

SUPPLEMENTARY INFORMATION

GREENVILLE COUNTY, SOUTH CAROLINA

Schedule of Revenues and Expenditures
Budget and Actual (Budget Basis)
General Fund
Year Ended June 30, 2008

	Original Budget	Final Budget	Actual (Budget Basis)	Positive (Negative) Variance
Property taxes				
Current and delinquent	\$ 61,601,401	\$ 61,601,401	\$ 65,008,927	\$ 3,407,526
County offices				
Clerk of court	2,274,416	2,274,416	2,380,064	105,648
RMC	6,023,500	6,023,500	5,082,328	(941,172)
Probate court	913,271	913,271	826,302	(86,969)
Master in equity	1,112,400	1,112,400	1,264,352	151,952
Detention center	815,600	815,600	758,732	(56,868)
Sheriff	237,659	237,659	249,348	11,689
Magistrates	3,517,500	3,517,500	3,572,616	55,116
Information systems	8,800	8,800	4,900	(3,900)
General services	61,305	61,305	216,517	155,212
Health department	123,000	123,000	126,697	3,697
Building standards - codes	2,689,405	2,689,405	2,275,287	(414,118)
Emergency medical services	7,626,021	7,626,021	7,717,768	91,747
Planning commission	82,000	82,000	63,937	(18,063)
Law enforcement support	308,050	308,050	286,262	(21,788)
Engineering	119,663	119,663	89,102	(30,561)
Real property services	27,000	27,000	15,868	(11,132)
Code enforcement - zoning	24,750	24,750	22,305	(2,445)
	<u>25,964,340</u>	<u>25,964,340</u>	<u>24,952,385</u>	<u>(1,011,955)</u>
Intergovernmental revenues				
State of South Carolina:				
State allocations	22,007,800	22,007,800	23,854,048	1,846,248
Voter registration and election	14,519	14,519	15,140	621
Veterans affairs	15,000	15,000	15,436	436
Tax supplies	11,646	11,646	11,646	-
Accommodations tax	60,000	60,000	67,897	7,897
Multi-county park	-	-	107,867	107,867
Merchants inventory tax	523,743	523,743	523,743	-
Other	125,000	125,000	301,528	176,528
	<u>22,757,708</u>	<u>22,757,708</u>	<u>24,897,305</u>	<u>2,139,597</u>
Other revenues				
Investment income:				
Interest income	2,309,138	2,309,138	2,497,211	188,073
Rents	511,879	511,879	538,224	26,345
Indirect costs	218,797	218,797	271,029	52,232
Sale of property and equipment	206,000	206,000	116,588	(89,412)
Franchise fees	1,906,994	1,906,994	3,615,787	1,708,793
Other	343,400	343,400	131,453	(211,947)
	<u>5,496,208</u>	<u>5,496,208</u>	<u>7,170,292</u>	<u>1,674,084</u>
Total revenues	<u>115,819,657</u>	<u>115,819,657</u>	<u>122,028,909</u>	<u>6,209,252</u>
Current expenditures				
Administrative				
County Administrator				
Salaries	541,217	519,886	519,883	3
Operations	28,305	28,408	26,294	2,114
	<u>569,522</u>	<u>548,294</u>	<u>546,177</u>	<u>2,117</u>

GREENVILLE COUNTY, SOUTH CAROLINA

Schedule of Revenues and Expenditures
Budget and Actual (Budget Basis)
General Fund
Year Ended June 30, 2008

	Original Budget	Final Budget	Actual (Budget Basis)	Positive (Negative) Variance
County Attorney				
Salaries	560,438	505,816	505,812	4
Operations	58,544	58,544	45,008	13,536
	<u>618,982</u>	<u>564,360</u>	<u>550,820</u>	<u>13,540</u>
County Council				
Salaries	649,375	595,151	595,146	5
Operations	443,379	450,831	445,126	5,705
Contractual agreements	7,053	4,053	3,161	892
	<u>1,099,807</u>	<u>1,050,035</u>	<u>1,043,433</u>	<u>6,602</u>
Total administrative	<u>2,288,311</u>	<u>2,162,689</u>	<u>2,140,430</u>	<u>22,259</u>
General services				
Purchasing				
Salaries	361,527	302,608	302,604	4
Operations	17,779	18,200	18,123	77
Contractual agreements	2,024	2,024	2,013	11
	<u>381,330</u>	<u>322,832</u>	<u>322,740</u>	<u>92</u>
Financial operations				
Salaries	552,507	605,755	605,751	4
Operations	16,989	12,233	10,816	1,417
Contractual agreements	8,388	8,388	7,852	536
	<u>577,884</u>	<u>626,376</u>	<u>624,419</u>	<u>1,957</u>
Management and budget				
Salaries	552,147	525,440	525,435	5
Operations	32,000	32,034	18,281	13,753
	<u>584,147</u>	<u>557,474</u>	<u>543,716</u>	<u>13,758</u>
Information systems				
Salaries	2,472,361	2,347,313	2,347,309	4
Operations	1,863,254	1,870,454	1,851,850	18,604
Contractual agreements	345,000	345,000	341,856	3,144
	<u>4,680,615</u>	<u>4,562,767</u>	<u>4,541,015</u>	<u>21,752</u>
Tax collector				
Salaries	974,191	880,522	880,519	3
Operations	258,421	265,708	261,661	4,047
Contractual agreements	15,064	8,164	8,115	49
	<u>1,247,676</u>	<u>1,154,394</u>	<u>1,150,295</u>	<u>4,099</u>
Real property services				
Salaries	1,856,246	1,599,997	1,599,993	4
Operations	135,925	138,096	133,654	4,442
Contractual agreements	26,818	21,939	20,079	1,860
	<u>2,018,989</u>	<u>1,760,032</u>	<u>1,753,726</u>	<u>6,306</u>

GREENVILLE COUNTY, SOUTH CAROLINA

Schedule of Revenues and Expenditures
Budget and Actual (Budget Basis)
General Fund
Year Ended June 30, 2008

	Original Budget	Final Budget	Actual (Budget Basis)	Positive (Negative) Variance
GIS				
Salaries	441,308	441,019	441,015	4
Operations	29,290	27,973	27,185	788
Contractual agreements	51,469	49,903	49,902	1
	<u>522,067</u>	<u>518,895</u>	<u>518,102</u>	<u>793</u>
Indigent defense				
Salaries	146,032	133,717	133,301	416
Operations	6,500	6,365	4,594	1,771
Contractual agreements	434,522	434,657	387,851	46,806
	<u>587,054</u>	<u>574,739</u>	<u>525,746</u>	<u>48,993</u>
Total general services	<u>10,599,762</u>	<u>10,077,509</u>	<u>9,979,759</u>	<u>97,750</u>
Human resources				
Human resources				
Salaries	667,090	661,042	661,038	4
Operations	35,546	35,681	34,290	1,391
Contractual agreements	6,961	6,961	5,565	1,396
	<u>709,597</u>	<u>703,684</u>	<u>700,893</u>	<u>2,791</u>
Registration and election				
Salaries	532,039	615,769	615,766	3
Operations	100,000	60,071	60,159	(88)
Contractual agreements	60,039	59,927	59,927	-
	<u>692,078</u>	<u>735,767</u>	<u>735,852</u>	<u>(85)</u>
Human relations				
Salaries	124,619	124,619	123,687	932
Operations	9,363	9,363	9,070	293
Contractual agreements	2,688	2,688	2,482	206
	<u>136,670</u>	<u>136,670</u>	<u>135,239</u>	<u>1,431</u>
Veterans affairs				
Salaries	262,102	256,544	256,540	4
Operations	11,850	11,770	11,420	350
Contractual agreements	2,337	2,417	2,400	17
	<u>276,289</u>	<u>270,731</u>	<u>270,360</u>	<u>371</u>
Total human resources	<u>1,814,634</u>	<u>1,846,852</u>	<u>1,842,344</u>	<u>4,508</u>
Public works				
Engineering				
Salaries	4,484,587	4,407,428	4,407,408	20
Operations	1,219,340	1,348,679	1,321,721	26,958
Contractual agreements	57,200	54,775	48,189	6,586
Capital outlay	372,306	352,906	343,928	8,978
	<u>6,133,433</u>	<u>6,163,788</u>	<u>6,121,246</u>	<u>42,542</u>
Property management				
Salaries	1,485,305	1,359,372	1,359,365	7
Operations	3,482,723	3,514,043	3,345,296	168,747
Contractual agreements	1,030,525	1,030,525	1,021,609	8,916
	<u>5,998,553</u>	<u>5,903,940</u>	<u>5,726,270</u>	<u>177,670</u>

GREENVILLE COUNTY, SOUTH CAROLINA

Schedule of Revenues and Expenditures
Budget and Actual (Budget Basis)
General Fund
Year Ended June 30, 2008

	Original Budget	Final Budget	Actual (Budget Basis)	Positive (Negative) Variance
Codes enforcement				
Salaries	3,522,282	3,047,269	3,047,263	6
Operations	680,240	654,073	584,489	69,584
Contractual agreements	73,767	79,934	45,080	34,854
	<u>4,276,289</u>	<u>3,781,276</u>	<u>3,676,832</u>	<u>104,444</u>
Total public works	<u>16,408,275</u>	<u>15,849,004</u>	<u>15,524,348</u>	<u>324,656</u>
Public safety				
Records				
Salaries	2,109,718	2,003,076	2,003,072	4
Operations	97,475	97,475	88,809	8,666
Contractual agreements	29,706	29,706	25,917	3,789
	<u>2,236,899</u>	<u>2,130,257</u>	<u>2,117,798</u>	<u>12,459</u>
Detention center				
Salaries	13,834,734	13,732,001	13,731,993	8
Operations	1,372,737	1,746,478	1,746,436	42
Contractual agreements	255,756	249,698	249,697	1
	<u>15,463,227</u>	<u>15,728,177</u>	<u>15,728,126</u>	<u>51</u>
Emergency medical services				
Salaries	11,414,310	12,914,176	12,914,169	7
Operations	1,589,504	1,619,241	1,619,182	59
Contractual agreements	239,674	239,674	239,538	136
	<u>13,243,488</u>	<u>14,773,091</u>	<u>14,772,889</u>	<u>202</u>
Forensics				
Salaries	1,772,005	1,688,597	1,687,962	635
Operations	111,600	148,788	147,821	967
Contractual agreements	145,268	109,935	109,935	-
	<u>2,028,873</u>	<u>1,947,320</u>	<u>1,945,718</u>	<u>1,602</u>
Total public safety	<u>32,972,487</u>	<u>34,578,845</u>	<u>34,564,531</u>	<u>14,314</u>
Elected officials - Judicial				
Circuit Solicitor				
Salaries	4,846,179	4,671,472	4,671,327	145
Operations	127,265	142,954	142,773	181
Contractual agreements	157,771	146,468	146,463	5
	<u>5,131,215</u>	<u>4,960,894</u>	<u>4,960,563</u>	<u>331</u>
Clerk of Court				
Salaries	3,114,495	2,883,093	2,883,063	30
Operations	231,335	232,335	231,359	976
Contractual agreements	38,907	37,907	37,539	368
	<u>3,384,738</u>	<u>3,153,335</u>	<u>3,151,961</u>	<u>1,374</u>
Probate Court				
Salaries	1,019,000	1,006,290	1,006,285	5
Operations	40,855	43,557	43,551	6
Contractual agreements	44,929	42,285	42,282	3
	<u>1,104,784</u>	<u>1,092,132</u>	<u>1,092,118</u>	<u>14</u>

