

## **REQUIRED SUPPLEMENTARY INFORMATION**

## REQUIRED SUPPLEMENTARY INFORMATION

### SCHEDULE OF CHANGES IN THE TOTAL OTHER POSTEMPLOYMENT BENEFITS LIABILITY AND RELATED RATIOS

	2021	2020	2019	2018
<b>Total OPEB liability</b>				
Service cost	\$ 1,884,861	\$ 1,687,966	\$ 841,099	\$ 948,706
Interest on total OPEB liability	1,307,728	1,290,904	652,076	548,115
Assumption changes	5,594,705	1,530,657	268,190	(1,282,083)
Difference between actual and expected experience	5,526,550	1,382,334	15,332,493	2,098,403
Benefit payments and implicit subsidy	(1,547,307)	(2,214,738)	(1,897,521)	(2,512,818)
<b>Net change in total OPEB liability</b>	12,766,537	3,677,123	15,196,337	(199,677)
<b>Total OPEB liability - beginning</b>	38,130,664	34,453,541	19,257,204	19,456,881
<b>Total OPEB liability - ending</b>	<u>\$ 50,897,201</u>	<u>\$ 38,130,664</u>	<u>\$ 34,453,541</u>	<u>\$ 19,257,204</u>
<b>Covered-employee payroll</b>	\$117,689,153	\$106,426,132	\$106,426,132	\$ 94,387,536
<b>Total OPEB liability as a percentage of covered-employee payroll</b>	43.25%	35.83%	32.37%	20.40%

#### Notes to the schedule:

The assumptions used in the preparation of the above schedule are disclosed in Note 9 to the financial statements.

The schedule will present 10 years of information once it is accumulated.

The discount rate changed from 3.56% at the June 30, 2017 measurement date to 3.87% at the June 30, 2018 measurement date to 3.50% at the June 30, 2019 measurement date to 2.21% as the June 30, 2020 measurement date.

The County is not accumulating assets in a trust fund that meet the criteria in paragraph 4 of GASB Statement No. 75 for payment of future OPEB benefits.

## REQUIRED SUPPLEMENTARY INFORMATION

### SCHEDULE OF COUNTY'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY

#### South Carolina Retirement System

(amounts expressed in thousands)

Plan Year Ended June 30,	County's proportion of the net pension liability	County's proportionate share of the net pension liability	County's covered payroll	County's share of the net pension liability as a percentage of its covered payroll	Plan fiduciary net position as a percentage of the total pension liability
2020	0.66%	\$ 169,774	\$ 74,058	229.2%	50.7%
2019	0.66%	149,626	69,143	216.4%	54.4%
2018	0.65%	146,022	67,529	216.2%	54.1%
2017	0.66%	147,006	65,914	223.0%	53.3%
2016	0.66%	140,113	63,528	220.6%	52.9%
2015	0.66%	124,498	61,528	202.3%	57.0%
2014	0.66%	112,806	59,430	189.8%	59.9%
2013	0.66%	117,522	53,116	221.3%	56.4%

#### South Carolina Police Officers Retirement System

(amounts expressed in thousands)

Plan Year Ended June 30,	County's proportion of the net pension liability	County's proportionate share of the net pension liability	County's covered payroll	County's share of the net pension liability as a percentage of its covered payroll	Plan fiduciary net position as a percentage of the total pension liability
2020	3.25%	\$ 107,921	\$ 49,219	219.3%	58.8%
2019	2.89%	82,879	41,983	197.4%	62.7%
2018	2.98%	84,365	41,199	204.8%	61.7%
2017	2.98%	81,760	40,183	203.5%	60.9%
2016	3.04%	77,179	38,792	199.0%	60.4%
2015	3.05%	66,478	37,786	175.9%	64.6%
2014	3.00%	57,461	36,156	158.9%	67.5%
2013	3.00%	62,219	34,385	180.9%	63.0%

**Notes to the schedule:**

The schedule will present 10 years of information once it is accumulated.

## REQUIRED SUPPLEMENTARY INFORMATION

### SCHEDULE OF COUNTY PENSION CONTRIBUTIONS

#### South Carolina Retirement System

(amounts expressed in thousands)

Fiscal Year Ended June 30,	Statutorily required contribution	Contributions in relation to the statutorily required contribution	Contribution deficiency (excess)	County's covered payroll	Contributions as a percentage of covered payroll
2021	\$ 11,870	\$ 11,870	\$ -	\$ 76,284	15.56%
2020	11,523	11,523	-	74,058	15.56%
2019	10,067	10,067	-	69,143	14.56%
2018	9,154	9,154	-	67,529	13.56%
2017	7,620	7,620	-	65,914	11.56%
2016	7,025	7,025	-	63,528	11.06%
2015	6,709	6,709	-	61,528	10.90%
2014	6,305	6,305	-	59,430	10.61%

#### South Carolina Police Officers Retirement System

(amounts expressed in thousands)

Fiscal Year Ended June 30,	Statutorily required contribution	Contributions in relation to the statutorily required contribution	Contribution deficiency (excess)	County's covered payroll	Contributions as a percentage of covered payroll
2021	\$ 9,606	\$ 9,606	\$ -	\$ 52,669	18.24%
2020	8,978	8,978	-	49,219	18.24%
2019	7,238	7,238	-	41,983	17.24%
2018	6,608	6,608	-	41,199	16.04%
2017	5,722	5,722	-	40,183	14.24%
2016	5,330	5,330	-	38,792	13.74%
2015	5,067	5,067	-	37,786	13.41%
2014	4,635	4,635	-	36,156	12.82%

## REQUIRED SUPPLEMENTARY INFORMATION

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### SCHEDULE OF COUNTY PENSION CONTRIBUTIONS (CONTINUED)

**Notes to the schedule:**

The schedule will present 10 years of information once it is accumulated.

Actuarial assumptions used in determining the statutorily required contribution are as follows:

System	SCRS	PORS
Calculation date	July 1, 2018	July 1, 2018
Actuarial cost method	Entry Age Normal	Entry Age Normal
Asset valuation method	5-year Smoothed	5-year Smoothed
Amortization method	Level % of pay	Level % of pay
Amortization period	29 years maximum, closed period	29 years maximum, closed period
Investment return	7.25%	7.25%
Inflation	2.25%	2.25%
Salary increases	3.00% plus step-rate increases for members with less than 21 years of service	3.50% plus step-rate increases for members with less than 15 years of service
Mortality	2016 Public Retirees of South Carolina Mortality Tables for Males and Females, both projected at Scale AA from the year 2016. Male rates are multiplied by 100% for non-educators and 92% for educators. Female rates multiplied by 111% for non-educators and 98% for educators.	2016 Public Retirees of South Carolina Mortality Tables for Males and Females, both projected at Scale AA from the year 2016. Male rates are multiplied by 125% and females rates are multiplied by 111%.

## **OTHER SUPPLEMENTARY INFORMATION**

**GREENVILLE COUNTY, SOUTH CAROLINA  
GENERAL FUND**

**SCHEDULE OF REVENUE AND EXPENDITURES  
BUDGET AND ACTUAL (BUDGET BASIS)  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>Revenues:</b>				
Property taxes				
Current and delinquent	\$ 108,523,507	\$ 108,523,507	\$ 106,055,932	\$ (2,467,575)
County offices				
Clerk of court	1,985,125	1,985,125	1,524,257	(460,868)
Register of deeds	7,093,685	7,093,685	9,204,374	2,110,689
Probate court	1,095,450	1,095,450	1,174,169	78,719
Master in equity	674,135	674,135	132,432	(541,703)
Detention center	1,540,640	1,540,640	783,056	(757,584)
Sheriff	125,198	125,198	152,173	26,975
Animal care services	1,042,749	1,042,749	684,163	(358,586)
Magistrates	3,090,393	3,090,393	2,109,282	(981,111)
Information systems	93,000	93,000	98,652	5,652
General services	120,000	120,000	254,580	134,580
Building standards	4,619,465	4,619,465	5,290,464	670,999
Emergency medical services	15,658,234	15,658,234	16,306,171	647,937
Law enforcement support	554,274	554,274	531,370	(22,904)
Engineering, roads and bridges	47,033	47,033	64,577	17,544
Tax services	135,240	135,240	142,116	6,876
Planning and code enforcement	48,390	48,390	880,806	832,416
Total county offices	<u>37,923,011</u>	<u>37,923,011</u>	<u>39,332,642</u>	<u>1,409,631</u>
Intergovernmental				
State of South Carolina:				
State allocations	22,014,799	22,014,799	20,050,495	(1,964,304)
Veterans affairs	11,383	11,383	11,611	228
Multi-county park	305,156	305,156	263,364	(41,792)
Merchants inventory tax	598,000	598,000	573,530	(24,470)
Other	46,000	46,000	51,673	5,673
Total intergovernmental	<u>22,975,338</u>	<u>22,975,338</u>	<u>20,950,673</u>	<u>(2,024,665)</u>
Other revenues				
Interest income	1,189,524	1,189,524	358,276	(831,248)
Rents	174,626	174,626	254,376	79,750
Indirect costs	1,148,856	1,148,856	1,246,645	97,789
Surplus sales	175,000	175,000	-	(175,000)
Franchise fees	3,901,883	3,901,883	3,732,191	(169,692)
Retiree insurance premiums	-	-	711,469	711,469
Other	229,000	229,000	180,138	(48,862)
Total other revenues	<u>6,818,889</u>	<u>6,818,889</u>	<u>6,483,095</u>	<u>(335,794)</u>
Total revenues	<u>176,240,745</u>	<u>176,240,745</u>	<u>172,822,342</u>	<u>(3,418,403)</u>

(Continued)

**GREENVILLE COUNTY, SOUTH CAROLINA  
GENERAL FUND**

**SCHEDULE OF REVENUE AND EXPENDITURES  
BUDGET AND ACTUAL (BUDGET BASIS)  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>Expenditures:</b>				
Administrative services:				
County administrator				
Salaries	\$ 855,563	\$ 938,537	\$ 938,532	\$ 5
Operations	25,880	12,228	12,255	(27)
Total county administrator	<u>881,443</u>	<u>950,765</u>	<u>950,787</u>	<u>(22)</u>
County attorney				
Salaries	939,277	1,010,676	1,010,672	4
Operations	29,000	23,248	23,246	2
Contractual agreements	40,371	35,339	35,339	-
Total county attorney	<u>1,008,648</u>	<u>1,069,263</u>	<u>1,069,257</u>	<u>6</u>
County council				
Salaries	785,526	815,842	815,841	1
Operations	417,355	386,264	291,096	95,168
Contractual agreements	8,000	3,587	3,587	-
Total county council	<u>1,210,881</u>	<u>1,205,693</u>	<u>1,110,524</u>	<u>95,169</u>
Total administrative services	<u>3,100,972</u>	<u>3,225,721</u>	<u>3,130,568</u>	<u>95,153</u>
General services:				
Procurement services				
Salaries	478,101	482,780	482,775	5
Operations	19,512	15,996	15,993	3
Contractual agreements	2,570	1,750	1,750	-
Total procurement services	<u>500,183</u>	<u>500,526</u>	<u>500,518</u>	<u>8</u>
Financial operations				
Salaries	1,579,091	1,730,606	1,730,603	3
Operations	35,799	19,422	19,417	5
Contractual agreements	428	428	427	1
Total financial operations	<u>1,615,318</u>	<u>1,750,456</u>	<u>1,750,447</u>	<u>9</u>
Information systems				
Salaries	4,309,089	4,671,917	4,670,914	1,003
Operations	1,738,875	1,366,508	1,362,326	4,182
Capital outlay	-	9,539	9,539	-
Total information systems	<u>6,047,964</u>	<u>6,047,964</u>	<u>6,042,779</u>	<u>5,185</u>
Tax services				
Salaries	3,475,262	3,455,283	3,132,476	322,807
Operations	526,908	526,908	496,977	29,931
Contractual agreements	80,106	80,106	44,872	35,234
Total tax services	<u>4,082,276</u>	<u>4,062,297</u>	<u>3,674,325</u>	<u>387,972</u>

(Continued)



