2017	2016	2015
Contractually required contribution	\$ 2,313,724	\$ 2,069,354	\$ 2,203,599	\$ 2,058,243	\$ 1,846,464	\$ 1,684,843	\$ 1,449,371	\$ 1,322,326
Contributions in relation to the contractually required contribution	\$ (2,313,724)	\$ (2,069,354)	\$ (2,203,599)	\$ (2,058,243)	\$ (1,846,464)	\$ (1,684,843)	\$ (1,449,371)	\$ (1,322,326)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Organization's covered-employee payroll	\$ 13,971,770	\$ 13,299,194	\$ 14,161,949	\$ 14,136,287	\$ 13,616,993	\$ 14,574,769	\$ 13,104,627	\$ 12,131,442
Contributions as a percentage of covered-employee payroll	16.56%	15.56%	15.56%	14.56%	13.56%	11.56%	11.06%	10.90%
PORS	2022	2021	2020	2019	2018	2017	2016	2015
Contractually required contribution	\$ 4,409	\$ 6,057	\$ 4,126	\$ 3,808	\$ 5,036	\$ 3,445	\$ 4,007	\$ 3,168
Contributions in relation to the contractually required contribution	\$ (4,409)	\$ (6,057)	\$ (4,126)	\$ (3,808)	\$ (5,036)	\$ (3,445)	\$ (4,007)	\$ (3,168)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Organization's covered-employee payroll	\$ 22,918	\$ 33,209	\$ 22,870	\$ 22,089	\$ 30,999	\$ 24,208	\$ 29,162	\$ 23,634
Contributions as a percentage of covered-employee payroll	19.24%	18.24%	18.04%	17.24%	16.25%	14.23%	13.74%	13.40%

This schedule is intended to reflect information for ten years. Additional years will be added as they become available.

GREENVILLE COUNTY DISABILITIES AND SPECIAL NEEDS BOARD
PENSION PLAN SUPPLEMENTARY INFORMATION NOTE
For the year ended June 30, 2022

NOTE 1 - CHANGE OF BENEFIT TERMS

No changes were made to the benefit terms during the fiscal year ended June 30, 2021 (the measurement year).

NOTE 2 - CHANGES OF ASSUMPTIONS

The investment rate of return was changed from 7.25% to 7%.

Projected salary increases changed from a range of 3.0% to 12.5% to a range of 3.0% to 11% for SCRS. This varies by service.

Additionally, mortality assumptions were changed from assumptions in Chart 1 to assumption in Chart 2.

Chart 1:

Former Job Class	Males	Females
Educators	2016 PRSC Males multiplied by 92%	2016 PRSC Females multiplied by 98%
General Employees and Members of the General Assembly	2016 PRSC Males multiplied by 100%	2016 PRSC Females multiplied by 111%
Public Safety and Firefighters	2016 PRSC Males multiplied by 125%	2016 PRSC Females multiplied by 111%

Chart 2:

Former Job Class	Males	Females
Educators	2020 PRSC Males multiplied by 95%	2020 PRSC Females multiplied by 94%
General Employees and Members of the General Assembly	2020 PRSC Males multiplied by 97%	2020 PRSC Females multiplied by 107%
Public Safety and Firefighters	2020 PRSC Males multiplied by 127%	2020 PRSC Females multiplied by 107%

No other changes were made to the assumptions during the fiscal year ended June 30, 2021 (the measurement year).

GREENVILLE COUNTY DISABILITIES AND SPECIAL NEEDS BOARD
SCHEDULE OF CHANGES IN THE ORGANIZATION'S
TOTAL OPEB LIABILITY AND RELATED RATIOS
Last 10 Fiscal Years

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Total OPEB Liability					
Service cost	\$ 31,871	\$ 28,478	\$ 26,018	\$ 18,122	\$ 17,425
Interest	5,241	8,645	8,301	7,445	6,650
Differences between actual and expected experience	-	(65,923)	-	6,793	-
Changes of assumptions or other inputs	1,200	26,821	8,251	2,494	-
Benefit payments including implicit rate subsidy fulfillment	(3,401)	(12,229)	(7,921)	(5,084)	(3,307)
Net Change in Total OPEB Liability	34,911	(14,208)	34,649	29,770	20,768
Total OPEB Liability - Beginning	238,858	253,066	218,417	188,647	167,879
Total OPEB Liability - Ending	\$ 273,769	\$ 238,858	\$ 253,066	\$ 218,417	\$ 188,647
Covered-Employee Payroll	\$ 11,317,117	\$ 11,317,117	\$ 9,939,782	\$ 9,939,782	\$ 9,341,140
Total OPEB Liability as a Percentage of Covered-Employee Payroll	2.42%	2.11%	2.55%	2.20%	2.02%

This schedule is intended to reflect information for ten years. Additional years will be added as they become available.

See independent auditor's report and accompanying OPEB plan supplementary information note.

GREENVILLE COUNTY DISABILITIES AND SPECIAL NEEDS BOARD
OPEB SUPPLEMENTARY INFORMATION NOTE
For the year ended June 30, 2022

NOTE 1 - CHANGE OF BENEFIT TERMS

No changes were made to the benefit terms during the fiscal year ended June 30, 2021 (the measurement year).

NOTE 2 - CHANGES OF ASSUMPTIONS

The discount rate changed from 2.21% as of July 1, 2021 to 2.16% resulting in an outflow.

No other changes were made to the actuarial assumptions utilized during the fiscal year ended June 30, 2021 (the measurement year).

NOTE 3 - PLAN ASSETS

There are no plan assets accumulated in a trust to fund the OPEB liability.

OTHER SUPPLEMENTARY INFORMATION

GREENVILLE COUNTY DISABILITIES AND SPECIAL NEEDS BOARD
GENERAL FUND
SCHEDULE OF REVENUES, EXPENSES, AND CHANGE IN NET POSITION
For the Year Ended June 30, 2022

PROGRAM REVENUES

Local

Donations	\$ 58,501
	<hr/>
Total program revenues	58,501
	<hr/>

NON-PROGRAM REVENUES (EXPENSES)

Transfers to/(from) general fund	4,129,661
	<hr/>
Change in net position	\$ 4,188,162
	<hr/> <hr/>

See independent auditor's report.

GREENVILLE COUNTY DISABILITIES AND SPECIAL NEEDS BOARD
SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENSES, AND CHANGE IN NET POSITION
CAPITATED PROGRAMS
For the Year Ended June 30, 2022

	Adult Day Program and Work Activity Patrick	Adult Day Program and Work Activity Fountain Inn	Adult Day Program Piedmont Skills	Adult Day Program and Work Activity Blue Ridge	Work Activity Center
PROGRAM REVENUES					
State					
South Carolina DDSN - program revenue	\$ 670,287	\$ 516,408	\$ 261,927	\$ 1,001,807	\$ -
South Carolina DDSN - less: Waiver Direct Billed	-	-	-	-	-
South Carolina DDSN - less: Medicare part D	-	-	-	-	-
South Carolina DDSN - Waiver reimbursements	-	-	-	-	-
South Carolina DDSN - Equipment/special grant	74,909	72,357	32,845	144,803	-
South Carolina DHHS Fee for Service	298,567	255,618	129,184	418,672	-
South Carolina DSS Optional State Supplement	-	-	-	-	-
State of South Carolina PEBA Credit	3,513	3,184	2,597	7,278	-
	<u>1,047,276</u>	<u>847,567</u>	<u>426,553</u>	<u>1,572,560</u>	<u>-</u>
Local					
United Way	-	-	-	-	-
Donations	-	900	-	-	-
	<u>-</u>	<u>900</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other					
Room and board	-	-	-	-	-
Work activity	-	920	-	-	587,240
Care and maintenance	-	-	-	-	-
Sub-contracted services	35,807	26,842	-	295	25
Miscellaneous	-	3,124	-	17,141	-
	<u>35,807</u>	<u>30,886</u>	<u>-</u>	<u>17,436</u>	<u>587,265</u>
Total program revenues	<u>1,083,083</u>	<u>879,353</u>	<u>426,553</u>	<u>1,589,996</u>	<u>587,265</u>

See independent auditor's report.

GREENVILLE COUNTY DISABILITIES AND SPECIAL NEEDS BOARD
SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENSES, AND CHANGE IN NET POSITION
CAPITATED PROGRAMS - CONTINUED
For the Year Ended June 30, 2022

	Adult Day Program and Work Activity Patrick	Adult Day Program and Work Activity Fountain Inn	Adult Day Program Piedmont Skills	Adult Day Program and Work Activity Blue Ridge	Work Activity Center
PROGRAM EXPENSES					
Personnel					
Employee salaries	391,794	386,203	294,058	770,580	-
Consumer wages	-	-	-	-	458,619
	<u>391,794</u>	<u>386,203</u>	<u>294,058</u>	<u>770,580</u>	<u>458,619</u>
Fringe benefits					
Health insurance	57,821	66,427	53,694	129,580	-
Health insurance - OPEB	985	1,132	915	2,207	-
Retirement	62,182	61,113	46,553	122,766	-
Retirement - net pension liability	(50,331)	(49,466)	(37,681)	(99,370)	-
Social security	28,487	27,620	21,431	55,938	35,084
Unemployment insurance	-	6,390	75	1,321	-
Workers' compensation	10,613	10,093	7,692	20,536	-
	<u>109,757</u>	<u>123,309</u>	<u>92,679</u>	<u>232,978</u>	<u>35,084</u>
Contractual services					
Cable TV	-	-	-	-	-
Consultants	-	-	-	-	-
Contracted third-party services	274	-	252	-	8,139
Electric, gas, water, and sewer	17,566	14,568	15,780	16,594	-
Internet	6,028	7,424	6,430	8,573	-
Legal fees	-	-	-	-	-
Repairs and maintenance - building	12,080	12,766	16,271	12,910	202
Repairs and maintenance - equipment	623	573	689	798	-
Repairs and maintenance - motor vehicles	35,590	19,319	6,447	43,038	-
Telephone - landline	1,092	4,677	1,165	5,193	-
Telephone - mobile	693	1,285	1,188	1,188	2,030
Travel	769	28	480	380	-
Work activity	-	-	-	-	1,009
Other	1,667	4,699	1,599	3,407	-
	<u>76,382</u>	<u>65,339</u>	<u>50,301</u>	<u>92,081</u>	<u>11,380</u>

See independent auditor's report.

GREENVILLE COUNTY DISABILITIES AND SPECIAL NEEDS BOARD
SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENSES, AND CHANGE IN NET POSITION
CAPITATED PROGRAMS - CONTINUED
For the Year Ended June 30, 2022

	Adult Day Program and Work Activity Patrick	Adult Day Program and Work Activity Fountain Inn	Adult Day Program Piedmont Skills	Adult Day Program and Work Activity Blue Ridge	Work Activity Center
Supplies					
Educational	-	91	-	-	-
Food	13	28	51	-	-
Household	4,338	4,325	1,893	7,681	-
Medical	(64)	169	517	11	-
Minor equipment	127	344	530	2,300	-
Motor vehicle	22,512	29,736	19,183	34,960	-
Office	953	735	805	182	-
Other	237	141	149	117	13
	<u>28,116</u>	<u>35,569</u>	<u>23,128</u>	<u>45,251</u>	<u>13</u>
Fixed charges					
Dues, subscriptions, and licenses	85	85	-	85	-
Insurance - real property	884	734	815	1,251	-
Insurance - equipment	3,857	4,032	3,893	8,954	-
Insurance - tort liability	3,663	3,263	3,353	7,177	-
Insurance - other	-	-	-	-	-
Lease - real property	-	-	-	-	-
Lease - equipment	-	1,327	-	-	-
Lease - motor vehicle	-	-	1,679	-	-
	<u>8,489</u>	<u>9,441</u>	<u>9,740</u>	<u>17,467</u>	<u>-</u>
Capital					
Amortization	533	1,031	2,884	4,918	-
Depreciation	25,865	24,876	14,213	32,952	-
Interest	657	268	2,117	6,201	-
	<u>27,055</u>	<u>26,175</u>	<u>19,214</u>	<u>44,071</u>	<u>-</u>

See independent auditor's report.

GREENVILLE COUNTY DISABILITIES AND SPECIAL NEEDS BOARD
SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENSES, AND CHANGE IN NET POSITION
CAPITATED PROGRAMS - CONTINUED
For the Year Ended June 30, 2022

	Adult Day Program and Work Activity Patrick	Adult Day Program and Work Activity Fountain Inn	Adult Day Program Piedmont Skills	Adult Day Program and Work Activity Blue Ridge	Work Activity Center
Allocated costs					
Administration	58,042	59,819	45,253	112,468	35,624
Building maintenance	20,662	28,007	18,580	44,024	-
Day services	(4,153)	(86,059)	(168,049)	(125,029)	-
Day program administration	78,902	55,852	34,575	107,271	-
Residential management	-	-	-	-	-
CTH management	-	-	-	-	-
Nursing	-	-	-	-	-
	<u>153,453</u>	<u>57,619</u>	<u>(69,641)</u>	<u>138,734</u>	<u>35,624</u>
Total program expenses	<u>795,046</u>	<u>703,655</u>	<u>419,479</u>	<u>1,341,162</u>	<u>540,720</u>
Net program revenues (expenses)	<u>288,037</u>	<u>175,698</u>	<u>7,074</u>	<u>248,834</u>	<u>46,545</u>
NON-PROGRAM REVENUES (EXPENSES)					
CARES Act Provider Relief Fund grant	-	-	-	-	-
Gain/(loss) on retirement of capital assets	(9,454)	(231)	(293)	-	-
Current year anticipated settlements on contracts	-	-	-	-	-
Prior year settlements on contracts	-	-	-	-	-
Transfers from/(to) general fund	(278,583)	(175,467)	(6,781)	(248,834)	(46,545)
	<u>(278,583)</u>	<u>(175,467)</u>	<u>(6,781)</u>	<u>(248,834)</u>	<u>(46,545)</u>
Change in net position	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See independent auditor's report.

GREENVILLE COUNTY DISABILITIES AND SPECIAL NEEDS BOARD
SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENSES, AND CHANGE IN NET POSITION
CAPITATED PROGRAMS - CONTINUED
For the Year Ended June 30, 2022

	Supported Employment	Supervised Living Program I	Gresham SLP I	Duncan Road SLP II - HUD	Fountain Inn SLP II - HUD
PROGRAM REVENUES					
State					
South Carolina DDSN - program revenue	\$ 80,968	\$ 266,808	\$ -	\$ 299,776	\$ 301,113
South Carolina DDSN - less: Waiver Direct Billed	-	-	-	-	-
South Carolina DDSN - less: Medicare part D	-	-	-	-	-
South Carolina DDSN - Waiver reimbursements	-	-	-	-	-
South Carolina DDSN - Equipment/special grant	460	445	-	81,894	33,000
South Carolina DHHS Fee for Service	42,180	24,542	-	114,910	109,859
South Carolina DSS Optional State Supplement	-	-	-	-	-
State of South Carolina PEBA Credit	783	795	-	1,750	1,744
	<u>124,391</u>	<u>292,590</u>	<u>-</u>	<u>498,330</u>	<u>445,716</u>
Local					
United Way	15,000	-	-	-	-
Donations	-	-	-	-	-
	<u>15,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other					
Room and board	-	-	12,551	-	-
Work activity	-	-	-	-	-
Care and maintenance	-	-	-	-	-
Sub-contracted services	2,737	-	-	-	-
Miscellaneous	10,986	1,124	-	5,318	-
	<u>13,723</u>	<u>1,124</u>	<u>12,551</u>	<u>5,318</u>	<u>-</u>
Total program revenues	<u>153,114</u>	<u>293,714</u>	<u>12,551</u>	<u>503,648</u>	<u>445,716</u>

See independent auditor's report.

