

## **SUPPLEMENTARY INFORMATION**

**GREENVILLE COUNTY, SOUTH CAROLINA**

Schedule of Revenues and Expenditures  
Budget and Actual (Budget Basis)  
General Fund  
Year Ended June 30, 2009

	Original Budget	Final Budget	Actual (Budget Basis)	Positive (Negative) Variance
<b>Property taxes</b>				
Current and delinquent	\$ 63,264,639	\$ 63,264,639	\$ 67,965,245	\$ 4,700,606
<b>County offices</b>				
Clerk of court	2,341,226	2,341,226	2,348,751	7,525
RMC	6,201,015	6,201,015	3,140,359	(3,060,656)
Probate court	926,576	926,576	833,889	(92,687)
Master in equity	1,145,772	1,145,772	1,071,097	(74,675)
Detention center	832,065	832,065	885,474	53,409
Sheriff	241,814	241,814	247,922	6,108
Tax collector	-	-	79,980	79,980
Magistrates	3,535,088	3,535,088	3,248,849	(286,239)
Information systems	9,400	9,400	93,157	83,757
General services	61,612	61,612	239,103	177,491
Health department	123,000	123,000	122,383	(617)
Building standards - codes	3,152,803	3,152,803	1,303,240	(1,849,563)
Emergency medical services	7,892,932	7,892,932	10,019,162	2,126,230
Planning commission	82,820	82,820	36,218	(46,602)
Law enforcement support	311,131	311,131	310,504	(627)
Engineering	120,079	120,079	13,835	(106,244)
Real property services	27,000	27,000	12,191	(14,809)
Code enforcement - zoning	25,077	25,077	22,825	(2,252)
	<u>27,029,410</u>	<u>27,029,410</u>	<u>24,028,939</u>	<u>(3,000,471)</u>
<b>Intergovernmental revenues</b>				
State of South Carolina:				
State allocations	22,435,673	22,435,673	20,897,754	(1,537,919)
Voter registration and election	14,519	14,519	11,436	(3,083)
Veterans affairs	15,000	15,000	14,209	(791)
Tax supplies	11,646	11,646	11,646	-
Accommodations tax	62,000	62,000	80,262	18,262
Merchants inventory tax	523,743	523,743	523,743	-
Other	125,000	125,000	79,925	(45,075)
	<u>23,187,581</u>	<u>23,187,581</u>	<u>21,618,975</u>	<u>(1,568,606)</u>
<b>Other revenues</b>				
Investment income:				
Interest income	2,336,750	2,336,750	1,889,151	(447,599)
Rents	491,879	491,879	496,283	4,404
Indirect costs	220,985	220,985	229,547	8,562
Sale of property and equipment	206,000	206,000	77,256	(128,744)
Franchise fees	1,916,529	1,916,529	2,085,009	168,480
Other	346,834	346,834	979,263	632,429
	<u>5,518,977</u>	<u>5,518,977</u>	<u>5,756,509</u>	<u>237,532</u>
Total revenues	<u>119,000,607</u>	<u>119,000,607</u>	<u>119,369,668</u>	<u>369,061</u>
<b>Current expenditures</b>				
Administrative				
County Administrator				
Salaries	555,799	570,782	570,780	2
Operations	28,305	24,431	23,184	1,247
	<u>584,104</u>	<u>595,213</u>	<u>593,964</u>	<u>1,249</u>

**GREENVILLE COUNTY, SOUTH CAROLINA**

Schedule of Revenues and Expenditures  
Budget and Actual (Budget Basis)  
General Fund  
Year Ended June 30, 2009

	Original Budget	Final Budget	Actual (Budget Basis)	Positive (Negative) Variance
County Attorney				
Salaries	575,630	585,762	585,756	6
Operations	58,544	48,412	38,877	9,535
	<u>634,174</u>	<u>634,174</u>	<u>624,633</u>	<u>9,541</u>
County Council				
Salaries	664,718	603,198	603,193	5
Operations	421,379	411,338	357,347	53,991
Contractual agreements	7,053	5,553	2,759	2,794
	<u>1,093,150</u>	<u>1,020,089</u>	<u>963,299</u>	<u>56,790</u>
Total administrative	<u>2,311,428</u>	<u>2,249,476</u>	<u>2,181,896</u>	<u>67,580</u>
General services				
Purchasing				
Salaries	370,729	332,245	332,244	1
Operations	17,779	17,779	17,628	151
Contractual agreements	2,227	2,227	2,169	58
	<u>390,735</u>	<u>352,251</u>	<u>352,041</u>	<u>210</u>
Financial operations				
Salaries	566,892	625,525	625,520	5
Operations	16,989	16,989	15,542	1,447
Contractual agreements	8,425	8,425	6,802	1,623
	<u>592,306</u>	<u>650,939</u>	<u>647,864</u>	<u>3,075</u>
Management and budget				
Salaries	567,067	542,093	542,087	6
Operations	32,000	32,103	9,595	22,508
	<u>599,067</u>	<u>574,196</u>	<u>551,682</u>	<u>22,514</u>
Information systems				
Salaries	2,537,554	2,577,406	2,577,095	311
Operations	1,858,258	1,822,406	1,800,814	21,592
Contractual agreements	345,000	341,000	338,784	2,216
	<u>4,740,812</u>	<u>4,740,812</u>	<u>4,716,693</u>	<u>24,119</u>
Tax collector				
Salaries	997,405	858,933	858,927	6
Operations	258,421	258,421	251,154	7,267
Contractual agreements	15,064	15,064	10,462	4,602
	<u>1,270,890</u>	<u>1,132,418</u>	<u>1,120,543</u>	<u>11,875</u>
Real property services				
Salaries	1,855,309	1,768,628	1,768,624	4
Operations	59,925	59,925	56,974	2,951
Contractual agreements	27,118	27,118	20,509	6,609
	<u>1,942,352</u>	<u>1,855,671</u>	<u>1,846,107</u>	<u>9,564</u>

**GREENVILLE COUNTY, SOUTH CAROLINA**

Schedule of Revenues and Expenditures  
Budget and Actual (Budget Basis)  
General Fund  
Year Ended June 30, 2009

	Original Budget	Final Budget	Actual (Budget Basis)	Positive (Negative) Variance
GIS				
Salaries	466,594	420,597	420,593	4
Operations	29,290	29,290	18,902	10,388
Contractual agreements	52,819	52,819	52,488	331
	<u>548,703</u>	<u>502,706</u>	<u>491,983</u>	<u>10,723</u>
Indigent defense				
Salaries	149,863	138,035	138,033	2
Operations	6,500	6,399	3,648	2,751
Contractual agreements	600	701	700	1
	<u>156,963</u>	<u>145,135</u>	<u>142,381</u>	<u>2,754</u>
Total general services	<u>10,241,828</u>	<u>9,954,128</u>	<u>9,869,294</u>	<u>84,834</u>
Human resources				
Human resources				
Salaries	684,910	713,742	713,734	8
Operations	33,394	28,073	26,289	1,784
Contractual agreements	6,961	6,961	4,688	2,273
	<u>725,265</u>	<u>748,776</u>	<u>744,711</u>	<u>4,065</u>
Registration and election				
Salaries	545,999	740,626	740,619	7
Operations	100,000	(11,142)	(11,145)	3
Contractual agreements	60,039	64,034	63,989	45
	<u>706,038</u>	<u>793,518</u>	<u>793,463</u>	<u>55</u>
Human relations				
Salaries	127,810	126,998	126,994	4
Operations	6,363	6,185	5,693	492
Contractual agreements	2,688	2,688	2,674	14
	<u>136,861</u>	<u>135,871</u>	<u>135,361</u>	<u>510</u>
Veterans affairs				
Salaries	268,596	263,104	263,100	4
Operations	11,850	11,816	11,810	6
Contractual agreements	3,225	3,259	3,256	3
	<u>283,671</u>	<u>278,179</u>	<u>278,166</u>	<u>13</u>
Total human resources	<u>1,851,835</u>	<u>1,956,344</u>	<u>1,951,701</u>	<u>4,643</u>
Public works				
Engineering				
Salaries	4,598,741	4,571,416	4,571,400	16
Operations	1,213,340	1,204,892	1,199,310	5,582
Contractual agreements	57,200	58,461	57,357	1,104
Capital outlay	88,000	88,000	78,526	9,474
	<u>5,957,281</u>	<u>5,922,769</u>	<u>5,906,593</u>	<u>16,176</u>
Property management				
Salaries	1,521,921	1,414,389	1,414,385	4
Operations	3,482,723	3,481,973	3,298,593	183,380
Contractual agreements	1,030,525	1,030,525	970,344	60,181
	<u>6,035,169</u>	<u>5,926,887</u>	<u>5,683,322</u>	<u>243,565</u>
Codes enforcement				
Salaries	3,161,407	2,536,020	2,536,018	2
Operations	435,240	405,201	360,099	45,102
Contractual agreements	103,778	103,878	46,653	57,225
	<u>3,700,425</u>	<u>3,045,099</u>	<u>2,942,770</u>	<u>102,329</u>

**GREENVILLE COUNTY, SOUTH CAROLINA**

Schedule of Revenues and Expenditures  
Budget and Actual (Budget Basis)  
General Fund  
Year Ended June 30, 2009