**GREENVILLE COUNTY, SOUTH CAROLINA  
GENERAL FUND**

**SCHEDULE OF REVENUE AND EXPENDITURES  
BUDGET AND ACTUAL (BUDGET BASIS)  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>Expenditures (Continued):</b>				
General services (continued):				
Geographical information systems				
Salaries	\$ 596,997	\$ 620,876	\$ 620,873	\$ 3
Operations	30,355	26,569	26,569	-
Contractual agreements	57,262	57,148	57,148	-
Total geographical information systems	<u>684,614</u>	<u>704,593</u>	<u>704,590</u>	<u>3</u>
Human resources				
Salaries	1,080,238	1,132,334	1,132,331	3
Operations	37,295	21,758	21,757	1
Contractual agreements	6,000	4,442	4,441	1
Total human resources	<u>1,123,533</u>	<u>1,158,534</u>	<u>1,158,529</u>	<u>5</u>
Registration and election				
Salaries	930,871	1,248,987	1,248,981	6
Operations	111,557	94,157	94,153	4
Contractual agreements	93,529	91,838	91,837	1
Total registration and election	<u>1,135,957</u>	<u>1,434,982</u>	<u>1,434,971</u>	<u>11</u>
Human relations				
Salaries	171,903	183,691	183,691	-
Operations	5,296	3,667	3,663	4
Contractual agreements	4,370	2,672	2,672	-
Total human relations	<u>181,569</u>	<u>190,030</u>	<u>190,026</u>	<u>4</u>
Veterans affairs				
Salaries	376,000	388,918	348,912	40,006
Operations	8,167	10,167	5,120	5,047
Contractual agreements	3,793	1,793	-	1,793
Total veterans affairs	<u>387,960</u>	<u>400,878</u>	<u>354,032</u>	<u>46,846</u>
Total general services	<u>15,759,374</u>	<u>16,250,260</u>	<u>15,810,217</u>	<u>440,043</u>
Community development and planning:				
Engineering, roads and bridges				
Salaries	5,184,860	5,158,625	5,034,322	124,303
Operations	1,320,432	1,323,692	1,225,269	98,423
Contractual agreements	77,003	77,003	45,802	31,201
Capital outlay	27,893	40,849	7,786	33,063
Total engineering, roads and bridges	<u>6,610,188</u>	<u>6,600,169</u>	<u>6,313,179</u>	<u>286,990</u>
Property maintenance				
Salaries	1,927,413	1,927,413	1,898,634	28,779
Operations	3,961,239	3,821,756	3,250,762	570,994
Contractual agreements	773,092	837,692	825,469	12,223
Capital outlay	-	74,883	74,883	-
Total property maintenance	<u>6,661,744</u>	<u>6,661,744</u>	<u>6,049,748</u>	<u>611,996</u>

(Continued)

**GREENVILLE COUNTY, SOUTH CAROLINA  
GENERAL FUND**

**SCHEDULE OF REVENUE AND EXPENDITURES  
BUDGET AND ACTUAL (BUDGET BASIS)  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>Expenditures (Continued):</b>				
Community development and planning (continued):				
Planning and code enforcement				
Salaries	\$ 4,138,166	\$ 4,081,418	\$ 3,966,508	\$ 114,910
Operations	631,722	698,489	645,094	53,395
Contractual agreements	137,500	137,500	93,677	43,823
Total planning and code enforcement	<u>4,907,388</u>	<u>4,917,407</u>	<u>4,705,279</u>	<u>212,128</u>
Animal care services				
Salaries	3,678,755	3,678,415	3,636,705	41,710
Operations	1,302,000	1,293,719	1,209,723	83,996
Capital outlay	-	8,621	8,621	-
Total animal care services	<u>4,980,755</u>	<u>4,980,755</u>	<u>4,855,049</u>	<u>125,706</u>
Total community development and planning	<u>23,160,075</u>	<u>23,160,075</u>	<u>21,923,255</u>	<u>1,236,820</u>
Public safety:				
Records management services division				
Salaries	2,597,446	2,545,975	2,545,972	3
Operations	34,475	34,142	34,137	5
Contractual agreements	17,928	17,255	17,254	1
Total records management services division	<u>2,649,849</u>	<u>2,597,372</u>	<u>2,597,363</u>	<u>9</u>
Detention division				
Salaries	21,461,931	25,661,507	25,661,500	7
Operations	2,060,372	1,851,512	1,853,134	(1,622)
Contractual agreements	374,307	185,457	185,456	1
Capital outlay	-	43,963	43,963	-
Total detention division	<u>23,896,610</u>	<u>27,742,439</u>	<u>27,744,053</u>	<u>(1,614)</u>
Emergency Management division				
Salaries	521,100	498,442	358,126	140,316
Operations	18,600	41,258	41,258	-
Total emergency management division	<u>539,700</u>	<u>539,700</u>	<u>399,384</u>	<u>140,316</u>
Forensic division				
Salaries	2,714,047	2,880,334	2,880,329	5
Operations	164,220	155,767	155,792	(25)
Contractual agreements	118,975	118,653	118,652	1
Total forensic division	<u>2,997,242</u>	<u>3,154,754</u>	<u>3,154,773</u>	<u>(19)</u>
Indigent defense				
Salaries	217,333	225,569	225,564	5
Operations	2,388	2,130	2,130	-
Total indigent defense	<u>219,721</u>	<u>227,699</u>	<u>227,694</u>	<u>5</u>
Total public safety	<u>30,303,122</u>	<u>34,261,964</u>	<u>34,123,267</u>	<u>138,697</u>
Emergency medical services				
Salaries	18,488,511	11,836,782	8,685,529	3,151,253
Operations	2,071,547	2,238,492	2,233,978	4,514
Contractual agreements	435,649	408,149	405,850	2,299
Capital outlay	-	45,938	45,938	-
Total emergency medical services	<u>20,995,707</u>	<u>14,529,361</u>	<u>11,371,295</u>	<u>3,158,066</u>

(Continued)

**GREENVILLE COUNTY, SOUTH CAROLINA  
GENERAL FUND**

**SCHEDULE OF REVENUE AND EXPENDITURES  
BUDGET AND ACTUAL (BUDGET BASIS)  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>Expenditures (Continued):</b>				
Elected officials - judicial services:				
Circuit solicitor				
Salaries	\$ 7,312,594	\$ 7,391,158	\$ 7,391,152	\$ 6
Operations	159,896	186,321	186,666	(345)
Contractual agreements	124,583	58,072	58,071	1
Total circuit solicitor	<u>7,597,073</u>	<u>7,635,551</u>	<u>7,635,889</u>	<u>(338)</u>
Clerk of court				
Salaries	3,691,109	3,467,506	3,467,502	4
Operations	221,314	355,935	343,569	12,366
Contractual agreements	12,600	8,941	8,941	-
Total clerk of court	<u>3,925,023</u>	<u>3,832,382</u>	<u>3,820,012</u>	<u>12,370</u>
Probate court				
Salaries	1,690,847	1,900,501	1,900,497	4
Operations	59,536	68,235	68,230	5
Contractual agreements	122,000	88,124	88,122	2
Total probate court	<u>1,872,383</u>	<u>2,056,860</u>	<u>2,056,849</u>	<u>11</u>
Master in equity				
Salaries	595,722	591,596	591,593	3
Operations	8,733	8,733	5,691	3,042
Contractual agreements	2,000	2,000	1,009	991
Total master in equity	<u>606,455</u>	<u>602,329</u>	<u>598,293</u>	<u>4,036</u>
Magistrates				
Salaries	5,184,381	5,442,925	5,442,916	9
Operations	332,628	169,322	169,335	(13)
Contractual agreements	38,996	20,369	20,351	18
Total magistrates	<u>5,556,005</u>	<u>5,632,616</u>	<u>5,632,602</u>	<u>14</u>
Public defender				
Salaries	686,630	1,145,330	1,145,330	-
Operations	112,701	64,001	63,305	696
Contractual agreements	440,000	30,000	30,000	-
Total public defender	<u>1,239,331</u>	<u>1,239,331</u>	<u>1,238,635</u>	<u>696</u>
Total elected officials - judicial services	<u>20,796,270</u>	<u>20,999,069</u>	<u>20,982,280</u>	<u>16,789</u>
Elected officials - fiscal services:				
Treasurer				
Salaries	478,234	497,617	497,611	6
Operations	20,576	6,043	6,042	1
Contractual agreements	1,008	66	65	1
Total treasurer	<u>499,818</u>	<u>503,726</u>	<u>503,718</u>	<u>8</u>

(Continued)

**GREENVILLE COUNTY, SOUTH CAROLINA  
GENERAL FUND**

**SCHEDULE OF REVENUE AND EXPENDITURES  
BUDGET AND ACTUAL (BUDGET BASIS)  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>Expenditures (Continued):</b>				
Elected officials - fiscal services (continued):				
Register of deeds				
Salaries	\$ 1,189,983	\$ 1,166,754	\$ 1,120,153	\$ 46,601
Operations	110,044	110,044	107,647	2,397
Contractual agreements	23,616	23,616	23,599	17
Total register of deeds	<u>1,323,643</u>	<u>1,300,414</u>	<u>1,251,399</u>	<u>49,015</u>
Auditor				
Salaries	1,337,539	1,524,056	1,524,052	4
Operations	27,070	25,100	25,092	8
Total auditor	<u>1,364,609</u>	<u>1,549,156</u>	<u>1,549,144</u>	<u>12</u>
Board of appeals				
Operations	9,000	9,000	-	9,000
Total board of appeals	<u>9,000</u>	<u>9,000</u>	<u>-</u>	<u>9,000</u>
Total elected officials - fiscal services	<u>3,197,070</u>	<u>3,362,296</u>	<u>3,304,261</u>	<u>58,035</u>
Elected officials - law enforcement:				
Sheriff				
Salaries	44,085,828	49,388,058	49,384,180	3,878
Operations	4,294,413	4,341,364	4,323,627	17,737
Contractual agreements	297,620	453,171	452,972	199
Capital outlay	169,920	772,193	772,193	-
Total sheriff	<u>48,847,781</u>	<u>54,954,786</u>	<u>54,932,972</u>	<u>21,814</u>
Coroner				
Salaries	1,159,457	946,025	946,021	4
Operations	191,106	191,106	167,461	23,645
Total coroner	<u>1,350,563</u>	<u>1,137,131</u>	<u>1,113,482</u>	<u>23,649</u>
County medical examiner				
Operations	679,810	624,769	624,764	5
Contractual agreements	55,000	55,000	55,000	-
Total county medical examiner	<u>734,810</u>	<u>679,769</u>	<u>679,764</u>	<u>5</u>
Total elected officials - law enforcement	<u>50,933,154</u>	<u>56,771,686</u>	<u>56,726,218</u>	<u>45,468</u>

(Continued)

**GREENVILLE COUNTY, SOUTH CAROLINA  
GENERAL FUND**

**SCHEDULE OF REVENUE AND EXPENDITURES  
BUDGET AND ACTUAL (BUDGET BASIS)  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>Expenditures (Continued):</b>				
Boards, commissions and others				
Legislative delegation				
Salaries	\$ 62,819	\$ 65,427	\$ 65,424	\$ 3
Operations	4,890	1,632	1,631	1
Total legislative delegation	<u>67,709</u>	<u>67,059</u>	<u>67,055</u>	<u>4</u>
Agencies and social service agencies				
Lump sum appropriations	4,837,648	4,837,648	3,820,748	1,016,900
Total agencies and social service agencies	<u>4,837,648</u>	<u>4,837,648</u>	<u>3,820,748</u>	<u>1,016,900</u>
Nondepartmental				
Retiree claims	21,601	1,795,029	1,795,029	-
Operations	4,458,934	4,662,193	4,623,688	38,505
Contractual agreements	120,000	257,595	257,595	-
Capital outlay	-	104,987	104,987	-
Total nondepartmental	<u>4,600,535</u>	<u>6,819,804</u>	<u>6,781,299</u>	<u>38,505</u>
Employee benefits				
Salaries	6,781,595	190,663	190,662	1
Operations	38,000	95,625	95,625	-
Total employee benefits	<u>6,819,595</u>	<u>286,288</u>	<u>286,287</u>	<u>1</u>
Total boards, commissions and others	<u>16,325,487</u>	<u>12,010,799</u>	<u>10,955,389</u>	<u>1,055,410</u>
Total expenditures	<u>184,571,231</u>	<u>184,571,231</u>	<u>178,326,750</u>	<u>6,244,481</u>
Deficiency of revenues under expenditures	<u>(8,330,486)</u>	<u>(8,330,486)</u>	<u>(5,504,408)</u>	<u>2,826,078</u>
<b>Other financing sources (uses):</b>				
Transfers in	12,546,750	12,546,750	23,476,267	10,929,517
Transfers out	(8,458,518)	(8,458,518)	(23,062,611)	(14,604,093)
Total other financing sources, net	<u>4,088,232</u>	<u>4,088,232</u>	<u>413,656</u>	<u>(3,674,576)</u>
Net change in fund balances	<u>(4,242,254)</u>	<u>(4,242,254)</u>	<u>(5,090,752)</u>	<u>(848,498)</u>
<b>Fund balance, beginning of year</b>	<u>52,388,990</u>	<u>52,388,990</u>	<u>52,388,990</u>	<u>-</u>
<b>Fund balance, end of year</b>	<u>\$ 48,146,736</u>	<u>\$ 48,146,736</u>	<u>\$ 47,298,238</u>	<u>\$ (848,498)</u>