GREENVILLE COUNTY DISABILITIES AND SPECIAL NEEDS BOARD
SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENSES, AND CHANGE IN NET POSITION
CAPITATED PROGRAMS - CONTINUED
For the Year Ended June 30, 2022

	Supported Employment	Supervised Living Program I	Gresham SLP I	Duncan Road SLP II - HUD	Fountain Inn SLP II - HUD
PROGRAM EXPENSES					
Personnel					
Employee salaries	84,714	80,277	-	185,122	187,222
Consumer wages	-	-	-	-	-
	<u>84,714</u>	<u>80,277</u>	<u>-</u>	<u>185,122</u>	<u>187,222</u>
Fringe benefits					
Health insurance	19,714	15,360	-	17,851	18,610
Health insurance - OPEB	336	262	-	304	317
Retirement	13,494	12,956	-	29,956	30,292
Retirement - net pension liability	(10,922)	(10,487)	-	(24,247)	(24,519)
Social security	5,872	5,848	-	11,926	13,810
Unemployment insurance	-	-	-	1,704	436
Workers' compensation	2,254	3,808	22	8,494	8,962
	<u>30,748</u>	<u>27,747</u>	<u>22</u>	<u>45,988</u>	<u>47,908</u>
Contractual services					
Cable TV	-	-	2,412	-	-
Consultants	-	-	-	-	-
Contracted third-party services	14	6,068	-	3,888	3,530
Electric, gas, water, and sewer	1,364	-	3,164	-	9
Internet	1,314	456	1,266	-	-
Legal fees	-	-	-	-	-
Repairs and maintenance - building	814	15	4,995	-	-
Repairs and maintenance - equipment	42	299	-	112	175
Repairs and maintenance - motor vehicles	444	1,861	-	27,963	3,576
Telephone - landline	73	-	705	-	-
Telephone - mobile	1,090	1,802	-	633	658
Travel	3,888	-	-	58	-
Work activity	-	-	-	-	-
Other	-	3,090	-	1,887	2,471
	<u>9,043</u>	<u>13,591</u>	<u>12,542</u>	<u>34,541</u>	<u>10,419</u>

See independent auditor's report.

GREENVILLE COUNTY DISABILITIES AND SPECIAL NEEDS BOARD
SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENSES, AND CHANGE IN NET POSITION
CAPITATED PROGRAMS - CONTINUED
For the Year Ended June 30, 2022

	Supported Employment	Supervised Living Program I	Gresham SLP I	Duncan Road SLP II - HUD	Fountain Inn SLP II - HUD
Supplies					
Educational	-	-	-	-	-
Food	-	-	-	38	-
Household	21	292	160	696	763
Medical	-	92	-	367	38
Minor equipment	-	749	1,842	-	276
Motor vehicle	741	7,199	-	5,222	7,549
Office	618	417	339	816	961
Other	8	776	4	296	8
	<u>1,388</u>	<u>9,525</u>	<u>2,345</u>	<u>7,435</u>	<u>9,595</u>
Fixed charges					
Dues, subscriptions, and licenses	-	-	-	-	-
Insurance - real property	46	-	364	-	-
Insurance - equipment	591	1,159	-	731	1,310
Insurance - tort liability	466	537	-	1,491	1,093
Insurance - other	-	-	-	-	-
Lease - real property	-	-	-	-	-
Lease - equipment	-	392	(6)	-	-
Lease - motor vehicle	-	-	-	1,401	-
	<u>1,103</u>	<u>2,088</u>	<u>358</u>	<u>3,623</u>	<u>2,403</u>
Capital					
Amortization	-	-	-	539	780
Depreciation	2,425	-	16,132	1,725	-
Interest	55	(352)	6	(542)	1,049
	<u>2,480</u>	<u>(352)</u>	<u>16,138</u>	<u>1,722</u>	<u>1,829</u>

See independent auditor's report.

GREENVILLE COUNTY DISABILITIES AND SPECIAL NEEDS BOARD
SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENSES, AND CHANGE IN NET POSITION
CAPITATED PROGRAMS - CONTINUED
For the Year Ended June 30, 2022

	Supported Employment	Supervised Living Program I	Gresham SLP I	Duncan Road SLP II - HUD	Fountain Inn SLP II - HUD
Allocated costs					
Administration	11,214	12,528	2,544	23,577	23,338
Building maintenance	2,734	4,573	4,668	2,288	4,576
Day services	(25,511)	-	-	-	-
Day program administration	40,781	-	-	-	-
Residential management	-	56,687	-	34,012	34,012
CTH management	-	-	-	-	-
Nursing	-	-	-	-	-
	<u>29,218</u>	<u>73,788</u>	<u>7,212</u>	<u>59,877</u>	<u>61,926</u>
Total program expenses	<u>158,694</u>	<u>206,664</u>	<u>38,617</u>	<u>338,308</u>	<u>321,302</u>
Net program revenues (expenses)	<u>(5,580)</u>	<u>87,050</u>	<u>(26,066)</u>	<u>165,340</u>	<u>124,414</u>
NON-PROGRAM REVENUES (EXPENSES)					
CARES Act Provider Relief Fund grant	-	-	-	-	-
Gain/(loss) on retirement of capital assets	-	-	(2,171)	-	-
Current year anticipated settlements on contracts	-	-	-	-	-
Prior year settlements on contracts	-	-	-	-	-
Transfers from/(to) general fund	5,580	(87,050)	28,237	(165,340)	(124,414)
	<u>5,580</u>	<u>(87,050)</u>	<u>28,237</u>	<u>(165,340)</u>	<u>(124,414)</u>
Change in net position	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See independent auditor's report.

GREENVILLE COUNTY DISABILITIES AND SPECIAL NEEDS BOARD
SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENSES, AND CHANGE IN NET POSITION
CAPITATED PROGRAMS - CONTINUED
For the Year Ended June 30, 2022

	Properties West SLP II -		Community Supports	Civitan ICF/ID
	HUD	ID/RD Waiver	Waiver	
PROGRAM REVENUES				
State				
South Carolina DDSN - program revenue	\$ 554,277	\$ 185,383	\$ -	\$ 839,741
South Carolina DDSN - less: Waiver Direct Billed	-	(116,807)	-	-
South Carolina DDSN - less: Medicare part D	-	(50,683)	-	-
South Carolina DDSN - Waiver reimbursements	-	9,447	-	-
South Carolina DDSN - Equipment/special grant	25,604	-	-	26,324
South Carolina DHHS Fee for Service	188,255	-	-	-
South Carolina DSS Optional State Supplement	-	-	-	-
State of South Carolina PEBA Credit	2,609	-	-	3,264
	<u>770,745</u>	<u>27,340</u>	<u>-</u>	<u>869,329</u>
Local				
United Way	-	-	-	-
Donations	-	-	-	400
	<u>-</u>	<u>-</u>	<u>-</u>	<u>400</u>
Other				
Room and board	-	-	-	-
Work activity	-	-	-	-
Care and maintenance	-	-	-	68,784
Sub-contracted services	-	-	-	-
Miscellaneous	2,481	-	-	1,050
	<u>2,481</u>	<u>-</u>	<u>-</u>	<u>69,834</u>
Total program revenues	<u>773,226</u>	<u>27,340</u>	<u>-</u>	<u>939,563</u>

See independent auditor's report.

GREENVILLE COUNTY DISABILITIES AND SPECIAL NEEDS BOARD
SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENSES, AND CHANGE IN NET POSITION
CAPITATED PROGRAMS - CONTINUED
For the Year Ended June 30, 2022

	Properties West SLP II - HUD	ID/RD Waiver	Community Supports Waiver	Civitan ICF/ID
PROGRAM EXPENSES				
Personnel				
Employee salaries	287,548	-	-	389,188
Consumer wages	-	-	-	-
	<u>287,548</u>	<u>-</u>	<u>-</u>	<u>389,188</u>
Fringe benefits				
Health insurance	32,773	-	-	16,939
Health insurance - OPEB	558	-	-	289
Retirement	45,577	-	-	62,694
Retirement - net pension liability	(36,891)	-	-	(50,746)
Social security	20,922	-	-	29,265
Unemployment insurance	-	-	-	1,104
Workers' compensation	12,712	-	-	19,463
	<u>75,651</u>	<u>-</u>	<u>-</u>	<u>79,008</u>
Contractual services				
Cable TV	-	-	-	1,184
Consultants	-	-	-	750
Contracted third-party services	4,475	16,813	-	5,755
Electric, gas, water, and sewer	28	-	-	8,508
Internet	-	-	-	792
Legal fees	-	-	-	-
Repairs and maintenance - building	-	-	-	27,192
Repairs and maintenance - equipment	247	-	-	76
Repairs and maintenance - motor vehicles	37,116	-	-	4,034
Telephone - landline	-	-	-	2,664
Telephone - mobile	1,317	-	-	915
Travel	-	-	-	520
Work activity	-	-	-	-
Other	12,232	-	-	371
	<u>55,415</u>	<u>16,813</u>	<u>-</u>	<u>52,761</u>

See independent auditor's report.

GREENVILLE COUNTY DISABILITIES AND SPECIAL NEEDS BOARD
SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENSES, AND CHANGE IN NET POSITION
CAPITATED PROGRAMS - CONTINUED
For the Year Ended June 30, 2022

	Properties West SLP II - HUD	ID/RD Waiver	Community Supports Waiver	Civitan ICF/ID
Supplies				
Educational	-	-	-	-
Food	-	-	-	21,902
Household	885	-	-	14,395
Medical	117	9,447	-	13,217
Minor equipment	-	-	-	15,923
Motor vehicle	10,949	-	-	1,437
Office	112	-	-	917
Other	40	-	-	3,229
	<u>12,103</u>	<u>9,447</u>	<u>-</u>	<u>71,020</u>
Fixed charges				
Dues, subscriptions, and licenses	-	-	-	115
Insurance - real property	-	-	-	11
Insurance - equipment	1,263	-	-	1,807
Insurance - tort liability	1,863	-	-	2,834
Insurance - other	-	-	-	-
Lease - real property	-	-	-	-
Lease - equipment	-	-	-	-
Lease - motor vehicle	-	-	-	-
	<u>3,126</u>	<u>-</u>	<u>-</u>	<u>4,767</u>
Capital				
Amortization	532	-	-	-
Depreciation	2,956	-	-	18,606
Interest	897	-	-	2,196
	<u>4,385</u>	<u>-</u>	<u>-</u>	<u>20,802</u>

See independent auditor's report.

GREENVILLE COUNTY DISABILITIES AND SPECIAL NEEDS BOARD
SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENSES, AND CHANGE IN NET POSITION
CAPITATED PROGRAMS - CONTINUED
For the Year Ended June 30, 2022

	Properties West SLP II -		Community Supports	Civitan ICF/ID
	HUD	ID/RD Waiver	Waiver	
Allocated costs				
Administration	36,898	1,852	-	52,402
Building maintenance	4,576	-	-	18,305
Day services	-	13,404	7,964	50,475
Day program administration	-	-	-	-
Residential management	56,691	-	-	22,675
CTH management	-	-	-	-
Nursing	-	-	-	155,967
	<u>98,165</u>	<u>15,256</u>	<u>7,964</u>	<u>299,824</u>
Total program expenses	<u>536,393</u>	<u>41,516</u>	<u>7,964</u>	<u>917,370</u>
Net program revenues (expenses)	<u>236,833</u>	<u>(14,176)</u>	<u>(7,964)</u>	<u>22,193</u>
NON-PROGRAM REVENUES (EXPENSES)				
CARES Act Provider Relief Fund grant	-	-	-	-
Gain/(loss) on retirement of capital assets	-	-	-	-
Current year anticipated settlements on contracts	-	-	-	-
Prior year settlements on contracts	-	(1,136)	-	-
Transfers from/(to) general fund	(236,833)	15,312	7,964	(22,193)
	<u>(236,833)</u>	<u>15,312</u>	<u>7,964</u>	<u>(22,193)</u>
Change in net position	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See independent auditor's report.

GREENVILLE COUNTY DISABILITIES AND SPECIAL NEEDS BOARD
SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENSES, AND CHANGE IN NET POSITION
CAPITATED PROGRAMS - CONTINUED
For the Year Ended June 30, 2022

	<u>Fountain Inn ICF/ID - HUD</u>	<u>Hughes ICF/ID - HUD</u>	<u>Ridge Road ICF/ID</u>	<u>Travelers Rest ICF/ID - HUD</u>	<u>Arlington CTH II - HUD</u>
PROGRAM REVENUES					
State					
South Carolina DDSN - program revenue	\$ 1,256,890	\$ 839,741	\$ 1,259,630	\$ 808,305	\$ 238,816
South Carolina DDSN - less: Waiver Direct Billed	-	-	-	-	-
South Carolina DDSN - less: Medicare part D	-	-	-	-	-
South Carolina DDSN - Waiver reimbursements	-	-	-	-	-
South Carolina DDSN - Equipment/special grant	47,768	30,363	-	9,824	891
South Carolina DHHS Fee for Service	-	-	-	-	97,406
South Carolina DSS Optional State Supplement	-	-	-	-	-
State of South Carolina PEBA Credit	5,685	3,748	4,474	3,461	1,516
	<u>1,310,343</u>	<u>873,852</u>	<u>1,264,104</u>	<u>821,590</u>	<u>338,629</u>
Local					
United Way	-	-	-	-	-
Donations	-	-	600	-	-
	<u>-</u>	<u>-</u>	<u>600</u>	<u>-</u>	<u>-</u>
Other					
Room and board	(35,187)	(27,700)	-	(20,805)	13,392
Work activity	-	-	-	-	-
Care and maintenance	113,766	94,866	95,748	69,802	-
Sub-contracted services	-	-	-	-	-
Miscellaneous	-	-	-	-	2,926
	<u>78,579</u>	<u>67,166</u>	<u>95,748</u>	<u>48,997</u>	<u>16,318</u>
Total program revenues	<u>1,388,922</u>	<u>941,018</u>	<u>1,360,452</u>	<u>870,587</u>	<u>354,947</u>

See independent auditor's report.

GREENVILLE COUNTY DISABILITIES AND SPECIAL NEEDS BOARD
SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENSES, AND CHANGE IN NET POSITION
CAPITATED PROGRAMS - CONTINUED
For the Year Ended June 30, 2022

	Fountain Inn ICF/ID - HUD	Hughes ICF/ID - HUD	Ridge Road ICF/ID	Travelers Rest ICF/ID - HUD	Arlington CTH II - HUD
PROGRAM EXPENSES					
Personnel					
Employee salaries	509,405	414,674	522,836	356,556	148,894
Consumer wages	-	-	-	-	-
	<u>509,405</u>	<u>414,674</u>	<u>522,836</u>	<u>356,556</u>	<u>148,894</u>
Fringe benefits					
Health insurance	27,943	29,688	35,880	19,219	14,200
Health insurance - OPEB	476	506	611	327	242
Retirement	83,685	67,663	84,715	56,657	24,314
Retirement - net pension liability	(67,737)	(54,768)	(68,570)	(45,859)	(19,680)
Social security	38,218	31,113	39,449	26,398	11,259
Unemployment insurance	-	-	3,654	745	-
Workers' compensation	25,344	21,271	22,928	16,983	7,091
	<u>107,929</u>	<u>95,473</u>	<u>118,667</u>	<u>74,470</u>	<u>37,426</u>
Contractual services					
Cable TV	-	-	1,993	-	-
Consultants	750	750	1,200	600	-
Contracted third-party services	8,780	4,461	7,946	7,158	2,293
Electric, gas, water, and sewer	-	-	17,203	64	-
Internet	-	-	951	99	-
Legal fees	-	-	-	-	-
Repairs and maintenance - building	-	-	25,213	-	-
Repairs and maintenance - equipment	119	143	142	128	38
Repairs and maintenance - motor vehicles	4,270	4,674	8,569	3,113	4,162
Telephone - landline	-	-	1,114	-	-
Telephone - mobile	727	891	771	1,089	297
Travel	148	-	78	186	116
Work activity	-	-	-	-	-
Other	324	1,918	209	343	-
	<u>15,118</u>	<u>12,837</u>	<u>65,389</u>	<u>12,780</u>	<u>6,906</u>

See independent auditor's report.