	Original Budget	Final Budget	Actual (Budget Basis)	Positive (Negative) Variance
Animal Care Services				
Salaries	493,060	520,894	520,890	4
Operations	184,989	214,889	198,455	16,434
	<u>678,049</u>	<u>735,783</u>	<u>719,345</u>	<u>16,438</u>
Total public works	<u>16,370,924</u>	<u>15,630,538</u>	<u>15,252,030</u>	<u>378,508</u>
Public safety				
Records				
Salaries	2,161,570	2,037,921	2,037,914	7
Operations	97,475	51,002	50,995	7
Contractual agreements	30,413	29,212	29,211	1
	<u>2,289,458</u>	<u>2,118,135</u>	<u>2,118,120</u>	<u>15</u>
Detention center				
Salaries	14,733,867	15,345,764	15,345,759	5
Operations	1,372,737	2,024,936	2,024,936	-
Contractual agreements	264,450	111,212	111,212	-
	<u>16,371,054</u>	<u>17,481,912</u>	<u>17,481,907</u>	<u>5</u>
Emergency medical services				
Salaries	11,704,978	13,192,646	13,192,647	(1)
Operations	1,589,504	1,594,556	1,594,553	3
Contractual agreements	246,543	246,543	246,540	3
	<u>13,541,025</u>	<u>15,033,745</u>	<u>15,033,740</u>	<u>5</u>
Forensics				
Salaries	1,915,743	1,841,604	1,841,596	8
Operations	111,600	105,017	105,014	3
Contractual agreements	159,241	106,088	106,088	-
	<u>2,186,584</u>	<u>2,052,709</u>	<u>2,052,698</u>	<u>11</u>
Total public safety	<u>34,388,121</u>	<u>36,686,501</u>	<u>36,686,465</u>	<u>36</u>
Elected officials - Judicial				
Circuit Solicitor				
Salaries	4,972,941	5,069,824	5,069,820	4
Operations	127,265	139,115	139,115	-
Contractual agreements	157,771	124,622	124,620	2
	<u>5,257,977</u>	<u>5,333,561</u>	<u>5,333,555</u>	<u>6</u>
Clerk of Court				
Salaries	3,192,307	2,935,183	2,935,178	5
Operations	231,335	227,452	186,242	41,210
Contractual agreements	38,907	39,507	39,492	15
	<u>3,462,549</u>	<u>3,202,142</u>	<u>3,160,912</u>	<u>41,230</u>
Probate Court				
Salaries	1,044,092	1,036,648	1,036,643	5
Operations	40,855	39,644	39,483	161
Contractual agreements	45,272	46,483	43,756	2,727
	<u>1,130,219</u>	<u>1,122,775</u>	<u>1,119,882</u>	<u>2,893</u>
Master in Equity				
Salaries	499,608	463,543	463,536	7
Operations	13,168	13,168	10,441	2,727
Contractual agreements	4,600	4,600	2,526	2,074
	<u>517,376</u>	<u>481,311</u>	<u>476,503</u>	<u>4,808</u>

**GREENVILLE COUNTY, SOUTH CAROLINA**

Schedule of Revenues and Expenditures  
Budget and Actual (Budget Basis)  
General Fund  
Year Ended June 30, 2009

	Original Budget	Final Budget	Actual (Budget Basis)	Positive (Negative) Variance
Magistrates				
Salaries	3,803,362	3,746,987	3,746,934	53
Operations	276,719	286,976	282,810	4,166
Contractual agreements	46,750	22,483	20,797	1,686
	<u>4,126,831</u>	<u>4,056,446</u>	<u>4,050,541</u>	<u>5,905</u>
Public Defender				
Operations	-	1,922	1,922	-
Contractual agreements	433,922	432,000	432,000	-
	<u>433,922</u>	<u>433,922</u>	<u>433,922</u>	<u>-</u>
Total elected officials - Judicial	<u>14,928,874</u>	<u>14,630,157</u>	<u>14,575,315</u>	<u>54,842</u>
Elected officials - Fiscal				
Treasurer				
Salaries	355,533	368,788	368,782	6
Operations	13,200	13,083	9,030	4,053
Contractual agreements	400	517	516	1
	<u>369,133</u>	<u>382,388</u>	<u>378,328</u>	<u>4,060</u>
Register of Deeds				
Salaries	1,001,369	922,846	922,841	5
Operations	86,355	86,356	86,247	109
Contractual agreements	54,591	54,591	54,591	-
	<u>1,142,315</u>	<u>1,063,793</u>	<u>1,063,679</u>	<u>114</u>
Auditor				
Salaries	838,000	871,720	871,717	3
Operations	26,420	21,220	17,968	3,252
Contractual agreements	7,120	7,120	6,605	515
	<u>871,540</u>	<u>900,060</u>	<u>896,290</u>	<u>3,770</u>
Board of Appeals				
Operations	2,000	2,000	1,435	565
	<u>2,000</u>	<u>2,000</u>	<u>1,435</u>	<u>565</u>
Total elected officials - fiscal	<u>2,384,988</u>	<u>2,348,241</u>	<u>2,339,732</u>	<u>8,509</u>
Elected officials - law enforcement				
Sheriff				
Salaries	28,301,874	28,577,606	28,576,445	1,161
Operations	3,133,629	3,240,993	3,213,851	27,142
Contractual agreements	456,699	436,298	436,297	1
Capital outlay	391,500	391,500	265,942	125,558
	<u>32,283,702</u>	<u>32,646,397</u>	<u>32,492,535</u>	<u>153,862</u>
Coroner				
Salaries	477,307	456,259	456,254	5
Operations	43,500	47,920	47,919	1
	<u>520,807</u>	<u>504,179</u>	<u>504,173</u>	<u>6</u>

**GREENVILLE COUNTY, SOUTH CAROLINA**

Schedule of Revenues and Expenditures  
Budget and Actual (Budget Basis)  
General Fund  
Year Ended June 30, 2009

	Original Budget	Final Budget	Actual (Budget Basis)	Positive (Negative) Variance
County Medical Examiner				
Operations	342,740	325,740	325,460	280
	<u>342,740</u>	<u>325,740</u>	<u>325,460</u>	<u>280</u>
Total elected officials - law enforcement	33,147,249	33,476,316	33,322,168	154,148
Boards, commissions and others				
Legislative Delegation				
Salaries	10,198	180	180	-
Operations	-	6,000	3,258	2,742
	<u>10,198</u>	<u>6,180</u>	<u>3,438</u>	<u>2,742</u>
Agencies and social service agencies				
Lump sum appropriations	1,149,779	1,149,779	1,072,812	76,967
	<u>1,149,779</u>	<u>1,149,779</u>	<u>1,072,812</u>	<u>76,967</u>
Planning				
Salaries	1,137,378	1,137,378	973,384	163,994
Operations	51,333	51,221	46,344	4,877
Contractual agreements	110,041	110,153	54,410	55,743
	<u>1,298,752</u>	<u>1,298,752</u>	<u>1,074,138</u>	<u>224,614</u>
Non-departmental				
Salaries	20,502	4,540	4,538	2
Operations	2,684,077	1,851,027	1,624,428	226,599
Contractual agreements	199,750	197,652	100,166	97,486
	<u>2,904,329</u>	<u>2,053,219</u>	<u>1,729,132</u>	<u>324,087</u>
Employee benefit fund				
Salaries	615,814	173,058	(540,725)	713,783
Operations	26,000	-	-	-
Contractual agreements	10,050	15,900	15,900	-
	<u>651,864</u>	<u>188,958</u>	<u>(524,825)</u>	<u>713,783</u>
Total boards, commissions and others	<u>6,014,922</u>	<u>4,696,888</u>	<u>3,354,695</u>	<u>1,342,193</u>
Total expenditures	<u>121,640,169</u>	<u>121,628,589</u>	<u>119,533,296</u>	<u>2,095,293</u>
Excess of revenues over expenditures	<u>(2,639,562)</u>	<u>(2,627,982)</u>	<u>(163,628)</u>	<u>2,464,354</u>
Other financing sources (uses)				
Transfers in	3,200,000	3,200,000	3,200,000	-
Transfers out	(2,855,075)	(2,866,655)	(2,637,577)	229,078
Fund balance usage	2,294,637	2,294,637	-	(2,294,637)
	<u>2,639,562</u>	<u>2,627,982</u>	<u>562,423</u>	<u>(2,065,559)</u>
Excess of revenues and other financing sources over expenditures and other financing uses	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 398,795</u>	<u>\$ 398,795</u>

**GREENVILLE COUNTY, SOUTH CAROLINA**

Combining Balance Sheet

Federal and State Grants

June 30, 2009

	Sheriff Federal Sharing	Circuit Solicitor Seized Funds	E-911
	<u>                    </u>	<u>                    </u>	<u>                    </u>
<b>Assets</b>			
Cash and cash equivalents	\$ 19,868	\$ 249,571	\$ 901,718
Other	268	1,478	-
Due from other governmental units	-	-	-
Prepaid items	-	-	-
<b>Total assets</b>	<u>\$ 20,136</u>	<u>\$ 251,049</u>	<u>\$ 901,718</u>
<b>Liabilities and fund balances</b>			
Liabilities:			
Accounts payable	\$ 2,222	\$ -	\$ 41,595
Accrued liabilities	-	-	15,218
Deferred revenue	-	-	-
Other liabilities	-	-	-
Compensated absences payable - current portion	-	-	32,313
<b>Total liabilities</b>	<u>2,222</u>	<u>-</u>	<u>89,126</u>
Fund balances:			
Undesignated	<u>17,914</u>	<u>251,049</u>	<u>812,592</u>
<b>Total fund balances</b>	<u>17,914</u>	<u>251,049</u>	<u>812,592</u>
<b>Total liabilities and fund balances</b>	<u>\$ 20,136</u>	<u>\$ 251,049</u>	<u>\$ 901,718</u>