## **NONMAJOR GOVERNMENTAL FUNDS**

**GREENVILLE COUNTY, SOUTH CAROLINA**

**COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
JUNE 30, 2021**

<b>ASSETS</b>	<b>Special Revenue Funds</b>	<b>Debt Service Funds</b>	<b>Total Nonmajor Governmental Funds</b>
Cash and cash equivalents	\$ 35,363,728	\$ 4,518,706	\$ 39,882,434
Investments	12,654,551	3,791,721	16,446,272
Taxes receivable, net of allowance	4,682,695	307,829	4,990,524
Other receivables	1,368,800	3,701	1,372,501
Due from other governments	7,377,284	-	7,377,284
Prepaid expenditures	-	45,000	45,000
Restricted assets:			
Cash and cash equivalents	-	501,274	501,274
Investments	-	910,973	910,973
Equity investment	30,384	-	30,384
Total assets	<u>\$ 61,477,442</u>	<u>\$ 10,079,204</u>	<u>\$ 71,556,646</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>			
<b>LIABILITIES</b>			
Accounts payable	\$ 15,544,901	\$ -	\$ 15,544,901
Accrued liabilities	1,027,950	-	1,027,950
Unearned revenue	228,114	-	228,114
Due to other funds	2,155,921	-	2,155,921
Total liabilities	<u>18,956,886</u>	<u>-</u>	<u>18,956,886</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Unavailable revenue - property taxes	2,577,000	212,000	2,789,000
Total deferred inflows of resources	<u>2,577,000</u>	<u>212,000</u>	<u>2,789,000</u>
<b>FUND BALANCES</b>			
Nonspendable:			
Prepaid expenditures	-	45,000	45,000
Restricted for:			
Administrative services	2,063,457	-	2,063,457
Court support services	1,731,374	-	1,731,374
Sheriff	8,513,994	-	8,513,994
Infrastructure	10,748,487	-	10,748,487
Public safety	1,149,246	-	1,149,246
Housing Programs	276,430	-	276,430
Recreation and tourism	7,393,542	-	7,393,542
Emergency management	124,556	-	124,556
Court fee funds	967,410	-	967,410
Clerk of court	1,396,900	-	1,396,900
Rescue services	488,796	-	488,796
Animal care	134,609	-	134,609
Debt service	-	9,822,204	9,822,204
Committed to:			
Rescue services	9,801	-	9,801
Sheriff	2,339,585	-	2,339,585
Emergency management	120,743	-	120,743
Animal care	979,154	-	979,154
Public works	1,918,720	-	1,918,720
Unassigned	(413,248)	-	(413,248)
Total fund balances	<u>39,943,556</u>	<u>9,867,204</u>	<u>49,810,760</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 61,477,442</u>	<u>\$ 10,079,204</u>	<u>\$ 71,556,646</u>

**GREENVILLE COUNTY, SOUTH CAROLINA**

**COMBINING STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES  
NONMAJOR GOVERNMENTAL FUNDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

	<b>Special Revenue Funds</b>	<b>Debt Service Funds</b>	<b>Total Nonmajor Governmental Funds</b>
<b>Revenues:</b>			
Property taxes	\$ 79,893,733	\$ 4,913,709	\$ 84,807,442
County offices	286,860	-	286,860
Intergovernmental	21,690,236	57,772	21,748,008
Hospitality taxes	9,933,891	-	9,933,891
Fees	21,147,056	-	21,147,056
Interest revenue	287,789	59,516	347,305
Other miscellaneous revenues	3,091,324	-	3,091,324
Total revenues	<u>136,330,889</u>	<u>5,030,997</u>	<u>141,361,886</u>
<b>Expenditures:</b>			
Current:			
Administrative services	37,827,677	-	37,827,677
Emergency medical services	1,063,706	-	1,063,706
Community development and planning	5,406,271	-	5,406,271
Public safety	17,255,232	-	17,255,232
Judicial services	9,190,061	-	9,190,061
Law enforcement services	6,408,550	-	6,408,550
Parks, recreation & tourism	13,442,420	-	13,442,420
Boards, commissions & others	4,607,475	-	4,607,475
Capital outlay	12,994,833	-	12,994,833
Debt service:			
Principal	836,958	15,815,938	16,652,896
Interest	269,779	3,393,083	3,662,862
Fiscal agent fees	-	21,567	21,567
Total expenditures	<u>109,302,962</u>	<u>19,230,588</u>	<u>128,533,550</u>
Excess (deficiency) of revenues over (under) expenditures	<u>27,027,927</u>	<u>(14,199,591)</u>	<u>12,828,336</u>
<b>Other financing sources (uses):</b>			
Transfers in	1,644,027	15,011,876	16,655,903
Transfers out	<u>(28,977,007)</u>	<u>(1,730,100)</u>	<u>(30,707,107)</u>
Total other financing sources (uses)	<u>(27,332,980)</u>	<u>13,281,776</u>	<u>(14,051,204)</u>
Net change in fund balances	(305,053)	(917,815)	(1,222,868)
<b>Fund balances, beginning of year, as restated</b>	<u>40,248,609</u>	<u>10,785,019</u>	<u>51,033,628</u>
<b>Fund balances, end of year</b>	<u>\$ 39,943,556</u>	<u>\$ 9,867,204</u>	<u>\$ 49,810,760</u>



# GREENVILLE COUNTY, SOUTH CAROLINA

## NONMAJOR GOVERNMENTAL FUNDS

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### SPECIAL REVENUE FUNDS

Special revenue funds are used to account for specific revenues that are legally restricted, committed, or assigned for expenditures of particular purposes.

**Infrastructure Bank Fund** This fund was created as a result of a master ordinance and policy adopted regarding use of revenues from the various fee-in-lieu-of-tax and multi-county park agreements and transactions between the County and new industry. Infrastructure bank funds are used to fund capital needs as a result of economic development.

**Charity Hospitalization Fund** The millage collected for Charity Hospitalization (Medical Charities) is dedicated to the medical operations of the Detention Center with remaining funds allocated to the State of South Carolina for indigent health care. The funds provide for the care of the County's medically indigent and incarcerated prisoners within the Detention Center.

**Hospitality Tax Fund** This fund is used to account for the collection and allocation of the County's two percent tax on prepared foods and beverages.

**Interoperable Communications Fund** This fund is used to account for activity related to the countywide upgrade of the Public Safety communications services.

**Fire Service Areas Fund** This fund is used to account for activity related to fire service areas covered by contractual agreements between the County and various cities.

**Greenville County Business Park Fund** This fund is used to account for activity related to the Augusta Grove business park.

**Solicitor Expungement Fund** This fund is used to account for fees collected in exchange for criminal record expungement. The funds are to be used for drug treatment court programs.

**Solicitor Estreatment Fund** This fund is used to account for bonds forfeited for failure to appear for a court date.

**Circuit Solicitor Seized Funds** This fund is used to account for the solicitor's portion of proceeds from drug seizures.

**Sheriff Federal Sharing Fund** This fund is used to account for the sheriff's portion of federal agency seizures in which the county has provided assistance.

**Sheriff Narcotics Fund** This fund is used to account for the sheriff's portion of proceeds from drug seizures.

**Road Maintenance Program** This fund is used to account for the proceeds from the County's \$25 per vehicle road maintenance fee and other certain revenues that are legally restricted or committed for use on road maintenance programs.

# GREENVILLE COUNTY, SOUTH CAROLINA

## NONMAJOR GOVERNMENTAL FUNDS

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### SPECIAL REVENUE FUNDS (CONTINUED)

**E-911 Fund** This fund is used to account for a tariff placed on phone bills to support the implementation and operation of a telephone emergency network.

**Detention Center Inmate Fund** This fund is used to account for funds received from inmates for canteen sales and telephone charges.

**Second Chance Fund** This fund is used to account for activity related to donations received for animal care.

**Public Works Programs Fund** This fund is used to account for revenue received from fines and fees for resource remediation and encroachment.

**State Accommodations Tax Fund** This fund is used to account for the County's portion of the 2% statewide tax on lodging allocated by the State. The funds are to be used on tourism related expenses.

**Local Accommodations Tax Fund** This fund is used to account for the county's portion of the 3% local tax imposed on lodging. The funds are to be used on tourism related expenses.

**Victims Bill of Rights Fund** This fund is used to account for conviction surcharges and assessments. The funds are to be used to provide victim services.

**Miscellaneous Other Grants Fund** This fund is used to account for activity related to various grants or other restricted revenues not included under the above funds.

**Parks, Recreation & Tourism Fund** This fund is used to account for the operations of parks, recreation and tourism related activities. It is funded primarily through property taxes and fees charged for the use of facilities.

**Art Museum Fund** This fund is used to account for the operations of art museum related activities. It is funded primarily through property taxes.

**Greenville Technical College Fund** This fund is used to account for the operations of Greenville Technical College related activities. It is funded primarily through property taxes.

**Library Fund** This fund is used to account for the operations of library related activities. It is funded primarily through property taxes and monies collected are disbursed to the library.

**GREENVILLE COUNTY, SOUTH CAROLINA**

**COMBINING BALANCE SHEET  
NONMAJOR SPECIAL REVENUE FUNDS  
JUNE 30, 2021**

<b>ASSETS</b>	<b>Infrastructure Bank</b>	<b>Charity Hospitalization</b>	<b>Hospitality Tax</b>	<b>Interoperable Communications</b>	<b>Fire Service Areas</b>	<b>Greenville County Business Park</b>
Cash and cash equivalents	\$ 212,343	\$ 752	\$ 2,911,367	\$ 1,303,116	\$ 131,670	\$ -
Investments	-	-	1,630,212	909,119	143,511	-
Taxes receivable, net of allowance	-	374,209	-	-	616,966	-
Other receivables	-	-	1,881	1,046	-	-
Due from other governments	-	-	-	-	-	-
Restricted assets:						
Equity investment	-	-	-	-	-	30,384
Total assets	<u>\$ 212,343</u>	<u>\$ 374,961</u>	<u>\$ 4,543,460</u>	<u>\$ 2,213,281</u>	<u>\$ 892,147</u>	<u>\$ 30,384</u>
 <b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>						
<b>LIABILITIES</b>						
Accounts payable	\$ -	\$ 344,815	\$ 3,306	\$ 1,064,035	\$ 3,563	\$ -
Accrued liabilities	-	139,199	-	-	-	-
Unearned revenue	-	-	-	-	-	-
Due to other funds	-	57,195	-	-	-	-
Total liabilities	<u>-</u>	<u>541,209</u>	<u>3,306</u>	<u>1,064,035</u>	<u>3,563</u>	<u>-</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>						
Unavailable revenue - property taxes	-	247,000	-	-	411,000	-
Total deferred inflows of resources	<u>-</u>	<u>247,000</u>	<u>-</u>	<u>-</u>	<u>411,000</u>	<u>-</u>
<b>FUND BALANCES (DEFICIT)</b>						
Restricted for:						
Administrative services	-	-	-	-	-	30,384
Court support services	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-
Infrastructure	212,343	-	-	-	-	-
Public safety	-	-	-	1,149,246	-	-
Housing programs	-	-	-	-	-	-
Recreation and tourism	-	-	4,540,154	-	-	-
Emergency management	-	-	-	-	-	-
Court fee funds	-	-	-	-	-	-
Clerk of court	-	-	-	-	-	-
Rescue services	-	-	-	-	477,584	-
Animal care	-	-	-	-	-	-
Committed to:						
Rescue services	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-
Emergency management	-	-	-	-	-	-
Animal care	-	-	-	-	-	-
Public works	-	-	-	-	-	-
Unassigned	-	(413,248)	-	-	-	-
Total fund balances (deficit)	<u>212,343</u>	<u>(413,248)</u>	<u>4,540,154</u>	<u>1,149,246</u>	<u>477,584</u>	<u>30,384</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 212,343</u>	<u>\$ 374,961</u>	<u>\$ 4,543,460</u>	<u>\$ 2,213,281</u>	<u>\$ 892,147</u>	<u>\$ 30,384</u>

(Continued)

Miscellaneous Other Grants	Solicitor Expungement	Solicitor Estreatment	Circuit Solicitor Seized Funds	Sheriff Federal Sharing	Sheriff Narcotics	Road Maintenance Program
\$ 54,759	\$ 235,820	\$ 71,514	\$ 4,818	\$ 133,490	\$ 227,991	\$ 6,684,358
-	-	221,133	308,879	439,373	696,665	4,379,266
-	-	-	-	-	-	1,141,797
1,334,400	187	139	195	275	438	5,033
6,512,017	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 7,901,176</u>	<u>\$ 236,007</u>	<u>\$ 292,786</u>	<u>\$ 313,892</u>	<u>\$ 573,138</u>	<u>\$ 925,094</u>	<u>\$ 12,210,454</u>
\$ 1,044,801	\$ -	\$ 1,109	\$ 1,193	\$ 21,472	\$ 10,339	\$ 1,674,310
365,016	-	14	-	-	-	-
228,114	-	-	-	-	-	-
2,092,922	-	-	-	-	-	-
<u>3,730,853</u>	<u>-</u>	<u>1,123</u>	<u>1,193</u>	<u>21,472</u>	<u>10,339</u>	<u>1,674,310</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
1,418,137	-	-	312,699	-	-	-
163,389	-	-	-	551,666	914,755	-
-	-	-	-	-	-	10,536,144
-	-	-	-	-	-	-
276,430	-	-	-	-	-	-
43,907	-	-	-	-	-	-
124,556	-	-	-	-	-	-
439,740	236,007	291,663	-	-	-	-
1,396,900	-	-	-	-	-	-
11,212	-	-	-	-	-	-
134,609	-	-	-	-	-	-
9,801	-	-	-	-	-	-
21,296	-	-	-	-	-	-
120,743	-	-	-	-	-	-
2,922	-	-	-	-	-	-
6,681	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>4,170,323</u>	<u>236,007</u>	<u>291,663</u>	<u>312,699</u>	<u>551,666</u>	<u>914,755</u>	<u>10,536,144</u>
<u>\$ 7,901,176</u>	<u>\$ 236,007</u>	<u>\$ 292,786</u>	<u>\$ 313,892</u>	<u>\$ 573,138</u>	<u>\$ 925,094</u>	<u>\$ 12,210,454</u>