GREENVILLE COUNTY DISABILITIES AND SPECIAL NEEDS BOARD
SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENSES, AND CHANGE IN NET POSITION
CAPITATED PROGRAMS - CONTINUED
For the Year Ended June 30, 2022

	Fountain Inn ICF/ID - HUD	Hughes ICF/ID - HUD	Ridge Road ICF/ID	Travelers Rest ICF/ID - HUD	Arlington CTH II - HUD
Supplies					
Educational	-	-	-	-	-
Food	40,523	21,547	34,814	24,908	8,033
Household	16,892	7,111	18,698	11,211	1,973
Medical	14,621	8,299	15,580	7,730	-
Minor equipment	630	227	7,628	1,068	326
Motor vehicle	2,415	2,405	2,967	4,700	4,572
Office	317	86	704	489	56
Other	5,154	2,020	2,195	6,265	48
	80,552	41,695	82,586	56,371	15,008
Fixed charges					
Dues, subscriptions, and licenses	246	113	114	283	-
Insurance - real property	-	-	11	-	-
Insurance - equipment	1,352	752	1,383	1,702	580
Insurance - tort liability	2,872	2,834	2,798	2,740	1,138
Insurance - other	-	-	-	-	-
Lease - real property	-	-	-	-	-
Lease - equipment	-	-	-	-	-
Lease - motor vehicle	-	-	-	(1)	-
	4,470	3,699	4,306	4,724	1,718
Capital					
Amortization	-	-	497	1,772	-
Depreciation	3,228	3,550	11,794	1,093	1,731
Interest	55	55	695	2,308	55
	3,283	3,605	12,986	5,173	1,786

See independent auditor's report.

GREENVILLE COUNTY DISABILITIES AND SPECIAL NEEDS BOARD
SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENSES, AND CHANGE IN NET POSITION
CAPITATED PROGRAMS - CONTINUED
For the Year Ended June 30, 2022

	Fountain Inn ICF/ID - HUD	Hughes ICF/ID - HUD	Ridge Road ICF/ID	Travelers Rest ICF/ID - HUD	Arlington CTH II - HUD
Allocated costs					
Administration	62,491	51,836	67,637	43,854	18,873
Building maintenance	4,576	2,288	18,305	4,576	2,288
Day services	45,435	40,624	96,580	77,378	-
Day program administration	-	-	-	-	-
Residential management	34,012	22,675	34,012	22,675	11,337
CTH management	-	-	-	-	15,979
Nursing	233,949	155,967	233,950	155,967	-
	<u>380,463</u>	<u>273,390</u>	<u>450,484</u>	<u>304,450</u>	<u>48,477</u>
Total program expenses	<u>1,101,220</u>	<u>845,373</u>	<u>1,257,254</u>	<u>814,524</u>	<u>260,215</u>
Net program revenues (expenses)	<u>287,702</u>	<u>95,645</u>	<u>103,198</u>	<u>56,063</u>	<u>94,732</u>
NON-PROGRAM REVENUES (EXPENSES)					
CARES Act Provider Relief Fund grant	-	-	-	-	-
Gain/(loss) on retirement of capital assets	-	-	(3,729)	-	-
Current year anticipated settlements on contracts	-	-	-	-	-
Prior year settlements on contracts	-	-	-	-	-
Transfers from/(to) general fund	(287,702)	(95,645)	(99,469)	(56,063)	(94,732)
	<u>(287,702)</u>	<u>(95,645)</u>	<u>(99,469)</u>	<u>(56,063)</u>	<u>(94,732)</u>
Change in net position	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See independent auditor's report.

GREENVILLE COUNTY DISABILITIES AND SPECIAL NEEDS BOARD
SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENSES, AND CHANGE IN NET POSITION
CAPITATED PROGRAMS - CONTINUED
For the Year Ended June 30, 2022

	Ashley Oaks CTH II	Cedar Glen CTH II	Blossom CTH II	Cherry Cove CTH II	Cleveland CTH II
PROGRAM REVENUES					
State					
South Carolina DDSN - program revenue	\$ 240,901	\$ 217,402	\$ 215,997	\$ 221,147	\$ 299,519
South Carolina DDSN - less: Waiver Direct Billed	-	-	-	-	-
South Carolina DDSN - less: Medicare part D	-	-	-	-	-
South Carolina DDSN - Waiver reimbursements	-	-	-	-	-
South Carolina DDSN - Equipment/special grant	873	937	9,966	925	1,063
South Carolina DHHS Fee for Service	97,406	93,235	93,235	67,621	109,918
South Carolina DSS Optional State Supplement	-	-	-	-	-
State of South Carolina PEBA Credit	1,437	1,546	1,371	1,558	1,821
	<u>340,617</u>	<u>313,120</u>	<u>320,569</u>	<u>291,251</u>	<u>412,321</u>
Local					
United Way	-	-	-	-	-
Donations	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other					
Room and board	34,147	40,238	40,248	35,608	39,391
Work activity	-	-	-	-	-
Care and maintenance	-	-	-	-	-
Sub-contracted services	-	-	-	-	-
Miscellaneous	2,651	-	-	2,717	3,171
	<u>36,798</u>	<u>40,238</u>	<u>40,248</u>	<u>38,325</u>	<u>42,562</u>
Total program revenues	<u>377,415</u>	<u>353,358</u>	<u>360,817</u>	<u>329,576</u>	<u>454,883</u>

See independent auditor's report.

GREENVILLE COUNTY DISABILITIES AND SPECIAL NEEDS BOARD
SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENSES, AND CHANGE IN NET POSITION
CAPITATED PROGRAMS - CONTINUED
For the Year Ended June 30, 2022

	Ashley Oaks CTH II	Cedar Glen CTH II	Blossom CTH II	Cherry Cove CTH II	Cleveland CTH II
PROGRAM EXPENSES					
Personnel					
Employee salaries	160,346	160,371	155,228	164,515	206,402
Consumer wages	-	-	-	-	-
	<u>160,346</u>	<u>160,371</u>	<u>155,228</u>	<u>164,515</u>	<u>206,402</u>
Fringe benefits					
Health insurance	21,626	8,374	18,160	21,359	17,465
Health insurance - OPEB	368	143	309	364	298
Retirement	26,123	25,539	24,904	26,380	33,645
Retirement - net pension liability	(21,144)	(20,672)	(20,158)	(21,353)	(27,233)
Social security	11,800	11,966	11,693	12,160	15,328
Unemployment insurance	-	-	-	-	-
Workers' compensation	8,017	7,596	7,811	7,633	8,793
	<u>46,790</u>	<u>32,946</u>	<u>42,719</u>	<u>46,543</u>	<u>48,296</u>
Contractual services					
Cable TV	1,372	1,378	1,163	1,576	1,546
Consultants	-	-	-	-	-
Contracted third-party services	3,478	2,520	1,448	3,723	2,878
Electric, gas, water, and sewer	4,889	3,963	5,166	2,972	3,687
Internet	800	792	800	792	456
Legal fees	-	-	-	-	-
Repairs and maintenance - building	7,774	2,187	4,160	2,575	2,368
Repairs and maintenance - equipment	72	51	40	47	23
Repairs and maintenance - motor vehicles	5,079	711	976	740	6,448
Telephone - landline	756	719	970	994	837
Telephone - mobile	297	297	297	297	297
Travel	-	198	203	38	22
Work activity	-	-	-	-	-
Other	-	-	-	-	249
	<u>24,517</u>	<u>12,816</u>	<u>15,223</u>	<u>13,754</u>	<u>18,811</u>

See independent auditor's report.

GREENVILLE COUNTY DISABILITIES AND SPECIAL NEEDS BOARD
SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENSES, AND CHANGE IN NET POSITION
CAPITATED PROGRAMS - CONTINUED
For the Year Ended June 30, 2022

	Ashley Oaks CTH II	Cedar Glen CTH II	Blossom CTH II	Cherry Cove CTH II	Cleveland CTH II
Supplies					
Educational	-	-	-	-	-
Food	9,583	8,021	7,449	6,167	7,404
Household	3,868	2,359	1,919	1,851	1,901
Medical	458	90	176	896	409
Minor equipment	2,614	997	1,220	2,377	7,017
Motor vehicle	3,388	2,849	3,197	5,288	4,949
Office	289	27	-	193	129
Other	581	64	92	433	384
	<u>20,781</u>	<u>14,407</u>	<u>14,053</u>	<u>17,205</u>	<u>22,193</u>
Fixed charges					
Dues, subscriptions, and licenses	-	-	520	-	-
Insurance - real property	358	324	298	326	375
Insurance - equipment	689	613	689	707	584
Insurance - tort liability	1,099	1,127	917	1,099	1,553
Insurance - other	-	-	-	-	-
Lease - real property	-	-	-	-	-
Lease - equipment	-	-	-	-	387
Lease - motor vehicle	352	-	-	-	703
	<u>2,498</u>	<u>2,064</u>	<u>2,424</u>	<u>2,132</u>	<u>3,602</u>
Capital					
Amortization	384	379	384	-	-
Depreciation	5,381	5,914	4,987	8,086	8,691
Interest	212	522	529	635	(982)
	<u>5,977</u>	<u>6,815</u>	<u>5,900</u>	<u>8,721</u>	<u>7,709</u>

See independent auditor's report.

GREENVILLE COUNTY DISABILITIES AND SPECIAL NEEDS BOARD
SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENSES, AND CHANGE IN NET POSITION
CAPITATED PROGRAMS - CONTINUED
For the Year Ended June 30, 2022

	Ashley Oaks CTH II	Cedar Glen CTH II	Blossom CTH II	Cherry Cove CTH II	Cleveland CTH II
Allocated costs					
Administration	23,769	21,548	21,036	21,314	26,077
Building maintenance	9,153	9,153	9,153	9,153	9,153
Day services	-	-	-	-	-
Day program administration	-	-	-	-	-
Residential management	11,337	11,337	11,337	11,337	11,337
CTH management	15,979	15,979	15,979	15,979	15,979
Nursing	-	-	-	-	-
	<u>60,238</u>	<u>58,017</u>	<u>57,505</u>	<u>57,783</u>	<u>62,546</u>
Total program expenses	<u>321,147</u>	<u>287,436</u>	<u>293,052</u>	<u>310,653</u>	<u>369,559</u>
Net program revenues (expenses)	<u>56,268</u>	<u>65,922</u>	<u>67,765</u>	<u>18,923</u>	<u>85,324</u>
NON-PROGRAM REVENUES (EXPENSES)					
CARES Act Provider Relief Fund grant	-	-	-	-	-
Gain/(loss) on retirement of capital assets	-	-	-	-	-
Current year anticipated settlements on contracts	-	-	-	-	-
Prior year settlements on contracts	-	-	-	-	-
Transfers from/(to) general fund	(56,268)	(65,922)	(67,765)	(18,923)	(85,324)
	<u>(56,268)</u>	<u>(65,922)</u>	<u>(67,765)</u>	<u>(18,923)</u>	<u>(85,324)</u>
Change in net position	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See independent auditor's report.

GREENVILLE COUNTY DISABILITIES AND SPECIAL NEEDS BOARD
SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENSES, AND CHANGE IN NET POSITION
CAPITATED PROGRAMS - CONTINUED
For the Year Ended June 30, 2022

	Conner CTH II	Craig Creek CTH II	Edgefield CTH II - HUD	Fairview CTH II	Foxfire CTH II
PROGRAM REVENUES					
State					
South Carolina DDSN - program revenue	\$ 211,135	\$ 243,635	\$ 251,403	\$ 233,915	\$ 250,328
South Carolina DDSN - less: Waiver Direct Billed	-	-	-	-	-
South Carolina DDSN - less: Medicare part D	-	-	-	-	-
South Carolina DDSN - Waiver reimbursements	-	-	-	-	-
South Carolina DDSN - Equipment/special grant	866	855	7,589	890	902
South Carolina DHHS Fee for Service	79,287	101,576	93,235	97,406	101,577
South Carolina DSS Optional State Supplement	-	-	-	-	-
State of South Carolina PEBA Credit	1,439	1,487	1,869	1,512	1,517
	<u>292,727</u>	<u>347,553</u>	<u>354,096</u>	<u>333,723</u>	<u>354,324</u>
Local					
United Way	-	-	-	-	-
Donations	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other					
Room and board	35,731	37,170	13,380	33,667	40,248
Work activity	-	-	-	-	-
Care and maintenance	-	-	-	-	-
Sub-contracted services	-	-	-	-	-
Miscellaneous	4,421	333	-	-	-
	<u>40,152</u>	<u>37,503</u>	<u>13,380</u>	<u>33,667</u>	<u>40,248</u>
Total program revenues	<u>332,879</u>	<u>385,056</u>	<u>367,476</u>	<u>367,390</u>	<u>394,572</u>

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GREENVILLE COUNTY DISABILITIES AND SPECIAL NEEDS BOARD
SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENSES, AND CHANGE IN NET POSITION
CAPITATED PROGRAMS - CONTINUED
For the Year Ended June 30, 2022

	Conner CTH II	Craig Creek CTH II	Edgefield CTH II - HUD	Fairview CTH II	Foxfire CTH II
PROGRAM EXPENSES					
Personnel					
Employee salaries	138,023	157,178	211,019	163,200	168,943
Consumer wages	-	-	-	-	-
	<u>138,023</u>	<u>157,178</u>	<u>211,019</u>	<u>163,200</u>	<u>168,943</u>
Fringe benefits					
Health insurance	18,518	18,949	18,837	7,774	21,824
Health insurance - OPEB	315	323	321	132	372
Retirement	22,624	25,077	34,051	26,055	27,399
Retirement - net pension liability	(18,313)	(20,298)	(27,562)	(21,089)	(22,177)
Social security	10,210	11,436	15,880	12,183	12,528
Unemployment insurance	-	-	-	-	-
Workers' compensation	6,395	7,373	9,771	7,920	7,737
	<u>39,749</u>	<u>42,860</u>	<u>51,298</u>	<u>32,975</u>	<u>47,683</u>
Contractual services					
Cable TV	1,127	1,641	-	1,259	1,234
Consultants	-	-	-	-	-
Contracted third-party services	2,715	3,705	3,008	2,000	3,723
Electric, gas, water, and sewer	2,546	4,124	-	4,209	5,002
Internet	792	792	-	792	800
Legal fees	-	-	-	-	-
Repairs and maintenance - building	3,818	2,416	17	11,228	3,709
Repairs and maintenance - equipment	28	47	58	36	74
Repairs and maintenance - motor vehicles	3,270	756	7,123	2,632	-
Telephone - landline	876	2,005	-	973	1,045
Telephone - mobile	297	297	297	297	297
Travel	204	54	-	186	-
Work activity	-	-	-	-	-
Other	-	-	354	-	15
	<u>15,673</u>	<u>15,837</u>	<u>10,857</u>	<u>23,612</u>	<u>15,899</u>

See independent auditor's report.

GREENVILLE COUNTY DISABILITIES AND SPECIAL NEEDS BOARD
SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENSES, AND CHANGE IN NET POSITION
CAPITATED PROGRAMS - CONTINUED
For the Year Ended June 30, 2022

	Conner CTH II	Craig Creek CTH II	Edgefield CTH II - HUD	Fairview CTH II	Foxfire CTH II
Supplies					
Educational	-	-	-	-	-
Food	9,374	7,518	11,071	7,875	11,687
Household	2,258	2,629	3,081	2,236	2,714
Medical	168	325	270	773	57
Minor equipment	-	4,071	829	3,603	2,675
Motor vehicle	4,257	2,508	4,243	4,226	3,514
Office	21	211	134	192	146
Other	335	37	32	456	90
	<u>16,413</u>	<u>17,299</u>	<u>19,660</u>	<u>19,361</u>	<u>20,883</u>
Fixed charges					
Dues, subscriptions, and licenses	200	-	-	-	330
Insurance - real property	284	276	-	388	258
Insurance - equipment	625	704	579	653	613
Insurance - tort liability	945	917	917	917	917
Insurance - other	-	-	-	-	-
Lease - real property	-	-	-	-	-
Lease - equipment	-	-	-	-	-
Lease - motor vehicle	-	-	-	-	-
	<u>2,054</u>	<u>1,897</u>	<u>1,496</u>	<u>1,958</u>	<u>2,118</u>
Capital					
Amortization	-	434	-	403	379
Depreciation	6,338	5,726	1,249	4,636	4,349
Interest	55	607	55	563	522
	<u>6,393</u>	<u>6,767</u>	<u>1,304</u>	<u>5,602</u>	<u>5,250</u>

See independent auditor's report.