GREENVILLE COUNTY, SOUTH CAROLINA

Schedule of Revenues and Expenditures
Budget and Actual (Budget Basis)
General Fund
Year Ended June 30, 2008

	Original Budget	Final Budget	Actual (Budget Basis)	Positive (Negative) Variance
Master in Equity				
Salaries	486,922	462,486	462,470	16
Operations	13,168	13,453	7,230	6,223
Contractual agreements	4,400	4,400	2,746	1,654
	<u>504,490</u>	<u>480,339</u>	<u>472,446</u>	<u>7,893</u>
Magistrates				
Salaries	3,696,647	3,682,244	3,681,918	326
Operations	278,291	281,534	261,227	20,307
Contractual agreements	45,463	26,891	20,230	6,661
	<u>4,020,401</u>	<u>3,990,669</u>	<u>3,963,375</u>	<u>27,294</u>
Total elected officials - Judicial	<u>14,145,628</u>	<u>13,677,369</u>	<u>13,640,463</u>	<u>36,906</u>
Elected officials - Fiscal				
Treasurer				
Salaries	346,507	350,346	350,344	2
Operations	13,200	13,183	12,266	917
Contractual agreements	400	417	417	-
	<u>360,107</u>	<u>363,946</u>	<u>363,027</u>	<u>919</u>
Register of Deeds				
Salaries	977,785	921,594	921,589	5
Operations	86,355	89,269	89,263	6
Contractual agreements	51,287	51,090	51,089	1
	<u>1,115,427</u>	<u>1,061,953</u>	<u>1,061,941</u>	<u>12</u>
Auditor				
Salaries	818,113	800,740	800,733	7
Operations	26,420	26,644	25,996	648
Contractual agreements	7,120	6,951	6,951	-
	<u>851,653</u>	<u>834,335</u>	<u>833,680</u>	<u>655</u>
Board of Appeals				
Operations	2,000	2,000	901	1,099
	<u>2,000</u>	<u>2,000</u>	<u>901</u>	<u>1,099</u>
Total elected officials - fiscal	<u>2,329,187</u>	<u>2,262,234</u>	<u>2,259,549</u>	<u>2,685</u>
Elected officials - law enforcement				
Sheriff				
Salaries	27,004,160	27,281,479	27,284,560	(3,081)
Operations	3,076,537	3,459,247	3,457,722	1,525
Contractual agreements	457,899	457,350	446,365	10,985
Capital outlay	432,500	366,625	366,377	248
	<u>30,971,096</u>	<u>31,564,701</u>	<u>31,555,024</u>	<u>9,677</u>
Coroner				
Salaries	465,266	462,289	462,286	3
Operations	43,500	53,077	53,065	12
	<u>508,766</u>	<u>515,366</u>	<u>515,351</u>	<u>15</u>

GREENVILLE COUNTY, SOUTH CAROLINA

Schedule of Revenues and Expenditures
Budget and Actual (Budget Basis)
General Fund
Year Ended June 30, 2008

	Original Budget	Final Budget	Actual (Budget Basis)	Positive (Negative) Variance
County Medical Examiner				
Operations	342,740	342,740	340,059	2,681
	<u>342,740</u>	<u>342,740</u>	<u>340,059</u>	<u>2,681</u>
Total elected officials - law enforcement	31,822,602	32,422,807	32,410,434	12,373
Boards, commissions and others				
Legislative Delegation				
Salaries	9,900	9,900	9,900	-
	<u>9,900</u>	<u>9,900</u>	<u>9,900</u>	<u>-</u>
Agencies and social service agencies				
Lump sum appropriations	1,148,779	1,148,779	1,130,564	18,215
	<u>1,148,779</u>	<u>1,148,779</u>	<u>1,130,564</u>	<u>18,215</u>
Planning				
Salaries	1,108,709	944,531	944,528	3
Operations	51,333	58,307	56,806	1,501
Contractual agreements	110,041	110,351	110,327	24
	<u>1,270,083</u>	<u>1,113,189</u>	<u>1,111,661</u>	<u>1,528</u>
Non-departmental				
Salaries	19,906	13,995	13,993	2
Operations	2,634,327	2,098,310	1,666,811	431,499
Contractual agreements	199,750	241,600	104,756	136,844
Capital outlay	50,750	23,670	23,670	-
	<u>2,904,733</u>	<u>2,377,575</u>	<u>1,809,230</u>	<u>568,345</u>
Employee benefit fund				
Salaries	858,015	842,237	63,316	778,921
Operations	26,000	3,706	710	2,996
Contractual agreements	9,000	12,500	12,375	125
	<u>893,015</u>	<u>858,443</u>	<u>76,401</u>	<u>782,042</u>
Total boards, commissions and others	<u>6,226,510</u>	<u>5,507,886</u>	<u>4,137,756</u>	<u>1,370,130</u>
Total expenditures	<u>118,607,396</u>	<u>118,385,195</u>	<u>116,499,614</u>	<u>1,885,581</u>
Excess of revenues over expenditures	<u>(2,787,739)</u>	<u>(2,565,538)</u>	<u>5,529,295</u>	<u>8,094,833</u>
Other financing sources (uses)				
Transfers in	3,200,000	3,200,000	3,200,000	-
Transfers out	(1,625,342)	(1,847,542)	(1,842,319)	5,223
Fund balance usage	1,213,081	1,213,080	-	(1,213,080)
	<u>2,787,739</u>	<u>2,565,538</u>	<u>1,357,681</u>	<u>(1,207,857)</u>
Excess of revenues and other financing sources over expenditures and other financing uses	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,886,976</u>	<u>\$ 6,886,976</u>

GREENVILLE COUNTY, SOUTH CAROLINA

Combining Balance Sheet

Federal and State Grants

June 30, 2008

	<u>LLEBG</u>	<u>Circuit Solicitor Seized Funds</u>	<u>E-911</u>
Assets			
Cash and cash equivalents	\$ -	\$ 237,331	\$ 200,126
Other	-	1,453	-
Due from other governmental units	-	-	176,867
Prepaid items	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
Total assets	\$ <u>-</u>	\$ <u>238,784</u>	\$ <u>376,993</u>
Liabilities and fund balances			
Liabilities:			
Accounts payable	\$ -	\$ 3,256	\$ 823
Accrued liabilities	-	-	13,339
Deferred revenue	-	-	-
Due to other funds	-	-	-
Compensated absences payable - current portion	-	-	23,728
Total liabilities	<u>-</u>	<u>3,256</u>	<u>37,890</u>
Fund balances:			
Undesignated	<u>-</u>	<u>235,528</u>	<u>339,103</u>
Total fund balances	<u>-</u>	<u>235,528</u>	<u>339,103</u>
Total liabilities and fund balances	\$ <u>-</u>	\$ <u>238,784</u>	\$ <u>376,993</u>

Sheriff's Narcotics Funds	Solicitor Expungement	Solicitor Estreatment	Sheriff Federal Sharing	Miscellaneous Other Grants	Total Federal and State Grants
\$ 398,849	\$ 92,016	\$ 60,926	\$ 64,640	\$ 2,760,763	\$ 3,814,651
2,124	1,268	571	554	409,591	415,561
-	-	-	-	1,829,275	2,006,142
-	-	-	-	6,117	6,117
<u>\$ 400,973</u>	<u>\$ 93,284</u>	<u>\$ 61,497</u>	<u>\$ 65,194</u>	<u>\$ 5,005,746</u>	<u>\$ 6,242,471</u>
\$ 13,864	\$ 1,685	\$ 209	\$ 25,518	\$ 354,821	\$ 400,176
-	-	-	-	202,783	216,122
-	-	-	-	170,370	170,370
-	-	-	-	7,852	7,852
-	-	-	-	177,513	201,241
<u>13,864</u>	<u>1,685</u>	<u>209</u>	<u>25,518</u>	<u>913,339</u>	<u>995,761</u>
<u>387,109</u>	<u>91,599</u>	<u>61,288</u>	<u>39,676</u>	<u>4,092,407</u>	<u>5,246,710</u>
<u>387,109</u>	<u>91,599</u>	<u>61,288</u>	<u>39,676</u>	<u>4,092,407</u>	<u>5,246,710</u>
<u>\$ 400,973</u>	<u>\$ 93,284</u>	<u>\$ 61,497</u>	<u>\$ 65,194</u>	<u>\$ 5,005,746</u>	<u>\$ 6,242,471</u>

GREENVILLE COUNTY, SOUTH CAROLINA

Combining Schedule of Revenues, Expenditures and Changes in Fund Balances

Federal and State Grants

Year Ended June 30, 2008

	<u>LLEBG</u>	<u>Circuit Solicitor Seized Funds</u>	<u>E-911</u>	<u>Sheriff's Narcotics Funds</u>
Revenues				
Intergovernmental	\$ -	\$ -	\$ 176,867	\$ -
Other	-	132,763	1,807,353	420,191
Total revenues	<u>-</u>	<u>132,763</u>	<u>1,984,220</u>	<u>420,191</u>
Expenditures				
Current:				
General services	-	-	-	-
Public works	-	-	-	-
Public safety	-	-	-	-
Judicial services	-	61,931	-	-
Law enforcement services	-	-	1,419,281	230,472
Boards, commission & others	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	<u>-</u>	<u>61,931</u>	<u>1,419,281</u>	<u>230,472</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>70,832</u>	<u>564,939</u>	<u>189,719</u>
Other financing sources (uses)				
Transfers in	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	-	70,832	564,939	189,719
Fund balance - beginning	<u>-</u>	<u>164,696</u>	<u>(225,836)</u>	<u>197,390</u>
Fund balance - ending	<u>\$ -</u>	<u>\$ 235,528</u>	<u>\$ 339,103</u>	<u>\$ 387,109</u>