**GREENVILLE COUNTY, SOUTH CAROLINA**

**COMBINING BALANCE SHEET  
NONMAJOR SPECIAL REVENUE FUNDS  
JUNE 30, 2021**

ASSETS	E-911	Detention Center Inmate	Second Chance	Public Works Programs	State Accommodations Tax	Local Accommodations Tax
Cash and cash equivalents	\$ 3,875,287	\$ 1,586,199	\$ 976,232	\$ 1,912,039	\$ 518,204	\$ 1,663,360
Investments	2,569,062	1,096,825	-	-	-	-
Taxes receivable, net of allowance	-	-	-	-	-	-
Other receivables	2,948	1,255	-	-	-	-
Due from other governments	507,715	-	-	-	314,864	-
Restricted assets:						
Equity investment	-	-	-	-	-	-
Total assets	<u>\$ 6,955,012</u>	<u>\$ 2,684,279</u>	<u>\$ 976,232</u>	<u>\$ 1,912,039</u>	<u>\$ 833,068</u>	<u>\$ 1,663,360</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>						
<b>LIABILITIES</b>						
Accounts payable	\$ 43,001	\$ 365,766	\$ -	\$ -	\$ -	\$ -
Accrued liabilities	27,827	224	-	-	-	-
Unearned revenue	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-
Total liabilities	<u>70,828</u>	<u>365,990</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>						
Unavailable revenue - property taxes	-	-	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCES (DEFICIT)</b>						
Restricted for:						
Administrative services	-	-	-	-	-	-
Court support services	-	-	-	-	-	-
Sheriff	6,884,184	-	-	-	-	-
Infrastructure	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Housing programs	-	-	-	-	-	-
Recreation and tourism	-	-	-	-	833,068	1,663,360
Emergency management	-	-	-	-	-	-
Court fee funds	-	-	-	-	-	-
Clerk of court	-	-	-	-	-	-
Rescue services	-	-	-	-	-	-
Animal care	-	-	-	-	-	-
Committed to:						
Rescue services	-	-	-	-	-	-
Sheriff	-	2,318,289	-	-	-	-
Emergency management	-	-	-	-	-	-
Animal care	-	-	976,232	-	-	-
Public works	-	-	-	1,912,039	-	-
Unassigned	-	-	-	-	-	-
Total fund balances (deficit)	<u>6,884,184</u>	<u>2,318,289</u>	<u>976,232</u>	<u>1,912,039</u>	<u>833,068</u>	<u>1,663,360</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 6,955,012</u>	<u>\$ 2,684,279</u>	<u>\$ 976,232</u>	<u>\$ 1,912,039</u>	<u>\$ 833,068</u>	<u>\$ 1,663,360</u>

(Continued)

<b>Victims Bill of Rights</b>	<b>Parks, Recreation, &amp; Tourism</b>	<b>Art Museum</b>	<b>Greenville Technical College</b>	<b>Library</b>	<b>Total Nonmajor Special Revenue Funds</b>
\$ -	\$ 847,738	\$ 1,251,547	\$ 336,420	\$ 10,424,704	\$ 35,363,728
-	-	260,506	-	-	12,654,551
-	638,809	174,119	692,481	1,044,314	4,682,695
-	21,003	-	-	-	1,368,800
42,688	-	-	-	-	7,377,284
-	-	-	-	-	30,384
<u>\$ 42,688</u>	<u>\$ 1,507,550</u>	<u>\$ 1,686,172</u>	<u>\$ 1,028,901</u>	<u>\$ 11,469,018</u>	<u>\$ 61,477,442</u>
\$ -	\$ 335,173	\$ -	\$ -	\$ 10,632,018	\$ 15,544,901
36,346	459,324	-	-	-	1,027,950
-	-	-	-	-	228,114
5,804	-	-	-	-	2,155,921
<u>42,150</u>	<u>794,497</u>	<u>-</u>	<u>-</u>	<u>10,632,018</u>	<u>18,956,886</u>
-	400,000	140,000	542,000	837,000	2,577,000
-	400,000	140,000	542,000	837,000	2,577,000
-	-	1,546,172	486,901	-	2,063,457
538	-	-	-	-	1,731,374
-	-	-	-	-	8,513,994
-	-	-	-	-	10,748,487
-	-	-	-	-	1,149,246
-	-	-	-	-	276,430
-	313,053	-	-	-	7,393,542
-	-	-	-	-	124,556
-	-	-	-	-	967,410
-	-	-	-	-	1,396,900
-	-	-	-	-	488,796
-	-	-	-	-	134,609
-	-	-	-	-	9,801
-	-	-	-	-	2,339,585
-	-	-	-	-	120,743
-	-	-	-	-	979,154
-	-	-	-	-	1,918,720
-	-	-	-	-	(413,248)
<u>538</u>	<u>313,053</u>	<u>1,546,172</u>	<u>486,901</u>	<u>-</u>	<u>39,943,556</u>
<u>\$ 42,688</u>	<u>\$ 1,507,550</u>	<u>\$ 1,686,172</u>	<u>\$ 1,028,901</u>	<u>\$ 11,469,018</u>	<u>\$ 61,477,442</u>

**GREENVILLE COUNTY, SOUTH CAROLINA**

**COMBINING STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS  
FOR THE YEAR FISCAL ENDED JUNE 30, 2021**

	<b>Infrastructure Bank</b>	<b>Charity Hospitalization</b>	<b>Hospitality Tax</b>	<b>Interoperable Communications</b>	<b>Fire Service Areas</b>	<b>Greenville County Business Park</b>
<b>Revenues:</b>						
Property taxes	\$ 11,862,031	\$ 6,093,874	\$ -	\$ -	\$ 9,130,576	\$ -
County offices	-	-	-	-	-	-
Intergovernmental	-	71,484	-	-	105,120	-
Hospitality tax	-	-	9,933,891	-	-	-
Fees	-	22,815	-	3,262,448	-	-
Interest income	5,421	2,104	38,595	5,159	4,304	-
Other miscellaneous revenues	-	-	-	-	-	27,915
Total revenues	<u>11,867,452</u>	<u>6,190,277</u>	<u>9,972,486</u>	<u>3,267,607</u>	<u>9,240,000</u>	<u>27,915</u>
<b>Expenditures:</b>						
Current						
Administrative services	-	-	-	-	-	-
Emergency medical services	-	-	-	-	-	-
Community development and planning	1,757,019	-	-	-	-	-
Public safety	-	5,720,730	-	3,078,276	8,456,226	-
Judicial services	-	-	-	-	-	-
Law enforcement services	-	-	-	-	-	-
Parks, recreation & tourism	-	-	-	-	-	-
Boards, commissions & others	-	-	540,000	-	-	-
Capital outlay	-	-	-	-	-	-
Debt service						
Principal	-	-	-	-	676,958	-
Interest	-	-	-	-	197,753	-
Total expenditures	<u>1,757,019</u>	<u>5,720,730</u>	<u>540,000</u>	<u>3,078,276</u>	<u>9,330,937</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>10,110,433</u>	<u>469,547</u>	<u>9,432,486</u>	<u>189,331</u>	<u>(90,937)</u>	<u>27,915</u>
<b>Other financing sources (uses):</b>						
Transfers in	-	-	-	-	-	-
Transfers out	(11,137,060)	-	(8,112,184)	-	-	-
Total other financing sources (uses)	<u>(11,137,060)</u>	<u>-</u>	<u>(8,112,184)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	(1,026,627)	469,547	1,320,302	189,331	(90,937)	27,915
<b>Fund balances (deficit), beginning of year, as restated</b>	<u>1,238,970</u>	<u>(882,795)</u>	<u>3,219,852</u>	<u>959,915</u>	<u>568,521</u>	<u>2,469</u>
<b>Fund balances (deficit), end of year</b>	<u>\$ 212,343</u>	<u>\$ (413,248)</u>	<u>\$ 4,540,154</u>	<u>\$ 1,149,246</u>	<u>\$ 477,584</u>	<u>\$ 30,384</u>

(Continued)

Miscellaneous Other Grants	Solicitor Expungement	Solicitor Estreatment	Circuit Solicitor Seized Funds	Sheriff Federal Sharing	Sheriff Narcotics	Road Maintenance Program
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
17,212,377	-	-	-	197,733	-	-
-	-	-	-	-	-	-
220,335	160,534	38,357	-	-	-	12,164,270
-	998	838	-	4,251	4,560	65,856
1,786,421	-	-	136,602	-	390,647	-
<u>19,219,133</u>	<u>161,532</u>	<u>39,195</u>	<u>136,602</u>	<u>201,984</u>	<u>395,207</u>	<u>12,230,126</u>
-	-	-	-	-	-	-
1,063,706	-	-	-	-	-	-
2,793,850	-	-	-	-	-	855,402
-	-	-	-	-	-	-
8,287,013	175,129	45,785	137,098	-	-	-
2,682,750	-	-	-	62,509	122,990	-
131,248	-	-	-	-	-	-
3,424,064	-	-	-	-	-	-
1,307,171	-	-	-	275,966	246,111	10,029,217
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>19,689,802</u>	<u>175,129</u>	<u>45,785</u>	<u>137,098</u>	<u>338,475</u>	<u>369,101</u>	<u>10,884,619</u>
(470,669)	(13,597)	(6,590)	(496)	(136,491)	26,106	1,345,507
308,897	346	-	-	-	-	-
(346)	-	-	-	-	-	(2,800,000)
<u>308,551</u>	<u>346</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(2,800,000)</u>
(162,118)	(13,251)	(6,590)	(496)	(136,491)	26,106	(1,454,493)
<u>4,332,441</u>	<u>249,258</u>	<u>298,253</u>	<u>313,195</u>	<u>688,157</u>	<u>888,649</u>	<u>11,990,637</u>
<u>\$ 4,170,323</u>	<u>\$ 236,007</u>	<u>\$ 291,663</u>	<u>\$ 312,699</u>	<u>\$ 551,666</u>	<u>\$ 914,755</u>	<u>\$ 10,536,144</u>



**GREENVILLE COUNTY, SOUTH CAROLINA**

**COMBINING STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS  
FOR THE YEAR FISCAL ENDED JUNE 30, 2021**

	<b>E-911</b>	<b>Detention Center Inmate</b>	<b>Second Chance</b>	<b>Public Works Programs</b>	<b>State Accommodations Tax</b>	<b>Local Accommodations Tax</b>
<b>Revenues:</b>						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
County offices	-	-	-	-	-	-
Intergovernmental	2,612,549	-	-	-	792,558	-
Hospitality tax	-	-	-	-	-	-
Fees	718,354	1,024,429	-	186,326	-	-
Interest income	44,558	18,712	-	-	-	-
Other miscellaneous revenues	-	-	195,068	-	-	55,685
Total revenues	<u>3,375,461</u>	<u>1,043,141</u>	<u>195,068</u>	<u>186,326</u>	<u>792,558</u>	<u>55,685</u>
<b>Expenditures:</b>						
Current						
Administrative services	-	-	-	-	-	-
Emergency medical services	-	-	-	-	-	-
Community development and planning	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Judicial services	-	-	-	-	-	-
Law enforcement services	3,351,616	188,685	-	-	-	-
Parks, recreation & tourism	-	-	-	-	-	-
Boards, commissions & others	-	-	-	-	473,411	170,000
Capital outlay	-	1,009,323	-	-	-	-
Debt service						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Total expenditures	<u>3,351,616</u>	<u>1,198,008</u>	<u>-</u>	<u>-</u>	<u>473,411</u>	<u>170,000</u>
Excess (deficiency) of revenues over (under) expenditures	<u>23,845</u>	<u>(154,867)</u>	<u>195,068</u>	<u>186,326</u>	<u>319,147</u>	<u>(114,315)</u>
<b>Other financing sources (uses):</b>						
Transfers in	-	-	-	-	-	-
Transfers out	(33,887)	-	-	-	(63,378)	-
Total other financing sources (uses), net	<u>(33,887)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(63,378)</u>	<u>-</u>
Net change in fund balances	(10,042)	(154,867)	195,068	186,326	255,769	(114,315)
<b>Fund balances (deficit), beginning of year, as restated</b>	<u>6,894,226</u>	<u>2,473,156</u>	<u>781,164</u>	<u>1,725,713</u>	<u>577,299</u>	<u>1,777,675</u>
<b>Fund balances (deficit), end of year</b>	<u>\$ 6,884,184</u>	<u>\$ 2,318,289</u>	<u>\$ 976,232</u>	<u>\$ 1,912,039</u>	<u>\$ 833,068</u>	<u>\$ 1,663,360</u>