GREENVILLE COUNTY DISABILITIES AND SPECIAL NEEDS BOARD
SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENSES, AND CHANGE IN NET POSITION
CAPITATED PROGRAMS - CONTINUED
For the Year Ended June 30, 2022

	Conner CTH II	Craigo Creek CTH II	Edgefield CTH II - HUD	Fairview CTH II	Foxfire CTH II
Allocated costs					
Administration	17,932	20,536	25,734	20,879	22,816
Building maintenance	9,153	9,153	2,288	9,153	9,153
Day services	-	-	-	-	-
Day program administration	-	-	-	-	-
Residential management	11,337	11,337	11,337	11,337	11,337
CTH management	15,979	15,979	15,979	15,979	15,979
Nursing	-	-	-	-	-
	<u>54,401</u>	<u>57,005</u>	<u>55,338</u>	<u>57,348</u>	<u>59,285</u>
Total program expenses	<u>272,706</u>	<u>298,843</u>	<u>350,972</u>	<u>304,056</u>	<u>320,061</u>
Net program revenues (expenses)	<u>60,173</u>	<u>86,213</u>	<u>16,504</u>	<u>63,334</u>	<u>74,511</u>
NON-PROGRAM REVENUES (EXPENSES)					
CARES Act Provider Relief Fund grant	-	-	-	-	-
Gain/(loss) on retirement of capital assets	-	-	-	-	-
Current year anticipated settlements on contracts	-	-	-	-	-
Prior year settlements on contracts	-	-	-	-	-
Transfers from/(to) general fund	(60,173)	(86,213)	(16,504)	(63,334)	(74,511)
	<u>(60,173)</u>	<u>(86,213)</u>	<u>(16,504)</u>	<u>(63,334)</u>	<u>(74,511)</u>
Change in net position	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See independent auditor's report.

GREENVILLE COUNTY DISABILITIES AND SPECIAL NEEDS BOARD
SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENSES, AND CHANGE IN NET POSITION
CAPITATED PROGRAMS - CONTINUED
For the Year Ended June 30, 2022

	Greer CTH II	Gridley CTH II - HUD	Hampton CTH II - HUD	Hill Lane CTH II
PROGRAM REVENUES				
State				
South Carolina DDSN - program revenue	\$ 226,076	\$ 218,209	\$ 163,338	\$ 222,783
South Carolina DDSN - less: Waiver Direct Billed	-	-	-	-
South Carolina DDSN - less: Medicare part D	-	-	-	-
South Carolina DDSN - Waiver reimbursements	-	-	-	-
South Carolina DDSN - Equipment/special grant	81,690	950	68,579	7,097
South Carolina DHHS Fee for Service	93,007	91,286	93,235	93,235
South Carolina DSS Optional State Supplement	-	-	-	-
State of South Carolina PEBA Credit	2,029	1,586	1,619	1,656
	<u>402,802</u>	<u>312,031</u>	<u>326,771</u>	<u>324,771</u>
Local				
United Way	-	-	-	-
Donations	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other				
Room and board	36,046	13,077	11,678	32,947
Work activity	-	-	-	-
Care and maintenance	-	-	-	-
Sub-contracted services	-	-	-	-
Miscellaneous	-	-	-	-
	<u>36,046</u>	<u>13,077</u>	<u>11,678</u>	<u>32,947</u>
Total program revenues	<u>438,848</u>	<u>325,108</u>	<u>338,449</u>	<u>357,718</u>

See independent auditor's report.

GREENVILLE COUNTY DISABILITIES AND SPECIAL NEEDS BOARD
SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENSES, AND CHANGE IN NET POSITION
CAPITATED PROGRAMS - CONTINUED
For the Year Ended June 30, 2022

	Greer CTH II	Gridley CTH II - HUD	Hampton CTH II - HUD	Hill Lane CTH II
PROGRAM EXPENSES				
Personnel				
Employee salaries	237,694	169,636	182,704	168,667
Consumer wages	-	-	-	-
	<u>237,694</u>	<u>169,636</u>	<u>182,704</u>	<u>168,667</u>
Fringe benefits				
Health insurance	37,456	17,398	20,597	18,750
Health insurance - OPEB	638	296	351	319
Retirement	37,542	27,960	29,473	27,840
Retirement - net pension liability	(30,388)	(22,631)	(23,856)	(22,534)
Social security	17,010	12,770	13,555	12,698
Unemployment insurance	-	-	-	-
Workers' compensation	11,368	8,072	8,822	8,261
	<u>73,626</u>	<u>43,865</u>	<u>48,942</u>	<u>45,334</u>
Contractual services				
Cable TV	1,085	-	-	1,511
Consultants	-	-	-	-
Contracted third-party services	4,698	2,065	993	2,585
Electric, gas, water, and sewer	3,731	-	-	5,514
Internet	792	-	49	800
Legal fees	-	-	-	-
Repairs and maintenance - building	5,791	-	19	2,438
Repairs and maintenance - equipment	40	80	79	109
Repairs and maintenance - motor vehicles	1,112	6,037	30	667
Telephone - landline	1,134	-	-	998
Telephone - mobile	297	297	545	297
Travel	15	106	-	-
Work activity	-	-	-	-
Other	-	-	-	-
	<u>18,695</u>	<u>8,585</u>	<u>1,715</u>	<u>14,919</u>

See independent auditor's report.

GREENVILLE COUNTY DISABILITIES AND SPECIAL NEEDS BOARD
SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENSES, AND CHANGE IN NET POSITION
CAPITATED PROGRAMS - CONTINUED
For the Year Ended June 30, 2022

	Greer CTH II	Gridley CTH II - HUD	Hampton CTH II - HUD	Hill Lane CTH II
Supplies				
Educational	-	-	-	-
Food	8,712	10,814	8,120	10,474
Household	2,359	2,253	2,449	2,794
Medical	133	174	-	-
Minor equipment	2,581	212	391	2,066
Motor vehicle	2,292	2,337	1,601	3,699
Office	127	368	29	29
Other	185	24	-	377
	16,389	16,182	12,590	19,439
Fixed charges				
Dues, subscriptions, and licenses	-	-	41	113
Insurance - real property	298	-	-	298
Insurance - equipment	648	587	707	689
Insurance - tort liability	1,542	917	1,028	917
Insurance - other	-	-	-	-
Lease - real property	-	-	-	-
Lease - equipment	-	-	-	-
Lease - motor vehicle	-	-	-	-
	2,488	1,504	1,776	2,017
Capital				
Amortization	408	-	-	384
Depreciation	2,906	2,493	4,708	4,413
Interest	572	55	635	529
	3,886	2,548	5,343	5,326

See independent auditor's report.

GREENVILLE COUNTY DISABILITIES AND SPECIAL NEEDS BOARD
SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENSES, AND CHANGE IN NET POSITION
CAPITATED PROGRAMS - CONTINUED
For the Year Ended June 30, 2022

	Greer CTH II	Gridley CTH II - HUD	Hampton CTH II - HUD	Hill Lane CTH II
Allocated costs				
Administration	33,082	20,086	21,788	20,569
Building maintenance	9,153	2,288	2,288	9,153
Day services	-	-	-	-
Day program administration	-	-	-	-
Residential management	11,337	11,337	11,337	11,337
CTH management	15,979	15,979	15,979	15,979
Nursing	-	-	-	-
	<u>69,551</u>	<u>49,690</u>	<u>51,392</u>	<u>57,038</u>
Total program expenses	<u>422,329</u>	<u>292,010</u>	<u>304,462</u>	<u>312,740</u>
Net program revenues (expenses)	<u>16,519</u>	<u>33,098</u>	<u>33,987</u>	<u>44,978</u>
NON-PROGRAM REVENUES (EXPENSES)				
CARES Act Provider Relief Fund grant	-	-	-	-
Gain/(loss) on retirement of capital assets	-	-	-	-
Current year anticipated settlements on contracts	-	-	-	-
Prior year settlements on contracts	-	-	-	-
Transfers from/(to) general fund	(16,519)	(33,098)	(33,987)	(44,978)
	<u>(16,519)</u>	<u>(33,098)</u>	<u>(33,987)</u>	<u>(44,978)</u>
Change in net position	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See independent auditor's report.

GREENVILLE COUNTY DISABILITIES AND SPECIAL NEEDS BOARD
SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENSES, AND CHANGE IN NET POSITION
CAPITATED PROGRAMS - CONTINUED
For the Year Ended June 30, 2022

	<u>Jerome CTH II - HUD</u>	<u>Jude CTH II</u>	<u>Maywood CTH II - HUD</u>	<u>Pine Ridge CTH II</u>	<u>Riverdale CTH II - HUD</u>
PROGRAM REVENUES					
State					
South Carolina DDSN - program revenue	\$ 296,078	\$ 278,056	\$ 254,897	\$ 254,015	\$ 215,924
South Carolina DDSN - less: Waiver Direct Billed	-	-	-	-	-
South Carolina DDSN - less: Medicare part D	-	-	-	-	-
South Carolina DDSN - Waiver reimbursements	-	-	-	-	-
South Carolina DDSN - Equipment/special grant	1,283	6,836	1,049	1,050	7,911
South Carolina DHHS Fee for Service	109,918	96,688	101,577	97,406	89,906
South Carolina DSS Optional State Supplement	-	-	-	-	-
State of South Carolina PEBA Credit	2,157	1,954	1,794	1,780	1,382
	<u>409,436</u>	<u>383,534</u>	<u>359,317</u>	<u>354,251</u>	<u>315,123</u>
Local					
United Way	-	-	-	-	-
Donations	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other					
Room and board	13,093	39,830	10,314	39,214	13,072
Work activity	-	-	-	-	-
Care and maintenance	-	-	-	-	-
Sub-contracted services	-	-	-	-	-
Miscellaneous	-	-	-	-	-
	<u>13,093</u>	<u>39,830</u>	<u>10,314</u>	<u>39,214</u>	<u>13,072</u>
Total program revenues	<u>422,529</u>	<u>423,364</u>	<u>369,631</u>	<u>393,465</u>	<u>328,195</u>

See independent auditor's report.

GREENVILLE COUNTY DISABILITIES AND SPECIAL NEEDS BOARD
SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENSES, AND CHANGE IN NET POSITION
CAPITATED PROGRAMS - CONTINUED
For the Year Ended June 30, 2022

	<u>Jerome CTH II - HUD</u>	<u>Jude CTH II</u>	<u>Maywood CTH II - HUD</u>	<u>Pine Ridge CTH II</u>	<u>Riverdale CTH II - HUD</u>
PROGRAM EXPENSES					
Personnel					
Employee salaries	221,041	203,792	180,036	195,933	155,896
Consumer wages	-	-	-	-	-
	<u>221,041</u>	<u>203,792</u>	<u>180,036</u>	<u>195,933</u>	<u>155,896</u>
Fringe benefits					
Health insurance	28,597	15,058	16,794	13,782	13,486
Health insurance - OPEB	487	257	286	235	230
Retirement	35,970	32,412	29,287	32,336	24,931
Retirement - net pension liability	(29,115)	(26,235)	(23,706)	(26,173)	(20,180)
Social security	16,654	15,212	13,270	14,550	11,451
Unemployment insurance	-	-	-	-	-
Workers' compensation	10,392	9,966	7,843	8,452	6,930
	<u>62,985</u>	<u>46,670</u>	<u>43,774</u>	<u>43,182</u>	<u>36,848</u>
Contractual services					
Cable TV	-	1,307	-	1,379	-
Consultants	-	-	-	-	-
Contracted third-party services	3,885	3,560	4,503	2,270	1,415
Electric, gas, water, and sewer	-	3,580	-	5,118	-
Internet	-	720	-	792	-
Legal fees	-	-	-	-	-
Repairs and maintenance - building	13	3,310	-	2,389	-
Repairs and maintenance - equipment	139	47	70	81	79
Repairs and maintenance - motor vehicles	405	8,008	755	626	9,125
Telephone - landline	-	784	(7)	596	-
Telephone - mobile	297	297	297	297	297
Travel	-	440	134	-	643
Work activity	-	-	-	-	-
Other	151	-	-	174	-
	<u>4,890</u>	<u>22,053</u>	<u>5,752</u>	<u>13,722</u>	<u>11,559</u>

See independent auditor's report.

GREENVILLE COUNTY DISABILITIES AND SPECIAL NEEDS BOARD
SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENSES, AND CHANGE IN NET POSITION
CAPITATED PROGRAMS - CONTINUED
For the Year Ended June 30, 2022

	<u>Jerome CTH II - HUD</u>	<u>Jude CTH II</u>	<u>Maywood CTH II - HUD</u>	<u>Pine Ridge CTH II</u>	<u>Riverdale CTH II - HUD</u>
Supplies					
Educational	-	-	-	-	-
Food	10,884	9,434	9,034	10,222	9,529
Household	4,150	2,359	2,134	3,638	3,837
Medical	82	70	580	609	483
Minor equipment	-	3,205	316	3,690	243
Motor vehicle	2,473	4,217	5,229	2,558	2,988
Office	318	200	58	604	333
Other	8	93	216	136	262
	<u>17,915</u>	<u>19,578</u>	<u>17,567</u>	<u>21,457</u>	<u>17,675</u>
Fixed charges					
Dues, subscriptions, and licenses	-	-	-	-	-
Insurance - real property	-	272	-	203	-
Insurance - equipment	707	581	744	707	574
Insurance - tort liability	1,542	1,542	1,127	1,160	917
Insurance - other	-	-	-	-	-
Lease - real property	-	-	-	-	-
Lease - equipment	-	370	-	-	-
Lease - motor vehicle	-	-	-	-	-
	<u>2,249</u>	<u>2,765</u>	<u>1,871</u>	<u>2,070</u>	<u>1,491</u>
Capital					
Amortization	-	-	779	-	-
Depreciation	7,379	7,436	2,366	7,224	1,162
Interest	635	(278)	1,015	635	55
	<u>8,014</u>	<u>7,158</u>	<u>4,160</u>	<u>7,859</u>	<u>1,217</u>

See independent auditor's report.

GREENVILLE COUNTY DISABILITIES AND SPECIAL NEEDS BOARD
SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENSES, AND CHANGE IN NET POSITION
CAPITATED PROGRAMS - CONTINUED
For the Year Ended June 30, 2022

	Jerome CTH II - HUD	Jude CTH II	Maywood CTH II - HUD	Pine Ridge CTH II	Riverdale CTH II - HUD
Allocated costs					
Administration	28,193	25,724	21,794	23,525	18,842
Building maintenance	2,288	9,153	2,288	9,153	2,288
Day services	-	-	-	-	-
Day program administration	-	-	-	-	-
Residential management	11,337	11,337	11,337	11,337	11,337
CTH management	15,979	15,979	15,979	15,979	15,979
Nursing	-	-	-	-	-
	<u>57,797</u>	<u>62,193</u>	<u>51,398</u>	<u>59,994</u>	<u>48,446</u>
Total program expenses	<u>374,891</u>	<u>364,209</u>	<u>304,558</u>	<u>344,217</u>	<u>273,132</u>
Net program revenues (expenses)	<u>47,638</u>	<u>59,155</u>	<u>65,073</u>	<u>49,248</u>	<u>55,063</u>
NON-PROGRAM REVENUES (EXPENSES)					
CARES Act Provider Relief Fund grant	-	-	-	-	-
Gain/(loss) on retirement of capital assets	-	-	-	-	-
Current year anticipated settlements on contracts	-	-	-	-	-
Prior year settlements on contracts	-	-	-	-	-
Transfers from/(to) general fund	(47,638)	(59,155)	(65,073)	(49,248)	(55,063)
	<u>(47,638)</u>	<u>(59,155)</u>	<u>(65,073)</u>	<u>(49,248)</u>	<u>(55,063)</u>
Change in net position	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See independent auditor's report.