Solicitor Expungement	Solicitor Estreatment	Sheriff Federal Sharing	Miscellaneous Other Grants	Total Federal and State Grants
\$ -	\$ -	\$ 62,313	\$ 11,937,033	\$ 12,176,213
169,318	137,420	4,219	1,627,626	4,298,890
<u>169,318</u>	<u>137,420</u>	<u>66,532</u>	<u>13,564,659</u>	<u>16,475,103</u>
-	-	-	62,473	62,473
-	-	-	113,162	113,162
-	-	-	96,320	96,320
276,569	156,646	-	3,975,602	4,470,748
-	-	148,944	1,897,625	3,696,322
-	-	-	7,319,983	7,319,983
-	-	6,873	294,886	301,759
<u>276,569</u>	<u>156,646</u>	<u>155,817</u>	<u>13,760,051</u>	<u>16,060,767</u>
(107,251)	(19,226)	(89,285)	(195,392)	414,336
-	-	-	612,269	612,269
-	-	-	612,269	612,269
(107,251)	(19,226)	(89,285)	416,877	1,026,605
<u>198,850</u>	<u>80,514</u>	<u>128,961</u>	<u>3,675,530</u>	<u>4,220,105</u>
\$ <u><u>91,599</u></u>	\$ <u><u>61,288</u></u>	\$ <u><u>39,676</u></u>	\$ <u><u>4,092,407</u></u>	\$ <u><u>5,246,710</u></u>

GREENVILLE COUNTY, SOUTH CAROLINA

Schedule of Revenues, Expenditures and Changes in Fund Balances

Federal and State Grants - All Subfunds

Year Ended June 30, 2008

	<u>Victim Witness Services 33.8</u>	<u>Interagency Computer Support</u>	<u>Child Support Enforcement Title IV-D Incentives</u>	<u>Child Support Enforcement Title IV-D Warrants</u>
Revenues				
Intergovernmental	\$ 276,231	\$ -	\$ 95,059	\$ 59,983
Other	-	98,711	-	-
Total revenues	<u>276,231</u>	<u>98,711</u>	<u>95,059</u>	<u>59,983</u>
Expenditures				
Current:				
General services	-	62,473	-	-
Public works	-	-	-	-
Public safety	-	-	-	-
Judicial services	128,253	-	84,434	59,983
Law enforcement services	-	-	-	-
Boards, commission & others	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	<u>128,253</u>	<u>62,473</u>	<u>84,434</u>	<u>59,983</u>
Excess (deficiency) of revenues over (under) expenditures	<u>147,978</u>	<u>36,238</u>	<u>10,625</u>	<u>-</u>
Other financing sources (uses)				
Transfers in	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
 Net change in fund balances	 147,978	 36,238	 10,625	 -
Fund balance - beginning	<u>310,706</u>	<u>44,423</u>	<u>319,079</u>	<u>-</u>
Fund balance - ending	<u>\$ 458,684</u>	<u>\$ 80,661</u>	<u>\$ 329,704</u>	<u>\$ -</u>

Child Support Enforcement Title IV-D Unit Costs	Clerk of Court Bondsman Fees	Probate Mental Health Court 1DO5041	Victim's Bill of Rights	Victim Witness State Grant	Special Grant Assistance Solicitor	Community Forum - Palmetto Project
\$ 566,171	\$ -	\$ 1,644	\$ 820,922	\$ 55,648	\$ 1,009,272	\$ -
-	14,450	-	-	-	793,110	5,768
<u>566,171</u>	<u>14,450</u>	<u>1,644</u>	<u>820,922</u>	<u>55,648</u>	<u>1,802,382</u>	<u>5,768</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
566,171	7,482	1,644	1,022,759	55,648	1,718,512	-
-	-	-	-	-	-	-
-	-	-	-	-	-	10,403
-	-	-	-	-	-	-
<u>566,171</u>	<u>7,482</u>	<u>1,644</u>	<u>1,022,759</u>	<u>55,648</u>	<u>1,718,512</u>	<u>10,403</u>
-	6,968	-	(201,837)	-	83,870	(4,635)
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	6,968	-	(201,837)	-	83,870	(4,635)
-	37,259	-	465,791	-	234,093	8,188
<u>\$ -</u>	<u>\$ 44,227</u>	<u>\$ -</u>	<u>\$ 263,954</u>	<u>\$ -</u>	<u>\$ 317,963</u>	<u>\$ 3,553</u>

GREENVILLE COUNTY, SOUTH CAROLINA

Schedule of Revenues, Expenditures and Changes in Fund Balances
Federal and State Grants - All Subfunds
Year Ended June 30, 2008

	<u>Victim Witness Contributions</u>	<u>Seized Funds Sheriff</u>	<u>Drug Court Funding</u>	<u>EMS Donations</u>
Revenues				
Intergovernmental	\$ -	\$ -	\$ 196,140	\$ -
Other	905	37,445	-	10,420
Total revenues	<u>905</u>	<u>37,445</u>	<u>196,140</u>	<u>10,420</u>
Expenditures				
Current:				
General services	-	-	-	-
Public works	-	-	-	-
Public safety	-	-	-	8,462
Judicial services	-	-	143,503	-
Law enforcement services	-	17,263	-	-
Boards, commission & others	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	<u>-</u>	<u>17,263</u>	<u>143,503</u>	<u>8,462</u>
Excess (deficiency) of revenues over (under) expenditures	<u>905</u>	<u>20,182</u>	<u>52,637</u>	<u>1,958</u>
Other financing sources (uses)				
Transfers in	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	905	20,182	52,637	1,958
Fund balance - beginning	<u>1,841</u>	<u>16,066</u>	<u>348,908</u>	<u>6,915</u>
Fund balance - ending	<u>\$ 2,746</u>	<u>\$ 36,248</u>	<u>\$ 401,545</u>	<u>\$ 8,873</u>

EMS Grant-in-Aid FY08	Sheriff's Bench Warrants	MCI Kid Safety	School Resource Officers	Work Release	False Alarm Fees	Solicitor CDV 33.9
\$ 65,907	\$ 19,448	\$ -	\$ 647,492	\$ -	\$ -	\$ 137,500
-	-	7,213	-	165,573	128,843	-
<u>65,907</u>	<u>19,448</u>	<u>7,213</u>	<u>647,492</u>	<u>165,573</u>	<u>128,843</u>	<u>137,500</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
30,271	19,448	-	-	-	-	-
-	-	-	-	-	-	61,441
-	-	5,280	647,492	131,880	166,000	-
-	-	-	-	-	-	-
39,416	-	-	-	-	-	-
<u>69,687</u>	<u>19,448</u>	<u>5,280</u>	<u>647,492</u>	<u>131,880</u>	<u>166,000</u>	<u>61,441</u>
<u>(3,780)</u>	<u>-</u>	<u>1,933</u>	<u>-</u>	<u>33,693</u>	<u>(37,157)</u>	<u>76,059</u>
<u>3,780</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>3,780</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	1,933	-	33,693	(37,157)	76,059
-	-	1,760	-	73,742	357,584	53,681
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,693</u>	<u>\$ -</u>	<u>\$ 107,435</u>	<u>\$ 320,427</u>	<u>\$ 129,740</u>

GREENVILLE COUNTY, SOUTH CAROLINA

Schedule of Revenues, Expenditures and Changes in Fund Balances
Federal and State Grants - All Subfunds
Year Ended June 30, 2008

	Solid Waste Management Grant	WIA Adult Admin 6AM004	PIC	WIA Youth Admin 6AM004
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Revenues				
Intergovernmental	\$ 26,855	\$ 37,902	\$ -	\$ 23,483
Other	-	-	-	-
Total revenues	<u>26,855</u>	<u>37,902</u>	<u>-</u>	<u>23,483</u>
Expenditures				
Current:				
General services	-	-	-	-
Public works	6,677	-	-	-
Public safety	-	-	-	-
Judicial services	-	-	-	-
Law enforcement services	-	-	-	-
Boards, commission & others	-	37,902	8	23,483
Capital outlay	20,178	-	-	-
Total expenditures	<u>26,855</u>	<u>37,902</u>	<u>8</u>	<u>23,483</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>(8)</u>	<u>-</u>
Other financing sources (uses)				
Transfers in	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
 Net change in fund balances	 -	 -	 (8)	 -
Fund balance - beginning	<u>-</u>	<u>-</u>	<u>8</u>	<u>-</u>
Fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Palmetto Pride FY06	Accommodations Tax	GCEDC Pass-Through Funding	WIA Adult 6A004	WIA Dislocated Worker 6DW004	Comprehensive Plan	FTA Section 8
\$ -	\$ 861,492	\$ -	\$ 186,936	\$ 341,713	\$ -	\$ 123,147
-	-	108,000	-	-	-	-
-	861,492	108,000	186,936	341,713	-	123,147
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	856,718	128,000	186,936	341,713	12,279	123,147
-	856,718	128,000	186,936	341,713	12,279	123,147
-	4,774	(20,000)	-	-	(12,279)	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	4,774	(20,000)	-	-	(12,279)	-
178	458,652	20,000	-	-	12,613	-
\$ 178	\$ 463,426	\$ -	\$ -	\$ -	\$ 334	\$ -

GREENVILLE COUNTY, SOUTH CAROLINA

Schedule of Revenues, Expenditures and Changes in Fund Balances
Federal and State Grants - All Subfunds
Year Ended June 30, 2008