Sheriff's Narcotics Funds	Solicitor Expungement	Solicitor Estreatment	Miscellaneous Other Grants	Total Federal and State Grants
\$ 210,956	\$ 206,919	\$ 101,617	\$ 1,855,827	\$ 3,546,476
1,477	1,110	661	861,204	866,198
-	-	-	2,956,187	2,956,187
-	-	-	565	565
<u>\$ 212,433</u>	<u>\$ 208,029</u>	<u>\$ 102,278</u>	<u>\$ 5,673,783</u>	<u>\$ 7,369,426</u>
\$ 15,769	\$ -	\$ 526	\$ 1,273,044	\$ 1,333,156
-	-	-	275,396	290,614
-	-	-	393,349	393,349
-	-	-	3,793	3,793
-	-	-	216,016	248,329
<u>15,769</u>	<u>-</u>	<u>526</u>	<u>2,161,598</u>	<u>2,269,241</u>
196,664	208,029	101,752	3,512,185	5,100,185
<u>196,664</u>	<u>208,029</u>	<u>101,752</u>	<u>3,512,185</u>	<u>5,100,185</u>
\$ 212,433	\$ 208,029	\$ 102,278	\$ 5,673,783	\$ 7,369,426

**GREENVILLE COUNTY, SOUTH CAROLINA**

Combining Schedule of Revenues, Expenditures and Changes in Fund Balances

Federal and State Grants

Year Ended June 30, 2009

	Sheriff Federal Sharing	Circuit Solicitor Seized Funds	E-911	
	<u>                    </u>	<u>                    </u>	<u>                    </u>	
<b>Revenues</b>				
Intergovernmental	\$ 109,477	\$ -	\$ 1,016,510	\$
Other	1,616	83,094	1,171,815	
Total revenues	<u>111,093</u>	<u>83,094</u>	<u>2,188,325</u>	
<b>Expenditures</b>				
Current:				
General services	-	-	-	
Public works	-	-	-	
Public safety	-	-	-	
Judicial services	-	67,573	-	
Law enforcement services	106,392	-	1,714,836	
Boards, commission & others	-	-	-	
Capital outlay	26,463	-	-	
Total expenditures	<u>132,855</u>	<u>67,573</u>	<u>1,714,836</u>	
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>(21,762)</u>	<u>15,521</u>	<u>473,489</u>	
<b>Other financing sources (uses)</b>				
Transfers in	-	-	-	
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	
<b>Net change in fund balances</b>	(21,762)	15,521	473,489	
<b>Fund balance - beginning</b>	<u>39,676</u>	<u>235,528</u>	<u>339,103</u>	
<b>Fund balance - ending</b>	\$ <u>17,914</u>	\$ <u>251,049</u>	\$ <u>812,592</u>	\$

Sheriff's Narcotics Funds	Solicitor Expungement	Solicitor Estreatment	Miscellaneous Other Grants	Total Federal and State Grants
-	-	-	16,729,036	17,855,023
159,656	204,128	110,722	2,038,618	3,769,649
<u>159,656</u>	<u>204,128</u>	<u>110,722</u>	<u>18,767,654</u>	<u>21,624,672</u>
-	-	-	80,661	80,661
-	-	-	909,178	909,178
-	-	-	129,505	129,505
-	87,698	70,258	5,358,616	5,584,145
295,716	-	-	1,379,456	3,496,400
-	-	-	11,551,013	11,551,013
54,385	-	-	102,909	183,757
<u>350,101</u>	<u>87,698</u>	<u>70,258</u>	<u>19,511,338</u>	<u>21,934,659</u>
(190,445)	116,430	40,464	(743,684)	(309,987)
-	-	-	163,462	163,462
-	-	-	163,462	163,462
(190,445)	116,430	40,464	(580,222)	(146,525)
<u>387,109</u>	<u>91,599</u>	<u>61,288</u>	<u>4,092,407</u>	<u>5,246,710</u>
<u>196,664</u> \$	<u>208,029</u> \$	<u>101,752</u> \$	<u>3,512,185</u> \$	<u>5,100,185</u>

## GREENVILLE COUNTY, SOUTH CAROLINA

Combining Schedule of Revenues, Expenditures and Changes in Fund Balances

Miscellaneous Other Grants

Year Ended June 30, 2009

	Victim Witness Services 33.8	Interagency Computer Support	Child Support Enforcement Title IV-D Incentives	Child Support Enforcement Title IV-D Warrants
<b>Revenues</b>				
Intergovernmental	\$ 133,827	\$ -	\$ 102,895	\$ 54,011
Other	-	-	-	-
Total revenues	133,827	-	102,895	54,011
<b>Expenditures</b>				
Current:				
General services	-	80,661	-	-
Public works	-	-	-	-
Public safety	-	-	-	-
Judicial services	139,253	-	98,366	54,011
Law enforcement services	-	-	-	-
Boards, commission & others	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	139,253	80,661	98,366	54,011
<b>Excess (deficiency) of revenues over (under) expenditures</b>	(5,426)	(80,661)	4,529	-
<b>Other financing sources (uses)</b>				
Transfers in	-	-	-	-
Total other financing sources (uses)	-	-	-	-
<b>Net change in fund balances</b>	(5,426)	(80,661)	4,529	-
<b>Fund balance - beginning</b>	458,684	80,661	329,704	-
<b>Fund balance - ending</b>	\$ 453,258	\$ -	\$ 334,233	\$ -

Child Support Enforcement Title IV-D Unit Costs	Clerk of Court Bondsman Fees	Probate Mental Health Court 1GO7010	Victim's Bill of Rights	Victim Witness State Grant	Special Grant Assistance Solicitor	Community Forum - Palmetto Project
\$ 535,669	\$ -	\$ 9,064	\$ 805,584	\$ 52,647	\$ 952,043	\$ -
-	18,980	-	-	-	728,650	3,548
<u>535,669</u>	<u>18,980</u>	<u>9,064</u>	<u>805,584</u>	<u>52,647</u>	<u>1,680,693</u>	<u>3,548</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
535,669	19,248	12,010	982,462	52,647	1,971,184	-
-	-	-	-	-	-	-
-	-	-	-	-	-	2,553
-	-	-	-	-	-	-
<u>535,669</u>	<u>19,248</u>	<u>12,010</u>	<u>982,462</u>	<u>52,647</u>	<u>1,971,184</u>	<u>2,553</u>
-	(268)	(2,946)	(176,878)	-	(290,491)	995
-	-	(1,529)	-	-	-	-
-	-	(1,529)	-	-	-	-
-	(268)	(4,475)	(176,878)	-	(290,491)	995
-	44,227	4,475	263,954	-	317,963	3,553
<u>\$ -</u>	<u>\$ 43,959</u>	<u>\$ -</u>	<u>\$ 87,076</u>	<u>\$ -</u>	<u>\$ 27,472</u>	<u>\$ 4,548</u>

**GREENVILLE COUNTY, SOUTH CAROLINA**

Combining Schedule of Revenues, Expenditures and Changes in Fund Balances  
 Miscellaneous Other Grants  
 Year Ended June 30, 2009

	<u>Victim Witness Contributions</u>	<u>Seized Funds Sheriff</u>	<u>Drug Court Funding</u>	<u>EMS Donations</u>
<b>Revenues</b>				
Intergovernmental	\$ -	\$ -	\$ 179,222	\$ -
Other	-	117,678	-	19,250
Total revenues	<u>-</u>	<u>117,678</u>	<u>179,222</u>	<u>19,250</u>
<b>Expenditures</b>				
Current:				
General services	-	-	-	-
Public works	-	-	-	-
Public safety	-	-	-	10,524
Judicial services	-	-	168,168	-
Law enforcement services	-	80,669	-	-
Boards, commission & others	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	<u>-</u>	<u>80,669</u>	<u>168,168</u>	<u>10,524</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>-</u>	<u>37,009</u>	<u>11,054</u>	<u>8,726</u>
<b>Other financing sources (uses)</b>				
Transfers in	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net change in fund balances</b>	-	37,009	11,054	8,726
<b>Fund balance - beginning</b>	<u>2,746</u>	<u>36,248</u>	<u>401,545</u>	<u>8,873</u>
<b>Fund balance - ending</b>	<u>\$ 2,746</u>	<u>\$ 73,257</u>	<u>\$ 412,599</u>	<u>\$ 17,599</u>

EMS Grant-in-Aid FY09	Sheriff's Bench Warrants	MCI Kid Safety	School Resource Officers	Work Release	False Alarm Fees	Solicitor CDV 33.9
\$ 54,114	\$ 28,675	\$ -	\$ 644,873	\$ -	\$ -	\$ 70,640
-	-	7,992	-	132,433	117,620	-
<u>54,114</u>	<u>28,675</u>	<u>7,992</u>	<u>644,873</u>	<u>132,433</u>	<u>117,620</u>	<u>70,640</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
36,505	28,675	-	-	-	-	-
-	-	-	-	-	-	55,080
-	-	3,000	644,873	155,352	196,371	-
-	-	-	-	-	-	-
20,758	-	-	-	-	-	-
<u>57,263</u>	<u>28,675</u>	<u>3,000</u>	<u>644,873</u>	<u>155,352</u>	<u>196,371</u>	<u>55,080</u>
(3,149)	-	4,992	-	(22,919)	(78,751)	15,560
3,149	-	-	-	-	-	-
<u>3,149</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	4,992	-	(22,919)	(78,751)	15,560
-	-	3,693	-	107,435	320,427	129,740
\$ <u>-</u>	\$ <u>-</u>	\$ <u>8,685</u>	\$ <u>-</u>	\$ <u>84,516</u>	\$ <u>241,676</u>	\$ <u>145,300</u>

**GREENVILLE COUNTY, SOUTH CAROLINA**

Combining Schedule of Revenues, Expenditures and Changes in Fund Balances  
Miscellaneous Other Grants  
Year Ended June 30, 2009