GREENVILLE COUNTY DISABILITIES AND SPECIAL NEEDS BOARD
SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENSES, AND CHANGE IN NET POSITION
CAPITATED PROGRAMS - CONTINUED
For the Year Ended June 30, 2022

	Rye Court CTH II	Tussock CTH II	Wansley CTH II	Wofford CTH II	Greenville Residence CRCF - HUD
PROGRAM REVENUES					
State					
South Carolina DDSN - program revenue	\$ 224,159	\$ 183,094	\$ 219,719	\$ 252,729	\$ 745,566
South Carolina DDSN - less: Waiver Direct Billed	-	-	-	-	-
South Carolina DDSN - less: Medicare part D	-	-	-	-	-
South Carolina DDSN - Waiver reimbursements	-	-	-	-	-
South Carolina DDSN - Equipment/special grant	894	99,820	767	1,134	44,257
South Carolina DHHS Fee for Service	92,467	101,577	93,235	93,235	296,389
South Carolina DSS Optional State Supplement	-	-	-	-	71,160
State of South Carolina PEBA Credit	1,532	1,717	1,293	1,868	4,558
	<u>319,052</u>	<u>386,208</u>	<u>315,014</u>	<u>348,966</u>	<u>1,161,930</u>
Local					
United Way	-	-	-	-	-
Donations	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other					
Room and board	39,183	37,752	38,747	38,535	44,524
Work activity	-	-	-	-	-
Care and maintenance	-	-	-	-	-
Sub-contracted services	-	-	-	-	-
Miscellaneous	-	-	-	-	1,014
	<u>39,183</u>	<u>37,752</u>	<u>38,747</u>	<u>38,535</u>	<u>45,538</u>
Total program revenues	<u>358,235</u>	<u>423,960</u>	<u>353,761</u>	<u>387,501</u>	<u>1,207,468</u>

See independent auditor's report.

GREENVILLE COUNTY DISABILITIES AND SPECIAL NEEDS BOARD
SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENSES, AND CHANGE IN NET POSITION
CAPITATED PROGRAMS - CONTINUED
For the Year Ended June 30, 2022

	Rye Court CTH II	Tussock CTH II	Wansley CTH II	Wofford CTH II	Greenville Residence CRCF - HUD
PROGRAM EXPENSES					
Personnel					
Employee salaries	167,088	194,736	152,720	212,096	432,133
Consumer wages	-	-	-	-	-
	<u>167,088</u>	<u>194,736</u>	<u>152,720</u>	<u>212,096</u>	<u>432,133</u>
Fringe benefits					
Health insurance	5,371	16,637	15,218	23,670	50,136
Health insurance - OPEB	91	283	259	403	854
Retirement	26,955	31,089	24,318	34,861	70,457
Retirement - net pension liability	(21,818)	(25,164)	(19,684)	(28,218)	(57,029)
Social security	12,552	14,381	11,418	15,864	32,020
Unemployment insurance	-	-	-	-	-
Workers' compensation	8,162	8,780	7,510	10,077	21,654
	<u>31,313</u>	<u>46,006</u>	<u>39,039</u>	<u>56,657</u>	<u>118,092</u>
Contractual services					
Cable TV	1,391	947	1,103	1,067	-
Consultants	-	-	-	-	-
Contracted third-party services	2,423	3,625	4,740	4,209	15,765
Electric, gas, water, and sewer	4,344	5,127	4,645	3,292	-
Internet	1,585	1,584	792	792	-
Legal fees	-	-	-	-	100
Repairs and maintenance - building	2,535	5,463	11,808	4,454	136
Repairs and maintenance - equipment	49	83	151	61	64
Repairs and maintenance - motor vehicles	1,295	356	3,152	1,035	2,055
Telephone - landline	1,111	771	956	951	-
Telephone - mobile	297	297	297	297	735
Travel	-	222	-	-	787
Work activity	-	-	-	-	-
Other	-	-	-	-	-
	<u>15,030</u>	<u>18,475</u>	<u>27,644</u>	<u>16,158</u>	<u>19,642</u>

See independent auditor's report.

GREENVILLE COUNTY DISABILITIES AND SPECIAL NEEDS BOARD
SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENSES, AND CHANGE IN NET POSITION
CAPITATED PROGRAMS - CONTINUED
For the Year Ended June 30, 2022

	Rye Court	Tussock	Wansley	Wofford	Greenville
	CTH II	CTH II	CTH II	CTH II	Residence CRCF
					- HUD
Supplies					
Educational	-	-	-	-	-
Food	8,009	9,518	13,109	10,686	30,647
Household	1,907	4,311	4,364	4,407	12,368
Medical	286	50	243	77	989
Minor equipment	3,104	5,132	735	211	1,169
Motor vehicle	3,590	3,215	5,763	3,586	3,694
Office	97	499	226	105	728
Other	132	209	56	24	8,134
	<u>17,125</u>	<u>22,934</u>	<u>24,496</u>	<u>19,096</u>	<u>57,729</u>
Fixed charges					
Dues, subscriptions, and licenses	-	100	-	-	338
Insurance - real property	303	306	321	321	-
Insurance - equipment	587	682	843	936	1,617
Insurance - tort liability	917	917	1,099	1,293	2,652
Insurance - other	-	-	-	-	-
Lease - real property	-	-	-	-	-
Lease - equipment	-	-	-	-	969
Lease - motor vehicle	1,182	-	-	-	-
	<u>2,989</u>	<u>2,005</u>	<u>2,263</u>	<u>2,550</u>	<u>5,576</u>
Capital					
Amortization	-	417	1,001	-	402
Depreciation	8,998	5,560	7,243	10,153	13,667
Interest	(1,009)	589	1,294	595	1,203
	<u>7,989</u>	<u>6,566</u>	<u>9,538</u>	<u>10,748</u>	<u>15,272</u>

See independent auditor's report.

GREENVILLE COUNTY DISABILITIES AND SPECIAL NEEDS BOARD
SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENSES, AND CHANGE IN NET POSITION
CAPITATED PROGRAMS - CONTINUED
For the Year Ended June 30, 2022

	Rye Court CTH II	Tussock CTH II	Wansley CTH II	Wofford CTH II	Greenville Residence CRCF - HUD
Allocated costs					
Administration	21,459	23,984	22,458	26,803	56,446
Building maintenance	9,153	9,153	9,153	9,153	4,576
Day services	-	-	-	-	-
Day program administration	-	-	-	-	-
Residential management	11,337	11,337	11,337	11,337	34,012
CTH management	15,979	15,979	15,973	15,979	-
Nursing	-	-	-	-	-
	<u>57,928</u>	<u>60,453</u>	<u>58,921</u>	<u>63,272</u>	<u>95,034</u>
Total program expenses	<u>299,462</u>	<u>351,175</u>	<u>314,621</u>	<u>380,577</u>	<u>743,478</u>
Net program revenues (expenses)	<u>58,773</u>	<u>72,785</u>	<u>39,140</u>	<u>6,924</u>	<u>463,990</u>
NON-PROGRAM REVENUES (EXPENSES)					
CARES Act Provider Relief Fund grant	-	-	-	-	-
Gain/(loss) on retirement of capital assets	(1,069)	-	-	-	-
Current year anticipated settlements on contracts	-	-	-	-	-
Prior year settlements on contracts	-	-	-	-	-
Transfers from/(to) general fund	(57,704)	(72,785)	(39,140)	(6,924)	(463,990)
	<u>(57,704)</u>	<u>(72,785)</u>	<u>(39,140)</u>	<u>(6,924)</u>	<u>(463,990)</u>
Change in net position	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See independent auditor's report.

GREENVILLE COUNTY DISABILITIES AND SPECIAL NEEDS BOARD
SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENSES, AND CHANGE IN NET POSITION
CAPITATED PROGRAMS - CONTINUED
For the Year Ended June 30, 2022

	Greer Residence CRCF - HUD	Parkins I (Kerns) CRCF	Parkins II (Pickett) CRCF	Total (memorandum only)
PROGRAM REVENUES				
State				
South Carolina DDSN - program revenue	\$ 753,958	\$ 544,417	\$ 515,595	\$ 17,335,872
South Carolina DDSN - less: Waiver Direct Billed	-	-	-	(116,807)
South Carolina DDSN - less: Medicare part D	-	-	-	(50,683)
South Carolina DDSN - Waiver reimbursements	-	-	-	9,447
South Carolina DDSN - Equipment/special grant	2,422	11,495	2,226	945,813
South Carolina DHHS Fee for Service	287,863	219,836	220,337	4,884,886
South Carolina DSS Optional State Supplement	48,601	28,677	16,954	165,392
State of South Carolina PEBA Credit	4,484	3,397	3,810	100,574
	<u>1,097,328</u>	<u>807,822</u>	<u>758,922</u>	<u>23,274,494</u>
Local				
United Way	-	-	-	15,000
Donations	-	-	-	1,900
	<u>-</u>	<u>-</u>	<u>-</u>	<u>16,900</u>
Other				
Room and board	42,498	76,479	67,154	886,222
Work activity	-	-	-	588,160
Care and maintenance	-	-	-	442,966
Sub-contracted services	-	-	-	65,706
Miscellaneous	-	3,833	376	62,666
	<u>42,498</u>	<u>80,312</u>	<u>67,530</u>	<u>2,045,720</u>
Total program revenues	<u>1,139,826</u>	<u>888,134</u>	<u>826,452</u>	<u>25,337,114</u>

See independent auditor's report.

GREENVILLE COUNTY DISABILITIES AND SPECIAL NEEDS BOARD
SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENSES, AND CHANGE IN NET POSITION
CAPITATED PROGRAMS - CONTINUED
For the Year Ended June 30, 2022

	Greer Residence CRCF - HUD	Parkins I (Kerns) CRCF	Parkins II (Pickett) CRCF	Total (memorandum only)
PROGRAM EXPENSES				
Personnel				
Employee salaries	412,687	412,029	454,115	10,847,299
Consumer wages	-	-	-	458,619
	<u>412,687</u>	<u>412,029</u>	<u>454,115</u>	<u>11,305,918</u>
Fringe benefits				
Health insurance	43,814	53,786	50,480	1,169,615
Health insurance - OPEB	746	916	860	19,923
Retirement	67,287	66,338	73,201	1,748,671
Retirement - net pension liability	(54,464)	(53,696)	(59,251)	(1,415,415)
Social security	30,715	31,091	33,513	836,548
Unemployment insurance	-	-	340	15,769
Workers' compensation	19,971	21,378	20,666	475,616
	<u>108,069</u>	<u>119,813</u>	<u>119,809</u>	<u>2,850,727</u>
Contractual services				
Cable TV	-	1,312	887	29,874
Consultants	-	-	-	4,050
Contracted third-party services	5,188	8,177	7,835	186,980
Electric, gas, water, and sewer	-	10,835	9,654	187,246
Internet	-	840	-	48,895
Legal fees	-	-	-	100
Repairs and maintenance - building	2,187	12,346	11,151	216,750
Repairs and maintenance - equipment	176	66	67	6,121
Repairs and maintenance - motor vehicles	5,980	4,986	6,349	283,884
Telephone - landline	-	1,018	1,143	35,313
Telephone - mobile	1,188	891	891	27,358
Travel	199	432	302	10,836
Work activity	-	-	-	1,009
Other	-	-	112	35,272
	<u>14,918</u>	<u>40,903</u>	<u>38,391</u>	<u>1,073,688</u>

See independent auditor's report.

GREENVILLE COUNTY DISABILITIES AND SPECIAL NEEDS BOARD
SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENSES, AND CHANGE IN NET POSITION
CAPITATED PROGRAMS - CONTINUED
For the Year Ended June 30, 2022

	Greer Residence CRCF - HUD	Parkins I (Kerns) CRCF	Parkins II (Pickett) CRCF	Total (memorandum only)
Supplies				
Educational	-	-	-	91
Food	30,299	28,568	21,409	477,474
Household	12,564	9,540	8,317	199,901
Medical	537	626	441	79,143
Minor equipment	360	1,910	9,567	92,265
Motor vehicle	3,806	3,213	4,957	254,184
Office	917	242	198	14,927
Other	8,047	4,886	2,174	48,167
	<u>56,530</u>	<u>48,985</u>	<u>47,063</u>	<u>1,166,152</u>
Fixed charges				
Dues, subscriptions, and licenses	406	272	393	3,839
Insurance - real property	-	16	16	9,357
Insurance - equipment	1,401	580	630	53,042
Insurance - tort liability	2,796	2,392	2,392	73,680
Insurance - other	-	-	-	-
Lease - real property	-	-	-	-
Lease - equipment	-	-	-	3,439
Lease - motor vehicle	-	4,880	-	10,196
	<u>4,603</u>	<u>8,140</u>	<u>3,431</u>	<u>153,553</u>
Capital				
Amortization	408	-	409	20,057
Depreciation	804	5,866	3,422	312,303
Interest	572	(4,340)	566	21,761
	<u>1,784</u>	<u>1,526</u>	<u>4,397</u>	<u>354,121</u>

See independent auditor's report.

GREENVILLE COUNTY DISABILITIES AND SPECIAL NEEDS BOARD
SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENSES, AND CHANGE IN NET POSITION
CAPITATED PROGRAMS - CONTINUED
For the Year Ended June 30, 2022

	Greer Residence CRCF - HUD	Parkins I (Kerns) CRCF	Parkins II (Pickett) CRCF	Total (memorandum only)
Allocated costs				
Administration	49,152	53,919	55,501	1,465,216
Building maintenance	4,576	12,585	12,585	388,677
Day services	-	-	-	(76,941)
Day program administration	-	-	-	317,381
Residential management	34,012	22,675	22,675	702,913
CTH management	-	-	-	383,490
Nursing	-	-	-	935,800
	<u>87,740</u>	<u>89,179</u>	<u>90,761</u>	<u>4,116,536</u>
Total program expenses	<u>686,331</u>	<u>720,575</u>	<u>757,967</u>	<u>21,020,695</u>
Net program revenues (expenses)	<u>453,495</u>	<u>167,559</u>	<u>68,485</u>	<u>4,316,419</u>
NON-PROGRAM REVENUES (EXPENSES)				
CARES Act Provider Relief Fund grant	-	-	-	-
Gain/(loss) on retirement of capital assets	-	-	-	(16,947)
Current year anticipated settlements on contracts	-	-	-	-
Prior year settlements on contracts	-	-	-	(1,136)
Transfers from/(to) general fund	(453,495)	(167,559)	(68,485)	(4,298,336)
	<u>(453,495)</u>	<u>(167,559)</u>	<u>(68,485)</u>	<u>(4,298,336)</u>
Change in net position	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See independent auditor's report.

GREENVILLE COUNTY DISABILITIES AND SPECIAL NEEDS BOARD
SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENSES, AND CHANGE IN NET POSITION
INTERMEDIATE COST CENTERS
For the Year Ended June 30, 2022

	<u>Maintenance</u>	<u>Training</u>	<u>Administration</u>	<u>Quality Assurance</u>	<u>Residential Administration</u>
PROGRAM REVENUES					
State					
South Carolina DDSN - program revenue	\$ -	\$ -	\$ 226	\$ -	\$ -
South Carolina DDSN - Equipment/special grant	1,859	587	6,071	361	279
State of South Carolina PEBA Credit	3,157	996	10,350	615	3,394
	<u>5,016</u>	<u>1,583</u>	<u>16,647</u>	<u>976</u>	<u>3,673</u>
Local					
United Way	-	-	282	-	-
Donations	-	-	1,769	-	-
	<u>-</u>	<u>-</u>	<u>2,051</u>	<u>-</u>	<u>-</u>
Other					
Leased employees	118,396	-	169,489	-	-
Miscellaneous	-	5,281	14,390	-	9,000
	<u>118,396</u>	<u>5,281</u>	<u>183,879</u>	<u>-</u>	<u>9,000</u>
Total program revenues	<u>123,412</u>	<u>6,864</u>	<u>202,577</u>	<u>976</u>	<u>12,673</u>
PROGRAM EXPENSES					
Personnel					
Employee salaries	346,277	114,605	1,091,361	66,245	404,515
	<u>346,277</u>	<u>114,605</u>	<u>1,091,361</u>	<u>66,245</u>	<u>404,515</u>

See independent auditor's report.

