



Finance and Administration Committee
March 9, 2015
9:30am

Via Teleconference
888-537-7715
52045398#

Webinar Link: <https://attendee.gotowebinar.com/register/103836044056272130>

AGENDA

1. Welcome and Introductions
2. Consent Agenda:
 - a. YTD Finance Report
 - b. Draft 990 Report FY 2014 (ACTION REQUIRED)
 - c. Early Head Start Grant Update
 - d. FY 16 Budget Update
 - e. Marion County Match Requirement Update
3. Action Item:
 - a. FY 16 Local Partnership Planning Allocations
4. Other



To: First Steps Finance and Administration Committee
From: Mark Barnes, Chief Operating Officer / Chief Financial Officer
Date: March 4, 2015
RE: Finance and Administration Committee – March 9, 2015

1. **CONSENT AGENDA**

a. **INFORMATION ITEM: YTD Financial Report:**

Updated financial report shows budget and expenditures by program area for the year to date. Changes include the addition of ½ of the annual budget for the new Early Head Start Grant that was received on February 1, 2015.

b. **ACTION ITEM: Draft 990 Report for SC First Steps for FY 2014:**

Each year First Steps must submit IRS Form 990, required of all 501(c)3 organizations. This report is prepared by a contracted CPA.

STAFF RECOMMENDATION: Staff recommends approval.

c. **INFORMATION ITEM: Early Head Start Grant:**

In late January, SC First Steps staff held a negotiation call with the federal Office of Head Start (OHS) related to the grant award. Based on feedback from OHS, First Steps has made a request for \$500K in additional startup grant funds designed to:

- Support necessary physical renovations at partnering child care facilities, and
- Hire a temporary Startup Planning Consultant.

At the request of OHS, First Steps has also submitted modifications to its proposed budget designed to increase the “cost per child” to \$14,000 – bringing First Steps’ grant in line with national Early Head Start cost per child averages. (OHS expressed concern that the original proposed amount, \$11,000 was too low to meet EHS standards and asked that we begin grant funding with a focus on “quality over quantity.”) Assuming approval, this will reduce the number of slots funded to 254. Based on feedback from our OHS program officer, we are awaiting an updated award letter reflecting these proposed changes in coming weeks.

d. **INFORMATION ITEM: SFY 2016 State Budget Update:**

The House Ways and Means Committee adopted its proposed FY16 budget on February 19, 2015. The Committee budget fully funds First Steps at SFY15 levels and provides for two new, recurring supplements. These include \$1.4M to sustain Local Partnership services and \$1.1M for BabyNet intake and eligibility. The committee budget also redirects \$5M of First Steps’ unspent 4K carry forward to support the state’s public school 4K classrooms and permits First Steps to utilize \$377K in 4K carry forward to fund BabyNet autism services and \$300K to underwrite 4K technology grants to private providers. The committee redirected \$150K of this funding to support the SC Autism Society. The Full House debate on the SFY16 budget begins the week of March 9.

e. **INFORMATION ITEM: Marion County Match Update:**

First Steps’ CFO/COO Mark Barnes met with the Executive Director of Marion County First Steps (MCFS) to review the partnership’s match status. MCFS is developing a corrective action plan. The partnership has been asked, per the state board’s action in January, to provide quarterly reporting on its SFY15 match.

2. ACTION ITEM: Draft SFY 2016 Local Partnership (Planning) Allocations

The Board of Trustees approves annual planning allocations to Local Partnerships each March. Two SFY16 allocation options are presented for your consideration, along with supporting documents.