	<u>Facilities Rental</u>	<u>Court Fee Funding for Solicitors</u>	<u>Prepaid Vehicle Tag</u>	<u>Circuit Solicitor Seized Funds</u>
Revenues				
Intergovernmental	\$ -	\$ 17,650	\$ -	\$ -
Other	2,400	-	8,346	132,763
Total revenues	<u>2,400</u>	<u>17,650</u>	<u>8,346</u>	<u>132,763</u>
Expenditures				
Current:				
General services	-	-	-	-
Public works	3,280	-	-	-
Public safety	-	-	-	-
Judicial services	-	17,600	-	61,931
Law enforcement services	-	-	-	-
Boards, commission & others	-	-	165	-
Capital outlay	-	-	-	-
Total expenditures	<u>3,280</u>	<u>17,600</u>	<u>165</u>	<u>61,931</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(880)</u>	<u>50</u>	<u>8,181</u>	<u>70,832</u>
Other financing sources (uses)				
Transfers in	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	(880)	50	8,181	70,832
Fund balance - beginning	<u>5,823</u>	<u>67,494</u>	<u>15,338</u>	<u>164,696</u>
Fund balance - ending	<u>\$ 4,943</u>	<u>\$ 67,544</u>	<u>\$ 23,519</u>	<u>\$ 235,528</u>

<u>E-911</u>	<u>Sheriff's Narcotics Fund</u>	<u>Solicitor Expungement</u>	<u>Solicitor Estreatment</u>	<u>Sheriff Federal Sharing</u>	<u>Emergency Preparedness</u>	<u>Home Incarceration</u>
\$ 176,867	\$ -	\$ -	\$ -	\$ 62,313	\$ -	\$ -
<u>1,807,353</u>	<u>420,191</u>	<u>169,318</u>	<u>137,420</u>	<u>4,219</u>	<u>10,500</u>	<u>-</u>
<u>1,984,220</u>	<u>420,191</u>	<u>169,318</u>	<u>137,420</u>	<u>66,532</u>	<u>10,500</u>	<u>-</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	276,569	156,646	-	-	-
1,419,281	230,472	-	-	148,944	-	60,784
-	-	-	-	-	-	-
-	-	-	-	6,873	-	-
<u>1,419,281</u>	<u>230,472</u>	<u>276,569</u>	<u>156,646</u>	<u>155,817</u>	<u>-</u>	<u>60,784</u>
<u>564,939</u>	<u>189,719</u>	<u>(107,251)</u>	<u>(19,226)</u>	<u>(89,285)</u>	<u>10,500</u>	<u>(60,784)</u>
-	-	-	-	-	-	67,492
-	-	-	-	-	-	67,492
564,939	189,719	(107,251)	(19,226)	(89,285)	10,500	6,708
<u>(225,836)</u>	<u>197,390</u>	<u>198,850</u>	<u>80,514</u>	<u>128,961</u>	<u>46,397</u>	<u>(6,707)</u>
<u>\$ 339,103</u>	<u>\$ 387,109</u>	<u>\$ 91,599</u>	<u>\$ 61,288</u>	<u>\$ 39,676</u>	<u>\$ 56,897</u>	<u>\$ 1</u>

GREENVILLE COUNTY, SOUTH CAROLINA

Schedule of Revenues, Expenditures and Changes in Fund Balances
Federal and State Grants - All Subfunds
Year Ended June 30, 2008

	<u>Predatory Lending Counseling</u>	<u>HUD Housing Counseling HC060498017</u>	<u>Housing Initiatives FH400GO6087</u>	<u>The Key Housing Counseling</u>
Revenues				
Intergovernmental	\$ -	\$ 36,170	\$ 40,938	\$ 49,600
Other	-	-	-	-
Total revenues	<u>-</u>	<u>36,170</u>	<u>40,938</u>	<u>49,600</u>
Expenditures				
Current:				
General services	-	-	-	-
Public works	-	-	-	-
Public safety	-	-	-	-
Judicial services	-	-	-	-
Law enforcement services	-	-	-	-
Boards, commission & others	2,135	36,170	40,938	49,600
Capital outlay	-	-	-	-
Total expenditures	<u>2,135</u>	<u>36,170</u>	<u>40,938</u>	<u>49,600</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(2,135)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other financing sources (uses)				
Transfers in	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	(2,135)	-	-	-
Fund balance - beginning	<u>2,135</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Vehicle Insurance Recovery	Bank of America Counseling	Industry Special Project	Encroachment Fee	Palmetto Pride Enforcement Sheriff	Lake Conestee Nature Park	Sex Offender Program
\$ -	\$ -	\$ 300,000	\$ -	\$ -	\$ 14,484	\$ -
92,299	9,950	-	69,050	-	(7,550)	6,070
<u>92,299</u>	<u>9,950</u>	<u>300,000</u>	<u>69,050</u>	<u>-</u>	<u>6,934</u>	<u>6,070</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	5,501	-	2,743
-	22,516	300,000	-	-	6,934	-
91,272	-	-	-	-	-	-
<u>91,272</u>	<u>22,516</u>	<u>300,000</u>	<u>-</u>	<u>5,501</u>	<u>6,934</u>	<u>2,743</u>
<u>1,027</u>	<u>(12,566)</u>	<u>-</u>	<u>69,050</u>	<u>(5,501)</u>	<u>-</u>	<u>3,327</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
1,027	(12,566)	-	69,050	(5,501)	-	3,327
55,000	23,032	-	261,790	5,600	-	3,098
<u>\$ 56,027</u>	<u>\$ 10,466</u>	<u>\$ -</u>	<u>\$ 330,840</u>	<u>\$ 99</u>	<u>\$ -</u>	<u>\$ 6,425</u>

GREENVILLE COUNTY, SOUTH CAROLINA

Schedule of Revenues, Expenditures and Changes in Fund Balances
Federal and State Grants - All Subfunds
Year Ended June 30, 2008

	Emergency Watershed Protection	JAG 2007DJBX0203	JAG 2005DJBX0197	Meth Lab Intervention 1DO5060
Revenues				
Intergovernmental	\$ -	\$ 160,708	\$ 47,801	\$ (300)
Other	-	-	-	-
Total revenues	<u>-</u>	<u>160,708</u>	<u>47,801</u>	<u>(300)</u>
Expenditures				
Current:				
General services	-	-	-	-
Public works	-	-	-	-
Public safety	-	-	-	-
Judicial services	-	-	-	-
Law enforcement services	-	115,050	6,471	10,023
Boards, commission & others	-	-	-	-
Capital outlay	-	45,658	-	-
Total expenditures	<u>-</u>	<u>160,708</u>	<u>6,471</u>	<u>10,023</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>41,330</u>	<u>(10,323)</u>
Other financing sources (uses)				
Transfers in	-	-	-	(13,699)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>(13,699)</u>
Net change in fund balances	-	-	41,330	(24,022)
Fund balance - beginning	<u>-</u>	<u>-</u>	<u>(41,330)</u>	<u>24,022</u>
Fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

GREENVILLE COUNTY, SOUTH CAROLINA

Schedule of Revenues, Expenditures and Changes in Fund Balances
Federal and State Grants - All Subfunds
Year Ended June 30, 2008

	<u>Palmetto Pride FY07</u>	<u>DHEC Air Quality</u>	<u>Gas Can Exchange/ Car Care</u>	<u>Citizens Corps 6CCP01</u>
Revenues				
Intergovernmental	\$ (131)	\$ 786	\$ -	\$ 11,390
Other	-	-	-	-
Total revenues	<u>(131)</u>	<u>786</u>	<u>-</u>	<u>11,390</u>
Expenditures				
Current:				
General services	-	-	-	-
Public works	4,121	786	574	-
Public safety	-	-	-	-
Judicial services	-	-	-	-
Law enforcement services	-	-	-	11,390
Boards, commission & others	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	<u>4,121</u>	<u>786</u>	<u>574</u>	<u>11,390</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(4,252)</u>	<u>-</u>	<u>(574)</u>	<u>-</u>
Other financing sources (uses)				
Transfers in	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	(4,252)	-	(574)	-
Fund balance - beginning	<u>4,252</u>	<u>-</u>	<u>598</u>	<u>-</u>
Fund balance - ending	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 24</u></u>	<u><u>\$ -</u></u>

GREENVILLE COUNTY, SOUTH CAROLINA

Schedule of Revenues, Expenditures and Changes in Fund Balances

Federal and State Grants - All Subfunds

Year Ended June 30, 2008

	Freddie Mac Homeowner Initiatives	WIA Trade Adjustment 8TAA004	WIA Dislocated Worker 7DW004	Campbell Bridge Project
Revenues				
Intergovernmental	\$ -	\$ 373,696	\$ 1,440,656	\$ 90,766
Other	20,000	-	-	-
Total revenues	<u>20,000</u>	<u>373,696</u>	<u>1,440,656</u>	<u>90,766</u>
Expenditures				
Current:				
General services	-	-	-	-
Public works	-	-	-	-
Public safety	-	-	-	-
Judicial services	-	-	-	-
Law enforcement services	-	-	-	-
Boards, commission & others	20,000	373,696	1,440,656	113,457
Capital outlay	-	-	-	-
Total expenditures	<u>20,000</u>	<u>373,696</u>	<u>1,440,656</u>	<u>113,457</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>(22,691)</u>
Other financing sources (uses)				
Transfers in	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	-	-	-	(22,691)
Fund balance - beginning	<u>-</u>	<u>-</u>	<u>-</u>	<u>22,691</u>
Fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

GREENVILLE COUNTY, SOUTH CAROLINA

Schedule of Revenues, Expenditures and Changes in Fund Balances

Federal and State Grants - All Subfunds

Year Ended June 30, 2008

	<u>Housing Fair</u>	<u>WIA Dislocated Worker Admin 6AM004</u>	<u>Drug Abuse Program</u>	<u>WIA Incumbent Worker Training 6IWT004</u>
Revenues				
Intergovernmental	\$ -	\$ 71,579	\$ -	\$ 98,512
Other	-	-	-	-
Total revenues	<u>-</u>	<u>71,579</u>	<u>-</u>	<u>98,512</u>
Expenditures				
Current:				
General services	-	-	-	-
Public works	-	-	-	-
Public safety	-	-	-	-
Judicial services	-	-	-	-
Law enforcement services	-	-	-	-
Boards, commission & others	3,000	71,579	-	98,512
Capital outlay	-	-	-	-
Total expenditures	<u>3,000</u>	<u>71,579</u>	<u>-</u>	<u>98,512</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(3,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other financing sources (uses)				
Transfers in	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	(3,000)	-	-	-
Fund balance - beginning	<u>33,812</u>	<u>-</u>	<u>366,002</u>	<u>-</u>
Fund balance - ending	<u>\$ 30,812</u>	<u>\$ -</u>	<u>\$ 366,002</u>	<u>\$ -</u>