GREENVILLE COUNTY DISABILITIES AND SPECIAL NEEDS BOARD
SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENSES, AND CHANGE IN NET POSITION
INTERMEDIATE COST CENTERS - CONTINUED
For the Year Ended June 30, 2022

	<u>Maintenance</u>	<u>Training</u>	<u>Administration</u>	<u>Quality Assurance</u>	<u>Residential Administration</u>
Fringe benefits					
Health insurance	55,765	16,868	92,968	8,708	75,400
Health insurance - OPEB	950	287	1,584	148	1,284
Retirement	55,869	18,296	178,429	10,595	65,395
Retirement - net pension liability	(45,222)	(14,809)	(144,425)	(8,576)	(52,932)
Social security	25,027	8,081	80,934	4,780	29,198
Workers' compensation	15,968	1,381	7,003	198	4,112
	<u>108,357</u>	<u>30,104</u>	<u>216,493</u>	<u>15,853</u>	<u>122,457</u>
Contractual services					
Consultants	-	-	-	-	-
Contracted third-party services	-	77,448	69,917	-	-
Electric, gas, water, and sewer	3,414	2,969	10,679	654	4,819
Internet	1,206	6,430	16,123	402	3,866
Repairs and maintenance - building	11,589	4,380	8,115	538	4,852
Repairs and maintenance - equipment	66	1,504	26,976	133	1,478
Repairs and maintenance - motor vehicles	12,681	-	1,814	-	20,490
Telephone - landline	218	1,165	5,394	73	1,190
Telephone - mobile	3,736	594	4,342	430	4,550
Travel	15	5,085	9,736	774	7,758
Legal fees	-	-	10,034	-	-
Other	14,782	-	13,716	-	110
	<u>47,707</u>	<u>99,575</u>	<u>176,846</u>	<u>3,004</u>	<u>49,113</u>
Supplies					
Educational	-	2,879	-	-	-
Food	-	-	-	-	123
Household	1,597	3,120	2,605	-	5,423
Medical	206	90	412	-	924
Minor equipment	12,697	15,181	8,898	159	2,112
Motor vehicle	28,279	-	1,021	-	633
Office	1,001	9,954	23,362	198	7,500
Other	13,022	204	5,253	-	6,104
	<u>56,802</u>	<u>31,428</u>	<u>41,551</u>	<u>357</u>	<u>22,819</u>

See independent auditor's report.

GREENVILLE COUNTY DISABILITIES AND SPECIAL NEEDS BOARD
SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENSES, AND CHANGE IN NET POSITION
INTERMEDIATE COST CENTERS - CONTINUED
For the Year Ended June 30, 2022

	<u>Maintenance</u>	<u>Training</u>	<u>Administration</u>	<u>Quality Assurance</u>	<u>Residential Administration</u>
Fixed charges					
Audit fees	-	-	43,400	-	-
Dues, subscriptions, and licenses	-	8,815	18,981	-	300
Insurance - real property	970	315	772	-	468
Insurance - equipment	4,910	-	947	-	2,197
Insurance - tort liability	8,243	696	8,893	475	2,250
Insurance - other	-	-	12,050	-	-
Lease - equipment	-	2,378	32	-	24
	<u>14,123</u>	<u>12,204</u>	<u>85,075</u>	<u>475</u>	<u>5,239</u>
Capital					
Amortization	2,186	-	3,157	-	716
Depreciation	16,689	2,412	43,846	5	5,450
Interest	2,102	(2,070)	983	21	563
	<u>20,977</u>	<u>342</u>	<u>47,986</u>	<u>26</u>	<u>6,729</u>
Allocated costs					
Administration	-	(285,856)	(1,459,307)	7,019	52,606
Building maintenance	(471,361)	4,462	11,990	172	14,484
Day program administration	-	-	-	-	-
Quality assurance	-	-	-	(92,175)	50,696
Residential management	-	-	-	-	(714,250)
CTH management	-	-	-	-	-
Nursing	-	-	-	-	-
	<u>(471,361)</u>	<u>(281,394)</u>	<u>(1,447,317)</u>	<u>(84,984)</u>	<u>(596,464)</u>
Total program expenses	<u>122,882</u>	<u>6,864</u>	<u>211,995</u>	<u>976</u>	<u>14,408</u>
Net program revenues (expenses)	<u>530</u>	<u>-</u>	<u>(9,418)</u>	<u>-</u>	<u>(1,735)</u>

See independent auditor's report.

GREENVILLE COUNTY DISABILITIES AND SPECIAL NEEDS BOARD
SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENSES, AND CHANGE IN NET POSITION
INTERMEDIATE COST CENTERS - CONTINUED
For the Year Ended June 30, 2022

	<u>Maintenance</u>	<u>Training</u>	<u>Administration</u>	<u>Quality Assurance</u>	<u>Residential Administration</u>
NON-PROGRAM REVENUES (EXPENSES)					
CARES Act Provider Relief Fund grant	-	-	-	-	1,735
Interest	-	-	9,523	-	-
Gain/(loss) on retirement of capital assets	(530)	-	(105)	-	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Change in net position	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See independent auditor's report.

GREENVILLE COUNTY DISABILITIES AND SPECIAL NEEDS BOARD
SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENSES, AND CHANGE IN NET POSITION
INTERMEDIATE COST CENTERS - CONTINUED
For the Year Ended June 30, 2022

	<u>Day Program Administration</u>	<u>CTH II Administration</u>	<u>Nursing</u>	<u>Total (memorandum only)</u>
PROGRAM REVENUES				
State				
South Carolina DDSN - program revenue	\$ -	\$ -	\$ -	\$ 226
South Carolina DDSN - Equipment/special grant	913	1,449	2,688	14,207
State of South Carolina PEBA Credit	1,547	2,440	4,563	27,062
	<u>2,460</u>	<u>3,889</u>	<u>7,251</u>	<u>41,495</u>
Local				
United Way	-	-	-	282
Donations	-	-	-	1,769
	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,051</u>
Other				
Leased employees	-	-	-	287,885
Miscellaneous	-	-	425	29,096
	<u>-</u>	<u>-</u>	<u>425</u>	<u>316,981</u>
Total program revenues	<u>2,460</u>	<u>3,889</u>	<u>7,676</u>	<u>360,527</u>
PROGRAM EXPENSES				
Personnel				
Employee salaries	169,228	279,867	495,155	2,967,253
	<u>169,228</u>	<u>279,867</u>	<u>495,155</u>	<u>2,967,253</u>

See independent auditor's report.

GREENVILLE COUNTY DISABILITIES AND SPECIAL NEEDS BOARD
SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENSES, AND CHANGE IN NET POSITION
INTERMEDIATE COST CENTERS - CONTINUED
For the Year Ended June 30, 2022

	Day Program Administration	CTH II Administration	Nursing	Total (memorandum only)
Fringe benefits				
Health insurance	27,478	34,264	55,822	367,273
Health insurance - OPEB	468	584	951	6,256
Retirement	27,003	45,016	80,397	481,000
Retirement - net pension liability	(21,857)	(36,437)	(65,075)	(389,333)
Social security	12,129	20,574	36,079	216,802
Workers' compensation	687	8,315	12,767	50,431
	<u>45,908</u>	<u>72,316</u>	<u>120,941</u>	<u>732,429</u>
Contractual services				
Consultants	-	-	24,000	24,000
Contracted third-party services	50	-	120,416	267,831
Electric, gas, water, and sewer	3,280	1,968	9,174	36,957
Internet	3,215	2,042	3,415	36,699
Repairs and maintenance - building	2,002	1,253	3,127	35,856
Repairs and maintenance - equipment	478	310	579	31,524
Repairs and maintenance - motor vehicles	11,245	-	4,738	50,968
Telephone - landline	582	634	4,006	13,262
Telephone - mobile	1,599	3,565	7,347	26,163
Travel	4,635	366	331	28,700
Legal fees	-	-	-	10,034
Other	-	-	-	28,608
	<u>27,086</u>	<u>10,138</u>	<u>177,133</u>	<u>590,602</u>
Supplies				
Educational	-	-	-	2,879
Food	-	-	56	179
Household	393	130	15,356	28,624
Medical	(240)	-	8,186	9,578
Minor equipment	-	-	1,238	40,285
Motor vehicle	1,062	-	1,925	32,920
Office	1,932	1,213	2,588	47,748
Other	313	8	327	25,231
	<u>3,460</u>	<u>1,351</u>	<u>29,676</u>	<u>187,444</u>

See independent auditor's report.

GREENVILLE COUNTY DISABILITIES AND SPECIAL NEEDS BOARD
SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENSES, AND CHANGE IN NET POSITION
INTERMEDIATE COST CENTERS - CONTINUED
For the Year Ended June 30, 2022

	<u>Day Program Administration</u>	<u>CTH II Administration</u>	<u>Nursing</u>	<u>Total (memorandum only)</u>
Fixed charges				
Audit fees	-	-	-	43,400
Dues, subscriptions, and licenses	796	-	405	29,297
Insurance - real property	169	219	628	3,541
Insurance - equipment	2,625	-	1,166	11,845
Insurance - tort liability	1,053	981	3,059	25,650
Insurance - other	-	-	5,204	17,254
Lease - equipment	1	-	-	2,435
	<u>4,644</u>	<u>1,200</u>	<u>10,462</u>	<u>133,422</u>
Capital				
Amortization	-	-	-	6,059
Depreciation	7,409	2,880	10,253	88,944
Interest	676	31	162	2,468
	<u>8,085</u>	<u>2,911</u>	<u>10,415</u>	<u>97,471</u>
Allocated costs				
Administration	21,768	31,868	71,256	(1,560,646)
Building maintenance	10,045	3,707	19,221	(407,280)
Day program administration	(338,656)	-	-	(338,656)
Quality assurance	30,418	-	9,217	(1,844)
Residential management	-	-	-	(714,250)
CTH management	-	(399,469)	-	(399,469)
Nursing	-	-	(935,800)	(935,800)
	<u>(276,425)</u>	<u>(363,894)</u>	<u>(836,106)</u>	<u>(4,357,945)</u>
Total program expenses	<u>(18,014)</u>	<u>3,889</u>	<u>7,676</u>	<u>350,676</u>
Net program revenues (expenses)	<u>20,474</u>	<u>-</u>	<u>-</u>	<u>9,851</u>

See independent auditor's report.

GREENVILLE COUNTY DISABILITIES AND SPECIAL NEEDS BOARD
SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENSES, AND CHANGE IN NET POSITION
INTERMEDIATE COST CENTERS - CONTINUED
For the Year Ended June 30, 2022

	Day Program Administration	CTH II Administration	Nursing	Total (memorandum only)
NON-PROGRAM REVENUES (EXPENSES)				
CARES Act Provider Relief Fund grant	-	-	-	1,735
Interest	-	-	-	9,523
Gain/(loss) on retirement of capital assets	(20,474)	-	-	(21,109)
	<hr/>	<hr/>	<hr/>	<hr/>
Change in net position	\$ -	\$ -	\$ -	\$ -
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

See independent auditor's report.

GREENVILLE COUNTY DISABILITIES AND SPECIAL NEEDS BOARD
SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENSES, AND CHANGE IN NET POSITION
OTHER PROGRAMS
For the Year Ended June 30, 2022

	Enoree Circle HASCI CTH II	Crain Apartments SLP I	Early Intervention	HASCI Waiver	HASCI Day Program
PROGRAM REVENUES					
State					
South Carolina DDSN - program revenue	\$ (12,420)	\$ -	\$ 100,591	\$ -	\$ 96,684
South Carolina DDSN - Waiver reimbursements	-	-	-	20,472	-
South Carolina DDSN - Equipment/special grant	357,178	-	1,475	-	145,862
South Carolina DHHS Fee for Service	102,815	-	-	-	62,117
South Carolina DHHS BabyNet Contract	-	-	222,152	-	-
State of South Carolina PEBA Credit	2,385	-	2,519	-	1,430
	<u>449,958</u>	<u>-</u>	<u>326,737</u>	<u>20,472</u>	<u>306,093</u>
Local					
United Way	-	-	-	-	5,000
Equipment	-	-	-	-	3,900
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>8,900</u>
Other					
Room and board	35,600	31,787	-	-	-
Sub-contracted services	-	-	-	-	22,926
Miscellaneous	-	-	-	286	-
	<u>35,600</u>	<u>31,787</u>	<u>-</u>	<u>286</u>	<u>22,926</u>
Total program revenues	<u>485,558</u>	<u>31,787</u>	<u>326,737</u>	<u>20,758</u>	<u>337,919</u>
PROGRAM EXPENSES					
Personnel					
Employee salaries	243,885	-	269,004	-	151,543
	<u>243,885</u>	<u>-</u>	<u>269,004</u>	<u>-</u>	<u>151,543</u>
Fringe benefits					
Health insurance	26,731	-	39,682	-	30,215
Health insurance - OPEB	455	-	676	-	515
Retirement	39,422	-	43,086	-	24,288
Retirement - net pension liability	(31,909)	-	(34,875)	-	(19,660)
Social security	18,254	-	19,523	-	11,285
Workers' compensation	11,828	-	5,969	-	2,729
	<u>64,781</u>	<u>-</u>	<u>74,061</u>	<u>-</u>	<u>49,372</u>

See independent auditor's report.

GREENVILLE COUNTY DISABILITIES AND SPECIAL NEEDS BOARD
SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENSES, AND CHANGE IN NET POSITION
OTHER PROGRAMS - CONTINUED
For the Year Ended June 30, 2022

	Enoree Circle HASCI CTH II	Crain Apartments SLP I	Early Intervention	HASCI Waiver	HASCI Day Program
Contractual services					
Cable TV	1,175	-	-	-	-
Contracted third-party services	2,942	-	5,575	-	318
Electric, gas, water, and sewer	5,653	3,526	107	-	4,228
Internet	792	-	10,056	-	6,000
Repairs and maintenance - building	4,388	27,966	67	-	4,265
Repairs and maintenance - equipment	55	-	275	-	481
Repairs and maintenance - motor vehicles	913	-	-	-	7,885
Telephone - landline	843	-	812	-	-
Telephone - mobile	297	-	594	-	2,784
Travel	56	-	24,558	-	-
Other	-	-	-	-	987
	<u>17,114</u>	<u>31,492</u>	<u>42,044</u>	<u>-</u>	<u>26,948</u>
Supplies					
Educational	-	-	702	-	-
Food	8,369	-	-	-	8
Household	2,364	123	121	-	366
Medical	682	-	168	20,472	-
Minor equipment	3,094	14,756	-	-	1,525
Motor vehicle	1,807	-	-	-	2,265
Office	70	-	1,595	-	619
Other	226	196	68	-	41
	<u>16,612</u>	<u>15,075</u>	<u>2,654</u>	<u>20,472</u>	<u>4,824</u>
Fixed charges					
Dues, subscriptions, and licenses	-	-	-	-	437
Insurance - real property	402	812	12	-	24
Insurance - equipment	943	-	-	-	1,506
Insurance - tort liability	1,967	-	1,801	-	1,201
Lease - real property	-	-	10,446	-	40,314
	<u>3,312</u>	<u>812</u>	<u>12,259</u>	<u>-</u>	<u>43,482</u>
Capital					
Amortization	1,145	-	-	-	-
Depreciation	7,654	10,205	1,002	-	7,866
Interest	1,508	-	57	-	55
	<u>10,307</u>	<u>10,205</u>	<u>1,059</u>	<u>-</u>	<u>7,921</u>

See independent auditor's report.

GREENVILLE COUNTY DISABILITIES AND SPECIAL NEEDS BOARD
SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENSES, AND CHANGE IN NET POSITION
OTHER PROGRAMS - CONTINUED
For the Year Ended June 30, 2022

	Enoree Circle HASCI CTH II	Crain Apartments SLP I	Early Intervention	HASCI Waiver	HASCI Day Program
Allocated costs					
Administration	31,422	4,391	33,875	1,444	24,137
Building maintenance	9,153	4,668	206	-	4,576
Day services	-	-	-	50,122	(27,425)
Day program administration	-	-	-	-	21,275
Quality assurance	-	-	1,017	-	922
Residential management	11,337	-	-	-	-
CTH management	15,979	-	-	-	-
	<u>67,891</u>	<u>9,059</u>	<u>35,098</u>	<u>51,566</u>	<u>23,485</u>
Total program expenses	<u>423,902</u>	<u>66,643</u>	<u>436,179</u>	<u>72,038</u>	<u>307,575</u>
Net program revenues (expenses)	<u>61,656</u>	<u>(34,856)</u>	<u>(109,442)</u>	<u>(51,280)</u>	<u>30,344</u>
NON-PROGRAM REVENUES (EXPENSES)					
Consumer revenues	-	-	-	-	-
Consumer spending	-	-	-	-	-
Gain/(loss) on retirement of capital assets	-	(11,271)	-	-	-
Prior year settlements on contracts	-	-	-	178	-
Transfers from/(to) general fund	(61,656)	46,127	109,442	51,102	(30,344)
	<u>(61,656)</u>	<u>46,127</u>	<u>109,442</u>	<u>51,102</u>	<u>(30,344)</u>
Change in net position	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See independent auditor's report.