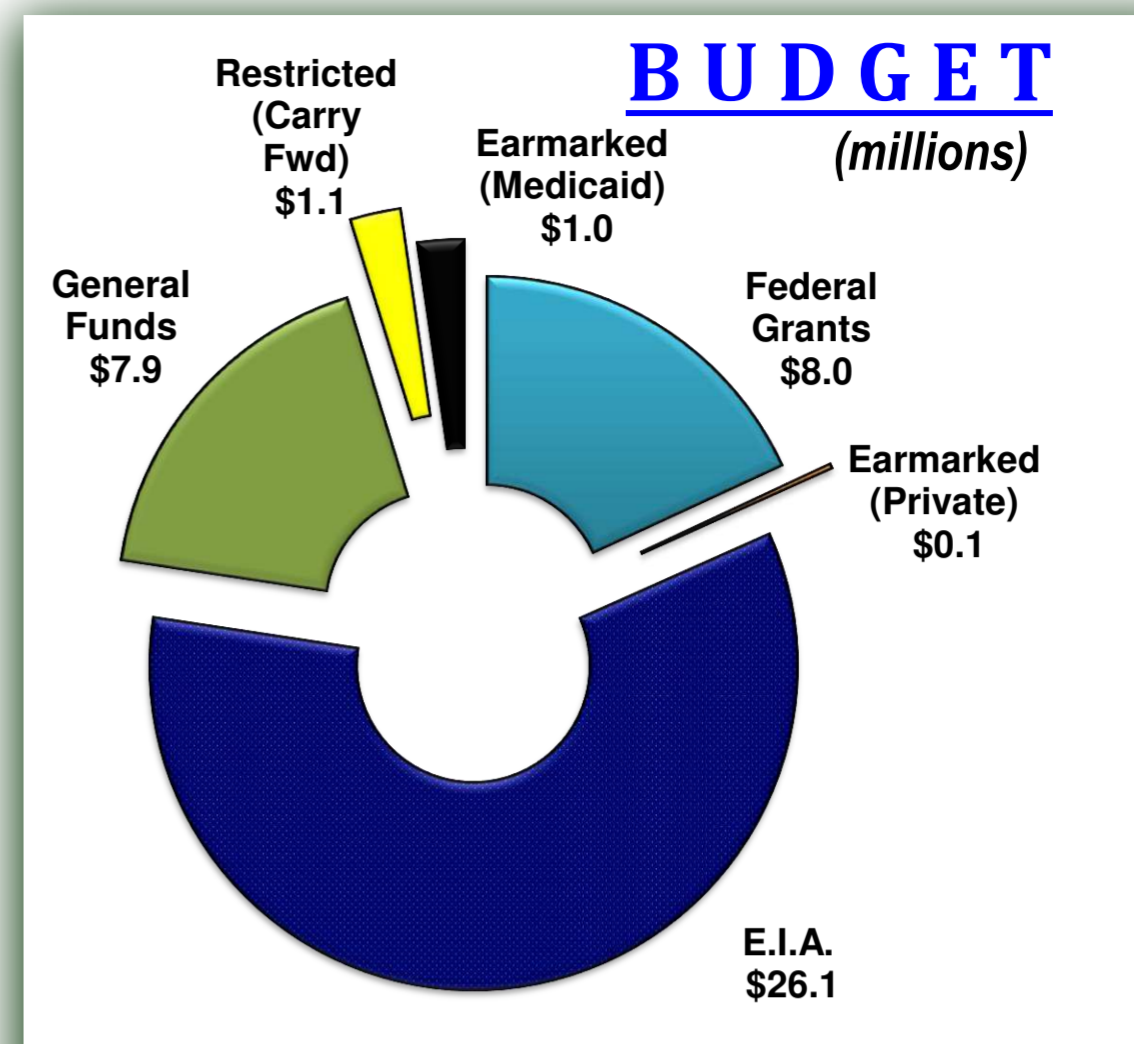
STAFF RECOMMENDATION: Staff recommends approval of Option 1 or 2 as presented.



FY 2015 Financial Status Report

As of:
February 28, 2015

SPENDING RATES	
Projected	69%
Actual	54%
Spending is UNDER Budget	



PROGRAMS / OPERATIONS		BUDGET	EXPENDITURES		BALANCE	
Description	Source	Total	Actual	%	Amount	%
LOCAL PARTNERSHIPS (LP)	E.I.A.	\$ 12,693,265	\$ 9,557,065	75%	\$ 3,136,200	25%
LP CENTRAL OPERATING	Gen. Fund (GF)	\$ 808,879	\$ 516,275	64%	\$ 292,604	36%
PRIVATE 4-K	E.I.A. / GF	\$ 16,662,864	\$ 6,741,362	40%	\$ 9,921,502	60%
EARLY HEAD START	Federal	\$ 1,944,933	\$ -	0%	\$ 1,944,933	100%
BABYNET	Federal / E.I.A. / GF / Medicaid	\$ 10,802,400	\$ 6,101,079	56%	\$ 4,701,321	44%
Community Advisory Board Dev. NURSE FAMILY PARTNERSHIP	Private	\$ 20,000	\$ 17,500	88%	\$ 2,500	13%
COUNTDOWN TO KINDERGARTEN	E.I.A.	\$ 65,000	\$ 1,142	2%	\$ 63,858	98%
POLICY & ACCOUNTABILITY	E.I.A. / GF / Private	\$ 1,203,681	\$ 876,499	73%	\$ 327,182	27%
GRAND TOTAL:		\$ 44,201,022	\$ 23,810,922	54%	\$ 20,390,100	46%