	<u>Solid Waste Management Grant</u>	<u>Study Juvenile Drug Court</u>	<u>Directional/ Tourism Signage</u>	<u>MPO Conference Planning</u>
<b>Revenues</b>				
Intergovernmental	\$ 15,104	\$ -	\$ 10,000	\$ 14,175
Other	-	8,200	-	-
Total revenues	<u>15,104</u>	<u>8,200</u>	<u>10,000</u>	<u>14,175</u>
<b>Expenditures</b>				
Current:				
General services	-	-	-	-
Public works	4,979	-	-	-
Public safety	-	-	-	-
Judicial services	-	4,557	-	-
Law enforcement services	-	-	-	-
Boards, commission & others	-	-	-	14,175
Capital outlay	10,125	-	-	-
Total expenditures	<u>15,104</u>	<u>4,557</u>	<u>-</u>	<u>14,175</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>-</u>	<u>3,643</u>	<u>10,000</u>	<u>-</u>
<b>Other financing sources (uses)</b>				
Transfers in	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net change in fund balances</b>	-	3,643	10,000	-
<b>Fund balance - beginning</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund balance - ending</b>	<u>\$ -</u>	<u>\$ 3,643</u>	<u>\$ 10,000</u>	<u>\$ -</u>



Palmetto Pride FY06	Accommodations Tax	GCEDC Pass-Through Funding	Circuit Defender State	Circuit Defender Civil/Probate	Comprehensive Plan	FTA Section 8
\$ (178)	\$ 735,754	\$ -	\$ 753,302	\$ 339,251	\$ -	\$ 80,000
-	-	150,000	-	-	-	-
<u>(178)</u>	<u>735,754</u>	<u>150,000</u>	<u>753,302</u>	<u>339,251</u>	<u>-</u>	<u>80,000</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	753,302	339,251	-	-
-	-	-	-	-	-	-
-	825,907	106,518	-	-	-	80,000
-	-	-	-	-	-	-
<u>-</u>	<u>825,907</u>	<u>106,518</u>	<u>753,302</u>	<u>339,251</u>	<u>-</u>	<u>80,000</u>
(178)	(90,153)	43,482	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
(178)	(90,153)	43,482	-	-	-	-
178	463,426	-	-	-	334	-
<u>\$ -</u>	<u>\$ 373,273</u>	<u>\$ 43,482</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 334</u>	<u>\$ -</u>

**GREENVILLE COUNTY, SOUTH CAROLINA**

Combining Schedule of Revenues, Expenditures and Changes in Fund Balances  
Miscellaneous Other Grants  
Year Ended June 30, 2009

	<u>Facilities Rental</u>	<u>Court Fee Funding for Solicitors</u>	<u>Auditor Fees</u>	<u>Emergency Preparedness</u>
<b>Revenues</b>				
Intergovernmental	\$ -	\$ 63,669	\$ -	\$ -
Other	<u>3,475</u>	<u>-</u>	<u>5,244</u>	<u>10,000</u>
Total revenues	<u>3,475</u>	<u>63,669</u>	<u>5,244</u>	<u>10,000</u>
<b>Expenditures</b>				
Current:				
General services	-	-	-	-
Public works	-	-	-	-
Public safety	-	-	-	-
Judicial services	-	50,000	-	-
Law enforcement services	-	-	-	4,835
Boards, commission & others	-	-	6,401	-
Capital outlay	-	-	-	-
Total expenditures	<u>-</u>	<u>50,000</u>	<u>6,401</u>	<u>4,835</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>3,475</u>	<u>13,669</u>	<u>(1,157)</u>	<u>5,165</u>
<b>Other financing sources (uses)</b>				
Transfers in	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net change in fund balances</b>	3,475	13,669	(1,157)	5,165
<b>Fund balance - beginning</b>	<u>4,943</u>	<u>67,544</u>	<u>23,519</u>	<u>56,897</u>
<b>Fund balance - ending</b>	<u>\$ 8,418</u>	<u>\$ 81,213</u>	<u>\$ 22,362</u>	<u>\$ 62,062</u>

<u>Home Incarceration</u>	<u>WIA Adult Admin 7AM004</u>	<u>Waste Tire FY09</u>	<u>Waste Oil FY09</u>	<u>Twin Creeks Phase I-C</u>	<u>Palmetto Pride FY08</u>
\$ -	\$ 43,170	\$ 367,771	\$ 26,920	\$ -	\$ -
-	-	-	-	45,488	-
-	43,170	367,771	26,920	45,488	-
-	-	-	-	-	-
-	-	367,771	13,134	45,488	-
-	-	-	-	-	-
-	-	-	-	-	-
58,865	-	-	-	-	-
-	43,170	-	-	-	-
-	-	-	13,786	-	-
58,865	43,170	367,771	26,920	45,488	-
(58,865)	-	-	-	-	-
58,865	-	-	-	-	-
58,865	-	-	-	-	-
-	-	-	-	-	-
1	-	-	-	-	507
\$ 1	\$ -	\$ -	\$ -	\$ -	\$ 507

**GREENVILLE COUNTY, SOUTH CAROLINA**

Combining Schedule of Revenues, Expenditures and Changes in Fund Balances  
Miscellaneous Other Grants  
Year Ended June 30, 2009

	HUD Housing Counseling HC080498019	Wachovia/ Greenville Housing Future	Greenville Housing Fund	The Key Housing Counseling
<b>Revenues</b>				
Intergovernmental	\$ 64,955	\$ -	\$ -	\$ 48,025
Other	-	5,000	8,500	-
Total revenues	<u>64,955</u>	<u>5,000</u>	<u>8,500</u>	<u>48,025</u>
<b>Expenditures</b>				
Current:				
General services	-	-	-	-
Public works	-	-	-	-
Public safety	-	-	-	-
Judicial services	-	-	-	-
Law enforcement services	-	-	-	-
Boards, commission & others	60,020	4,935	2,819	48,025
Capital outlay	-	-	-	-
Total expenditures	<u>60,020</u>	<u>4,935</u>	<u>2,819</u>	<u>48,025</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>4,935</u>	<u>65</u>	<u>5,681</u>	<u>-</u>
<b>Other financing sources (uses)</b>				
Transfers in	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
 <b>Net change in fund balances</b>	 4,935	 65	 5,681	 -
<b>Fund balance - beginning</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund balance - ending</b>	<u>\$ 4,935</u>	<u>\$ 65</u>	<u>\$ 5,681</u>	<u>\$ -</u>

<u>Vehicle Insurance Recovery</u>	<u>Bank of America Counseling</u>	<u>American Dream</u>	<u>Encroachment Fee</u>	<u>Palmetto Pride Enforcement Sheriff</u>	<u>Project Teal</u>	<u>Sex Offender Program</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500,000	\$ -
<u>55,954</u>	<u>660</u>	<u>1,913</u>	<u>32,830</u>	<u>-</u>	<u>-</u>	<u>11,058</u>
<u>55,954</u>	<u>660</u>	<u>1,913</u>	<u>32,830</u>	<u>-</u>	<u>500,000</u>	<u>11,058</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	2,664
-	11,126	1,912	-	-	500,000	-
<u>41,075</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>41,075</u>	<u>11,126</u>	<u>1,912</u>	<u>-</u>	<u>-</u>	<u>500,000</u>	<u>2,664</u>
<u>14,879</u>	<u>(10,466)</u>	<u>1</u>	<u>32,830</u>	<u>-</u>	<u>-</u>	<u>8,394</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
14,879	(10,466)	1	32,830	-	-	8,394
<u>56,027</u>	<u>10,466</u>	<u>30,812</u>	<u>330,840</u>	<u>99</u>	<u>-</u>	<u>6,425</u>
<u>\$ 70,906</u>	<u>\$ -</u>	<u>\$ 30,813</u>	<u>\$ 363,670</u>	<u>\$ 99</u>	<u>\$ -</u>	<u>\$ 14,819</u>

**GREENVILLE COUNTY, SOUTH CAROLINA**

Combining Schedule of Revenues, Expenditures and Changes in Fund Balances  
Miscellaneous Other Grants  
Year Ended June 30, 2009

	Cytec #S1759	JAG 2007DJBX0203	Greenville Radio Interoperable Communication	LEMPG 9EMPG01
<b>Revenues</b>				
Intergovernmental	\$ 2,349,922	\$ 60,732	\$ 45,448	\$ 15,957
Other	-	-	-	-
Total revenues	<u>2,349,922</u>	<u>60,732</u>	<u>45,448</u>	<u>15,957</u>
<b>Expenditures</b>				
Current:				
General services	-	-	-	-
Public works	-	-	-	-
Public safety	-	-	45,448	-
Judicial services	-	-	-	-
Law enforcement services	-	60,732	-	15,957
Boards, commission & others	2,349,922	-	-	-
Capital outlay	-	-	-	-
Total expenditures	<u>2,349,922</u>	<u>60,732</u>	<u>45,448</u>	<u>15,957</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Other financing sources (uses)</b>				
Transfers in	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net change in fund balances</b>	-	-	-	-
<b>Fund balance - beginning</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund balance - ending</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

<u>Animal Care Donations</u>	<u>USEPA Air Quality</u>	<u>Victim Services Unit Enhancement</u>	<u>Catastrophic Planner</u>	<u>SLPG 7EMPG02</u>	<u>W Georgia Rd Waterlines #1679</u>	<u>Pandemic Influenza</u>
\$ -	\$ 3,874	\$ 6,230	\$ 16,425	\$ 3,522	\$ 29,500	\$ -
<u>10,982</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>10,982</u>	<u>3,874</u>	<u>6,230</u>	<u>16,425</u>	<u>3,522</u>	<u>29,500</u>	<u>-</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	4,374	-	-	-	-	-
-	-	-	-	-	-	-
-	-	7,788	16,425	3,522	-	-
1,914	-	-	-	-	29,500	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>1,914</u>	<u>4,374</u>	<u>7,788</u>	<u>16,425</u>	<u>3,522</u>	<u>29,500</u>	<u>-</u>
<u>9,068</u>	<u>(500)</u>	<u>(1,558)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	500	1,558	-	-	-	-
<u>-</u>	<u>500</u>	<u>1,558</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
9,068	-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,800</u>
<u>\$ 9,068</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,800</u>