GREENVILLE COUNTY DISABILITIES AND SPECIAL NEEDS BOARD
SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENSES, AND CHANGE IN NET POSITION
OTHER PROGRAMS - CONTINUED
For the Year Ended June 30, 2022

	State Funded Community Supports	State Funded Follow Along	Representative Payee	Total (memorandum only)
PROGRAM REVENUES				
State				
South Carolina DDSN - program revenue	\$ 935	\$ -	\$ -	\$ 185,790
South Carolina DDSN - Waiver reimbursements	-	-	-	20,472
South Carolina DDSN - Equipment/special grant	-	-	-	504,515
South Carolina DHHS Fee for Service	-	-	-	164,932
South Carolina DHHS BabyNet Contract	-	-	-	222,152
State of South Carolina PEBA Credit	-	-	-	6,334
	<u>935</u>	<u>-</u>	<u>-</u>	<u>1,104,195</u>
Local				
United Way	-	-	-	5,000
Equipment	-	-	-	3,900
	<u>-</u>	<u>-</u>	<u>-</u>	<u>8,900</u>
Other				
Room and board	-	-	-	67,387
Sub-contracted services	-	-	-	22,926
Miscellaneous	-	-	-	286
	<u>-</u>	<u>-</u>	<u>-</u>	<u>90,599</u>
Total program revenues	<u>935</u>	<u>-</u>	<u>-</u>	<u>1,203,694</u>
PROGRAM EXPENSES				
Personnel				
Employee salaries	-	-	-	664,432
	<u>-</u>	<u>-</u>	<u>-</u>	<u>664,432</u>
Fringe benefits				
Health insurance	-	-	-	96,628
Health insurance - OPEB	-	-	-	1,646
Retirement	-	-	-	106,796
Retirement - net pension liability	-	-	-	(86,444)
Social security	-	-	-	49,062
Workers' compensation	-	-	-	20,526
	<u>-</u>	<u>-</u>	<u>-</u>	<u>188,214</u>

See independent auditor's report.

GREENVILLE COUNTY DISABILITIES AND SPECIAL NEEDS BOARD
SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENSES, AND CHANGE IN NET POSITION
OTHER PROGRAMS - CONTINUED
For the Year Ended June 30, 2022

	State Funded Community Supports	State Funded Follow Along	Representative Payee	Total (memorandum only)
Contractual services				
Cable TV	-	-	-	1,175
Contracted third-party services	935	-	-	9,770
Electric, gas, water, and sewer	-	-	-	13,514
Internet	-	-	-	16,848
Repairs and maintenance - building	-	-	-	36,686
Repairs and maintenance - equipment	-	-	-	811
Repairs and maintenance - motor vehicles	-	-	-	8,798
Telephone - landline	-	-	-	1,655
Telephone - mobile	-	-	-	3,675
Travel	-	-	-	24,614
Other	-	-	-	987
	<u>935</u>	<u>-</u>	<u>-</u>	<u>118,533</u>
Supplies				
Educational	-	-	-	702
Food	-	-	-	8,377
Household	-	-	-	2,974
Medical	-	-	-	21,322
Minor equipment	-	-	-	19,375
Motor vehicle	-	-	-	4,072
Office	-	-	-	2,284
Other	-	-	-	531
	<u>-</u>	<u>-</u>	<u>-</u>	<u>59,637</u>
Fixed charges				
Dues, subscriptions, and licenses	-	-	-	437
Insurance - real property	-	-	-	1,250
Insurance - equipment	-	-	-	2,449
Insurance - tort liability	-	-	-	4,969
Lease - real property	-	-	-	50,760
	<u>-</u>	<u>-</u>	<u>-</u>	<u>59,865</u>
Capital				
Amortization	-	-	-	1,145
Depreciation	-	-	-	26,727
Interest	-	-	-	1,620
	<u>-</u>	<u>-</u>	<u>-</u>	<u>29,492</u>

See independent auditor's report.

GREENVILLE COUNTY DISABILITIES AND SPECIAL NEEDS BOARD
SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENSES, AND CHANGE IN NET POSITION
OTHER PROGRAMS - CONTINUED
For the Year Ended June 30, 2022

	State Funded Community Supports	State Funded Follow Along	Representative Payee	Total (memorandum only)
Allocated costs				
Administration	66	-	-	95,335
Building maintenance	-	-	-	18,603
Day services	48,637	5,607	-	76,941
Day program administration	-	-	-	21,275
Quality assurance	-	-	-	1,939
Residential management	-	-	-	11,337
CTH management	-	-	-	15,979
	<u>48,703</u>	<u>5,607</u>	<u>-</u>	<u>241,409</u>
Total program expenses	<u>49,638</u>	<u>5,607</u>	<u>-</u>	<u>1,361,582</u>
Net program revenues (expenses)	<u>(48,703)</u>	<u>(5,607)</u>	<u>-</u>	<u>(157,888)</u>
NON-PROGRAM REVENUES (EXPENSES)				
Consumer revenues	-	-	2,630,417	2,630,417
Consumer spending	-	-	(2,798,370)	(2,798,370)
Gain/(loss) on retirement of capital assets	-	-	-	(11,271)
Prior year settlements on contracts	306	-	-	484
Transfers from/(to) general fund	48,397	5,607	-	168,675
	<u>48,397</u>	<u>5,607</u>	<u>-</u>	<u>168,675</u>
Change in net position	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (167,953)</u>	<u>\$ (167,953)</u>

See independent auditor's report.

GREENVILLE COUNTY DISABILITIES AND SPECIAL NEEDS BOARD
COMBINING SCHEDULE - STATEMENT OF NET POSITION
As of June 30, 2022

	Greenville County DSN Board	Ayres Housing, Inc.	Browning Development, Inc.	GA Properties, Inc.	Stone Development, Inc.	Total
ASSETS						
Current assets						
Cash and cash equivalents	\$ 4,837,978	\$ 4,857	\$ 7,626	\$ 73,095	\$ 2,857	\$ 4,926,413
Accounts receivable, net	1,436,188	2,134	11,920	46,724	3,315	1,500,281
Prepaid expenses	75,531	791	620	10,276	730	87,948
Total current assets	6,349,697	7,782	20,166	130,095	6,902	6,514,642
Noncurrent assets						
Restricted cash and cash equivalents	596,928	87,346	23,664	633,025	43,834	1,384,797
Restricted accounts receivable	168,245	-	-	-	-	168,245
Restricted prepaid expenses	769,145	-	-	-	-	769,145
Capital assets:						
Land, construction in progress, and idle assets	514,731	39,370	40,645	157,248	29,179	781,173
Other capital assets, net of accumulated depreciation	3,757,329	317,949	209,277	1,244,140	180,791	5,709,486
Intangible assets, net of accumulated amortization	-	-	-	78,033	-	78,033
Right of use assets, net of accumulated amortization	364,486	-	-	-	-	364,486
Total noncurrent assets	6,170,864	444,665	273,586	2,112,446	253,804	9,255,365
TOTAL ASSETS	12,520,561	452,447	293,752	2,242,541	260,706	15,770,007
DEFERRED OUTFLOWS OF RESOURCES						
Deferred outflows - pension	4,297,994	-	-	-	-	4,297,994
Deferred outflows - OPEB	38,833	-	-	-	-	38,833
TOTAL DEFERRED OUTFLOWS OF RESOURCES	4,336,827	-	-	-	-	4,336,827
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	\$ 16,857,388	\$ 452,447	\$ 293,752	\$ 2,242,541	\$ 260,706	\$ 20,106,834

See independent auditor's report and notes to financial statements which are an integral part of this statement.

GREENVILLE COUNTY DISABILITIES AND SPECIAL NEEDS BOARD
COMBINING SCHEDULE - STATEMENT OF NET POSITION - CONTINUED
As of June 30, 2022

	Greenville County DSN Board	Ayres Housing, Inc.	Browning Development, Inc.	GA Properties, Inc.	Stone Development, Inc.	Total
LIABILITIES						
Current liabilities						
Accounts payable	299,616	3,441	2,575	28,044	3,229	336,905
Accounts payable - Consumer accounts	94,111	-	-	-	-	94,111
Accounts payable - SCDDSN	249,704	-	-	-	-	249,704
Accrued interest	1,540	-	-	7,595	-	9,135
Accrued liabilities	-	19,334	-	137,882	-	157,216
Accrued payroll	629,047	-	-	-	-	629,047
Accrued payroll taxes and employee withholding	304,730	-	-	-	-	304,730
Unearned revenue	116,595	-	-	-	-	116,595
Tenant security deposits	-	3,521	2,061	14,125	3,603	23,310
Current portion of notes payable	54,690	-	-	59,813	-	114,503
Current portion of lease liability	232,460	-	-	-	-	232,460
Current portion of intercompany payable	(74,129)	6,809	18,837	42,416	6,067	-
Total current liabilities	1,908,364	33,105	23,473	289,875	12,899	2,267,716
Noncurrent liabilities						
Notes payable, net of current portion	133,290	-	-	2,325,957	-	2,459,247
Lease liability, net of current portion	139,843	-	-	-	-	139,843
Accrued compensated absences	400,349	-	-	-	-	400,349
Other post-employment benefits	273,769	-	-	-	-	273,769
Capital advance	-	867,500	622,500	-	539,700	2,029,700
Net pension liability	25,517,669	-	-	-	-	25,517,669
Intercompany payable, net of current portion	(39,317)	4,833	12,111	17,655	4,718	-
Total noncurrent liabilities	26,425,603	872,333	634,611	2,343,612	544,418	30,820,577
TOTAL LIABILITIES	28,333,967	905,438	658,084	2,633,487	557,317	33,088,293
DEFERRED INFLOWS OF RESOURCES						
Deferred inflows - pension	6,195,044	-	-	-	-	6,195,044
Deferred inflows - OPEB	50,461	-	-	-	-	50,461
TOTAL DEFERRED INFLOWS OF RESOURCES	6,245,505	-	-	-	-	6,245,505

See independent auditor's report and notes to financial statements which are an integral part of this statement.

GREENVILLE COUNTY DISABILITIES AND SPECIAL NEEDS BOARD
COMBINING SCHEDULE - STATEMENT OF NET POSITION - CONTINUED
As of June 30, 2022

	Greenville County DSN Board	Ayres Housing, Inc.	Browning Development, Inc.	GA Properties, Inc.	Stone Development, Inc.	Total
NET POSITION						
Net investment in capital assets	4,448,566	(510,181)	(372,578)	(984,382)	(329,730)	2,251,695
Restricted for restricted assets	1,440,207	87,346	23,664	633,025	43,834	2,228,076
Unrestricted	(23,610,857)	(30,156)	(15,418)	(39,589)	(10,715)	(23,706,735)
TOTAL NET POSITION	(17,722,084)	(452,991)	(364,332)	(390,946)	(296,611)	(19,226,964)
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION	\$ 16,857,388	\$ 452,447	\$ 293,752	\$ 2,242,541	\$ 260,706	\$ 20,106,834

See independent auditor's report and notes to financial statements which are an integral part of this statement.

GREENVILLE COUNTY DISABILITIES AND SPECIAL NEEDS BOARD
COMBINING SCHEDULE - STATEMENT OF ACTIVITIES
For the Year Ended June 30, 2022

	Greenville County DSN Board	Ayres Housing, Inc.	Browning Development, Inc.	GA Properties, Inc.	Stone Development, Inc.	Total
PROGRAM EXPENSES						
Personnel Expenses	\$ 14,937,603	\$ 23,984	\$ 17,988	\$ 58,436	\$ 17,988	\$ 15,055,999
Fringe Benefits	3,771,370	-	-	-	-	3,771,370
Contractual Services	1,782,823	44,935	36,096	147,786	33,763	2,045,403
Supplies	1,413,233	6,077	3,214	17,843	3,859	1,444,226
Fixed Charges	346,840	16,115	10,483	61,980	13,347	448,765
Capital	481,084	33,194	18,418	252,980	21,217	806,893
Total expenses	22,732,953	124,305	86,199	539,025	90,174	23,572,656
PROGRAM REVENUES						
Charges for services	2,361,252	102,076	90,024	546,612	72,236	3,172,200
Operating grants and contributions	24,516,536	-	-	-	-	24,516,536
Other	82,048	-	-	-	-	82,048
Total program revenues	26,959,836	102,076	90,024	546,612	72,236	27,770,784
Net program expense (revenue)	(4,226,883)	22,229	(3,825)	(7,587)	17,938	(4,198,128)
Change in net position before non-program revenues (expenses)	4,226,883	(22,229)	3,825	7,587	(17,938)	4,198,128
NON-PROGRAM REVENUES (EXPENSES)						
CARES Act Provider Relief Fund grant	1,735	-	-	-	-	1,735
Consumer revenues	2,630,417	-	-	-	-	2,630,417
Consumer spending	(2,798,370)	-	-	-	-	(2,798,370)
Gain/(loss) on retirement of capital assets	(49,327)	(3,038)	-	(585)	-	(52,950)
Prior year settlements on contracts	(652)	-	-	-	-	(652)
Interest	9,523	10	3	169	6	9,711
Change in net position	4,020,209	(25,257)	3,828	7,171	(17,932)	3,988,019
NET POSITION - BEGINNING, AS RESTATED	(21,742,293)	(427,734)	(368,160)	(398,117)	(278,679)	(23,214,983)
NET POSITION - ENDING	\$ (17,722,084)	\$ (452,991)	\$ (364,332)	\$ (390,946)	\$ (296,611)	\$ (19,226,964)

See independent auditor's report and notes to financial statements which are an integral part of this statement.

GREENVILLE COUNTY DISABILITIES AND SPECIAL NEEDS BOARD
SUPPLEMENTAL ROOM AND BOARD COMPUTATION
For the year ended June 30, 2022

HUD Homes - GA Properties, Inc.

Program Type: **CRCF**

Object Code #	Expense Description	Name of Home		
		Greenville	Greer	Total
Directly Charged Room and Board Expenses				
5865	Food	\$ 30,647	\$ 30,299	\$ 60,946
5620, 5640, 5650, 6220	Household Supplies	8,795	7,516	16,311
5630	Janitorial Supplies	4,251	5,408	9,659
	Total Direct Room and Board Expenses	43,693	43,223	86,916
Costs Allocated to Room and Board Expenses				
4601	Administration	4,268	4,901	9,169
	Total Allocated Costs for Room and Board	4,268	4,901	9,169
	Total Allowable Room and Board Costs	\$ 47,961	\$ 48,124	\$ 96,085
	Number of Funded Beds	12	12	24
	Average Annual Cost Per Bed	\$ 3,997	\$ 4,010	\$ 4,004
	Average Monthly Cost Per Bed	\$ 333	\$ 334	\$ 334

GREENVILLE COUNTY DISABILITIES AND SPECIAL NEEDS BOARD
SUPPLEMENTAL ROOM AND BOARD COMPUTATION
For the year ended June 30, 2022