NOTES:

1) Local Partnerships:

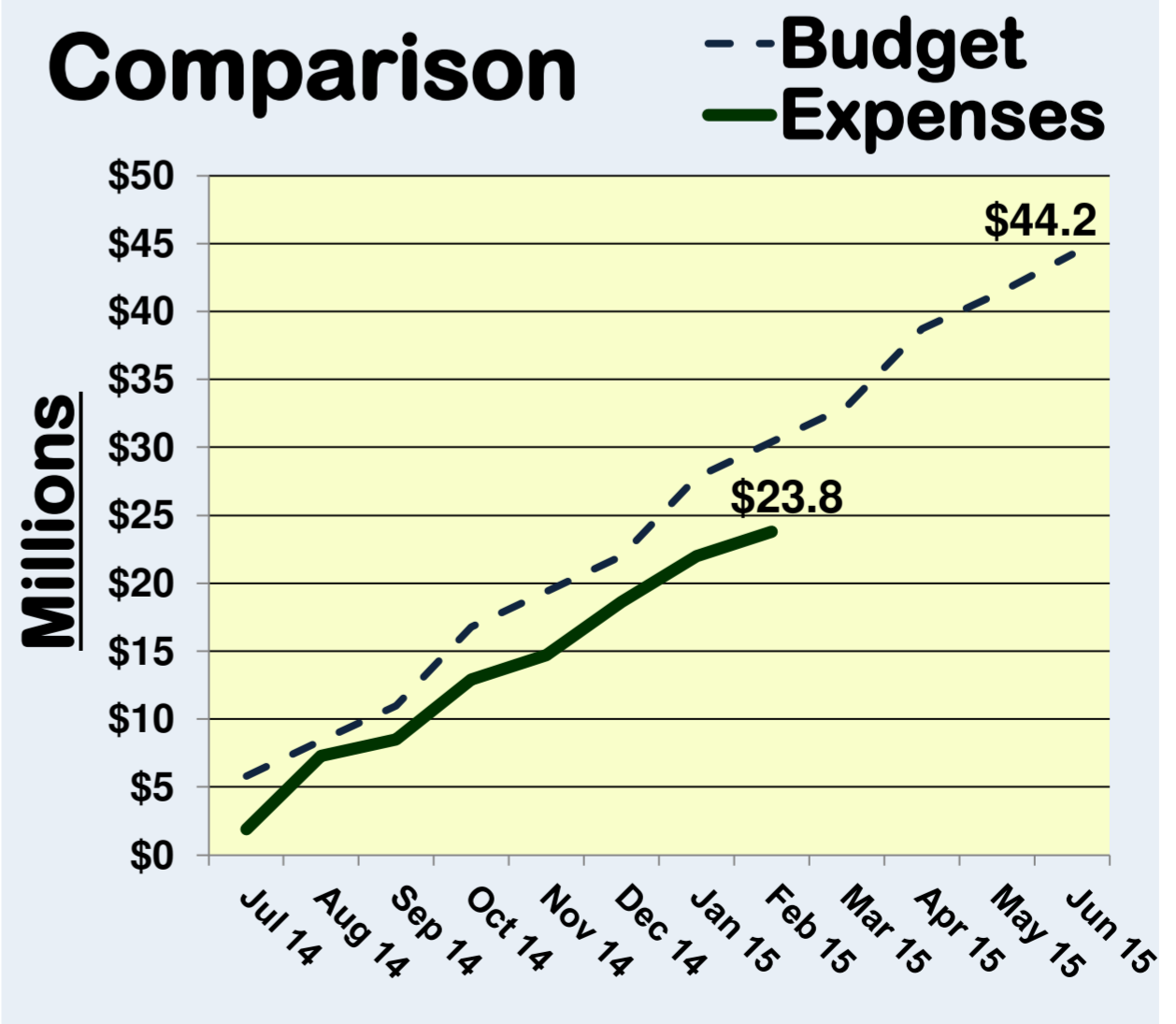
- Funding sources: Education Improvement Act (EIA) funds
- Formula allocation cash advances are disbursed on a quarterly basis
- Expenditures reflect disbursements from SC First Steps (state-level)
- Does not include local-level actual expenses to staff and vendors

2) Local Partnerships Central Operating

- Regional finance managers (RFM).....accounting firms
- Accounting software network support & data housing
- Programmatic data housing & network support
- Workers' compensation insurance coverage
- External programmatic evaluation
- Financial audits --- annually

3) Federal grants are multi-year and cross State Fiscal Years

Comparison



The First Steps Funding Formula

The First Steps Board of Trustees funds the operations of local First Steps Partnerships through an annual grant process. The amount of funding provided to each county is determined by via formula funding, which takes a variety of demographic and economic risk factors into account.