<u>FY07 SHSP 7SHSP16</u>	<u>Homeland Security 5SHSP23</u>	<u>COPS 2005 Technology</u>	<u>Register of Deeds Fees</u>	<u>DUI Prosecution 33.1</u>	<u>HOPE</u>	<u>HUD Housing Counseling HC050498017</u>
\$ 7,148	\$ 27,206	\$ 60,474	\$ -	\$ 100,000	\$ -	\$ 55,585
-	-	-	123	-	1,000	-
<u>7,148</u>	<u>27,206</u>	<u>60,474</u>	<u>123</u>	<u>100,000</u>	<u>1,000</u>	<u>55,585</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	21,219	-	-
7,148	27,206	5,556	-	-	-	-
-	-	-	-	-	910	28,433
-	-	54,918	-	-	-	-
<u>7,148</u>	<u>27,206</u>	<u>60,474</u>	<u>-</u>	<u>21,219</u>	<u>910</u>	<u>28,433</u>
-	-	-	123	78,781	90	27,152
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	123	78,781	90	27,152
-	-	-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 123</u>	<u>\$ 78,781</u>	<u>\$ 90</u>	<u>\$ 27,152</u>

GREENVILLE COUNTY, SOUTH CAROLINA

Schedule of Revenues, Expenditures and Changes in Fund Balances

Federal and State Grants - All Subfunds

Year Ended June 30, 2008

	<u>Clerk of Court Donations</u>	<u>Stormwater Workshop</u>	<u>Rural Improvements</u>	<u>WIA Youth 6Y004</u>
Revenues				
Intergovernmental	\$ -	\$ -	\$ 29,500	\$ 227,757
Other	45,000	-	-	-
Total revenues	<u>45,000</u>	<u>-</u>	<u>29,500</u>	<u>227,757</u>
Expenditures				
Current:				
General services	-	-	-	-
Public works	-	1,190	-	-
Public safety	-	-	-	-
Judicial services	-	-	-	-
Law enforcement services	-	-	-	-
Boards, commission & others	-	-	29,500	227,757
Capital outlay	-	-	-	-
Total expenditures	<u>-</u>	<u>1,190</u>	<u>29,500</u>	<u>227,757</u>
Excess (deficiency) of revenues over (under) expenditures	<u>45,000</u>	<u>(1,190)</u>	<u>-</u>	<u>-</u>
Other financing sources (uses)				
Transfers in	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
 Net change in fund balances	45,000	(1,190)	-	-
 Fund balance - beginning	<u>2,893</u>	<u>2,786</u>	<u>-</u>	<u>-</u>
 Fund balance - ending	<u>\$ 47,893</u>	<u>\$ 1,596</u>	<u>\$ -</u>	<u>\$ -</u>

WIA Adult Admin 7AM004	Waste Tire FY08	Waste Oil FY08	Mental Health Court 1GO7010	GCEDC Railroad	Palmetto Pride FY08	WIA Adult 7A004	Total Federal and State Grants
\$ 48,489	\$ 121,847	\$ 14,273	\$ 65,161	\$ 155,851	\$ 2,000	\$ 714,734	\$ 12,176,213
-	-	-	-	-	-	-	4,298,890
<u>48,489</u>	<u>121,847</u>	<u>14,273</u>	<u>65,161</u>	<u>155,851</u>	<u>2,000</u>	<u>714,734</u>	<u>16,475,103</u>
-	-	-	-	-	-	-	62,473
-	78,403	14,273	-	-	1,493	-	113,162
-	-	-	-	-	-	-	96,320
-	-	-	86,953	-	-	-	4,470,748
-	-	-	-	-	-	-	3,696,322
48,489	-	-	-	155,851	-	714,734	7,319,983
-	43,444	-	-	-	-	-	301,759
<u>48,489</u>	<u>121,847</u>	<u>14,273</u>	<u>86,953</u>	<u>155,851</u>	<u>1,493</u>	<u>714,734</u>	<u>16,060,767</u>
-	-	-	(21,792)	-	507	-	414,336
-	-	-	26,267	-	-	-	612,269
-	-	-	<u>26,267</u>	-	-	-	<u>612,269</u>
-	-	-	4,475	-	507	-	1,026,605
-	-	-	-	-	-	-	4,220,105
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,475</u>	<u>\$ -</u>	<u>\$ 507</u>	<u>\$ -</u>	<u>\$ 5,246,710</u>

Nonmajor Governmental Funds

Special Revenue Funds

Special revenue funds are used to account for specific revenues that are legally restricted to expenditure for particular purposes.

Infrastructure Bank – 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 – 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.

Debt Service Funds

Debt service funds report current financial resources restricted for the payment of principal and interest for long-term debt.

General Obligation Bonds – This fund is used to account for principal and interest payments on the County’s general obligation bonds issued to finance a variety of public projects.

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

Special Source Revenue Bonds – This fund is used to account for principal and interest payments on the County’s special source revenue bonds.

Capital Projects Funds

Capital projects funds are used to account for financial resources to be used for the acquisition or construction of major capital projects, other than those financed by proprietary funds. Capital project funds include:

Real property fund
Ortho Photography
Information Technology
Construction Management

Agencies
Capital Projects Reserve
Capital Leases
Facilities Projects

GREENVILLE COUNTY, SOUTH CAROLINA

Combining Balance Sheet Nonmajor Governmental Funds June 30, 2008

	Special Revenue Funds	Debt Service Funds	Capital Project Funds	Total Nonmajor Governmental Funds
Assets				
Cash and cash equivalents	\$ 13,090,589	\$ 5,473,885	\$ 12,135,685	\$ 30,700,159
Other	797,852	1,077,218	91,245	1,966,315
Due from other funds	-	4,535,155	976,282	5,511,437
Investments	-	1,629,336	-	1,629,336
Total assets	\$ 13,888,441	\$ 12,715,594	\$ 13,203,212	\$ 39,807,247
Liabilities and fund balances				
Liabilities:				
Accounts payable	\$ 79,427	\$ -	\$ 423,647	\$ 503,074
Accrued liabilities	80,948	-	-	80,948
Deferred revenue	525,000	1,283,000	-	1,808,000
Due to other funds	-	-	976,282	976,282
Due to others	-	-	27,235	27,235
Compensated absences payable - current portion	56,110	-	-	56,110
Total liabilities	741,485	1,283,000	1,427,164	3,451,649
Fund balances:				
Debt service	-	11,432,594	-	11,432,594
Undesignated	13,146,956	-	11,776,048	24,923,004
Total fund balances	13,146,956	11,432,594	11,776,048	36,355,598
Total liabilities and fund balances	\$ 13,888,441	\$ 12,715,594	\$ 13,203,212	\$ 39,807,247

GREENVILLE COUNTY, SOUTH CAROLINA

Combining Statement of Revenues, Expenditures and Changes in Fund Balances
 Nonmajor Governmental Funds
 Year Ended June 30, 2008

	Special Revenue Funds	Debt Service Funds	Capital Project Funds	Total Nonmajor Governmental Funds
Revenues				
Property taxes	\$ 9,166,720	\$ 5,876,674	\$ -	\$ 15,043,394
Intergovernmental	143,623	5,312,882	229,290	5,685,795
Hospitality tax	6,491,253	-	-	6,491,253
Other	1,200,271	424,976	556,281	2,181,528
Total revenues	17,001,867	11,614,532	785,571	29,401,970
Expenditures				
Current:				
Administrative services	-	-	91,227	91,227
General services	-	-	1,758,031	1,758,031
Public works	1,340,740	-	139,298	1,480,038
Public safety	4,689,313	-	-	4,689,313
Boards, commission & others	1,494,861	-	-	1,494,861
Capital outlay	-	-	4,349,328	4,349,328
Principal retirement	-	9,465,000	-	9,465,000
Interest and fiscal charges	-	5,966,365	-	5,966,365
Total expenditures	7,524,914	15,431,365	6,337,884	29,294,163
Excess (deficiency) of revenues over (under) expenditures	9,476,953	(3,816,833)	(5,552,313)	107,807
Other financing sources (uses)				
Capital lease issuance	-	-	1,500,000	1,500,000
Transfers in	-	4,034,507	2,071,722	6,106,229
Transfers out	(6,734,507)	-	(1,271,722)	(8,006,229)
Total other financing sources (uses)	(6,734,507)	4,034,507	2,300,000	(400,000)
Net change in fund balances	2,742,446	217,674	(3,252,313)	(292,193)
Fund balance - beginning	10,404,510	11,214,920	15,028,361	36,647,791
Fund balance - ending	\$ 13,146,956	\$ 11,432,594	\$ 11,776,048	\$ 36,355,598

GREENVILLE COUNTY, SOUTH CAROLINA

Combining Balance Sheet
 Nonmajor Special Revenue Funds
 June 30, 2008

	Infrastructure Bank	Charity Hospitalization Fund	Hospitality Tax	Total Nonmajor Special Revenue Funds
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Assets				
Cash and cash equivalents	\$ 8,764,786	\$ 418,562	\$ 3,907,241	\$ 13,090,589
Accounts receivable				
Other	82,456	682,284	33,112	797,852
Total assets	<u>\$ 8,847,242</u>	<u>\$ 1,100,846</u>	<u>\$ 3,940,353</u>	<u>\$ 13,888,441</u>
 Liabilities and fund balances				
Liabilities:				
Accounts payable	\$ -	\$ 79,427	\$ -	\$ 79,427
Accrued liabilities	17,561	63,387	-	80,948
Deferred revenue	-	525,000	-	525,000
Compensated absences payable - current portion	-	56,110	-	56,110
Total liabilities	<u>17,561</u>	<u>723,924</u>	<u>-</u>	<u>741,485</u>
 Fund balances:				
Undesignated	<u>8,829,681</u>	<u>376,922</u>	<u>3,940,353</u>	<u>13,146,956</u>
Total fund balances	<u>8,829,681</u>	<u>376,922</u>	<u>3,940,353</u>	<u>13,146,956</u>
 Total liabilities and fund balances	 <u>\$ 8,847,242</u>	 <u>\$ 1,100,846</u>	 <u>\$ 3,940,353</u>	 <u>\$ 13,888,441</u>