**GREENVILLE COUNTY, SOUTH CAROLINA**

Combining Schedule of Revenues, Expenditures and Changes in Fund Balances  
Miscellaneous Other Grants  
Year Ended June 30, 2009

	<u>Palmetto Pride FY09</u>	<u>DHEC Air Quality</u>	<u>Gas Can Exchange/ Car Care</u>	<u>Citizens Corps 6CCP01</u>
<b>Revenues</b>				
Intergovernmental	\$ -	\$ (786)	\$ -	\$ 4,281
Other	5,496	-	-	-
Total revenues	<u>5,496</u>	<u>(786)</u>	<u>-</u>	<u>4,281</u>
<b>Expenditures</b>				
Current:				
General services	-	-	-	-
Public works	-	(786)	-	-
Public safety	-	-	-	-
Judicial services	-	-	-	-
Law enforcement services	-	-	-	4,281
Boards, commission & others	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	<u>-</u>	<u>(786)</u>	<u>-</u>	<u>4,281</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>5,496</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Other financing sources (uses)</b>				
Transfers in	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net change in fund balances</b>	5,496	-	-	-
<b>Fund balance - beginning</b>	<u>-</u>	<u>-</u>	<u>24</u>	<u>-</u>
<b>Fund balance - ending</b>	<u><u>\$ 5,496</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 24</u></u>	<u><u>\$ -</u></u>



JAG 2008DJBX0368	JAG Recovery Act 2009SBB90193	JAG 2006DJBX0527	Fair Housing (GCRA)	Fair Housing (City)	Planning Commission	LEMPG 8EMPG01
\$ 52,964	\$ 2,350	\$ 4,315	\$ 43,500	\$ 12,500	\$ 510,095	\$ 34,088
-	-	-	-	-	-	-
<u>52,964</u>	<u>2,350</u>	<u>4,315</u>	<u>43,500</u>	<u>12,500</u>	<u>510,095</u>	<u>34,088</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
42,165	2,350	4,315	-	-	-	34,088
-	-	-	43,500	12,500	599,215	-
10,799	-	-	-	-	-	-
<u>52,964</u>	<u>2,350</u>	<u>4,315</u>	<u>43,500</u>	<u>12,500</u>	<u>599,215</u>	<u>34,088</u>
-	-	-	-	-	(89,120)	-
-	-	-	-	-	89,120	-
-	-	-	-	-	89,120	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**GREENVILLE COUNTY, SOUTH CAROLINA**

Combining Schedule of Revenues, Expenditures and Changes in Fund Balances

Miscellaneous Other Grants

Year Ended June 30, 2009

	<u>Cooley Bridge Rd Waterlines</u>	<u>WIA Trade Adjustment 8TAA004</u>	<u>WIA Dislocated Worker 7DW004</u>	<u>Cove at Butler Springs Phase I</u>
<b>Revenues</b>				
Intergovernmental	\$ 60,000	\$ 925,395	\$ 539,535	\$ -
Other	<u>55,539</u>	<u>-</u>	<u>-</u>	<u>38,418</u>
Total revenues	<u>115,539</u>	<u>925,395</u>	<u>539,535</u>	<u>38,418</u>
<b>Expenditures</b>				
Current:				
General services	-	-	-	-
Public works	-	-	-	38,418
Public safety	-	-	-	-
Judicial services	-	-	-	-
Law enforcement services	-	-	-	-
Boards, commission & others	88,830	925,395	539,535	-
Capital outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>88,830</u>	<u>925,395</u>	<u>539,535</u>	<u>38,418</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>26,709</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Other financing sources (uses)</b>				
Transfers in	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net change in fund balances</b>	26,709	-	-	-
<b>Fund balance - beginning</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund balance - ending</b>	<u>\$ 26,709</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

WIA Youth 7Y004	WIA Incumbent Worker 71WT004	WIA Rapid Response 8RRIW03	WIA Incentives 8INC004	WIA Youth Admin 7AM004	WIA DW Admin 7AM004	EMS DUI Grant-In-Aid FY06
\$ 248,826	\$ 78,346	\$ 30,245	\$ 35,316	\$ 35,185	\$ 69,847	\$ 3,760
-	-	-	-	-	-	-
<u>248,826</u>	<u>78,346</u>	<u>30,245</u>	<u>35,316</u>	<u>35,185</u>	<u>69,847</u>	<u>3,760</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	3,979
-	-	-	-	-	-	-
248,826	78,346	30,245	35,316	35,185	69,847	-
-	-	-	-	-	-	-
<u>248,826</u>	<u>78,346</u>	<u>30,245</u>	<u>35,316</u>	<u>35,185</u>	<u>69,847</u>	<u>3,979</u>
-	-	-	-	-	-	(219)
-	-	-	-	-	-	219
-	-	-	-	-	-	219
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**GREENVILLE COUNTY, SOUTH CAROLINA**

Combining Schedule of Revenues, Expenditures and Changes in Fund Balances

Miscellaneous Other Grants

Year Ended June 30, 2009

	WIA Reserve Funds 8SRF004	WIA ARRA Dislocated Worker ARRA-8DW004	WIA ARRA Adult ARRA-8A004	Cove at Butler Springs Phase II
<b>Revenues</b>				
Intergovernmental	\$ 58,440	\$ 241,413	\$ 140,112	\$ -
Other	-	-	-	89,870
Total revenues	<u>58,440</u>	<u>241,413</u>	<u>140,112</u>	<u>89,870</u>
<b>Expenditures</b>				
Current:				
General services	-	-	-	-
Public works	-	-	-	89,870
Public safety	-	-	-	-
Judicial services	-	-	-	-
Law enforcement services	-	-	-	-
Boards, commission & others	58,440	241,413	140,112	-
Capital outlay	-	-	-	-
Total expenditures	<u>58,440</u>	<u>241,413</u>	<u>140,112</u>	<u>89,870</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Other financing sources (uses)</b>				
Transfers in	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net change in fund balances</b>	-	-	-	-
<b>Fund balance - beginning</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund balance - ending</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Twin Creeks	Riverbreeze	Homeview Estates	Piedmont Estates	Stonegate Estates	Stone Meadow Estates	St. Mark's Pointe
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
64,313	43,012	30,000	34,472	28,053	12,591	137,863
<u>64,313</u>	<u>43,012</u>	<u>30,000</u>	<u>34,472</u>	<u>28,053</u>	<u>12,591</u>	<u>137,863</u>
-	-	-	-	-	-	-
64,313	43,012	30,000	34,472	28,053	12,591	137,863
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>64,313</u>	<u>43,012</u>	<u>30,000</u>	<u>34,472</u>	<u>28,053</u>	<u>12,591</u>	<u>137,863</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**GREENVILLE COUNTY, SOUTH CAROLINA**

Combining Schedule of Revenues, Expenditures and Changes in Fund Balances

Miscellaneous Other Grants

Year Ended June 30, 2009

	WIA Incentives 7INC004	WIA Adult 8A004	Drug Abuse Program	WIA Incumbent Worker 8IWT004
<b>Revenues</b>				
Intergovernmental	\$ 89,827	\$ 960,704	\$ -	\$ 50,393
Other	-	-	-	-
Total revenues	<u>89,827</u>	<u>960,704</u>	<u>-</u>	<u>50,393</u>
<b>Expenditures</b>				
Current:				
General services	-	-	-	-
Public works	-	-	-	-
Public safety	-	-	-	-
Judicial services	-	-	-	-
Law enforcement services	-	-	-	-
Boards, commission & others	89,827	960,704	-	50,393
Capital outlay	-	-	-	-
Total expenditures	<u>89,827</u>	<u>960,704</u>	<u>-</u>	<u>50,393</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Other financing sources (uses)</b>				
Transfers in	-	-	11,580	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>11,580</u>	<u>-</u>
<b>Net change in fund balances</b>	-	-	11,580	-
<b>Fund balance - beginning</b>	<u>-</u>	<u>-</u>	<u>366,002</u>	<u>-</u>
<b>Fund balance - ending</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 377,582</u>	<u>\$ -</u>

<u>FY07 SHSP 7SHSP16</u>	<u>WIA Youth 8Y004</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 HC070498015</u>
\$ 40,204	\$ 860,792	\$ 1,000	\$ -	\$ 48,428	\$ -	\$ 25,877
-	-	-	1,886	-	1,650	-
<u>40,204</u>	<u>860,792</u>	<u>1,000</u>	<u>1,886</u>	<u>48,428</u>	<u>1,650</u>	<u>25,877</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	75,515	-	-
40,204	-	1,000	-	-	-	-
-	860,792	-	-	-	1,740	53,029
-	-	-	-	-	-	-
<u>40,204</u>	<u>860,792</u>	<u>1,000</u>	<u>-</u>	<u>75,515</u>	<u>1,740</u>	<u>53,029</u>
-	-	-	1,886	(27,087)	(90)	(27,152)
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	1,886	(27,087)	(90)	(27,152)
-	-	-	123	78,781	90	27,152
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,009</u>	<u>\$ 51,694</u>	<u>\$ -</u>	<u>\$ -</u>