SC Section 59-152-90

The South Carolina First Steps to School Readiness Board of Trustees shall establish a formula, which includes the identification of the most relevant and effective factors, by which the allocations for qualifying partnership grants are calculated. The board shall identify the factors, develop the funding formula, and promulgate both in regulation pursuant to the Administrative Procedures Act. The factors utilized in the funding formula, and the weight given to each factor by the formula, must reflect that the intent of the General Assembly is to ensure that the money allocated to each local partnership is in proportion to the following:

- (a) population of eligible children;**
- (b) population of at-risk children; and**
- (c) population with below average income.**

First Steps Formula Factors and Weightings

● Population	30%
● Free/Reduced Price Lunch	25%
● Per Capita Income	20%
● Kids Count Indicators:	
- Children overage in third grade	5%
- Children below basic on PACT reading	5%
- Children below basic on PACT math	5%
- Low birth weight infants	5%
- Mothers with less than high school	<u>5%</u>
TOTAL	100%



FY 16 Local Partnership Detailed Formula Calculations

COUNTY PARTNERSHIP	Kids Count Data								Formula Funding Allocation	Funds Remaining To Be Allocated Based on Quality & Feasibility	TOTAL STATE FUNDS To Be Allocated
	Population Factor A % Allocated 30%	Free/reduce Lunch Factor B % Allocated 25%	Per Capita Income Factor C % Allocated 20%	%age of Over Age Children in 3rd % Allocated 5%	Not PASS ELA Adj. %age % Allocated 5%	Not PASS Math Adj. %age % Allocated 5%	%age of Low Birth Weight % Allocated 5%	%age of Mothers Less than HS % Allocated 5%			
	\$ Allocated to Factor: \$ 3,046,384	\$ Allocated to Factor: \$ 2,538,653	\$ Allocated to Factor: \$ 2,030,922	\$ Allocated to Factor: \$ 507,731	\$ Allocated to Factor: \$ 507,731	\$ Allocated to Factor: \$ 507,731	\$ Allocated to Factor: \$ 507,731	\$ Allocated to Factor: \$ 507,731	\$ 10,154,612	\$ 2,538,653	\$ 12,693,265
COUNTY PARTNERSHIP	Population Factor A	Free/reduce Lunch Factor B	Per Capita Income Factor C	%age of Over Age Children in 3rd	Not PASS ELA Adj. %age	Not PASS Math Adj. %age	%age of Low Birth Weight	%age of Mothers Less than HS	County Allocation		FY 2016 FORMULA ALLOCATION
Abbeville	\$ 14,577	\$ 11,227	\$ 47,429	\$ 2,525	\$ 1,797	\$ 1,397	\$ 2,514	\$ 2,148	\$ 83,614	\$ 20,903	\$ 104,517
Aiken	\$ 100,770	\$ 90,836	\$ 39,124	\$ 19,188	\$ 17,969	\$ 20,453	\$ 16,201	\$ 20,063	\$ 324,604	\$ 81,151	\$ 405,754
Allendale	\$ 5,461	\$ 6,555	\$ 52,502	\$ 1,347	\$ 2,078	\$ 1,683	\$ 838	\$ 1,074	\$ 71,538	\$ 17,884	\$ 89,422