(Continued)

<b>Victims Bill of Rights</b>	<b>Parks, Recreation, &amp; Tourism</b>	<b>Art Museum</b>	<b>Greenville Technical College</b>	<b>Library</b>	<b>Total Nonmajor Special Revenue Funds</b>
\$ -	\$ 11,279,831	\$ 4,290,491	\$ 14,374,567	\$ 22,862,363	\$ 79,893,733
-	286,860	-	-	-	286,860
484,997	134,032	1,877	38,789	38,720	21,690,236
-	-	-	-	-	9,933,891
-	3,349,188	-	-	-	21,147,056
122	2,453	19,369	4,144	66,345	287,789
-	298,986	-	200,000	-	3,091,324
<u>485,119</u>	<u>15,351,350</u>	<u>4,311,737</u>	<u>14,617,500</u>	<u>22,967,428</u>	<u>136,330,889</u>
-	-	5,400,628	10,739,851	21,687,198	37,827,677
-	-	-	-	-	1,063,706
-	-	-	-	-	5,406,271
-	-	-	-	-	17,255,232
545,036	-	-	-	-	9,190,061
-	-	-	-	-	6,408,550
-	13,311,172	-	-	-	13,442,420
-	-	-	-	-	4,607,475
-	127,045	-	-	-	12,994,833
-	-	160,000	-	-	836,958
-	-	72,026	-	-	269,779
<u>545,036</u>	<u>13,438,217</u>	<u>5,632,654</u>	<u>10,739,851</u>	<u>21,687,198</u>	<u>109,302,962</u>
<u>(59,917)</u>	<u>1,913,133</u>	<u>(1,320,917)</u>	<u>3,877,649</u>	<u>1,280,230</u>	<u>27,027,927</u>
-	1,334,784	-	-	-	1,644,027
-	(1,876,984)	-	(3,672,938)	(1,280,230)	(28,977,007)
-	(542,200)	-	(3,672,938)	(1,280,230)	(27,332,980)
(59,917)	1,370,933	(1,320,917)	204,711	-	(305,053)
<u>60,455</u>	<u>(1,057,880)</u>	<u>2,867,089</u>	<u>282,190</u>	<u>-</u>	<u>40,248,609</u>
<u>\$ 538</u>	<u>\$ 313,053</u>	<u>\$ 1,546,172</u>	<u>\$ 486,901</u>	<u>\$ -</u>	<u>\$ 39,943,556</u>

**GREENVILLE COUNTY, SOUTH CAROLINA**

**SPECIAL REVENUE FUND - INFRASTRUCTURE BANK  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET AND ACTUAL (BUDGET BASIS)  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>Revenues:</b>				
Property taxes	\$ 12,445,943	\$ 12,445,943	\$ 11,862,031	\$ (583,912)
Interest income	75,000	75,000	5,421	(69,579)
Total revenues	<u>12,520,943</u>	<u>12,520,943</u>	<u>11,867,452</u>	<u>(653,491)</u>
<b>Expenditures:</b>				
Current				
Community development and planning	1,857,343	2,157,343	1,757,019	400,324
Total expenditures	<u>1,857,343</u>	<u>2,157,343</u>	<u>1,757,019</u>	<u>400,324</u>
Excess of revenues over expenditures	<u>10,663,600</u>	<u>10,363,600</u>	<u>10,110,433</u>	<u>(253,167)</u>
<b>Other financing uses:</b>				
Transfers out	(11,137,060)	(11,137,060)	(11,137,060)	-
Total other financing uses	<u>(11,137,060)</u>	<u>(11,137,060)</u>	<u>(11,137,060)</u>	<u>-</u>
Net change in fund balance	(473,460)	(773,460)	(1,026,627)	(253,167)
<b>Fund balance, beginning of year</b>	<u>1,238,970</u>	<u>1,238,970</u>	<u>1,238,970</u>	<u>-</u>
<b>Fund balance, end of year</b>	<u>\$ 765,510</u>	<u>\$ 465,510</u>	<u>\$ 212,343</u>	<u>\$ (253,167)</u>

**GREENVILLE COUNTY, SOUTH CAROLINA**

**SPECIAL REVENUE FUND - CHARITY HOSPITALIZATION  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET AND ACTUAL (BUDGET BASIS)  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>Revenues:</b>				
Property taxes	\$ 6,231,015	\$ 6,231,015	\$ 6,093,874	\$ (137,141)
Fees	30,000	30,000	22,815	(7,185)
Intergovernmental	110,500	110,500	71,484	(39,016)
Interest income	-	-	2,104	2,104
Other miscellaneous revenues	110,000	110,000	-	(110,000)
Total revenues	<u>6,481,515</u>	<u>6,481,515</u>	<u>6,190,277</u>	<u>(291,238)</u>
<b>Expenditures:</b>				
Current				
Public safety	6,534,610	6,593,160	5,751,838	841,322
Total expenditures	<u>6,534,610</u>	<u>6,593,160</u>	<u>5,751,838</u>	<u>841,322</u>
Net change in fund balance	(53,095)	(111,645)	438,439	550,084
Fund balance (deficit), beginning of year	<u>(882,795)</u>	<u>(882,795)</u>	<u>(882,795)</u>	<u>-</u>
Adjustment: Budget to GAAP basis	<u>-</u>	<u>-</u>	<u>31,108</u>	<u>31,108</u>
Fund balance (deficit), end of year	<u>\$ (935,890)</u>	<u>\$ (994,440)</u>	<u>\$ (413,248)</u>	<u>\$ 581,192</u>

**GREENVILLE COUNTY, SOUTH CAROLINA**

**SPECIAL REVENUE FUND - HOSPITALITY TAX  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET AND ACTUAL (BUDGET BASIS)  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>Revenues:</b>				
Hospitality taxes	\$ 8,969,369	\$ 8,969,369	\$ 9,933,891	\$ 964,522
Interest income	70,000	70,000	38,595	(31,405)
Total revenues	<u>9,039,369</u>	<u>9,039,369</u>	<u>9,972,486</u>	<u>933,117</u>
<b>Expenditures:</b>				
Current				
Boards, commissions & others	440,000	540,000	540,000	-
Total expenditures	<u>440,000</u>	<u>540,000</u>	<u>540,000</u>	<u>-</u>
Excess of revenues over expenditures	<u>8,599,369</u>	<u>8,499,369</u>	<u>9,432,486</u>	<u>933,117</u>
<b>Other financing uses:</b>				
Transfers out	<u>(8,487,184)</u>	<u>(8,487,184)</u>	<u>(8,112,184)</u>	<u>375,000</u>
Total other financing uses	<u>(8,487,184)</u>	<u>(8,487,184)</u>	<u>(8,112,184)</u>	<u>375,000</u>
Net change in fund balance	112,185	12,185	1,320,302	1,308,117
<b>Fund balance, beginning of year</b>	<u>3,219,852</u>	<u>3,219,852</u>	<u>3,219,852</u>	<u>-</u>
<b>Fund balance, end of year</b>	<u>\$ 3,332,037</u>	<u>\$ 3,232,037</u>	<u>\$ 4,540,154</u>	<u>\$ 1,308,117</u>

**GREENVILLE COUNTY, SOUTH CAROLINA**

**SPECIAL REVENUE FUND - INTEROPERABLE COMMUNICATIONS  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET AND ACTUAL (BUDGET BASIS)  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>Revenues:</b>				
Fees	\$ 3,221,675	\$ 3,221,675	\$ 3,262,448	\$ 40,773
Interest income	-	-	5,159	5,159
Total revenues	<u>3,221,675</u>	<u>3,221,675</u>	<u>3,267,607</u>	<u>45,932</u>
<b>Expenditures:</b>				
Current				
Public safety	3,250,000	3,482,264	2,852,005	630,259
Capital outlay	<u>106,510</u>	<u>107,170</u>	-	<u>107,170</u>
Total expenditures	<u>3,356,510</u>	<u>3,589,434</u>	<u>2,852,005</u>	<u>737,429</u>
Net change in fund balance	(134,835)	(367,759)	415,602	783,361
<b>Fund balance, beginning of year</b>	<u>959,915</u>	<u>959,915</u>	<u>959,915</u>	<u>-</u>
<b>Adjustment: Budget to GAAP basis</b>	<u>-</u>	<u>-</u>	<u>(226,271)</u>	<u>(226,271)</u>
<b>Fund balance, end of year</b>	<u>\$ 825,080</u>	<u>\$ 592,156</u>	<u>\$ 1,149,246</u>	<u>\$ 557,090</u>

**GREENVILLE COUNTY, SOUTH CAROLINA**

**SPECIAL REVENUE FUND - LOCAL ACCOMMODATIONS TAX  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET AND ACTUAL (BUDGET BASIS)  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

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	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>Revenues:</b>				
Other miscellaneous revenues	\$ 835,000	\$ 835,000	\$ 55,685	\$ (779,315)
Total revenues	<u>835,000</u>	<u>835,000</u>	<u>55,685</u>	<u>(779,315)</u>
<b>Expenditures:</b>				
Current				
Boards, commissions & others	400,000	400,000	170,000	230,000
Total expenditures	<u>400,000</u>	<u>400,000</u>	<u>170,000</u>	<u>230,000</u>
Net change in fund balance	435,000	435,000	(114,315)	(549,315)
<b>Fund balance, beginning of year</b>	<u>1,777,675</u>	<u>1,777,675</u>	<u>1,777,675</u>	<u>-</u>
<b>Fund balance, end of year</b>	<u>\$ 2,212,675</u>	<u>\$ 2,212,675</u>	<u>\$ 1,663,360</u>	<u>\$ (549,315)</u>

**GREENVILLE COUNTY, SOUTH CAROLINA**

**SPECIAL REVENUE FUND - VICTIM'S BILL OF RIGHTS  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET AND ACTUAL (BUDGET BASIS)  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>Revenues:</b>				
Intergovernmental	\$ 568,000	\$ 568,000	\$ 484,997	\$ (83,003)
Interest income	-	-	122	122
<b>Total revenues</b>	<u>568,000</u>	<u>568,000</u>	<u>485,119</u>	<u>(82,881)</u>
<b>Expenditures:</b>				
Current				
Judicial services	641,164	641,164	545,036	96,128
<b>Total expenditures</b>	<u>641,164</u>	<u>641,164</u>	<u>545,036</u>	<u>96,128</u>
Net change in fund balance	(73,164)	(73,164)	(59,917)	13,247
<b>Fund balance, beginning of year</b>	<u>60,455</u>	<u>60,455</u>	<u>60,455</u>	<u>-</u>
<b>Fund balance, end of year</b>	<u><u>\$ (12,709)</u></u>	<u><u>\$ (12,709)</u></u>	<u><u>\$ 538</u></u>	<u><u>\$ 13,247</u></u>



**GREENVILLE COUNTY, SOUTH CAROLINA**

**SPECIAL REVENUE FUND - E911  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET AND ACTUAL (BUDGET BASIS)  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>Revenues:</b>				
Fees	\$ 783,900	\$ 783,900	\$ 718,354	\$ (65,546)
Intergovernmental	2,343,258	2,343,258	2,612,549	269,291
Interest income	70,000	70,000	44,558	(25,442)
Total revenues	<u>3,197,158</u>	<u>3,197,158</u>	<u>3,375,461</u>	<u>178,303</u>
<b>Expenditures:</b>				
Current				
Law enforcement services	2,755,754	4,892,846	3,308,136	1,584,710
Capital outlay	-	757,635	-	757,635
Total expenditures	<u>2,755,754</u>	<u>5,650,481</u>	<u>3,308,136</u>	<u>2,342,345</u>
Excess (deficiency) of revenues over (under) expenditures	<u>441,404</u>	<u>(2,453,323)</u>	<u>67,325</u>	<u>2,520,648</u>
<b>Other financing uses:</b>				
Transfers out	<u>(33,887)</u>	<u>(33,887)</u>	<u>(33,887)</u>	<u>-</u>
Total other financing uses	<u>(33,887)</u>	<u>(33,887)</u>	<u>(33,887)</u>	<u>-</u>
Net change in fund balance	407,517	(2,487,210)	33,438	2,520,648
Fund balance, beginning of year	<u>6,894,226</u>	<u>6,894,226</u>	<u>6,894,226</u>	<u>-</u>
Adjustment: Budget to GAAP basis	<u>-</u>	<u>-</u>	<u>(43,480)</u>	<u>(43,480)</u>
Fund balance, end of year	<u>\$ 7,301,743</u>	<u>\$ 4,407,016</u>	<u>\$ 6,884,184</u>	<u>\$ 2,477,168</u>