**GREENVILLE COUNTY, SOUTH CAROLINA**

Combining Schedule of Revenues, Expenditures and Changes in Fund Balances

Miscellaneous Other Grants

Year Ended June 30, 2009

	Clerk of Court Donations	Stormwater Workshop	WIA Dislocated Worker 8DW004	WIA ARRA Youth ARRA-8Y004	WIA Adult 7A004	Total Miscellaneous Other Grants
<b>Revenues</b>						
Intergovernmental	\$ -	\$ -	\$ 1,984,195	\$ 210,896	\$ 110,201	\$ 16,729,036
Other	-	-	-	-	-	2,038,618
<b>Total revenues</b>	<u>-</u>	<u>-</u>	<u>1,984,195</u>	<u>210,896</u>	<u>110,201</u>	<u>18,767,654</u>
<b>Expenditures</b>						
Current:						
General services	-	-	-	-	-	80,661
Public works	-	-	-	-	-	909,178
Public safety	-	-	-	-	-	129,505
Judicial services	47,893	-	-	-	-	5,358,616
Fiscal services	-	-	-	-	-	-
Law enforcement services	-	-	-	-	-	1,379,456
Boards, commission & others	-	-	1,977,829	210,896	110,201	11,551,013
Capital outlay	-	-	6,366	-	-	102,909
<b>Total expenditures</b>	<u>47,893</u>	<u>-</u>	<u>1,984,195</u>	<u>210,896</u>	<u>110,201</u>	<u>19,511,338</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>(47,893)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(743,684)</u>
<b>Other financing sources (uses)</b>						
Transfers in	-	-	-	-	-	163,462
<b>Total other financing sources (uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>163,462</u>
<b>Net change in fund balances</b>	<u>(47,893)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(580,222)</u>
<b>Fund balance - beginning</b>	<u>47,893</u>	<u>1,596</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,092,407</u>
<b>Fund balance - ending</b>	<u>\$ -</u>	<u>\$ 1,596</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,512,185</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	Agencies
Ortho Photography	Capital Projects Reserve
Information Technology	Capital Leases
Construction Management	Facilities Projects

## GREENVILLE COUNTY, SOUTH CAROLINA

### Combining Balance Sheet Nonmajor Governmental Funds June 30, 2009

	Special Revenue Funds	Debt Service Funds	Capital Project Funds	Total Nonmajor Governmental Funds
<b>Assets</b>				
Cash and cash equivalents	\$ 11,204,114	\$ 6,198,366	\$ 11,988,357	\$ 29,390,837
Taxes receivable	679,492	1,050,254	-	1,729,746
Other	98,653	19,574	(427,983)	(309,756)
Due from other funds	-	4,535,155	976,282	5,511,437
Investments	-	1,532,147	-	1,532,147
<b>Total assets</b>	<b>\$ 11,982,259</b>	<b>\$ 13,335,496</b>	<b>\$ 12,536,656</b>	<b>\$ 37,854,411</b>
<b>Liabilities and fund balances</b>				
Liabilities:				
Accounts payable	\$ 238,270	\$ 143,423	\$ 428,068	\$ 809,761
Accrued liabilities	90,915	-	-	90,915
Deferred revenue	597,000	930,000	-	1,527,000
Due to other funds	-	-	1,394,853	1,394,853
Other liabilities	-	-	27,235	27,235
Compensated absences payable - current portion	76,100	-	-	76,100
<b>Total liabilities</b>	<b>1,002,285</b>	<b>1,073,423</b>	<b>1,850,156</b>	<b>3,925,864</b>
Fund balances:				
Debt service	-	12,262,073	-	12,262,073
Undesignated	10,979,974	-	10,686,500	21,666,474
<b>Total fund balances</b>	<b>10,979,974</b>	<b>12,262,073</b>	<b>10,686,500</b>	<b>33,928,547</b>
<b>Total liabilities and fund balances</b>	<b>\$ 11,982,259</b>	<b>\$ 13,335,496</b>	<b>\$ 12,536,656</b>	<b>\$ 37,854,411</b>

## GREENVILLE COUNTY, SOUTH CAROLINA

Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
 Nonmajor Governmental Funds  
 Year Ended June 30, 2009

	Special Revenue Funds	Debt Service Funds	Capital Project Funds	Total Nonmajor Governmental Funds
<b>Revenues</b>				
Property taxes	\$ 8,966,413	\$ 6,132,714	\$ -	\$ 15,099,127
Intergovernmental	158,897	7,694,155	-	7,853,052
Hospitality tax	6,734,239	-	-	6,734,239
Other	387,002	164,937	318,824	870,763
Total revenues	16,246,551	13,991,806	318,824	30,557,181
<b>Expenditures</b>				
Current:				
Administrative services	-	-	201,350	201,350
General services	-	-	2,262,863	2,262,863
Public works	747,972	-	121,967	869,939
Public safety	4,813,326	-	-	4,813,326
Boards, commission & others	4,301,335	-	-	4,301,335
Capital outlay	-	-	2,204,481	2,204,481
Principal retirement	-	11,240,000	-	11,240,000
Interest and fiscal charges	-	7,773,227	-	7,773,227
Total expenditures	9,862,633	19,013,227	4,790,661	33,666,521
<b>Excess (deficiency) of revenues over (under) expenditures</b>	6,383,918	(5,021,421)	(4,471,837)	(3,109,340)
<b>Other financing sources (uses)</b>				
Sale of property	-	-	59,384	59,384
Capital lease issuance	-	-	1,500,000	1,500,000
Transfers in	-	5,850,900	1,822,905	7,673,805
Transfers out	(8,550,900)	-	-	(8,550,900)
Total other financing sources (uses)	(8,550,900)	5,850,900	3,382,289	682,289
<b>Net change in fund balances</b>	(2,166,982)	829,479	(1,089,548)	(2,427,051)
<b>Fund balance - beginning</b>	13,146,956	11,432,594	11,776,048	36,355,598
<b>Fund balance - ending</b>	\$ 10,979,974	\$ 12,262,073	\$ 10,686,500	\$ 33,928,547

**GREENVILLE COUNTY, SOUTH CAROLINA**

Combining Balance Sheet  
 Nonmajor Special Revenue Funds  
 June 30, 2009

	Infrastructure Bank	Charity Hospitalization Fund	Hospitality Tax	Total Nonmajor Special Revenue Funds
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>Assets</b>				
Cash and cash equivalents	\$ 8,627,586	\$ 78,159	\$ 2,498,369	\$ 11,204,114
Taxes receivable	-	679,492	-	679,492
Accounts receivable				
Other	65,683	2,140	30,830	98,653
<b>Total assets</b>	<u>\$ 8,693,269</u>	<u>\$ 759,791</u>	<u>\$ 2,529,199</u>	<u>\$ 11,982,259</u>
 <b>Liabilities and fund balances</b>				
Liabilities:				
Accounts payable	\$ 87,453	\$ 150,817	\$ -	\$ 238,270
Accrued liabilities	23,303	67,612	-	90,915
Deferred revenue	-	597,000	-	597,000
Compensated absences payable - current portion	-	76,100	-	76,100
<b>Total liabilities</b>	<u>110,756</u>	<u>891,529</u>	<u>-</u>	<u>1,002,285</u>
 Fund balances:				
Undesignated	<u>8,582,513</u>	<u>(131,738)</u>	<u>2,529,199</u>	<u>10,979,974</u>
<b>Total fund balances</b>	<u>8,582,513</u>	<u>(131,738)</u>	<u>2,529,199</u>	<u>10,979,974</u>
 <b>Total liabilities and fund balances</b>				
	<u>\$ 8,693,269</u>	<u>\$ 759,791</u>	<u>\$ 2,529,199</u>	<u>\$ 11,982,259</u>

**GREENVILLE COUNTY, SOUTH CAROLINA**

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Special Revenue Funds

Year Ended June 30, 2009

	Infrastructure Bank	Charity Hospitalization Fund	Hospitality Tax	Total Nonmajor Special Revenue Funds
	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>
<b>Revenues</b>				
Property taxes	\$ 4,836,787	\$ 4,129,626	\$ -	\$ 8,966,413
Intergovernmental	-	158,897	-	158,897
Hospitality tax	-	-	6,734,239	6,734,239
Other	255,075	16,143	115,784	387,002
Total revenues	<u>5,091,862</u>	<u>4,304,666</u>	<u>6,850,023</u>	<u>16,246,551</u>
<b>Expenditures</b>				
Current:				
Public works	747,972	-	-	747,972
Public safety	-	4,813,326	-	4,813,326
Boards, commission & others	-	-	4,301,335	4,301,335
Total expenditures	<u>747,972</u>	<u>4,813,326</u>	<u>4,301,335</u>	<u>9,862,633</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>4,343,890</u>	<u>(508,660)</u>	<u>2,548,688</u>	<u>6,383,918</u>
<b>Other financing sources (uses)</b>				
Transfers out	(4,591,058)	-	(3,959,842)	(8,550,900)
Total other financing sources (uses)	<u>(4,591,058)</u>	<u>-</u>	<u>(3,959,842)</u>	<u>(8,550,900)</u>
<b>Net change in fund balances</b>	(247,168)	(508,660)	(1,411,154)	(2,166,982)
<b>Fund balance - beginning</b>	<u>8,829,681</u>	<u>376,922</u>	<u>3,940,353</u>	<u>13,146,956</u>
<b>Fund balance - ending</b>	<u>\$ 8,582,513</u>	<u>\$ (131,738)</u>	<u>\$ 2,529,199</u>	<u>\$ 10,979,974</u>