GREENVILLE COUNTY, SOUTH CAROLINA

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Special Revenue Funds

Year Ended June 30, 2008

	Infrastructure Bank	Charity Hospitalization Fund	Hospitality Tax	Total Nonmajor Special Revenue Funds
Revenues				
Property taxes	\$ 5,212,888	\$ 3,953,832	\$ -	\$ 9,166,720
Intergovernmental	-	143,623	-	143,623
Hospitality tax	-	-	6,491,253	6,491,253
Other	1,032,640	28,399	139,232	1,200,271
Total revenues	6,245,528	4,125,854	6,630,485	17,001,867
Expenditures				
Current:				
Public works	1,340,740	-	-	1,340,740
Public safety	-	4,689,313	-	4,689,313
Boards, commission & others	-	-	1,494,861	1,494,861
Total expenditures	1,340,740	4,689,313	1,494,861	7,524,914
Excess (deficiency) of revenues over (under) expenditures	4,904,788	(563,459)	5,135,624	9,476,953
Other financing sources (uses)				
Transfers out	(4,575,039)	-	(2,159,468)	(6,734,507)
Total other financing sources (uses)	(4,575,039)	-	(2,159,468)	(6,734,507)
 Net change in fund balances	 329,749	 (563,459)	 2,976,156	 2,742,446
Fund balance - beginning	8,499,932	940,381	964,197	10,404,510
Fund balance - ending	\$ 8,829,681	\$ 376,922	\$ 3,940,353	\$ 13,146,956

GREENVILLE COUNTY, SOUTH CAROLINA

Combining Balance Sheet
 Nonmajor Debt Service Funds
 June 30, 2008

	General Obligation Bonds	Certificates of Participation	Special Source Revenue Bonds	Total Nonmajor Debt Service Funds
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Assets				
Cash and cash equivalents	\$ 4,183,918	\$ 1,064,148	\$ 225,819	\$ 5,473,885
Other	372,153	705,065	-	1,077,218
Due from other funds	-	4,535,155	-	4,535,155
Restricted assets				
Investments	-	1,386,076	243,260	1,629,336
Total assets	<u>\$ 4,556,071</u>	<u>\$ 7,690,444</u>	<u>\$ 469,079</u>	<u>\$ 12,715,594</u>
Liabilities and fund balances				
Liabilities:				
Deferred revenue	\$ 279,000	\$ 1,004,000	\$ -	\$ 1,283,000
Total liabilities	<u>279,000</u>	<u>1,004,000</u>	<u>-</u>	<u>1,283,000</u>
Fund balances:				
Reserved				
Debt service	4,277,071	6,686,444	469,079	11,432,594
Total fund balances	<u>4,277,071</u>	<u>6,686,444</u>	<u>469,079</u>	<u>11,432,594</u>
Total liabilities and fund balances	<u>\$ 4,556,071</u>	<u>\$ 7,690,444</u>	<u>\$ 469,079</u>	<u>\$ 12,715,594</u>

GREENVILLE COUNTY, SOUTH CAROLINA

Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Debt Service Funds
Year Ended June 30, 2008

	General Obligation Bonds	Certificates of Participation	Special Source Revenue Bonds	Total Nonmajor Debt Service Funds
Revenues				
Property taxes	\$ 1,717,629	\$ 4,159,045	\$ -	\$ 5,876,674
Intergovernmental	3,567,284	1,615,798	129,800	5,312,882
Other	302,564	90,835	31,577	424,976
Total revenues	<u>5,587,477</u>	<u>5,865,678</u>	<u>161,377</u>	<u>11,614,532</u>
Expenditures				
Current:				
Principal retirement	3,520,000	4,120,000	1,825,000	9,465,000
Interest and fiscal charges	2,778,960	1,924,649	1,262,756	5,966,365
Total expenditures	<u>6,298,960</u>	<u>6,044,649</u>	<u>3,087,756</u>	<u>15,431,365</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(711,483)</u>	<u>(178,971)</u>	<u>(2,926,379)</u>	<u>(3,816,833)</u>
Other financing sources (uses)				
Transfers in	-	959,468	3,075,039	4,034,507
Total other financing sources (uses)	<u>-</u>	<u>959,468</u>	<u>3,075,039</u>	<u>4,034,507</u>
Net change in fund balances	(711,483)	780,497	148,660	217,674
Fund balance - beginning	<u>4,988,554</u>	<u>5,905,947</u>	<u>320,419</u>	<u>11,214,920</u>
Fund balance - ending	<u>\$ 4,277,071</u>	<u>\$ 6,686,444</u>	<u>\$ 469,079</u>	<u>\$ 11,432,594</u>

GREENVILLE COUNTY, SOUTH CAROLINA

Combining Balance Sheet
 Nonmajor Capital Project Funds
 June 30, 2008

	Real Property Fund	Ortho Photography	Information Technology
	<u> </u>	<u> </u>	<u> </u>
Assets			
Cash and cash equivalents	\$ 413,274	\$ 817,715	\$ 343,924
Other	3,640	6,037	-
Due from other funds	-	-	-
Total assets	<u>\$ 416,914</u>	<u>\$ 823,752</u>	<u>\$ 343,924</u>
Liabilities and fund balances			
Liabilities:			
Accounts payable	\$ -	\$ -	\$ 20,796
Due to other funds	-	-	-
Due to others	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>20,796</u>
Fund balances:			
Undesignated	<u>416,914</u>	<u>823,752</u>	<u>323,128</u>
Total fund balances	<u>416,914</u>	<u>823,752</u>	<u>323,128</u>
Total liabilities and fund balances	<u>\$ 416,914</u>	<u>\$ 823,752</u>	<u>\$ 343,924</u>

Construction Management	Agencies	Capital Projects Reserve	Capital Leases	Facilities Projects	Total Nonmajor Capital Project Funds
\$ 9,698,878	\$ -	\$ 32,917	\$ -	\$ 828,977	\$ 12,135,685
75,839	442	1,073	-	4,214	91,245
976,282	-	-	-	-	976,282
<u>\$ 10,750,999</u>	<u>\$ 442</u>	<u>\$ 33,990</u>	<u>\$ -</u>	<u>\$ 833,191</u>	<u>\$ 13,203,212</u>
\$ 156,550	\$ -	\$ -	\$ 246,301	\$ -	\$ 423,647
-	314,212	-	662,070	-	976,282
-	27,235	-	-	-	27,235
<u>156,550</u>	<u>341,447</u>	<u>-</u>	<u>908,371</u>	<u>-</u>	<u>1,427,164</u>
<u>10,594,449</u>	<u>(341,005)</u>	<u>33,990</u>	<u>(908,371)</u>	<u>833,191</u>	<u>11,776,048</u>
<u>10,594,449</u>	<u>(341,005)</u>	<u>33,990</u>	<u>(908,371)</u>	<u>833,191</u>	<u>11,776,048</u>
<u>\$ 10,750,999</u>	<u>\$ 442</u>	<u>\$ 33,990</u>	<u>\$ -</u>	<u>\$ 833,191</u>	<u>\$ 13,203,212</u>

GREENVILLE COUNTY, SOUTH CAROLINA

Combining Statement of Revenues, Expenditures and Changes in Fund Balances
 Nonmajor Capital Project Funds
 Year Ended June 30, 2008

	Real Property Fund	Ortho Photography	Information Technology
	<u> </u>	<u> </u>	<u> </u>
Revenues			
Intergovernmental	-	-	-
Other	\$ 36,974	\$ 36,793	\$ 7,725
Total revenues	<u>36,974</u>	<u>36,793</u>	<u>7,725</u>
Expenditures			
Current:			
Administrative services	91,227	-	-
General services	-	24,463	1,733,568
Public works	-	-	-
Capital outlay	<u>1,702,895</u>	<u>122,841</u>	<u>-</u>
Total expenditures	<u>1,794,122</u>	<u>147,304</u>	<u>1,733,568</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(1,757,148)</u>	<u>(110,511)</u>	<u>(1,725,843)</u>
Other financing sources (uses)			
Capital lease issuance	-	-	-
Transfers in	-	-	1,821,722
Transfers out	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>1,821,722</u>
 Net change in fund balances	 (1,757,148)	 (110,511)	 95,879
 Fund balance - beginning	 <u>2,174,062</u>	 <u>934,263</u>	 <u>227,249</u>
 Fund balance - ending	 <u>\$ 416,914</u>	 <u>\$ 823,752</u>	 <u>\$ 323,128</u>

Construction Management	Agencies	Capital Projects Reserve	Capital Leases	Facilities Projects	Total Nonmajor Capital Project Funds
-	-	-	-	229,290	229,290
\$ 448,922	\$ -	\$ 19,196	\$ (16,011)	\$ 22,682	\$ 556,281
<u>448,922</u>	<u>-</u>	<u>19,196</u>	<u>(16,011)</u>	<u>251,972</u>	<u>785,571</u>
-	-	-	-	-	91,227
-	-	-	-	-	1,758,031
126,615	-	-	-	12,683	139,298
719,873	-	-	1,803,719	-	4,349,328
<u>846,488</u>	<u>-</u>	<u>-</u>	<u>1,803,719</u>	<u>12,683</u>	<u>6,337,884</u>
(397,566)	-	19,196	(1,819,730)	239,289	(5,552,313)
-	-	-	1,500,000	-	1,500,000
-	-	-	-	250,000	2,071,722
(100,000)	-	(1,171,722)	-	-	(1,271,722)
<u>(100,000)</u>	<u>-</u>	<u>(1,171,722)</u>	<u>1,500,000</u>	<u>250,000</u>	<u>2,300,000</u>
(497,566)	-	(1,152,526)	(319,730)	489,289	(3,252,313)
<u>11,092,015</u>	<u>(341,005)</u>	<u>1,186,516</u>	<u>(588,641)</u>	<u>343,902</u>	<u>15,028,361</u>
<u>\$ 10,594,449</u>	<u>\$ (341,005)</u>	<u>\$ 33,990</u>	<u>\$ (908,371)</u>	<u>\$ 833,191</u>	<u>\$ 11,776,048</u>

GREENVILLE COUNTY, SOUTH CAROLINA

Statement of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual (Budget Basis) - Nonmajor Funds with Legally Adopted Budgets
Year Ended June 30, 2008