Anderson	\$ 120,499	\$ 101,086	\$ 42,782	\$ 21,545	\$ 16,172	\$ 16,483	\$ 18,250	\$ 21,332	\$ 358,148	\$ 89,537	\$ 447,685
Bamberg	\$ 8,334	\$ 9,716	\$ 50,720	\$ 1,515	\$ 2,190	\$ 2,128	\$ 1,304	\$ 1,123	\$ 77,029	\$ 19,257	\$ 96,286
Barnwell	\$ 15,678	\$ 18,246	\$ 51,979	\$ 5,807	\$ 4,885	\$ 4,414	\$ 2,793	\$ 3,856	\$ 107,660	\$ 26,915	\$ 134,574
Beaufort	\$ 105,534	\$ 71,892	\$ 31,509	\$ 9,257	\$ 16,902	\$ 15,244	\$ 16,853	\$ 16,890	\$ 284,082	\$ 71,020	\$ 355,102
Berkeley	\$ 140,374	\$ 114,335	\$ 40,255	\$ 26,173	\$ 18,137	\$ 23,343	\$ 19,460	\$ 17,281	\$ 399,358	\$ 99,839	\$ 499,197
Calhoun	\$ 8,523	\$ 7,880	\$ 36,286	\$ 1,515	\$ 1,067	\$ 1,779	\$ 1,117	\$ 1,318	\$ 59,484	\$ 14,871	\$ 74,355
Charleston	\$ 238,469	\$ 150,409	\$ 29,643	\$ 23,060	\$ 31,052	\$ 33,569	\$ 37,617	\$ 33,195	\$ 577,013	\$ 144,253	\$ 721,266
Cherokee	\$ 37,686	\$ 36,725	\$ 48,453	\$ 4,545	\$ 9,265	\$ 7,305	\$ 7,449	\$ 9,080	\$ 160,507	\$ 40,127	\$ 200,633
Chester	\$ 21,492	\$ 22,895	\$ 45,676	\$ 4,376	\$ 6,064	\$ 5,971	\$ 4,562	\$ 5,126	\$ 116,163	\$ 29,041	\$ 145,203
Chesterfield	\$ 27,985	\$ 31,402	\$ 53,178	\$ 4,545	\$ 5,503	\$ 4,414	\$ 4,935	\$ 6,688	\$ 138,650	\$ 34,662	\$ 173,312
Clarendon	\$ 18,645	\$ 22,035	\$ 51,504	\$ 7,238	\$ 2,920	\$ 3,430	\$ 3,166	\$ 3,710	\$ 112,647	\$ 28,162	\$ 140,809
Colleton	\$ 24,416	\$ 26,079	\$ 45,343	\$ 2,861	\$ 7,244	\$ 6,161	\$ 3,818	\$ 6,248	\$ 122,171	\$ 30,543	\$ 152,714
Darlington	\$ 41,995	\$ 45,650	\$ 45,162	\$ 14,391	\$ 7,468	\$ 7,432	\$ 10,335	\$ 9,519	\$ 181,953	\$ 45,488	\$ 227,441
Dillon	\$ 22,963	\$ 28,287	\$ 56,202	\$ 5,554	\$ 4,829	\$ 5,050	\$ 4,842	\$ 6,737	\$ 134,464	\$ 33,616	\$ 168,079
Dorchester	\$ 100,469	\$ 74,193	\$ 40,155	\$ 17,421	\$ 13,140	\$ 10,576	\$ 14,432	\$ 11,520	\$ 281,906	\$ 70,476	\$ 352,382
Edgefield	\$ 11,309	\$ 13,086	\$ 38,688	\$ 3,955	\$ 2,246	\$ 2,827	\$ 1,397	\$ 1,953	\$ 75,461	\$ 18,865	\$ 94,326
Fairfield	\$ 12,462	\$ 14,016	\$ 48,068	\$ 926	\$ 3,088	\$ 2,954	\$ 2,235	\$ 1,904	\$ 85,652	\$ 21,413	\$ 107,065
Florence	\$ 94,758	\$ 92,207	\$ 38,906	\$ 21,797	\$ 18,193	\$ 19,691	\$ 22,160	\$ 15,377	\$ 323,089	\$ 80,772	\$ 403,861
Georgetown	\$ 31,331	\$ 34,865	\$ 35,442	\$ 7,827	\$ 7,468	\$ 7,590	\$ 5,680	\$ 4,882	\$ 135,085	\$ 33,771	\$ 168,856
Greenville	\$ 323,758	\$ 230,738	\$ 34,711	\$ 56,891	\$ 43,406	\$ 43,351	\$ 44,693	\$ 52,574	\$ 830,122	\$ 207,531	\$ 1,037,653
Greenwood	\$ 46,751	\$ 44,372	\$ 42,906	\$ 8,079	\$ 8,535	\$ 8,511	\$ 8,659	\$ 9,910	\$ 177,723	\$ 44,431	\$ 222,154
Hampton	\$ 12,221	\$ 14,876	\$ 49,703	\$ 2,693	\$ 3,201	\$ 2,636	\$ 2,142	\$ 2,441	\$ 89,912	\$ 22,478	\$ 112,390