**GREENVILLE COUNTY, SOUTH CAROLINA**

**SPECIAL REVENUE FUND - STATE ACCOMMODATIONS TAX  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET AND ACTUAL (BUDGET BASIS)  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>Revenues:</b>				
Intergovernmental	\$ 1,236,361	\$ 1,236,361	\$ 792,558	\$ (443,803)
Total revenues	<u>1,236,361</u>	<u>1,236,361</u>	<u>792,558</u>	<u>(443,803)</u>
<b>Expenditures:</b>				
Current				
Boards, commissions & others	306,292	510,670	473,411	37,259
Total expenditures	<u>306,292</u>	<u>510,670</u>	<u>473,411</u>	<u>37,259</u>
Excess of revenues over expenditures	<u>930,069</u>	<u>725,691</u>	<u>319,147</u>	<u>(406,544)</u>
<b>Other financing uses:</b>				
Transfers out	(43,750)	(43,750)	(63,378)	(19,628)
Total other financing uses	<u>(43,750)</u>	<u>(43,750)</u>	<u>(63,378)</u>	<u>(19,628)</u>
Net change in fund balance	886,319	681,941	255,769	(426,172)
<b>Fund balance, beginning of year</b>	<u>577,299</u>	<u>577,299</u>	<u>577,299</u>	<u>-</u>
<b>Fund balance, end of year</b>	<u>\$ 1,463,618</u>	<u>\$ 1,259,240</u>	<u>\$ 833,068</u>	<u>\$ (426,172)</u>

**GREENVILLE COUNTY, SOUTH CAROLINA  
ROAD MAINTENANCE PROGRAM**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -  
BUDGET AND ACTUAL (BUDGET BASIS)  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues:</b>				
Intergovernmental	\$ 2,500,000	\$ 2,500,000	\$ -	\$ (2,500,000)
Fees	9,682,744	9,682,744	12,164,270	2,481,526
Interest revenue	165,000	165,000	65,856	(99,144)
Total revenues	<u>12,347,744</u>	<u>12,347,744</u>	<u>12,230,126</u>	<u>(117,618)</u>
<b>Expenditures:</b>				
Current:				
Community development and planning	700,000	1,244,859	491,789	753,070
Capital outlay	11,300,000	13,358,332	9,622,010	3,736,322
Total expenditures	<u>12,000,000</u>	<u>14,603,191</u>	<u>10,113,799</u>	<u>4,489,392</u>
Excess (deficiency) of revenues over (under) expenditures	<u>347,744</u>	<u>(2,255,447)</u>	<u>2,116,327</u>	<u>4,371,774</u>
<b>Other financing uses:</b>				
Transfers out	(2,800,000)	(2,800,000)	(2,800,000)	-
Total other financing uses	<u>(2,800,000)</u>	<u>(2,800,000)</u>	<u>(2,800,000)</u>	<u>-</u>
Net change in fund balances	(2,452,256)	(5,055,447)	(683,673)	4,371,774
<b>Fund balance, beginning of year</b>	<u>11,990,637</u>	<u>11,990,637</u>	<u>11,990,637</u>	<u>-</u>
<b>Adjustment: Budget to GAAP basis</b>	<u>-</u>	<u>-</u>	<u>(770,820)</u>	<u>(770,820)</u>
<b>Fund balance, end of year</b>	<u>\$ 9,538,381</u>	<u>\$ 6,935,190</u>	<u>\$ 10,536,144</u>	<u>\$ 3,600,954</u>

**GREENVILLE COUNTY, SOUTH CAROLINA  
PARKS, RECREATION AND TOURISM FUND**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -  
BUDGET AND ACTUAL (BUDGET BASIS)  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>Revenues:</b>				
Property taxes	\$ 11,462,406	\$ 11,462,406	\$ 11,279,831	\$ (182,575)
County offices	443,700	443,700	286,860	(156,840)
Intergovernmental	206,500	206,500	134,032	(72,468)
Fees	5,557,970	5,557,970	3,349,188	(2,208,782)
Interest revenue	30,000	30,000	2,453	(27,547)
Other miscellaneous revenues	357,200	357,200	298,986	(58,214)
Total revenues	<u>18,057,776</u>	<u>18,057,776</u>	<u>15,351,350</u>	<u>(2,706,426)</u>
<b>Expenditures:</b>				
Current:				
Parks, recreation & tourism	17,280,676	17,231,608	13,339,733	3,891,875
Capital outlay	100,000	159,383	127,045	32,338
Total expenditures	<u>17,380,676</u>	<u>17,390,991</u>	<u>13,466,778</u>	<u>3,924,213</u>
Excess of revenues over expenditures	<u>677,100</u>	<u>666,785</u>	<u>1,884,572</u>	<u>1,217,787</u>
<b>Other financing sources (uses):</b>				
Transfers in	1,709,784	1,709,784	1,334,784	(375,000)
Transfers out	<u>(2,251,984)</u>	<u>(2,251,984)</u>	<u>(1,876,984)</u>	<u>375,000</u>
Total other financing uses, net	<u>(542,200)</u>	<u>(542,200)</u>	<u>(542,200)</u>	<u>-</u>
Net change in fund balances	134,900	124,585	1,342,372	1,217,787
<b>Fund balance, beginning of year</b>	<u>(1,057,880)</u>	<u>(1,057,880)</u>	<u>(1,057,880)</u>	<u>-</u>
<b>Adjustment: Budget to GAAP basis</b>	<u>-</u>	<u>-</u>	<u>28,561</u>	<u>28,561</u>
<b>Fund balance, end of year</b>	<u>\$ (922,980)</u>	<u>\$ (933,295)</u>	<u>\$ 313,053</u>	<u>\$ 1,246,348</u>

**GREENVILLE COUNTY, SOUTH CAROLINA**

**CAPITAL PROJECTS FUND  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET AND ACTUAL (BUDGET BASIS)  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>Revenues:</b>				
Interest income	\$ -	\$ -	\$ 310	\$ 310
Other miscellaneous revenues	6,685,944	6,685,944	540,995	(6,144,949)
Total revenues	<u>6,685,944</u>	<u>6,685,944</u>	<u>541,305</u>	<u>(6,144,639)</u>
<b>Expenditures:</b>				
Current				
Administrative services	26,188	26,188	-	26,188
General services	522,765	2,403,226	1,733,479	669,747
Community development and planning	179,083	2,886,750	2,717,941	168,809
Public safety	-	6,137,021	5,234,521	902,500
Parks, recreation & tourism	46,632	977,823	857,485	120,338
Capital outlay	27,310,761	74,477,028	31,388,057	43,088,971
Debt service				
Fiscal agent fees	-	-	29,948	(29,948)
Bond issuance cost	2,857	91,500	83,825	7,675
Total expenditures	<u>28,088,286</u>	<u>86,999,536</u>	<u>42,045,256</u>	<u>44,954,280</u>
Deficiency of revenues under expenditures	<u>(21,402,342)</u>	<u>(80,313,592)</u>	<u>(41,503,951)</u>	<u>38,809,641</u>
<b>Other financing sources (uses):</b>				
Proceeds from issuance of capital lease	7,000,000	7,000,000	7,000,000	-
Proceeds from issuance of debt	-	-	3,538,937	3,538,937
Transfers in	50,186,294	50,186,294	34,288,908	(15,897,386)
Transfers out	(9,082)	(11,898)	(11,898)	-
Total other financing sources (uses), net	<u>57,177,212</u>	<u>57,174,396</u>	<u>44,815,947</u>	<u>(12,358,449)</u>
Net change in fund balance	35,774,870	(23,139,196)	3,311,996	26,451,192
Fund balance, beginning of year	<u>(3,366,976)</u>	<u>(3,366,976)</u>	<u>(3,366,976)</u>	<u>-</u>
Adjustment: Budget to GAAP basis	<u>-</u>	<u>-</u>	<u>(1,315,171)</u>	<u>(1,315,171)</u>
Fund balance, end of year	<u>\$ 32,407,894</u>	<u>\$ (26,506,172)</u>	<u>\$ (1,370,151)</u>	<u>\$ 25,136,021</u>

# GREENVILLE COUNTY, SOUTH CAROLINA

## NONMAJOR GOVERNMENTAL FUNDS

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### DEBT SERVICE FUNDS

**General Obligation Bonds Fund** This fund is used to account for principal and interest payments on the County's general obligation bonds.

**Certificates of Participation Fund** This fund is used to account for principal and interest payments on the County's certificates of participation.

**Revenue Bonds Fund** This fund is used to account for principal and interest payments on the County's special source revenue bonds and recreation revenue bonds.

**Capital Leases Fund** This fund is used to account for principal and interest payments on the County's leases of equipment, vehicles and real estate.

**GREENVILLE COUNTY, SOUTH CAROLINA**

**COMBINING BALANCE SHEET  
NONMAJOR DEBT SERVICE FUNDS  
JUNE 30, 2021**

<b>ASSETS</b>	<b>General Obligation Bonds</b>	<b>Certificates of Participation</b>	<b>Revenue Bonds</b>	<b>Capital Leases</b>	<b>Total Nonmajor Debt Service Funds</b>
Cash and cash equivalents	\$ 29,994	\$ 1,544,573	\$ 2,849,688	\$ 94,451	\$ 4,518,706
Investments	268,381	1,263,157	1,973,160	287,023	3,791,721
Taxes receivable, net of allowance	237,647	70,182	-	-	307,829
Other receivables	-	1,445	2,256	-	3,701
Prepaid expenditures	45,000	-	-	-	45,000
Restricted cash and cash equivalents	-	267,533	233,741	-	501,274
Restricted investments	-	910,973	-	-	910,973
<b>Total assets</b>	<b><u>\$ 581,022</u></b>	<b><u>\$ 4,057,863</u></b>	<b><u>\$ 5,058,845</u></b>	<b><u>\$ 381,474</u></b>	<b><u>\$ 10,079,204</u></b>
 <b>DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>					
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Unavailable revenue - property taxes	\$ 156,000	\$ 56,000	\$ -	\$ -	\$ 212,000
<b>Total deferred inflows of resources</b>	<b><u>156,000</u></b>	<b><u>56,000</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>212,000</u></b>
 <b>FUND BALANCES</b>					
Nonspendable:					
Prepaid Expenditures	45,000	-	-	-	45,000
Restricted for:					
Debt service	380,022	4,001,863	5,058,845	381,474	9,822,204
<b>Total fund balances</b>	<b><u>425,022</u></b>	<b><u>4,001,863</u></b>	<b><u>5,058,845</u></b>	<b><u>381,474</u></b>	<b><u>9,867,204</u></b>
 Total liabilities, deferred inflows of resources, and fund balances	 <b><u>\$ 581,022</u></b>	 <b><u>\$ 4,057,863</u></b>	 <b><u>\$ 5,058,845</u></b>	 <b><u>\$ 381,474</u></b>	 <b><u>\$ 10,079,204</u></b>

**GREENVILLE COUNTY, SOUTH CAROLINA**

**COMBINING STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES  
NONMAJOR DEBT SERVICE FUNDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

	<b>General Obligation Bonds</b>	<b>Certificates of Participation</b>	<b>Revenue Bonds</b>	<b>Capital Leases</b>	<b>Total Nonmajor Debt Service Funds</b>
<b>Revenues:</b>					
Property taxes	\$ 4,267,431	\$ 646,278	\$ -	\$ -	\$ 4,913,709
Intergovernmental	47,320	10,452	-	-	57,772
Interest revenue	3,908	15,256	37,840	2,512	59,516
Total revenues	<u>4,318,659</u>	<u>671,986</u>	<u>37,840</u>	<u>2,512</u>	<u>5,030,997</u>
<b>Expenditures:</b>					
Debt service:					
Principal	7,210,000	2,775,000	2,332,000	3,498,938	15,815,938
Interest	1,885,207	1,025,650	210,634	271,592	3,393,083
Fiscal agent fees	1,000	6,414	14,153	-	21,567
Total expenditures	<u>9,096,207</u>	<u>3,807,064</u>	<u>2,556,787</u>	<u>3,770,530</u>	<u>19,230,588</u>
Deficiency of revenues under expenditures	<u>(4,777,548)</u>	<u>(3,135,078)</u>	<u>(2,518,947)</u>	<u>(3,768,018)</u>	<u>(14,199,591)</u>
<b>Other financing sources (uses):</b>					
Transfers in	4,953,168	3,800,650	2,491,924	3,766,134	15,011,876
Transfers out	<u>(1,730,100)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,730,100)</u>
Total other financing sources, net	<u>3,223,068</u>	<u>3,800,650</u>	<u>2,491,924</u>	<u>3,766,134</u>	<u>13,281,776</u>
Net change in fund balances	(1,554,480)	665,572	(27,023)	(1,884)	(917,815)
<b>Fund balances, beginning of year</b>	<u>1,979,502</u>	<u>3,336,291</u>	<u>5,085,868</u>	<u>383,358</u>	<u>10,785,019</u>
<b>Fund balances, end of year</b>	<u>\$ 425,022</u>	<u>\$ 4,001,863</u>	<u>\$ 5,058,845</u>	<u>\$ 381,474</u>	<u>\$ 9,867,204</u>



