

To: John LaRock

August 4, 2015

From: Frank Latona *FL*

Subject: Analysis of Receipts and Expenses as of July 31, 2015 – GCBDD General Fund

Revenue

Local Taxes: There were no receipts. Year to date receipts are \$6,537,951

State Programs: WE received our 1st Qtr SFY 2016 subsidy of \$146,564. Year to date receipts are \$446,254.

Federal Programs: During the month we received \$186,192. Year to date receipts are \$1,078,823.

Other: We received \$266,835, almost all of which came from the close out of Fairways COG. Year to date receipts are \$537,508.

Total Receipts: For the month, we received \$599,592. Year to date receipts are \$8,600,537. This is 2.71% less than last year this time.

Expenses

Salary and Benefits: During July, we spent \$707,274. Year to date expenses are \$5,370,442.

Operating Expenses: Monthly non-payroll expenses were \$1,101,116. Over \$600,000 was for our quarterly waiver match. Year to date expenses are \$5,479,777.

Total Expenses: During the month total expenses were \$1,808,389. Year to date expenses are \$10,850,219 which is 15% more than last year.

Cash Balance

At the end of July we had an operating cash balance of \$22,457,056. We had \$1,130,429 encumbered but not paid leaving available cash of \$21,326,627.

Note: Actual receipts, expenses, and cash balance were taken from reports provided by the Greene County Auditor's Office for the "Developmental Disabilities 0102-0019-Fund and reconciled with internal reports.

Greene County Board of DD
GCBDD 102 Fund
For CY 2015
Actual + Planned

	2014 Carry Forward	Receipts	Expenses	Cash Balance	End of Month Encumbrances	Unencumbered Cash at End of Month
December 31, 2014	\$ 24,706,739			\$24,706,739		\$24,706,739
Actual January		\$197,268	\$1,716,965	\$23,187,041	\$1,209,682	\$21,977,359
Actual February		\$286,568	\$1,502,043	\$21,971,566	\$1,380,513	\$20,591,054
Actual March		\$6,152,218	\$1,231,546	\$26,892,238	\$1,100,524	\$25,791,714
Actual April		\$1,050,615	\$1,398,048	\$26,544,805	\$1,536,360	\$25,008,445
Actual May		\$91,771	\$2,054,979	\$24,581,597	\$1,271,392	\$23,310,205
Actual June		\$222,505	\$1,138,248	\$23,665,854	\$1,618,282	\$22,047,572
Actual July		\$599,592	\$1,808,389	\$22,457,056	\$1,130,429	\$21,326,627
Plan August		\$6,817,000	\$1,567,412	\$27,706,644	\$1,000,000	\$26,706,644
Plan September		\$487,213	\$1,274,658	\$26,919,198	\$1,000,000	\$25,919,198
Plan October		\$326,667	\$2,021,410	\$25,224,455	\$1,000,000	\$24,224,455
Plan November		\$176,667	\$1,506,939	\$23,894,182	\$1,000,000	\$22,894,182
Plan December		\$227,667	\$1,327,557	\$22,794,292	\$1,000,000	\$21,794,292
Total for 2014	\$24,706,739	\$16,635,749	\$18,548,195	\$22,794,292		
YTD Actual		\$8,600,537	\$10,850,219	\$22,457,056	\$1,130,429	\$21,326,627
% of total		51.70%	58.50%			
		\$8,000,945	\$9,041,830		12105948	
		\$8,634,804	\$9,506,366			
					\$428,709	

Original Projections

	2014 Carry Forward	Receipts	Expenses	Cash Balance	1889055 Encumbrances	Unencumbered Cash at End of Month
December 31, 2014	\$24,706,739			\$24,706,739	\$322,474	\$24,384,265
Plan January		\$332,667	\$1,831,611	\$23,207,794	\$1,000,000	\$22,207,794
Plan February		\$193,167	\$1,532,347	\$21,868,614	\$1,000,000	\$20,868,614
Plan March		\$6,148,167	\$1,571,900	\$26,444,881	\$1,000,000	\$25,444,881
Plan April		\$1,012,349	\$1,634,768	\$25,822,462	\$1,000,000	\$24,822,462
Plan May		\$176,667	\$1,697,592	\$24,301,537	\$1,000,000	\$23,301,537
Plan June		\$232,196	\$1,319,451	\$23,214,282	\$1,000,000	\$22,214,282
Plan July		\$321,667	\$1,766,458	\$21,769,491	\$1,000,000	\$20,769,491
Plan August		\$6,817,000	\$1,567,412	\$27,019,079	\$1,000,000	\$26,019,079
Plan September		\$487,213	\$1,274,658	\$26,231,633	\$1,000,000	\$25,231,633
Plan October		\$326,667	\$2,021,410	\$24,536,890	\$1,000,000	\$23,536,890
Plan November		\$176,667	\$1,506,939	\$23,206,617	\$1,000,000	\$22,206,617
Plan December		\$227,667	\$1,327,557	\$22,106,727	\$1,000,000	\$21,106,727
Total for 2014	\$24,706,739	\$16,452,090	\$19,052,102	\$22,106,727		
Average						
YTD Plan		\$8,416,878	\$11,354,126	\$21,769,491	\$1,000,000	\$20,769,491
% of total		51.16%	59.60%			

GCBDD Income Statement

**Greene County Board of DD Operating Fund
Calendar Year 2015**

Receipts	<u>July</u>	<u>Year to Date</u>
Local Taxes	\$0.00	\$6,537,950.82
State Subsidies	\$146,564.26	\$446,254.12
Federal Money	\$186,192.26	\$1,078,823.39
Other Sources	\$266,835.17	\$537,508.30
Totals	\$599,591.69	\$8,600,536.63
 Expenses		
Payroll	\$707,273.82	\$5,370,442.24
Supplies	\$11,637.91	\$80,286.72
Equipment	\$4,158.13	\$30,999.65
Services & Repairs	\$769,294.17	\$2,961,273.10
Professional Services	\$6,166.00	\$86,546.85
Medical Fees	\$10,947.74	\$208,482.20
Rent, Utilities, Phones	\$89,617.34	\$602,145.75
Insurance	\$36,203.00	\$50,076.00
Adult Day Care	\$2,640.00	\$259,214.76
Transportation Contracts	\$154,913.96	\$1,086,022.52
Travel & Training	\$10,193.52	\$75,300.12
Printing & Advertising	\$57.90	\$5,449.96
Dues & Subscriptions	\$684.00	\$4,214.91
Other Expenses	\$0.00	\$506.00
Leases	\$4,601.95	\$29,258.38
Loans, Transfers, Notes	\$0.00	\$0.00
Totals	\$1,808,389.44	\$10,850,219.16
 Excess of Expenses over Receipts		 <u><u>(\$2,249,682.53)</u></u>
 Beginning Cash Balance		 \$24,706,738.51
 Ending Cash Balance GCBDD Operating Fund		 <u><u>\$22,457,055.98</u></u>
 Encumbered at end of Month		 \$1,130,429.22
 Unencumbered Cash Balance GCBDD Operating Fund		 <u><u>\$21,326,626.76</u></u>