**GREENVILLE COUNTY, SOUTH CAROLINA**

Combining Balance Sheet  
 Nonmajor Debt Service Funds  
 June 30, 2009

	General Obligation Bonds	Certificates of Participation	Special Source Revenue Bonds	Total Nonmajor Debt Service Funds
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>Assets</b>				
Cash and cash equivalents	\$ 2,815,117	\$ 3,035,224	\$ 348,025	\$ 6,198,366
Taxes receivable	345,282	704,972	-	1,050,254
Other	18,716	231	627	19,574
Due from other funds	-	4,535,155	-	4,535,155
Restricted assets				
Investments	-	1,317,365	214,782	1,532,147
<b>Total assets</b>	<u>\$ 3,179,115</u>	<u>\$ 9,592,947</u>	<u>\$ 563,434</u>	<u>\$ 13,335,496</u>
<b>Liabilities and fund balances</b>				
Liabilities:				
Accounts payable	12,000	4,900	126,523	143,423
Deferred revenue	\$ 311,000	\$ 619,000	\$ -	\$ 930,000
Total liabilities	<u>323,000</u>	<u>623,900</u>	<u>126,523</u>	<u>1,073,423</u>
Fund balances:				
Reserved				
Debt service	<u>2,856,115</u>	<u>8,969,047</u>	<u>436,911</u>	<u>12,262,073</u>
Total fund balances	<u>2,856,115</u>	<u>8,969,047</u>	<u>436,911</u>	<u>12,262,073</u>
<b>Total liabilities and fund balances</b>	<u>\$ 3,179,115</u>	<u>\$ 9,592,947</u>	<u>\$ 563,434</u>	<u>\$ 13,335,496</u>

**GREENVILLE COUNTY, SOUTH CAROLINA**

Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
Nonmajor Debt Service Funds  
Year Ended June 30, 2009

	General Obligation Bonds	Certificates of Participation	Special Source Revenue Bonds	Total Nonmajor Debt Service Funds
<b>Revenues</b>				
Property taxes	\$ 1,812,580	\$ 4,320,134	\$ -	\$ 6,132,714
Intergovernmental	3,626,521	3,962,359	105,275	7,694,155
Other	83,285	79,855	1,797	164,937
Total revenues	<u>5,522,386</u>	<u>8,362,348</u>	<u>107,072</u>	<u>13,991,806</u>
<b>Expenditures</b>				
Current:				
Principal retirement	3,965,000	5,350,000	1,925,000	11,240,000
Interest and fiscal charges	2,978,342	3,489,587	1,305,298	7,773,227
Total expenditures	<u>6,943,342</u>	<u>8,839,587</u>	<u>3,230,298</u>	<u>19,013,227</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>(1,420,956)</u>	<u>(477,239)</u>	<u>(3,123,226)</u>	<u>(5,021,421)</u>
<b>Other financing sources (uses)</b>				
Transfers in	-	2,759,842	3,091,058	5,850,900
Total other financing sources (uses)	<u>-</u>	<u>2,759,842</u>	<u>3,091,058</u>	<u>5,850,900</u>
<b>Net change in fund balances</b>	(1,420,956)	2,282,603	(32,168)	829,479
<b>Fund balance - beginning</b>	<u>4,277,071</u>	<u>6,686,444</u>	<u>469,079</u>	<u>11,432,594</u>
<b>Fund balance - ending</b>	<u>\$ 2,856,115</u>	<u>\$ 8,969,047</u>	<u>\$ 436,911</u>	<u>\$ 12,262,073</u>

**GREENVILLE COUNTY, SOUTH CAROLINA**

Combining Balance Sheet  
Nonmajor Capital Project Funds  
June 30, 2009

	Real Property Fund	Ortho Photography	Information Technology
	<u>                    </u>	<u>                    </u>	<u>                    </u>
<b>Assets</b>			
Cash and cash equivalents	\$ 311,008	\$ 733,283	\$ -
Other	2,385	4,661	569
Due from other funds	-	-	-
<b>Total assets</b>	<u>\$ 313,393</u>	<u>\$ 737,944</u>	<u>\$ 569</u>
<b>Liabilities and fund balances</b>			
Liabilities:			
Accounts payable	\$ -	\$ -	\$ 197,522
Due to other funds	-	-	88,047
Other liabilities	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>285,569</u>
Fund balances:			
Undesignated	<u>313,393</u>	<u>737,944</u>	<u>(285,000)</u>
Total fund balances	<u>313,393</u>	<u>737,944</u>	<u>(285,000)</u>
<b>Total liabilities and fund balances</b>	<u>\$ 313,393</u>	<u>\$ 737,944</u>	<u>\$ 569</u>



Construction Management	Agencies	Capital Projects Reserve	Capital Leases	Facilities Projects	Total Nonmajor Capital Project Funds
\$ 9,411,087	\$ 500,963	\$ 34,719	\$ -	\$ 997,297	\$ 11,988,357
59,326	(500,377)	215	-	5,238	(427,983)
976,282	-	-	-	-	976,282
<u>\$ 10,446,695</u>	<u>\$ 586</u>	<u>\$ 34,934</u>	<u>\$ -</u>	<u>\$ 1,002,535</u>	<u>\$ 12,536,656</u>
\$ 166,568	\$ -	\$ -	\$ -	\$ 63,978	\$ 428,068
-	314,212	-	992,594	-	1,394,853
-	27,235	-	-	-	27,235
<u>166,568</u>	<u>341,447</u>	<u>-</u>	<u>992,594</u>	<u>63,978</u>	<u>1,850,156</u>
10,280,127	(340,861)	34,934	(992,594)	938,557	10,686,500
<u>10,280,127</u>	<u>(340,861)</u>	<u>34,934</u>	<u>(992,594)</u>	<u>938,557</u>	<u>10,686,500</u>
<u>\$ 10,446,695</u>	<u>\$ 586</u>	<u>\$ 34,934</u>	<u>\$ -</u>	<u>\$ 1,002,535</u>	<u>\$ 12,536,656</u>

**GREENVILLE COUNTY, SOUTH CAROLINA**

Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
 Nonmajor Capital Project Funds  
 Year Ended June 30, 2009

	Real Property Fund	Ortho Photography	Information Technology
	<u>          </u>	<u>          </u>	<u>          </u>
<b>Revenues</b>			
Other	\$ 10,540	\$ 20,720	\$ 3,207
Total revenues	<u>10,540</u>	<u>20,720</u>	<u>3,207</u>
<b>Expenditures</b>			
Current:			
Administrative services	201,350	-	-
General services	-	106,528	2,156,335
Public works	-	-	-
Capital outlay	-	-	-
Total expenditures	<u>201,350</u>	<u>106,528</u>	<u>2,156,335</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>(190,810)</u>	<u>(85,808)</u>	<u>(2,153,128)</u>
<b>Other financing sources (uses)</b>			
Sale of property	59,384	-	-
Capital lease issuance	-	-	-
Transfers in	27,905	-	1,545,000
Total other financing sources (uses)	<u>87,289</u>	<u>-</u>	<u>1,545,000</u>
 <b>Net change in fund balances</b>	 (103,521)	 (85,808)	 (608,128)
 <b>Fund balance - beginning</b>	 <u>416,914</u>	 <u>823,752</u>	 <u>323,128</u>
 <b>Fund balance - ending</b>	 <u>\$ 313,393</u>	 <u>\$ 737,944</u>	 <u>\$ (285,000)</u>

Construction Management	Agencies	Capital Projects Reserve	Capital Leases	Facilities Projects	Total Nonmajor Capital Project Funds
\$ 261,471	\$ 144	\$ 944	\$ -	\$ 21,798	\$ 318,824
<u>261,471</u>	<u>144</u>	<u>944</u>	<u>-</u>	<u>21,798</u>	<u>318,824</u>
-	-	-	-	-	201,350
-	-	-	-	-	2,262,863
55,490	-	-	-	66,477	121,967
<u>520,303</u>	<u>-</u>	<u>-</u>	<u>1,584,223</u>	<u>99,955</u>	<u>2,204,481</u>
<u>575,793</u>	<u>-</u>	<u>-</u>	<u>1,584,223</u>	<u>166,432</u>	<u>4,790,661</u>
<u>(314,322)</u>	<u>144</u>	<u>944</u>	<u>(1,584,223)</u>	<u>(144,634)</u>	<u>(4,471,837)</u>
-	-	-	-	-	59,384
-	-	-	1,500,000	-	1,500,000
-	-	-	-	250,000	1,822,905
<u>-</u>	<u>-</u>	<u>-</u>	<u>1,500,000</u>	<u>250,000</u>	<u>3,382,289</u>
(314,322)	144	944	(84,223)	105,366	(1,089,548)
<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>\$ 10,280,127</u>	<u>\$ (340,861)</u>	<u>\$ 34,934</u>	<u>\$ (992,594)</u>	<u>\$ 938,557</u>	<u>\$ 10,686,500</u>

**GREENVILLE COUNTY, SOUTH CAROLINA**

Schedule of Revenues, Expenditures and Changes in Fund Balances  
Budget and Actual (Budget Basis) - Nonmajor Funds with Legally Adopted Budgets  
Year Ended June 30, 2009

	Infrastructure Bank			
	Original Budget	Final Budget	Actual	Variance With Final Positive (Negative)
<b>Revenues</b>				
Property taxes	\$ 4,818,885	\$ 4,818,885	\$ 4,836,787	\$ 17,902
Intergovernmental	-	-	-	-
Other	488,000	488,000	255,075	(232,925)
Total revenues	5,306,885	5,306,885	5,091,862	(215,023)
<b>Expenditures</b>				
Current:				
General services	-	-	-	-
Public works	740,261	740,261	747,972	(7,711)
Public safety	-	-	-	-
Total expenditures	740,261	740,261	747,972	(7,711)
<b>Excess (deficiency) of revenues over (under) expenditures</b>	4,566,624	4,566,624	4,343,890	(222,734)
<b>Other financing sources (uses)</b>				
Transfers in	-	-	-	-
Transfers out	(4,591,058)	(4,591,058)	(4,591,058)	-
Total other financing sources (uses)	(4,591,058)	(4,591,058)	(4,591,058)	-
<b>Net change in fund balances</b>	\$ (24,434)	\$ (24,434)	(247,168)	\$ (222,734)
Fund balance - beginning			8,829,681	
Adjustment: Budget to GAAP basis			-	
Fund balance - ending			\$ 8,582,513	