**GREENVILLE COUNTY, SOUTH CAROLINA**

**DEBT SERVICE FUND - GENERAL OBLIGATION BONDS  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET AND ACTUAL (BUDGET BASIS)  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>Revenues:</b>				
Property taxes	\$ 3,056,724	\$ 3,056,724	\$ 4,267,431	\$ 1,210,707
Intergovernmental	55,230	55,230	47,320	(7,910)
Interest income	10,000	10,000	3,908	(6,092)
Total revenues	<u>3,121,954</u>	<u>3,121,954</u>	<u>4,318,659</u>	<u>1,196,705</u>
<b>Expenditures:</b>				
Debt service				
Principal	6,230,000	7,210,000	7,210,000	-
Interest	1,463,154	1,884,436	1,885,207	(771)
Fiscal agent fees	5,999	5,999	1,000	4,999
Total expenditures	<u>7,699,153</u>	<u>9,100,435</u>	<u>9,096,207</u>	<u>4,228</u>
Deficiency of revenues under expenditures	<u>(4,577,199)</u>	<u>(5,978,481)</u>	<u>(4,777,548)</u>	<u>1,200,933</u>
<b>Other financing sources (uses)</b>				
Transfers in	5,644,241	5,644,241	4,953,168	(691,073)
Transfers out	-	-	(1,730,100)	(1,730,100)
Total other financing sources, net	<u>5,644,241</u>	<u>5,644,241</u>	<u>3,223,068</u>	<u>(2,421,173)</u>
Net change in fund balance	1,067,042	(334,240)	(1,554,480)	(1,220,240)
<b>Fund balance, beginning of year</b>	<u>1,979,502</u>	<u>1,979,502</u>	<u>1,979,502</u>	<u>-</u>
<b>Fund balance, end of year</b>	<u>\$ 3,046,544</u>	<u>\$ 1,645,262</u>	<u>\$ 425,022</u>	<u>\$ (1,220,240)</u>

**GREENVILLE COUNTY, SOUTH CAROLINA**

**DEBT SERVICE FUND - CERTIFICATES OF PARTICIPATION  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET AND ACTUAL (BUDGET BASIS)  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>Revenues:</b>				
Property taxes	\$ 509,454	\$ 509,454	\$ 646,278	\$ 136,824
Intergovernmental	3,811,300	10,650	10,452	(198)
Interest income	2,000	2,000	15,256	13,256
Total revenues	<u>4,322,754</u>	<u>522,104</u>	<u>671,986</u>	<u>149,882</u>
<b>Expenditures:</b>				
Debt service				
Principal	2,775,000	2,775,000	2,775,000	-
Interest	1,025,650	1,025,650	1,025,650	-
Fiscal agent fees	10,000	10,000	6,414	3,586
Total expenditures	<u>3,810,650</u>	<u>3,810,650</u>	<u>3,807,064</u>	<u>3,586</u>
Excess (deficiency) of revenues over (under) expenditures	<u>512,104</u>	<u>(3,288,546)</u>	<u>(3,135,078)</u>	<u>153,468</u>
<b>Other financing sources</b>				
Transfers in	-	3,800,650	3,800,650	-
Total other financing sources	<u>-</u>	<u>3,800,650</u>	<u>3,800,650</u>	<u>-</u>
Net change in fund balance	512,104	512,104	665,572	153,468
<b>Fund balance, beginning of year</b>	<u>3,336,291</u>	<u>3,336,291</u>	<u>3,336,291</u>	<u>-</u>
<b>Fund balance, end of year</b>	<u>\$ 3,848,395</u>	<u>\$ 3,848,395</u>	<u>\$ 4,001,863</u>	<u>\$ 153,468</u>

**GREENVILLE COUNTY, SOUTH CAROLINA**

**DEBT SERVICE FUND - REVENUE BONDS  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET AND ACTUAL (BUDGET BASIS)  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>Revenues:</b>				
Intergovernmental	\$ 102,000	\$ 102,000	\$ -	\$ (102,000)
Interest income	5,000	5,000	37,840	32,840
Total revenues	<u>107,000</u>	<u>107,000</u>	<u>37,840</u>	<u>(69,160)</u>
<b>Expenditures:</b>				
Debt service				
Principal	2,303,000	2,249,958	2,332,000	(82,042)
Interest	188,924	237,812	210,634	27,178
Fiscal agent fees	10,000	14,154	14,153	1
Total expenditures	<u>2,501,924</u>	<u>2,501,924</u>	<u>2,556,787</u>	<u>(54,863)</u>
Deficiency of revenues under expenditures	<u>(2,394,924)</u>	<u>(2,394,924)</u>	<u>(2,518,947)</u>	<u>(124,023)</u>
<b>Other financing sources</b>				
Transfers in	<u>2,491,924</u>	<u>2,491,924</u>	<u>2,491,924</u>	<u>-</u>
Total other financing sources	<u>2,491,924</u>	<u>2,491,924</u>	<u>2,491,924</u>	<u>-</u>
Net change in fund balance	97,000	97,000	(27,023)	(124,023)
<b>Fund balance, beginning of year</b>	<u>5,085,868</u>	<u>5,085,868</u>	<u>5,085,868</u>	<u>-</u>
<b>Fund balance, end of year</b>	<u>\$ 5,182,868</u>	<u>\$ 5,182,868</u>	<u>\$ 5,058,845</u>	<u>\$ (124,023)</u>

**GREENVILLE COUNTY, SOUTH CAROLINA**

**DEBT SERVICE FUND - CAPITAL LEASES  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET AND ACTUAL (BUDGET BASIS)  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>Revenues:</b>				
Interest income	\$ 2,000	\$ 2,000	\$ 2,512	\$ 512
Total revenues	<u>2,000</u>	<u>2,000</u>	<u>2,512</u>	<u>512</u>
<b>Expenditures:</b>				
Debt service				
Principal	3,553,744	3,504,668	3,498,938	5,730
Interest	212,390	261,466	271,592	(10,126)
Total expenditures	<u>3,766,134</u>	<u>3,766,134</u>	<u>3,770,530</u>	<u>(4,396)</u>
Deficiency of revenues under expenditures	<u>(3,764,134)</u>	<u>(3,764,134)</u>	<u>(3,768,018)</u>	<u>(3,884)</u>
<b>Other financing sources</b>				
Transfers in	3,766,134	3,766,134	3,766,134	-
Total other financing sources	<u>3,766,134</u>	<u>3,766,134</u>	<u>3,766,134</u>	<u>-</u>
Net change in fund balance	2,000	2,000	(1,884)	(3,884)
<b>Fund balance, beginning of year</b>	<u>383,358</u>	<u>383,358</u>	<u>383,358</u>	<u>-</u>
<b>Fund balance, end of year</b>	<u><u>\$ 385,358</u></u>	<u><u>\$ 385,358</u></u>	<u><u>\$ 381,474</u></u>	<u><u>\$ (3,884)</u></u>

# GREENVILLE COUNTY, SOUTH CAROLINA

## INTERNAL SERVICE FUNDS

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### INTERNAL SERVICE FUNDS

**Vehicle Service Center Fund** is used to account for the operation and maintenance of County vehicles. The Fund bills other County funds at amounts that will approximately recover all the cost of the services provided.

**Workers Compensation Fund** is used to account for the receipt and disbursements of workers compensation claims.

**Health and Dental Fund** is used to account for the receipt and disbursement of employee group health and dental insurance claims.

**GREENVILLE COUNTY, SOUTH CAROLINA**

**COMBINING STATEMENT OF NET POSITION  
INTERNAL SERVICE FUNDS  
JUNE 30, 2021**

	<u>Vehicle Service Center</u>	<u>Workers' Compensation</u>	<u>Health and Dental</u>	<u>Total Internal Service Funds</u>
<b>ASSETS</b>				
<b>CURRENT ASSETS</b>				
Cash and cash equivalents	\$ 1,173,037	\$ 2,414,190	\$ -	\$ 3,587,227
Investments	183,045	1,706,387	-	1,889,432
Other receivables	14,898	1,952	-	16,850
Inventory	419,199	-	-	419,199
Total current assets	<u>1,790,179</u>	<u>4,122,529</u>	<u>-</u>	<u>5,912,708</u>
<b>NONCURRENT ASSETS</b>				
Capital assets:				
Nondepreciable	136,620	-	-	136,620
Depreciable, net of accumulated depreciation	102,711	-	-	102,711
Total noncurrent assets	<u>239,331</u>	<u>-</u>	<u>-</u>	<u>239,331</u>
Total assets	<u>2,029,510</u>	<u>4,122,529</u>	<u>-</u>	<u>6,152,039</u>
<b>LIABILITIES</b>				
<b>CURRENT LIABILITIES</b>				
Accounts payable	396,309	-	77,734	474,043
Accrued expenses	47,427	-	-	47,427
Claims payable - current portion	-	1,300,000	2,352,000	3,652,000
Compensated absences - current portion	8,407	-	-	8,407
Total current liabilities	<u>452,143</u>	<u>1,300,000</u>	<u>2,429,734</u>	<u>4,181,877</u>
<b>NONCURRENT LIABILITIES</b>				
Advance from other funds	-	-	2,980,024	2,980,024
Claims payable - long term portion	-	700,000	48,000	748,000
Compensated absences - long term portion	85,008	-	-	85,008
Total long-term liabilities	<u>85,008</u>	<u>700,000</u>	<u>3,028,024</u>	<u>3,813,032</u>
Total liabilities	<u>537,151</u>	<u>2,000,000</u>	<u>5,457,758</u>	<u>7,994,909</u>
<b>NET POSITION</b>				
Investment in capital assets	239,331	-	-	239,331
Unrestricted (deficit)	1,253,028	2,122,529	(5,457,758)	(2,082,201)
Total net position	<u>\$ 1,492,359</u>	<u>\$ 2,122,529</u>	<u>\$ (5,457,758)</u>	<u>\$ (1,842,870)</u>

**GREENVILLE COUNTY, SOUTH CAROLINA**

**COMBINING STATEMENT OF REVENUES, EXPENSES AND  
CHANGES IN FUND NET POSITION  
INTERNAL SERVICE FUNDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

	<u>Vehicle Service Center</u>	<u>Workers' Compensation</u>	<u>Health and Dental</u>	<u>Total Internal Service Funds</u>
<b>OPERATING REVENUES</b>				
Charges for services	\$ 7,257,498	\$ -	\$ -	\$ 7,257,498
Premiums	-	3,250,308	27,915,089	31,165,397
Total operating revenues	<u>7,257,498</u>	<u>3,250,308</u>	<u>27,915,089</u>	<u>38,422,895</u>
<b>OPERATING EXPENSES</b>				
Cost of material used	5,369,512	-	-	5,369,512
Copy expense	15,799	-	-	15,799
Personnel services	1,372,561	-	-	1,372,561
Printing and binding	1,374	-	-	1,374
Gas, oil and tires	15,736	-	-	15,736
Tools	4,806	-	-	4,806
Operational support	11,438	-	-	11,438
Operational assets	22,748	-	-	22,748
Fire protection	975	-	-	975
Indirect cost	10,500	-	-	10,500
Depreciation	14,679	-	-	14,679
Training, travel and conference	3,893	-	-	3,893
Office supplies and postage	1,022	-	-	1,022
Utilities	48,426	-	-	48,426
Equipment maintenance	7,820	-	-	7,820
Insurance	7,000	-	-	7,000
Other maintenance	70,705	-	-	70,705
Technical and professional services	139	-	-	139
Uniforms	13,320	-	-	13,320
Contractual agreements	8,432	-	-	8,432
Administrative expenses	-	1,028	257,765	258,793
Claims	-	1,865,236	27,308,288	29,173,524
Reinsurance	-	58,939	1,708,911	1,767,850
Total operating expenses	<u>7,000,885</u>	<u>1,925,203</u>	<u>29,274,964</u>	<u>38,201,052</u>
Operating income (loss)	<u>256,613</u>	<u>1,325,105</u>	<u>(1,359,875)</u>	<u>221,843</u>
<b>NONOPERATING EXPENSES</b>				
Interest expense	(620)	(5,308)	(5,198)	(11,126)
Total nonoperating expenses	<u>(620)</u>	<u>(5,308)</u>	<u>(5,198)</u>	<u>(11,126)</u>
Income (loss) before transfers	<u>255,993</u>	<u>1,319,797</u>	<u>(1,365,073)</u>	<u>210,717</u>
<b>TRANSFERS</b>				
Transfers in	-	-	905,267	905,267
Transfers out	(101,661)	(500,000)	-	(601,661)
Total transfers	<u>(101,661)</u>	<u>(500,000)</u>	<u>905,267</u>	<u>303,606</u>
Change in net position	154,332	819,797	(459,806)	514,323
<b>NET POSITION (DEFICIT), beginning of year,</b>	<u>1,338,027</u>	<u>1,302,732</u>	<u>(4,997,952)</u>	<u>(2,357,193)</u>
<b>NET POSITION (DEFICIT), end of year</b>	<u>\$ 1,492,359</u>	<u>\$ 2,122,529</u>	<u>\$ (5,457,758)</u>	<u>\$ (1,842,870)</u>