Horry	\$ 160,524	\$ 149,200	\$ 45,164	\$ 22,891	\$ 20,439	\$ 22,231	\$ 25,140	\$ 27,971	\$ 473,561	\$ 118,390	\$ 591,951
Jasper	\$ 17,803	\$ 14,341	\$ 49,003	\$ 1,851	\$ 4,829	\$ 4,764	\$ 3,166	\$ 4,247	\$ 100,004	\$ 25,001	\$ 125,005
Kershaw	\$ 40,258	\$ 36,887	\$ 39,394	\$ 9,257	\$ 6,458	\$ 7,082	\$ 7,635	\$ 6,590	\$ 153,562	\$ 38,391	\$ 191,953
Lancaster	\$ 49,649	\$ 39,909	\$ 47,107	\$ 6,059	\$ 9,097	\$ 9,147	\$ 8,659	\$ 7,762	\$ 177,389	\$ 44,347	\$ 221,736
Laurens	\$ 42,107	\$ 39,677	\$ 44,952	\$ 11,361	\$ 7,917	\$ 7,209	\$ 6,890	\$ 9,324	\$ 169,438	\$ 42,359	\$ 211,797
Lee	\$ 9,564	\$ 11,180	\$ 47,900	\$ 1,851	\$ 4,548	\$ 4,065	\$ 2,142	\$ 2,050	\$ 83,300	\$ 20,825	\$ 104,125
Lexington	\$ 178,929	\$ 144,574	\$ 36,865	\$ 20,114	\$ 34,646	\$ 35,252	\$ 25,047	\$ 24,261	\$ 499,689	\$ 124,922	\$ 624,611
Marion	\$ 21,268	\$ 25,916	\$ 53,664	\$ 4,376	\$ 6,794	\$ 6,828	\$ 4,469	\$ 4,930	\$ 128,247	\$ 32,062	\$ 160,309
Marlboro	\$ 16,057	\$ 19,246	\$ 53,535	\$ 5,302	\$ 5,896	\$ 4,605	\$ 3,259	\$ 4,735	\$ 112,634	\$ 28,158	\$ 140,792
McCormick	\$ 3,595	\$ 3,998	\$ 47,524	\$ 926	\$ 730	\$ 1,207	\$ 1,024	\$ 537	\$ 59,540	\$ 14,885	\$ 74,425
Newberry	\$ 23,186	\$ 23,429	\$ 43,540	\$ 4,545	\$ 5,391	\$ 3,938	\$ 4,842	\$ 5,809	\$ 114,680	\$ 28,670	\$ 143,350
Oconee	\$ 42,847	\$ 35,353	\$ 40,676	\$ 8,753	\$ 6,794	\$ 7,654	\$ 5,680	\$ 8,299	\$ 156,055	\$ 39,014	\$ 195,069
Orangeburg	\$ 60,297	\$ 66,337	\$ 45,303	\$ 10,267	\$ 16,509	\$ 14,228	\$ 13,222	\$ 11,276	\$ 237,439	\$ 59,360	\$ 296,799
Pickens	\$ 63,195	\$ 50,787	\$ 47,004	\$ 14,223	\$ 8,142	\$ 8,416	\$ 9,032	\$ 12,155	\$ 212,954	\$ 53,239	\$ 266,193
Richland	\$ 249,236	\$ 178,603	\$ 36,515	\$ 28,362	\$ 37,622	\$ 40,810	\$ 49,348	\$ 31,096	\$ 651,592	\$ 162,898	\$ 814,490
Saluda	\$ 13,494	\$ 10,692	\$ 38,925	\$ 3,114	\$ 1,404	\$ 1,334	\$ 2,235	\$ 4,979	\$ 76,176	\$ 19,044	\$ 95,220
Spartanburg	\$ 193,162	\$ 159,078	\$ 40,579	\$ 30,634	\$ 30,042	\$ 27,948	\$ 30,913	\$ 36,075	\$ 548,430	\$ 137,108	\$ 685,538
Sumter	\$ 78,632	\$ 73,333	\$ 42,226	\$ 19,777	\$ 13,477	\$ 12,926	\$ 14,432	\$ 11,862	\$ 266,665	\$ 66,666	\$ 333,332
Union	\$ 15,893	\$ 16,782	\$ 48,687	\$ 4,292	\$ 3,481	\$ 3,049	\$ 2,793	\$ 3,368	\$ 98,346	\$ 24,586	\$ 122,932
Williamsburg	\$ 19,213	\$ 22,639	\$ 48,519	\$ 6,564	\$ 4,941	\$ 4,700	\$ 4,656	\$ 3,124	\$ 114,357	\$ 28,589	\$ 142,946
York	\$ 161,014	\$ 103,085	\$ 37,516	\$ 18,178	\$ 23,752	\$ 21,945	\$ 25,698	\$ 21,332	\$ 412,522	\$ 103,131	\$ 515,653
TOTAL:	\$ 3,046,384	\$ 2,538,653	\$ 2,030,922	\$ 507,731	\$ 507,731	\$ 507,731	\$ 507,731	\$ 507,731	\$ 10,154,612	\$ 2,538,653	\$ 12,693,265