	Infrastructure Bank			
	Original Budget	Final Budget	Actual	Variance With Final Positive (Negative)
Revenues				
Property taxes	\$ 4,633,543	\$ 4,633,543	\$ 5,212,888	\$ 579,345
Intergovernmental	-	-	-	-
Other	451,000	451,000	1,032,640	581,640
Total revenues	5,084,543	5,084,543	6,245,528	1,160,985
Expenditures				
Current:				
General services	-	-	-	-
Public works	722,356	722,356	1,340,740	(618,384)
Public safety	-	-	-	-
Total expenditures	722,356	722,356	1,340,740	(618,384)
Excess (deficiency) of revenues over (under) expenditures	4,362,187	4,362,187	4,904,788	542,601
Other financing sources (uses)				
Transfers in	-	-	-	-
Transfers out	(4,575,039)	(4,575,039)	(4,575,039)	-
Total other financing sources (uses)	(4,575,039)	(4,575,039)	(4,575,039)	-
Income before capital contributions	(212,852)	(212,852)	329,749	542,601
 Net change in fund balances	 \$ (212,852)	 \$ (212,852)	 329,749	 \$ 542,601
Fund balance - beginning			8,499,932	
Adjustment: Budget to GAAP basis				
Fund balance - ending			\$ 8,829,681	

Charity Hospitalization				Information Technology			
Original Budget	Final Budget	Actual	Variance With Final Positive (Negative)	Original Budget	Final Budget	Actual	Variance With Final Positive (Negative)
\$ 3,949,845	\$ 3,949,845	\$ 3,953,832	\$ 3,987	\$ -	\$ -	\$ -	\$ -
179,520	179,520	143,623	(35,897)	-	-	-	-
75,065	75,065	28,399	(46,666)	-	-	557,725	557,725
<u>4,204,430</u>	<u>4,204,430</u>	<u>4,125,854</u>	<u>(78,576)</u>	<u>-</u>	<u>-</u>	<u>557,725</u>	<u>557,725</u>
-	-	-	-	1,633,000	1,923,284	1,880,999	42,285
-	-	-	-	-	-	-	-
4,894,384	4,895,159	4,689,469	205,690	-	-	-	-
<u>4,894,384</u>	<u>4,895,159</u>	<u>4,689,469</u>	<u>205,690</u>	<u>1,633,000</u>	<u>1,923,284</u>	<u>1,880,999</u>	<u>42,285</u>
(689,954)	(690,729)	(563,615)	127,114	(1,633,000)	(1,923,284)	(1,323,274)	600,010
-	-	-	-	-	-	1,271,722	1,271,722
-	-	-	-	-	-	-	-
-	-	-	-	-	-	<u>1,271,722</u>	<u>1,271,722</u>
(689,954)	(690,729)	(563,615)	127,114	(1,633,000)	(1,923,284)	(51,552)	1,871,732
<u>\$ (689,954)</u>	<u>\$ (690,729)</u>	(563,615)	127,114	<u>\$ (1,633,000)</u>	<u>\$ (1,923,284)</u>	(51,552)	1,871,732
		940,381				227,249	
		156				147,431	
		<u>\$ 376,922</u>				<u>\$ 323,128</u>	

GREENVILLE COUNTY, SOUTH CAROLINA

Statement of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual (Budget Basis) - Nonmajor Funds with Legally Adopted Budgets
Year Ended June 30, 2008

	Ortho Photography			
	Original Budget	Final Budget	Actual	Variance With Final Positive (Negative)
Revenues				
Property taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-
Other	-	-	36,793	36,793
Total revenues	-	-	36,793	36,793
Expenditures				
Current:				
General services	72,864	72,864	24,688	48,176
Capital outlay	892,822	892,822	491,191	401,631
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total expenditures	965,686	965,686	515,879	449,807
Excess (deficiency) of revenues over (under) expenditures	(965,686)	(965,686)	(479,086)	486,600
Other financing sources (uses)				
Transfers in	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Income before capital contributions	(965,686)	(965,686)	(479,086)	486,600
 Net change in fund balances	 \$ (965,686)	 \$ (965,686)	 (479,086)	 \$ 486,600
Fund balance - beginning			934,263	
Adjustment: Budget to GAAP basis			368,575	
Fund balance - ending			\$ 823,752	

General Obligation Bonds				Certificates of Participation			
Original Budget	Final Budget	Actual	Variance With Final Positive (Negative)	Original Budget	Final Budget	Actual	Variance With Final Positive (Negative)
\$ 1,528,288	\$ 1,528,288	\$ 1,717,629	\$ 189,341	\$ -	\$ -	\$ 4,159,045	\$ 4,159,045
4,838,910	4,838,910	3,567,284	(1,271,626)	-	-	1,615,798	1,615,798
-	-	302,564	302,564	-	-	90,835	90,835
<u>6,367,198</u>	<u>6,367,198</u>	<u>5,587,477</u>	<u>(779,721)</u>	<u>-</u>	<u>-</u>	<u>5,865,678</u>	<u>5,865,678</u>
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
3,465,000	3,465,000	3,520,000	(55,000)	4,120,000	4,120,000	4,120,000	-
2,729,236	2,729,236	2,778,960	(49,724)	1,923,568	1,923,568	1,924,649	(1,081)
<u>6,194,236</u>	<u>6,194,236</u>	<u>6,298,960</u>	<u>(104,724)</u>	<u>6,043,568</u>	<u>6,043,568</u>	<u>6,044,649</u>	<u>(1,081)</u>
<u>2,902,198</u>	<u>172,962</u>	<u>(711,483)</u>	<u>(884,445)</u>	<u>(6,043,568)</u>	<u>(6,043,568)</u>	<u>(178,971)</u>	<u>5,864,597</u>
-	-	-	-	-	-	959,468	959,468
-	-	-	-	-	-	<u>959,468</u>	<u>959,468</u>
2,902,198	172,962	(711,483)	(884,445)	(6,043,568)	(6,043,568)	780,497	6,824,065
<u>\$ 2,902,198</u>	<u>\$ 172,962</u>	(711,483)	<u>\$ (884,445)</u>	<u>\$ (6,043,568)</u>	<u>\$ (6,043,568)</u>	780,497	<u>\$ 6,824,065</u>
		4,988,554				5,905,947	
		<u>-</u>				<u>-</u>	
		<u>\$ 4,277,071</u>				<u>\$ 6,686,444</u>	

GREENVILLE COUNTY, SOUTH CAROLINA

Statement of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual (Budget Basis) - Nonmajor Funds with Legally Adopted Budgets
Year Ended June 30, 2008

	Special Source Revenue Bonds			
	Original Budget	Final Budget	Actual	Variance With Final Positive (Negative)
Revenues				
Property taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	129,800	129,800
Other	-	-	31,577	31,577
Total revenues	-	-	161,377	161,377
Expenditures				
Current:				
General services	-	-	-	-
Capital outlay	-	-	-	-
Principal retirement	1,825,000	1,825,000	1,825,000	-
Interest and fiscal charges	1,250,039	1,250,039	1,262,756	(12,717)
Total expenditures	3,075,039	3,075,039	3,087,756	(12,717)
Excess (deficiency) of revenues over (under) expenditures	(3,075,039)	(3,075,039)	(2,926,379)	148,660
Other financing sources (uses)				
Transfers in	-	-	3,075,039	3,075,039
Total other financing sources (uses)	-	-	3,075,039	3,075,039
Income before capital contributions	(3,075,039)	(3,075,039)	148,660	3,223,699
 Net change in fund balances	 \$ (3,075,039)	 \$ (3,075,039)	 148,660	 \$ 3,223,699
Fund balance - beginning			320,419	
Adjustment: Budget to GAAP basis			-	
Fund balance - ending			\$ 469,079	

Nonmajor Proprietary Funds

Proprietary funds are used to account for activities, which are similar to those found in the private sector. The County's proprietary fund types are its internal service fund and its enterprise fund.

Internal Service Funds

Vehicle Service Center – This fund accounts for the activity of the fleet management division which provides cost efficient and timely routine maintenance, minor and major repairs and fuel distribution for the County's vehicles and equipment.

Worker's Compensation Fund – This fund accounts for worker's compensation activity for personnel on the County's payroll.

Health and Dental Fund – This fund is used to account for the County's self-insurance program for health.

GREENVILLE COUNTY, SOUTH CAROLINA

Combining Statement of Net Assets

Internal Service Funds

June 30, 2008

	Vehicle Service Center	Workers' Compensation Fund	Health and Dental Fund	Total
Assets				
Current assets				
Cash and cash equivalents	\$ 18,816	\$ 1,188,884	\$ 20,222,524	\$ 21,430,224
Receivables:				
Other	135,055	7,516	137,304	279,875
Inventory	500,493	-	-	500,493
Total current assets	<u>654,364</u>	<u>1,196,400</u>	<u>20,359,828</u>	<u>22,210,592</u>
Noncurrent assets				
Capital assets, net of accumulated depreciation	326,658	-	-	326,658
Total noncurrent assets	<u>326,658</u>	<u>-</u>	<u>-</u>	<u>326,658</u>
Total assets	<u>981,022</u>	<u>1,196,400</u>	<u>20,359,828</u>	<u>22,537,250</u>
Liabilities				
Current liabilities				
Accounts payable	161,518	-	69,589	231,107
Accrued liabilities	34,964	-	-	34,964
IBNR payable - current portion	-	1,183,000	1,372,000	2,555,000
Net OPEB obligation	-	-	465,000	465,000
Compensated absences payable	89,905	-	-	89,905
Total current liabilities	<u>286,387</u>	<u>1,183,000</u>	<u>1,906,589</u>	<u>3,375,976</u>
Noncurrent liabilities				
IBNR payable - long-term portion	-	637,000	28,000	665,000
Total noncurrent liabilities	<u>-</u>	<u>637,000</u>	<u>28,000</u>	<u>665,000</u>
Total liabilities	<u>286,387</u>	<u>1,820,000</u>	<u>1,934,589</u>	<u>4,040,976</u>
Net assets				
Invested in capital assets	326,658	-	-	326,658
Unrestricted	367,977	(623,600)	18,425,239	18,169,616
Total net assets	<u>\$ 694,635</u>	<u>\$ (623,600)</u>	<u>\$ 18,425,239</u>	<u>\$ 18,496,274</u>

GREENVILLE COUNTY, SOUTH CAROLINA

Combining Statement of Revenues, Expenses, and Changes in Fund Net Assets
Internal Service Funds
Year Ended June 30, 2008