**GREENVILLE COUNTY, SOUTH CAROLINA**

**COMBINING STATEMENT OF CASH FLOWS  
INTERNAL SERVICE FUNDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

	<u>Vehicle Service Center</u>	<u>Workers' Compensation</u>	<u>Health and Dental</u>	<u>Total Internal Service Funds</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
Receipts from customers and users	\$ 7,256,347	\$ 3,252,742	\$ 28,135,815	\$ 38,644,904
Payments to suppliers	(1,580,493)	(2,125,203)	(29,048,492)	(32,754,188)
Payments to employees	(5,353,984)	-	-	(5,353,984)
Net cash provided by (used in) operating activities	<u>321,870</u>	<u>1,127,539</u>	<u>(912,677)</u>	<u>536,732</u>
<b>CASH FLOWS FROM NONCAPITAL AND RELATED FINANCING ACTIVITIES</b>				
Transfers in	-	-	905,267	905,267
Transfers out	(101,661)	(500,000)	-	(601,661)
Net cash provided by (used in) noncapital and related financing activities	<u>(101,661)</u>	<u>(500,000)</u>	<u>905,267</u>	<u>303,606</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>				
Acquisitions of capital assets	(67,623)	-	-	(67,623)
Interest paid	(620)	(5,308)	(5,198)	(11,126)
Net cash used in capital and related financing activities	<u>(68,243)</u>	<u>(5,308)</u>	<u>(5,198)</u>	<u>(78,749)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Proceeds from the sale of investments	196,923	864,795	-	1,061,718
Net cash provided by investing activities	<u>196,923</u>	<u>864,795</u>	<u>-</u>	<u>1,061,718</u>
Change in cash and cash equivalents	348,889	1,487,026	(12,608)	1,823,307
<b>Cash and cash equivalents:</b>				
Beginning of year	824,148	927,164	12,608	1,763,920
End of year	<u>\$ 1,173,037</u>	<u>\$ 2,414,190</u>	<u>\$ -</u>	<u>\$ 3,587,227</u>
<b>Reconciliation of operating income (loss) to net cash provided by (used in) operating activities:</b>				
Operating income (loss)	\$ 256,613	\$ 1,325,105	\$ (1,359,875)	\$ 221,843
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities				
Depreciation	14,679	-	-	14,679
Change in assets and liabilities:				
(Increase) decrease in accounts receivable	(1,151)	2,434	154,658	155,941
Increase in inventory	(107,008)	-	-	(107,008)
Increase in advance from other funds	-	-	66,068	66,068
Increase in accounts payable	143,209	-	26,472	169,681
Increase in accrued expenses	6,826	-	-	6,826
Increase (decrease) in claims payable	-	(200,000)	200,000	-
Increase in compensated absences	8,702	-	-	8,702
Net cash provided by (used in) operating activities	<u>\$ 321,870</u>	<u>\$ 1,127,539</u>	<u>\$ (912,677)</u>	<u>\$ 536,732</u>



# GREENVILLE COUNTY, SOUTH CAROLINA

## FIDUCIARY FUNDS

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### CUSTODIAL FUNDS

**Property Tax Fund** receives all the taxes collected that have been levied by the county and other taxing authorities.

**Family Court Fund** receives funds from child support payments.

**Master in Equity Fund** receives funds from foreclosure sales. It also hold surplus funds resulting from sale bids exceeding the debt due the Plaintiff.

**Clerk of Court Fund** receives funds per a court order. Most orders will refer to the power of eminent domain and S.C. Code Section 28-2-40 which allows the funds to be held in an interest bearing account. The Clerk of Court also collects certain fines.

**Pretrial Intervention Fund** is used to collect fees and fines related to pre-trial intervention, adult drug court, alcohol enforcement program, Pickens adult drug court, juvenile drug court, and traffic education.

**Special Districts Fund** accounts for 4 sources of collections. The first type is the unspent bond proceeds for other governments. The second type is the funds to pay debt service for which the County Treasurer acts as paying agent. The third type are funds held for various special purpose districts by the County Treasurer. The fourth type is the tax sales account. These funds represent the money from the last tax sale which occurred in 2019. Normally property owners have one year to redeem their property but this has been extended an additional year due to the COVID protocols put in place by the state.

**Public Defender Fund** receives funds from the state on a quarterly basis and represent funding for the operations of the public defender's office. They are spent at the sole discretion of the public defender. Other funds are received from municipalities for services provided. These charges are based on the number of cases in each municipality and are also used at the discretion of the public defender.

**Inmate Fund** is used for monies collected at the time of arrest as well as received from friends and family members of incarcerated individuals. These funds are held until requested by the inmate for use in the commissary or after the inmate leaves the facility.

**GREENVILLE COUNTY, SOUTH CAROLINA**

**COMBINING STATEMENT OF FIDUCIARY NET POSITION  
CUSTODIAL FUNDS  
JUNE 30, 2021**

<b>ASSETS</b>	<b>Property Tax</b>	<b>Family Court</b>	<b>Master in Equity</b>	<b>Clerk of Court</b>	<b>Pretrial Intervention</b>	<b>Special Districts</b>	<b>Public Defender</b>	<b>Inmate Fund</b>	<b>Total</b>
Cash and cash equivalents	\$ 18,245,790	\$ 202,626	\$ 2,228,007	\$ 11,249,504	\$ 1,919,787	\$ 20,875,207	\$ 2,531,661	\$ 482,869	\$ 57,735,451
Investments	-	-	-	-	-	32,105,240	-	-	32,105,240
Taxes receivable	33,176,203	-	-	-	-	-	-	-	33,176,203
<b>Total assets</b>	<b>51,421,993</b>	<b>202,626</b>	<b>2,228,007</b>	<b>11,249,504</b>	<b>1,919,787</b>	<b>52,980,447</b>	<b>2,531,661</b>	<b>482,869</b>	<b>123,016,894</b>
<b>LIABILITIES</b>									
Due to others	18,245,790	202,626	779,802	781,375	1,439,840	52,980,447	2,531,661	482,869	77,444,410
Uncollected taxes	33,176,203	-	-	-	-	-	-	-	33,176,203
<b>Total liabilities</b>	<b>51,421,993</b>	<b>202,626</b>	<b>779,802</b>	<b>781,375</b>	<b>1,439,840</b>	<b>52,980,447</b>	<b>2,531,661</b>	<b>482,869</b>	<b>110,620,613</b>
<b>NET POSITION</b>									
Restricted for individuals, organizations and other governments	\$ -	\$ -	\$ 1,448,205	\$ 10,468,129	\$ 479,947	\$ -	\$ -	\$ -	\$ 12,396,281
<b>Total net position</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,448,205</b>	<b>\$ 10,468,129</b>	<b>\$ 479,947</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 12,396,281</b>

**GREENVILLE COUNTY, SOUTH CAROLINA**

**COMBINING STATEMENT OF CHANGES IN  
FIDUCIARY NET POSITION  
CUSTODIAL FUNDS  
JUNE 30, 2021**

	<b>Property Tax</b>	<b>Family Court</b>	<b>Master in Equity</b>	<b>Clerk of Court</b>	<b>Pretrial Intervention</b>	<b>Special Districts</b>	<b>Public Defender</b>	<b>Inmate Fund</b>	<b>Total</b>
<b>ADDITIONS</b>									
Interest income	\$ -	\$ -	\$ 2,970	\$ 7,299	\$ 866	\$ -	\$ -	\$ 38	\$ 11,173
Taxes	779,081,613	-	-	-	-	932,418,892	-	-	1,711,500,505
Funds from state and municipalities	-	-	-	-	-	-	5,645,672	-	5,645,672
Fines and fees	-	3,293,910	-	-	-	-	-	-	3,293,910
Criminal and civil bonds	-	-	-	2,259,446	-	-	-	-	2,259,446
Funds from state and participants	-	-	-	-	2,463,573	-	-	-	2,463,573
Inmate funds collected	-	-	-	-	-	-	-	4,211,543	4,211,543
Funds from foreclosure sales	-	-	5,847,225	-	-	-	-	-	5,847,225
<b>Total additions</b>	<b>779,081,613</b>	<b>3,293,910</b>	<b>5,850,195</b>	<b>2,266,745</b>	<b>2,464,439</b>	<b>932,418,892</b>	<b>5,645,672</b>	<b>4,211,581</b>	<b>1,735,233,047</b>
<b>DEDUCTIONS</b>									
Taxes and fees paid to other governments	779,081,613	3,293,910	5,407,753	-	-	932,418,892	-	-	1,720,202,168
Funds disbursed per court order	-	-	-	3,529,415	2,395,890	-	-	-	5,925,305
Inmate funds disbursed	-	-	-	-	-	-	-	4,211,581	4,211,581
Disbursements by public defender's office	-	-	-	-	-	-	5,645,672	-	5,645,672
<b>Total deductions</b>	<b>779,081,613</b>	<b>3,293,910</b>	<b>5,407,753</b>	<b>3,529,415</b>	<b>2,395,890</b>	<b>932,418,892</b>	<b>5,645,672</b>	<b>4,211,581</b>	<b>1,735,984,726</b>
Change in fiduciary net position	-	-	442,442	(1,262,670)	68,549	-	-	-	(751,679)
<b>Net position, beginning of year, restated</b>	<b>-</b>	<b>-</b>	<b>1,005,763</b>	<b>11,730,799</b>	<b>411,398</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>13,147,960</b>
<b>Net position, end of year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,448,205</b>	<b>\$ 10,468,129</b>	<b>\$ 479,947</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 12,396,281</b>

**SUPPLEMENTARY INFORMATION REQUIRED BY  
THE STATE OF SOUTH CAROLINA**

**GREENVILLE COUNTY, SOUTH CAROLINA**  
**UNIFORM SCHEDULE OF COURT FINES, ASSESSMENTS AND SURCHARGES (per ACT 96)**  
**For The Year Ended June 30, 2021**

**FOR THE STATE TREASURER'S OFFICE:**

<b>COUNTY / MUNICIPAL FUNDS COLLECTED BY CLERK OF COURT</b>	<b>General Sessions</b>	<b>Magistrate Court</b>	<b>Municipal Court</b>	<b>Total</b>
<b>Court Fines and Assessments:</b>				
Court fines and assessments collected	\$ 804,402	\$ 4,291,924	N/A	\$ 5,096,326
Court fines and assessments remitted to State Treasurer	373,955	2,500,769	N/A	2,874,724
<b>Total Court Fines and Assessments retained</b>	<b>\$ 430,447</b>	<b>\$ 1,791,155</b>	<b>N/A</b>	<b>\$ 2,221,602</b>
<b>Surcharges and Assessments retained for victim services:</b>				
Surcharges collected and retained	\$ 172,198	\$ 55,065	N/A	\$ 227,263
Assessments retained	69,737	187,997	N/A	257,734
<b>Total Surcharges and Assessments retained for victim services</b>	<b>\$ 241,935</b>	<b>\$ 243,062</b>	<b>N/A</b>	<b>\$ 484,997</b>

**FOR THE DEPARTMENT OF CRIME VICTIM COMPENSATION (DCVC)**

<b><u>VICTIM SERVICE FUNDS COLLECTED</u></b>	<b><u>Municipal</u></b>	<b><u>County</u></b>	<b><u>Total</u></b>
<b>Carryforward from Previous Year – Beginning Balance</b>	N/A	\$ 60,455	\$ 60,455
<b><u>Victim Service Revenue:</u></b>			
Victim Service Fines Retained by City/County Treasurer	N/A	-	-
Victim Service Assessments Retained by City/County Treasurer	N/A	257,734	257,734
Victim Service Surcharges Retained by City/County Treasurer	N/A	227,263	227,263
Interest Earned	N/A	122	122
Grant Funds Received			
Grant from:	N/A	-	-
General Funds Transferred to Victim Service Fund	N/A	-	-
<b>Contribution Received from Victim Service Contracts:</b>			
(1) City of	N/A	-	-
(2) Town of	N/A	-	-
(3) City of	N/A	-	-
<b>Total Funds Allocated to Victim Service Fund + Beginning Balance (A)</b>	<b>N/A</b>	<b>\$ 545,574</b>	<b>\$ 545,574</b>

**GREENVILLE COUNTY, SOUTH CAROLINA**  
**UNIFORM SCHEDULE OF COURT FINES, ASSESSMENTS AND SURCHARGES (per ACT 96)**  
**For The Year Ended June 30, 2021**

<b><u>Expenditures for Victim Service Program:</u></b>	<b><u>Municipal</u></b>	<b><u>County</u></b>	<b><u>Total</u></b>
Salaries and Benefits	N/A	\$ 545,036	\$ 545,036
Operating Expenditures	N/A	-	-
<b>Victim Service Contract(s):</b>			
(1) Entity's Name:	N/A	-	-
(2) Entity's Name	N/A	-	-
<b>Victim Service Donation(s):</b>			
(1) Domestic Violence Shelter:	N/A	-	-
(2) Rape Crisis Center:	N/A	-	-
(3) Other local direct crime victims service agency:	N/A	-	-
Transferred to General Fund	N/A	-	-
<b>Total Expenditures from Victim Service Fund/Program (B)</b>	<b>N/A</b>	<b>545,036</b>	<b>545,036</b>
Total Victim Service Funds Retained by Municipal/County Treasurer (A-B)	N/A	538	538
<b>Less: Prior Year Fund Deficit Repayment</b>	N/A	-	-
<b>Carryforward Funds – End of Year</b>	<b>N/A</b>	<b>\$ 538</b>	<b>\$ 538</b>