Local Partnership (**FORMULA**) Allocations

Minimum: \$ 138,000

FY 16

FY 16 PROJECTIONS

#	PARTNERSHIP	Base Formula ALLOCATION	Subsidy for Minimum County	Min. Cty	TOTAL BUDGET
01	Abbeville	\$ 100,222	\$ 37,778	>	\$ 138,000
02	Aiken	\$ 389,079	\$ -		\$ 389,079
03	Allendale	\$ 85,747	\$ 52,253	>	\$ 138,000
04	Anderson	\$ 429,287	\$ -		\$ 429,287
05	Bamberg	\$ 92,329	\$ 45,671	>	\$ 138,000
06	Barnwell	\$ 129,044	\$ 8,956	>	\$ 138,000
07	Beaufort	\$ 340,509	\$ -		\$ 340,509
08	Berkeley	\$ 478,682	\$ -		\$ 478,682
09	Calhoun	\$ 71,300	\$ 66,700	>	\$ 138,000
10	Charleston	\$ 691,624	\$ -		\$ 691,624
11	Cherokee	\$ 192,388	\$ -		\$ 192,388
12	Chester	\$ 139,236	\$ -		\$ 139,236
13	Chesterfield	\$ 166,190	\$ -		\$ 166,190
14	Clarendon	\$ 135,022	\$ 2,978	>	\$ 138,000
15	Colleton	\$ 146,438	\$ -		\$ 146,438
16	Darlington	\$ 218,094	\$ -		\$ 218,094
17	Dillon	\$ 161,172	\$ -		\$ 161,172
18	Dorchester	\$ 337,901	\$ -		\$ 337,901
19	Edgefield	\$ 90,450	\$ 47,550	>	\$ 138,000
20	Fairfield	\$ 102,665	\$ 35,335	>	\$ 138,000
21	Florence	\$ 387,264	\$ -		\$ 387,264
22	Georgetown	\$ 161,917	\$ -		\$ 161,917
23	Greenville	\$ 995,009	\$ -		\$ 995,009
24	Greenwood	\$ 213,024	\$ -		\$ 213,024
25	Hampton	\$ 107,771	\$ 30,229	>	\$ 138,000
26	Horry	\$ 567,624	\$ -		\$ 567,624
27	Jasper	\$ 119,868	\$ 18,132	>	\$ 138,000
28	Kershaw	\$ 184,064	\$ -		\$ 184,064
29	Lancaster	\$ 212,624	\$ -		\$ 212,624
30	Laurens	\$ 203,093	\$ -		\$ 203,093
31	Lee	\$ 99,846	\$ 38,154	>	\$ 138,000
32	Lexington	\$ 598,942	\$ -		\$ 598,942
33	Marion	\$ 153,721	\$ -		\$ 153,721
34	Marlboro	\$ 135,006	\$ 2,994	>	\$ 138,000
35	McCormick	\$ 71,367	\$ 66,633	>	\$ 138,000
36	Newberry	\$ 137,459	\$ 541	>	\$ 138,000
37	Oconee	\$ 187,052	\$ -		\$ 187,052
38	Orangeburg	\$ 284,601	\$ -		\$ 284,601
39	Pickens	\$ 255,253	\$ -		\$ 255,253
40	Richland	\$ 781,017	\$ -		\$ 781,017
41	Saluda	\$ 91,307	\$ 46,693	>	\$ 138,000
42	Spartanburg	\$ 657,365	\$ -		\$ 657,365
43	Sumter	\$ 319,633	\$ -		\$ 319,633
44	Union	\$ 117,880	\$ 20,120	>	\$ 138,000
45	Williamsburg	\$ 137,072	\$ 928	>	\$ 138,000
46	York	\$ 494,461	\$ -		\$ 494,461
TOTAL		\$ 12,171,619	\$ 521,646		\$ 12,693,265

17 Local partnerships need subsidy funds to meet the minimum county allocation of \$138,000 in FY 16.



ACTION ITEM: Finance and Admin Committee (3.9.15)