	Vehicle Service Center	Workers' Compensation Fund	Health and Dental Fund	Total
Operating revenues				
Charges for services	\$ 6,748,131	\$ -	\$ -	\$ 6,748,131
Premiums	-	2,078,095	20,912,253	22,990,348
Total operating revenues	<u>6,748,131</u>	<u>2,078,095</u>	<u>20,912,253</u>	<u>29,738,479</u>
Operating expenses				
Cost of materials used	5,285,525	-	-	5,285,525
Personnel services	1,123,461	-	-	1,123,461
Copy expense	395	-	-	395
Printing and binding	824	-	-	824
Advertising	568	-	-	568
Gas, oil, tires	40,900	-	-	40,900
Tools	12,987	-	-	12,987
Operational support	10,464	-	-	10,464
Fire protection	975	-	-	975
Indirect cost	10,500	-	-	10,500
Depreciation	33,862	-	-	33,862
Training, travel and conference	3,081	-	-	3,081
Office supplies and postage	1,921	-	-	1,921
Utilities	62,251	-	-	62,251
Equipment maintenance	22,926	-	-	22,926
Insurance	7,000	-	-	7,000
Other maintenance	52,826	-	-	52,826
Uniforms	8,103	-	-	8,103
Contractual agreements	7,830	-	-	7,830
Administrative expenses	-	63,049	1,042,372	1,105,421
Claims	-	1,512,290	16,022,277	17,534,567
Reinsurance	-	235,227	462,230	697,457
Second injury assessment	-	162,418	-	162,418
Total operating expenses	<u>6,686,399</u>	<u>1,972,984</u>	<u>17,526,879</u>	<u>26,186,262</u>
Operating income (loss)	<u>61,732</u>	<u>105,111</u>	<u>3,385,374</u>	<u>3,552,217</u>
Nonoperating revenue				
Interest	1,121	35,957	403,646	440,724
Gain on disposal of capital asset	2,500	-	-	2,500
Total nonoperating revenue	<u>3,621</u>	<u>35,957</u>	<u>403,646</u>	<u>443,224</u>
Income (loss) before transfers	65,353	141,068	3,789,020	3,995,441
Change in net assets	<u>65,353</u>	<u>141,068</u>	<u>3,789,020</u>	<u>3,995,441</u>
Total net assets - beginning	<u>629,282</u>	<u>(764,668)</u>	<u>14,636,219</u>	<u>14,500,833</u>
Total net assets - ending	<u>\$ 694,635</u>	<u>\$ (623,600)</u>	<u>\$ 18,425,239</u>	<u>\$ 18,496,274</u>

GREENVILLE COUNTY, SOUTH CAROLINA

Combining Statement of Cash Flows

Internal Service Funds

Year Ended June 30, 2008

	Vehicle Service Center	Workers' Compensation Fund	Health and Dental Fund	Total
Operating activities				
Cash received from customers	\$ 6,613,103	\$ 2,072,832	\$ 20,914,057	\$ 29,599,992
Cash paid to suppliers	(5,577,258)	(403,389)	(970,013)	(6,950,660)
Cash paid to employees	(1,115,973)	-	-	(1,115,973)
Cash paid for claims	-	(1,479,040)	(16,022,277)	(17,501,317)
Net cash provided by operating activities	(80,128)	190,403	3,921,767	4,032,042
Capital and related financing activities				
Acquisition of capital assets	(42,770)	-	-	(42,770)
Proceeds received from sale of capital assets	2,500	-	-	2,500
Net cash provided (used) by capital and related financing activities	(40,270)	-	-	(40,270)
Investing activities				
Interest	1,121	35,957	403,646	440,724
Net cash provided in investing activities	1,121	35,957	403,646	440,724
Net increase in cash and cash equivalents/investments	(119,277)	226,360	4,325,413	4,432,496
Cash and cash equivalents/investments				
Beginning of year	138,093	962,524	15,897,111	16,997,728
End of year	\$ 18,816	\$ 1,188,884	\$ 20,222,524	\$ 21,430,224
Reconciliation of operating income to net cash provided by operating activities				
Operating income (loss)	\$ 61,732	\$ 105,111	\$ 3,385,374	\$ 3,552,217
Adjustments to reconcile operating income to net cash provided by operating activities:				
Depreciation expense	33,862	-	-	33,862
Change in assets and liabilities				
(Increase) decrease in miscellaneous receivable	(135,028)	(5,263)	1,804	(138,487)
Decrease in due from other funds	75,798	-	-	75,798
(Increase) in inventory	(150,519)	-	-	(150,519)
Increase (decrease) in accounts payable	22,978	(4,445)	69,589	88,122
Increase in accrued liabilities	3,561	-	-	3,561
Increase in compensated absences	7,488	-	-	7,488
Increase in IBNR payable	-	95,000	-	95,000
Total adjustments	(141,860)	85,292	536,393	479,825
Net cash provided by operating activities	\$ (80,128)	\$ 190,403	\$ 3,921,767	\$ 4,032,042

GREENVILLE COUNTY, SOUTH CAROLINA

Combining Statement of Changes in Fiduciary Assets and Liabilities

Agency Funds

Year Ended June 30, 2008

	<u>July 1, 2007</u>	<u>Additions</u>	<u>Deductions</u>	<u>June 30, 2008</u>
<u>Property Tax Fund</u>				
Assets				
Cash and equivalents	\$ 5,295,026	\$ 495,695,867	\$ 486,946,664	\$ 14,044,229
Taxes receivable	42,801,139	69,958,642	53,415,759	59,344,022
Due from state	-	6,281	-	6,281
Total assets	<u>\$ 48,096,165</u>	<u>\$ 565,660,790</u>	<u>\$ 540,362,423</u>	<u>\$ 73,394,532</u>
Liabilities				
Due to other taxing units	\$ 48,096,165	\$ 565,654,509	\$ 540,356,142	\$ 73,394,532
Total liabilities	<u>\$ 48,096,165</u>	<u>\$ 565,654,509</u>	<u>\$ 540,356,142</u>	<u>\$ 73,394,532</u>
<u>Special District Debt Service Fund</u>				
Assets				
Other receivables	\$ 9,516	\$ -	\$ -	\$ 9,516
Total assets	<u>\$ 9,516</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 9,516</u>
Liabilities				
Matured interest payable	\$ 9,516	\$ -	\$ -	\$ 9,516
Total liabilities	<u>\$ 9,516</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 9,516</u>
<u>Family Court Fund</u>				
Assets				
Cash and equivalents	\$ 55,156	\$ 35,983,120	\$ 36,038,276	\$ -
Total assets	<u>\$ 55,156</u>	<u>\$ 35,983,120</u>	<u>\$ 36,038,276</u>	<u>\$ -</u>
Liabilities				
Due to others	\$ 55,156	\$ 35,983,120	\$ 36,038,276	\$ -
Total liabilities	<u>\$ 55,156</u>	<u>\$ 35,983,120</u>	<u>\$ 36,038,276</u>	<u>\$ -</u>
<u>Master in Equity Fund</u>				
Assets				
Cash and equivalents	\$ 2,266,781	\$ 25,070,074	\$ 26,179,455	\$ 1,157,400
Total assets	<u>\$ 2,266,781</u>	<u>\$ 25,070,074</u>	<u>\$ 26,179,455</u>	<u>\$ 1,157,400</u>
Liabilities				
Due to others	\$ 2,266,781	\$ 25,070,074	\$ 26,179,455	\$ 1,157,400
Total liabilities	<u>\$ 2,266,781</u>	<u>\$ 25,070,074</u>	<u>\$ 26,179,455</u>	<u>\$ 1,157,400</u>
<u>Clerk of Court Fund</u>				
Assets				
Cash and equivalents	\$ 3,936,657	\$ 5,157,337	\$ 6,964,968	\$ 2,129,026
Total assets	<u>\$ 3,936,657</u>	<u>\$ 5,157,337</u>	<u>\$ 6,964,968</u>	<u>\$ 2,129,026</u>
Liabilities				
Due to others	\$ 3,936,657	\$ 5,157,337	\$ 6,964,968	\$ 2,129,026
Total liabilities	<u>\$ 3,936,657</u>	<u>\$ 5,157,337</u>	<u>\$ 6,964,968</u>	<u>\$ 2,129,026</u>

GREENVILLE COUNTY, SOUTH CAROLINA

Combining Statement of Changes in Fiduciary Assets and Liabilities

Agency Funds

Year Ended June 30, 2008

	<u>July 1, 2007</u>	<u>Additions</u>	<u>Deductions</u>	<u>June 30, 2008</u>
<u>Pretrial Intervention Fund</u>				
Assets				
Cash and equivalents	\$ 221,095	\$ 1,252,074	\$ 1,208,472	\$ 264,697
Total assets	<u>\$ 221,095</u>	<u>\$ 1,252,074</u>	<u>\$ 1,208,472</u>	<u>\$ 264,697</u>
Liabilities				
Due to others	\$ 221,095	\$ 1,252,074	\$ 1,208,472	\$ 264,697
Total liabilities	<u>\$ 221,095</u>	<u>\$ 1,252,074</u>	<u>\$ 1,208,472</u>	<u>\$ 264,697</u>
<u>Special Districts Fund</u>				
Assets				
Cash and equivalents	\$ 21,349,150	\$ 617,985,700	\$ 616,252,216	\$ 23,082,634
Total assets	<u>\$ 21,349,150</u>	<u>\$ 617,985,700</u>	<u>\$ 616,252,216</u>	<u>\$ 23,082,634</u>
Liabilities				
Due to other taxing units	\$ 21,349,150	\$ 617,985,700	\$ 616,252,216	\$ 23,082,634
Total liabilities	<u>\$ 21,349,150</u>	<u>\$ 617,985,700</u>	<u>\$ 616,252,216</u>	<u>\$ 23,082,634</u>
<u>Total All Agency Funds</u>				
Assets				
Cash and equivalents	\$ 33,123,865	\$ 1,181,144,172	\$ 1,173,590,051	\$ 40,677,986
Taxes receivable	42,801,139	69,958,642	53,415,759	59,344,022
Other receivables	9,516	-	-	9,516
Due from state	-	6,281	-	6,281
Total assets	<u>\$ 75,934,520</u>	<u>\$ 1,251,109,095</u>	<u>\$ 1,227,005,810</u>	<u>\$ 100,037,805</u>
Liabilities				
Due to other taxing units	\$ 69,445,315	\$ 1,183,640,209	\$ 1,156,608,358	\$ 96,477,166
Due to others	6,479,689	67,462,605	70,391,171	3,551,123
Matured interest payable	9,516	-	-	9,516
Total liabilities	<u>\$ 75,934,520</u>	<u>\$ 1,251,102,814</u>	<u>\$ 1,226,999,529</u>	<u>\$ 100,037,805</u>