Non-HUD Homes

Program Type: **CTH-II**

Object Code #	Expense Description	Name of Home									
		Ashley Oaks	Cedar Glen	Blossom	Cherry Cove	Cleveland	Conner	Craig Creek	Enoree Circle	Fairview	Foxfire
Directly Charged Room and Board Expenses											
5865	Food	\$ 9,583	\$ 8,021	\$ 7,449	\$ 6,167	\$ 7,404	\$ 9,374	\$ 7,518	\$ 8,369	\$ 7,875	\$ 11,687
5705	Telephone	756	719	970	994	837	876	2,005	843	973	1,045
5820	Electricity	2,291	2,381	2,993	2,386	3,327	2,037	2,304	3,508	3,028	3,029
5825	Heating Fuel	1,146	-	-	-	-	-	949	-	-	672
5830	Water and Sewer	1,452	1,582	2,173	586	360	509	871	2,145	1,181	1,301
5855	Pest Control	152	6	4	-	160	25	-	15	44	113
5805	Cable and Satellite	1,372	1,378	1,163	1,576	1,546	1,127	1,641	1,175	1,259	1,234
5529	Lawn Maintenance	1,445	1,129	1,288	1,355	1,445	2,259	1,959	1,807	1,911	1,355
5870, 6220	Minor Equipment and Furniture	2,614	997	1,220	2,377	7,017	-	4,071	3,094	3,603	2,675
5850	Sanitation	108	448	-	885	360	774	234	903	774	-
5620, 5640,											
5650	Household Supplies	2,557	1,259	1,207	951	977	990	1,022	1,259	1,141	1,632
5838	Building Inspections	55	49	55	49	55	49	55	55	49	128
5630, 5835	Janitorial Services and Supplies	1,311	1,100	712	900	924	1,268	1,607	1,105	1,095	1,082
5845	Maintenance and Repairs	6,014	555	2,813	286	348	711	168	1,608	8,780	2,113
5815	Insurance - Building and Contents	358	324	298	326	375	284	276	402	388	258
5765	HOA Dues	-	-	520	-	-	200	-	-	-	330
6410	Building and Household Depreciation	5,381	5,914	4,987	3,378	5,792	5,089	5,726	7,219	4,636	4,349
	Total Direct Room and Board Expenses	36,595	25,862	27,852	22,216	30,927	25,572	30,406	33,507	36,737	33,003
Costs Allocated to Room and Board Expenses											
4601	Administration	3,166	2,237	2,410	1,922	2,676	2,212	2,630	2,899	3,178	2,855
6527	Facility Maintenance	9,153	9,153	9,153	9,153	9,153	9,153	9,153	9,153	9,153	9,153
	Total Allocated Costs for Room and Board	12,319	11,390	11,563	11,075	11,829	11,365	11,783	12,052	12,331	12,008
	Total Allowable Room and Board Costs	\$ 48,914	\$ 37,252	\$ 39,415	\$ 33,291	\$ 42,756	\$ 36,937	\$ 42,189	\$ 45,559	\$ 49,068	\$ 45,011
	Number of Funded Beds	4	4	4	4	4	4	4	4	4	4
	Average Annual Cost Per Bed	\$ 12,229	\$ 9,313	\$ 9,854	\$ 8,323	\$ 10,689	\$ 9,234	\$ 10,547	\$ 11,390	\$ 12,267	\$ 11,253
	Average Monthly Cost Per Bed	\$ 1,019	\$ 776	\$ 821	\$ 694	\$ 891	\$ 770	\$ 879	\$ 949	\$ 1,022	\$ 938

GREENVILLE COUNTY DISABILITIES AND SPECIAL NEEDS BOARD
SUPPLEMENTAL ROOM AND BOARD COMPUTATION
For the year ended June 30, 2022

Non-HUD Homes

Program Type: **CTH-II**

Object Code #	Expense Description	Name of Home									Total
		Greer	Hill Lane	Jude	Pine Ridge	Rye Court	Tussock	Wansley	Wofford		
Directly Charged Room and Board Expenses											
5865	Food	\$ 8,712	\$ 10,474	\$ 9,434	\$ 10,222	\$ 8,009	\$ 9,518	\$ 13,109	\$ 10,686	\$ 163,611	
5705	Telephone	1,134	998	784	596	1,111	771	956	951	17,319	
5820	Electricity	3,000	2,089	2,909	2,858	2,180	2,475	3,567	2,679	49,041	
5825	Heating Fuel	-	1,116	-	-	787	1,115	-	-	5,785	
5830	Water and Sewer	731	2,309	671	2,260	1,377	1,537	1,078	613	22,736	
5855	Pest Control	42	33	-	7	6	64	-	-	671	
5805	Cable and Satellite	1,085	1,511	1,307	1,379	1,391	947	1,103	1,067	23,261	
5529	Lawn Maintenance	1,739	1,355	1,965	1,288	1,219	1,581	1,513	1,513	28,126	
5870, 6220	Minor Equipment and Furniture	2,581	2,066	3,205	3,690	3,104	5,132	735	211	48,392	
5850	Sanitation	640	-	-	-	529	-	516	516	6,687	
5620, 5640,											
5650	Household Supplies	1,315	1,565	1,610	1,457	1,077	2,225	2,357	2,332	26,933	
5838	Building Inspections	49	55	55	49	-	55	55	55	972	
5630, 5835	Janitorial Services and Supplies	1,346	1,229	749	2,181	830	2,086	2,007	2,075	23,607	
5845	Maintenance and Repairs	3,019	995	1,290	1,045	781	3,763	9,724	2,370	46,383	
5815	Insurance - Building and Contents	298	298	272	203	303	306	321	321	5,611	
5765	HOA Dues	-	113	-	-	-	100	-	-	1,263	
6410	Building and Household Depreciation	2,779	4,413	4,811	2,516	6,505	5,560	7,243	6,221	92,519	
	Total Direct Room and Board Expenses	28,470	30,619	29,062	29,751	29,209	37,235	44,284	31,610	562,917	
Costs Allocated to Room and Board Expenses											
4601	Administration	2,463	2,649	2,514	2,574	2,527	3,221	3,831	2,735	48,699	
6527	Facility Maintenance	9,153	9,153	9,153	9,153	9,153	9,153	9,153	9,153	164,754	
	Total Allocated Costs for Room and Board	11,616	11,802	11,667	11,727	11,680	12,374	12,984	11,888	213,453	
	Total Allowable Room and Board Costs	\$ 40,086	\$ 42,421	\$ 40,729	\$ 41,478	\$ 40,889	\$ 49,609	\$ 57,268	\$ 43,498	\$ 776,370	
	Number of Funded Beds	4	4	4	4	4	4	4	4	72	
	Average Annual Cost Per Bed	\$ 10,022	\$ 10,605	\$ 10,182	\$ 10,370	\$ 10,222	\$ 12,402	\$ 14,317	\$ 10,875	\$ 10,783	
	Average Monthly Cost Per Bed	\$ 835	\$ 884	\$ 849	\$ 864	\$ 852	\$ 1,034	\$ 1,193	\$ 906	\$ 899	

GREENVILLE COUNTY DISABILITIES AND SPECIAL NEEDS BOARD
SUPPLEMENTAL ROOM AND BOARD COMPUTATION
For the year ended June 30, 2022

Non-HUD Homes

Program Type: **CRCF**

Object Code #	Expense Description	Name of Home		
		Parkins I (Kerns)	Parkins II (Pickett)	Total
Directly Charged Room and Board Expenses				
5865	Food	\$ 28,568	\$ 21,409	\$ 49,977
5705	Telephone	1,018	1,143	2,161
5820	Electricity	6,000	7,257	13,257
5830	Water and Sewer	4,835	2,397	7,232
5855	Pest Control	47	110	157
5805	Cable and Satellite	1,312	887	2,199
5529	Lawn Maintenance	2,259	2,259	4,518
5870, 6220	Minor Equipment and Furniture	1,910	9,567	11,477
5620, 5640, 5650	Household Supplies	5,187	3,954	9,141
5838	Building Inspections	2,224	1,774	3,998
5840	Security	360	540	900
5630, 5835	Janitorial Services and Supplies	4,353	4,363	8,716
5845	Maintenance and Repairs	7,456	6,468	13,924
5850	Sanitation	-	-	-
5815	Insurance - Building and Contents	16	16	32
5765	Grocery Subscription	-	121	121
6410	Building and Household Depreciation	3,067	3,243	6,310
	Total Direct Room and Board Expenses	68,612	65,508	134,120
Costs Allocated to Room and Board Expenses				
4601	Administration	4,682	4,819	9,501
6527	Facility Maintenance	13,767	13,767	27,534
	Total Allocated Costs for Room and Board	18,449	18,586	37,035
	Total Allowable Room and Board Costs	\$ 87,061	\$ 84,094	\$ 171,155
	Number of Funded Beds	8	8	16
	Average Annual Cost Per Bed	\$ 10,883	\$ 10,512	\$ 10,697
	Average Monthly Cost Per Bed	\$ 907	\$ 876	\$ 891

GREENVILLE COUNTY DISABILITIES AND SPECIAL NEEDS BOARD
SUPPLEMENTARY SCHEDULE OF SPECIAL GRANTS
For the year ended June 30, 2022

Special Grant Number	Special Grant Description	Program Charged		Award Amount	Expended	Unexpended	Unearned at Year End	Potential Amount Due
		Revenue	Expense/Capital					
2022-122	Residential Placement of HASCI Consumer (Ahseln-CTH II)	Hampton CTH II - HUD	Hampton CTH II - HUD	\$ 65,824	\$ 83,523	\$ (17,699)	\$ -	\$ -
2022-122	Residential Placement of HASCI Consumer (Ahseln-CTH II)	Blue Ridge Day Program	Blue Ridge Day Program	\$ -	\$ 12,815	\$ (12,815)	-	-
	Total			\$ 65,824	\$ 96,338	\$ (30,514)	-	-
2022-124	Operation of HASCI Community Opportunities Program	HASCI Center	HASCI Center	\$ 112,000	\$ 307,575	\$ (195,575)	-	-
2022-163	Residential Placement of HASCI Consumer (Richard Cook)	Duncan SLP II	Duncan SLP II	\$ 15,162	\$ 30,746	\$ (15,584)	-	-
2022-130	Residential Placement of HASCI Consumer (Seaburg-SLP II)	Duncan SLP II	Duncan SLP II	\$ 31,969	\$ 30,746	\$ 1,223	-	1,223
2022-135	Residential Placement of HASCI Consumer (Gorney- SLP II)	Fountain Inn SLP II	Fountain Inn SLP II	\$ 31,969	\$ 29,369	\$ 2,600	-	2,600
2022-139	Residential Placement of HASCI Consumer (Marlin-SLP II)	Properties West SLP II	Properties West SLP II	\$ 31,969	\$ 29,177	\$ 2,792	-	2,792
2022-139	Residential Placement of HASCI Consumer (Marlin-SLP II)	HASCI Day Program	HASCI Day Program	\$ -	\$ 11,818	\$ (11,818)	-	-
	Total			\$ 31,969	\$ 40,995	\$ (9,026)	-	2,792
2022-156	Residential Placement of HASCI Consumer (Graham-CTH II)	Greer CTH II	Greer CTH II	\$ 80,482	\$ 115,026	\$ (34,544)	-	-
2022-158	Residential Placement of HASCI Consumer (Godfrey-CTH II)	Tussock CTH II	Tussock CTH II	\$ 80,482	\$ 95,785	\$ (15,303)	-	-
2022-111	Residential Placement of HASCI Consumer (Hinton-SLP II)	Duncan SLP II	Duncan SLP II	\$ 31,969	\$ 30,746	\$ 1,223	-	1,223
2022-55	Operation of Enoree CTH II	Enoree CTH II	Enoree CTH II	\$ 360,161	\$ 463,410	\$ (103,249)	-	-
2022-55	Operation of Enoree CTH II	HASCI Day Program	HASCI Day Program	\$ -	\$ 6,574	\$ (6,574)	-	-
	Total			\$ 360,161	\$ 469,984	\$ (109,823)	-	-
				\$ 841,987	\$ 1,247,310	\$ (405,323)	\$ -	\$ 7,838
Total Amount Recorded as Due to DDSN								-
Amount Unrecorded as Due to DDSN								<u>\$ 7,838</u>

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REPORT ON COMPLIANCE WITH SOUTH CAROLINA DEPARTMENT OF DISABILITIES AND SPECIAL NEEDS' PROVIDER AUDIT POLICY

South Carolina Department of Disabilities and Special Needs
Post Office Box 4706
Columbia, South Carolina 29240

We have read and complied with South Carolina Department of Disabilities and Special Needs' Procedure for Implementation of SCDDSN Provider Audit Policy dated July 21, 2022, in connection with our audit of the general purpose financial statements of Greenville County Disabilities and Special Needs Board as of and for the year ended June 30, 2022.

Eustace Accountancy Group, PA

Columbia, South Carolina
October 20, 2022

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GREENVILLE COUNTY DISABILITIES AND SPECIAL NEEDS BOARD
SUPPLEMENTARY SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the year ended June 30, 2022

No costs are questioned as a result of our audit procedures.

GOVERNMENT AUDITING STANDARDS

Eustace Accountancy Group

Certified Public Accountants



INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

To the Board of Directors
Greenville County Disabilities and Special Needs Board
Greenville, South Carolina

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Greenville County Disabilities and Special Needs Board (the "Organization"), as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the Organization's basic financial statements, and have issued our report thereon dated October 20, 2022.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Organization's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the Organization's financial statements will not be prevented, or detected and corrected, on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified.

Columbia

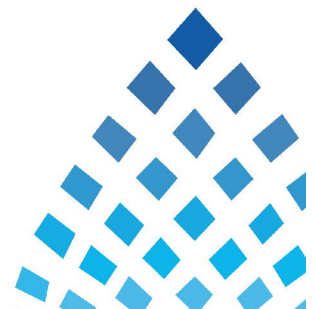
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However, as described in the accompanying schedule of findings and responses, we identified certain deficiencies in internal control that we consider to be material weaknesses and/or significant deficiencies. We consider the deficiency in internal control described as item 2022-001 in the accompanying schedule of findings and responses to be a material weakness.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Organization's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.

The Organization's Response to Findings

The Organization's response to the findings identified in our audit are described in the accompanying schedule of findings and responses. The Organization's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the Organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Eustace Accountancy Group, PA

Columbia, South Carolina
October 20, 2022

GREENVILLE COUNTY DISABILITIES AND SPECIAL NEEDS BOARD
SCHEDULE OF FINDINGS AND RESPONSES
June 30, 2022

FINANCIAL STATEMENT REVIEW

2022-001 Lack of adequate internal controls
Type: Material weakness
Finding originally documented in fiscal year 2020.

Condition: Existing internal controls in the self-managed HUD projects are not adequately designed to achieve the objectives of an effective control environment. Revenue recognition and receivables related to HUD subsidies, rent adjustments, and prorated rents for move ins and move outs are inconsistently reconciled and recognized.

Criteria: Sound internal controls require that management establish a control environment in which it assesses the risks of where financial statement misstatement, due to fraud or error, can occur and where assets can be misappropriated, establish control activities to prevent both, and establish a flow of information and communication to facilitate financial reporting and to monitor whether controls are effective and functioning as designed.

Cause: The current rent reconciliation process is not detecting material misstatements of accounts receivable from tenants. Further, the process is not yielding an accurate classification between the federal revenues and the tenant portion of revenue recognized.

The misstatements are particularly pronounced as they relate to residential movements, including move-ins, move-outs, and unit transfers. Partial month rents are not consistently calculated and charged to move-ins, while partial month rents for move-outs are not consistently calculated and collected or refunded as appropriate. Additionally, in instances in which the final month's prorated rent was withheld from the former tenant's security deposit refund, the rent reconciliation process is not detecting that and is still showing that tenants owe these amounts.

HUD adjustments of subsidy are not being timely communicated to tenants or their agents, so changes in the subsidy portion of rent that should also change the tenant portion of payment are lagging months behind the effective date of the change and the tenants are not being charged or refunded the difference in a timely manner.

Recommendation: Sound internal controls require communication, oversight procedures, and staff that are properly trained on the nature and function of accounts in the Organization's accounting records. Specific staff members need to be formally designated as responsible for maintaining the accuracy of the accounting records and then held accountable for duties officially assigned to them. Internal controls need to be reviewed and strengthened and then carefully monitored to help with the prevention and detection of misstatements, due to fraud or error.

Response: Although progress was made by converting the HUD Financials from Yardi to Blackbaud during the fiscal year, the actual conversion did not correct all the concerns as we had hoped. There were still some communication issues between staff that are involved in the HUD processes that was lacking. Additional internal controls have been put in place so that all re- certifications and move in/move out calculations will be approved and tracked by the Senior Accountant. These will be reconciled against the monthly rent rolls that are paid through accounts payable on a monthly basis. Accounts receivable on each HUD corporation will be reconciled each month to the general ledger. Refunds or additional charges will be monitored on a monthly basis in accordance with the re-certifications from HUD or move in/move out forms, and balanced monthly to the HAP vouchers. We are confident that these changes will strengthen the communication and internal controls over the HUD corporations to allow for the prevention and detection of misstatements. We have implemented these changes and these steps are in effect and being followed as of July 1, 2021.

COMPLIANCE REVIEW

No new findings to report.

GREENVILLE COUNTY DISABILITIES AND SPECIAL NEEDS BOARD
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
June 30, 2022

FINANCIAL STATEMENT REVIEW

2021-001 Lack of adequate internal controls in self-managed HUD projects
Type: Material weakness

Resolution: Unresolved. Repeated finding as number 2022-001.

COMPLIANCE REVIEW

No findings reported in the prior year.