DRAFT FY 16 Local Partnership Allocations

Partnerships	Same as FY 15 Option #1	Census/Kids Count Data Updated Option #2	Difference From	
			FY 15	%
01 Abbeville	\$ 138,000	\$ 138,000	\$ -	0.0%
02 Aiken	\$ 379,278	\$ 389,079	\$ 9,801	2.6%
03 Allendale	\$ 138,000	\$ 138,000	\$ -	0.0%
04 Anderson	\$ 421,770	\$ 429,287	\$ 7,517	1.8%
05 Bamberg	\$ 138,000	\$ 138,000	\$ -	0.0%
06 Barnwell	\$ 138,000	\$ 138,000	\$ -	0.0%
07 Beaufort	\$ 347,533	\$ 340,509	\$ (7,024)	-2.0%
08 Berkeley	\$ 460,808	\$ 478,682	\$ 17,873	3.9%
09 Calhoun	\$ 138,000	\$ 138,000	\$ -	0.0%
10 Charleston	\$ 691,660	\$ 691,624	\$ (36)	0.0%
11 Cherokee	\$ 193,680	\$ 192,388	\$ (1,292)	-0.7%
12 Chester	\$ 143,766	\$ 139,236	\$ (4,530)	-3.2%
13 Chesterfield	\$ 164,844	\$ 166,190	\$ 1,346	0.8%
14 Clarendon	\$ 138,000	\$ 138,000	\$ -	0.0%
15 Colleton	\$ 151,958	\$ 146,438	\$ (5,521)	-3.6%
16 Darlington	\$ 215,197	\$ 218,094	\$ 2,897	1.3%
17 Dillon	\$ 168,384	\$ 161,172	\$ (7,212)	-4.3%
18 Dorchester	\$ 331,636	\$ 337,901	\$ 6,265	1.9%
19 Edgefield	\$ 138,000	\$ 138,000	\$ -	0.0%
20 Fairfield	\$ 138,000	\$ 138,000	\$ -	0.0%
21 Florence	\$ 374,706	\$ 387,264	\$ 12,558	3.4%
22 Georgetown	\$ 161,572	\$ 161,917	\$ 345	0.2%
23 Greenville	\$ 996,431	\$ 995,009	\$ (1,423)	-0.1%
24 Greenwood	\$ 207,998	\$ 213,024	\$ 5,027	2.4%
25 Hampton	\$ 138,000	\$ 138,000	\$ -	0.0%
26 Horry	\$ 568,076	\$ 567,624	\$ (451)	-0.1%
27 Jasper	\$ 138,000	\$ 138,000	\$ -	0.0%
28 Kershaw	\$ 184,273	\$ 184,064	\$ (209)	-0.1%
29 Lancaster	\$ 217,269	\$ 212,624	\$ (4,645)	-2.1%
30 Laurens	\$ 201,981	\$ 203,093	\$ 1,112	0.6%
31 Lee	\$ 138,000	\$ 138,000	\$ -	0.0%
32 Lexington	\$ 605,320	\$ 598,942	\$ (6,379)	-1.1%
33 Marion	\$ 151,447	\$ 153,721	\$ 2,274	1.5%
34 Marlboro	\$ 138,000	\$ 138,000	\$ -	0.0%
35 McCormick	\$ 138,000	\$ 138,000	\$ -	0.0%
36 Newberry	\$ 138,000	\$ 138,000	\$ -	0.0%
37 Oconee	\$ 191,721	\$ 187,052	\$ (4,669)	-2.4%
38 Orangeburg	\$ 298,541	\$ 284,601	\$ (13,940)	-4.7%
39 Pickens	\$ 250,427	\$ 255,253	\$ 4,826	1.9%
40 Richland	\$ 791,345	\$ 781,017	\$ (10,328)	-1.3%
41 Saluda	\$ 138,000	\$ 138,000	\$ -	0.0%
42 Spartanburg	\$ 657,246	\$ 657,365	\$ 118	0.0%
43 Sumter	\$ 323,901	\$ 319,633	\$ (4,267)	-1.3%
44 Union	\$ 138,000	\$ 138,000	\$ -	0.0%
45 Williamsburg	\$ 145,529	\$ 138,000	\$ (7,529)	-5.2%
46 York	\$ 486,966	\$ 494,461	\$ 7,495	1.5%
TOTAL	\$ 12,693,265	\$ 12,693,265		

FOR DISCUSSION: Finance and Administration Committee (3.9.15)