Charity Hospitalization				Information Technology			
Original Budget	Final Budget	Actual	Variance With Final Positive (Negative)	Original Budget	Final Budget	Actual	Variance With Final Positive (Negative)
\$ 3,966,926	\$ 3,966,926	\$ 4,129,626	\$ 162,700	\$ -	\$ -	\$ -	\$ -
179,520	179,520	158,897	(20,623)	-	-	-	-
64,556	64,556	16,143	(48,413)	-	-	3,207	3,207
<u>4,211,002</u>	<u>4,211,002</u>	<u>4,304,666</u>	<u>93,664</u>	<u>-</u>	<u>-</u>	<u>3,207</u>	<u>3,207</u>
-	-	-	-	1,633,000	2,219,771	2,618,707	(398,936)
-	-	-	-	-	-	-	-
<u>4,950,408</u>	<u>4,950,408</u>	<u>4,813,326</u>	<u>137,082</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>4,950,408</u>	<u>4,950,408</u>	<u>4,813,326</u>	<u>137,082</u>	<u>1,633,000</u>	<u>2,219,771</u>	<u>2,618,707</u>	<u>(398,936)</u>
<u>(739,406)</u>	<u>(739,406)</u>	<u>(508,660)</u>	<u>230,746</u>	<u>(1,633,000)</u>	<u>(2,219,771)</u>	<u>(2,615,500)</u>	<u>(395,729)</u>
-	-	-	-	1,545,000	1,545,000	1,545,000	-
-	-	-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,545,000</u>	<u>1,545,000</u>	<u>1,545,000</u>	<u>-</u>
<u>\$ (739,406)</u>	<u>\$ (739,406)</u>	<u>(508,660)</u>	<u>\$ 230,746</u>	<u>\$ (88,000)</u>	<u>\$ (674,771)</u>	<u>(1,070,500)</u>	<u>\$ (395,729)</u>
		376,922				323,128	
		-				(462,372)	
		<u>\$ (131,738)</u>				<u>\$ (285,000)</u>	

**GREENVILLE COUNTY, SOUTH CAROLINA**

Schedule of Revenues, Expenditures and Changes in Fund Balances  
Budget and Actual (Budget Basis) - Nonmajor Funds with Legally Adopted Budgets  
Year Ended June 30, 2009

	Ortho Photography			
	Original Budget	Final Budget	Actual	Variance With Final Positive (Negative)
<b>Revenues</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-
Other	-	-	20,720	20,720
<b>Total revenues</b>	-	-	20,720	20,720
<b>Expenditures</b>				
Current:				
General services	100,000	100,000	386,603	(286,603)
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
<b>Total expenditures</b>	100,000	100,000	386,603	(286,603)
<b>Excess (deficiency) of revenues over (under) expenditures</b>	(100,000)	(100,000)	(365,883)	(265,883)
<b>Other financing sources (uses)</b>				
Transfers in	-	-	-	-
<b>Total other financing sources (uses)</b>	-	-	-	-
 <b>Net change in fund balances</b>	 \$ (100,000)	 \$ (100,000)	 (365,883)	 \$ (265,883)
Fund balance - beginning			823,752	
Adjustment: Budget to GAAP basis			(280,075)	
Fund balance - ending			\$ 737,944	

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)
\$ 1,574,137	\$ 1,574,137	\$ 1,812,580	\$ 238,443	\$ -	\$ -	\$ 4,320,134	\$ 4,320,134
5,108,889	5,108,889	3,626,521	(1,482,368)	-	-	3,962,359	3,962,359
100,000	100,000	83,285	(16,715)	-	-	79,855	79,855
<u>6,367,198</u>	<u>6,783,026</u>	<u>5,522,386</u>	<u>(1,260,640)</u>	<u>-</u>	<u>-</u>	<u>8,362,348</u>	<u>8,362,348</u>
-	-	-	-	-	-	-	-
3,950,000	3,950,000	3,965,000	(15,000)	4,260,000	4,260,000	5,350,000	(1,090,000)
2,826,026	2,866,026	2,978,342	(112,316)	1,783,023	1,783,023	3,489,587	(1,706,564)
<u>6,776,026</u>	<u>6,816,026</u>	<u>6,943,342</u>	<u>(127,316)</u>	<u>6,043,023</u>	<u>6,043,023</u>	<u>8,839,587</u>	<u>(2,796,564)</u>
(408,828)	(33,000)	(1,420,956)	(1,387,956)	(6,043,023)	(6,043,023)	(477,239)	5,565,784
-	-	-	-	-	-	2,759,842	2,759,842
-	-	-	-	-	-	2,759,842	2,759,842
<u>\$ 2,902,198</u>	<u>\$ (33,000)</u>	(1,420,956)	<u>\$ (1,387,956)</u>	<u>\$ (6,043,023)</u>	<u>\$ (6,043,023)</u>	2,282,603	<u>\$ 8,325,626</u>
		4,277,071				6,686,444	
		-				-	
		<u>\$ 2,856,115</u>				<u>\$ 8,969,047</u>	

**GREENVILLE COUNTY, SOUTH CAROLINA**

Schedule of Revenues, Expenditures and Changes in Fund Balances  
Budget and Actual (Budget Basis) - Nonmajor Funds with Legally Adopted Budgets  
Year Ended June 30, 2009

	Special Source Revenue Bonds			
	Original Budget	Final Budget	Actual	Variance With Final Positive (Negative)
<b>Revenues</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	105,275	105,275
Other	-	-	1,797	1,797
<b>Total revenues</b>	-	-	107,072	107,072
<b>Expenditures</b>				
Current:				
General services	-	-	-	-
Principal retirement	1,855,000	1,855,000	1,925,000	(70,000)
Interest and fiscal charges	1,251,019	1,251,019	1,305,298	(54,279)
<b>Total expenditures</b>	3,106,019	3,106,019	3,230,298	(124,279)
<b>Excess (deficiency) of revenues over (under) expenditures</b>	(3,106,019)	(3,106,019)	(3,123,226)	(17,207)
<b>Other financing sources (uses)</b>				
Transfers in	3,091,058	3,091,058	3,091,058	-
<b>Total other financing sources (uses)</b>	3,091,058	3,091,058	3,091,058	-
 <b>Net change in fund balances</b>	 \$ (14,961)	 \$ (14,961)	 (32,168)	 \$ (17,207)
Fund balance - beginning			469,079	
Adjustment: Budget to GAAP basis			-	
Fund balance - ending			\$ 436,911	



**GREENVILLE COUNTY, SOUTH CAROLINA**

Schedule of Revenues, Expenditures and Changes in Fund Balances  
Budget and Actual (Budget Basis) - Subfunds of Federal and State Grant Fund with Legally Adopted Budgets  
Year Ended June 30, 2009

	Victims Bill of Rights			
	Original Budget	Final Budget	Actual	Variance With Final Positive (Negative)
<b>Revenues</b>				
Intergovernmental	\$ 858,000	\$ 858,000	\$ 805,584	\$ (52,416)
Other	-	-	-	-
Total revenues	858,000	858,000	805,584	(52,416)
<b>Expenditures</b>				
Current:				
Judicial services	1,043,156	1,043,156	982,504	60,652
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total expenditures	1,043,156	1,043,156	982,504	60,652
<b>Excess (deficiency) of revenues over (under) expenditures</b>	(185,156)	(185,156)	(176,920)	8,236
<b>Other financing sources (uses)</b>				
Transfers in	-	-	-	-
Total other financing sources (uses)	-	-	-	-
<b>Net change in fund balances</b>	\$ (185,156)	\$ (185,156)	(176,920)	\$ 8,236
Fund balance - beginning			263,954	
Adjustment: Budget to GAAP basis			42	
Fund balance - ending			\$ 87,076	

**GREENVILLE COUNTY, SOUTH CAROLINA**

Schedule of Revenues, Expenditures and Changes in Fund Balances  
 Budget and Actual (Budget Basis) - Subfunds of Federal and State Grant Fund with Legally Adopted Budgets  
 Year Ended June 30, 2009

	E-911			
	Original Budget	Final Budget	Actual	Variance With Final Positive (Negative)
<b>Revenues</b>				
Intergovernmental	\$ 560,000	\$ 560,000	\$ 1,016,510	\$ 456,510
Other	1,160,000	1,160,000	1,171,815	11,815
Total revenues	1,720,000	1,720,000	2,188,325	468,325
<b>Expenditures</b>				
Current:				
Law enforcement services	1,664,381	1,664,381	1,742,304	(77,923)
Boards, commission & others	-	-	-	-
Total expenditures	1,664,381	1,664,381	1,742,304	(77,923)
<b>Excess (deficiency) of revenues over (under) expenditures</b>	55,619	55,619	446,021	390,402
<b>Other financing sources (uses)</b>				
Transfers in	-	-	-	-
Total other financing sources (uses)	-	-	-	-
<b>Net change in fund balances</b>	\$ 55,619	\$ 55,619	446,021	\$ 390,402
Fund balance - beginning			339,103	
Adjustment: Budget to GAAP basis			27,468	
Fund balance - ending			\$ 812,592	

Accommodations Tax				Home Incarceration			
Original Budget	Final Budget	Actual	Variance With Final Positive (Negative)	Original Budget	Final Budget	Actual	Variance With Final Positive (Negative)
\$ 772,610	\$ 772,610	\$ 735,754	\$ (36,856)	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
<u>772,610</u>	<u>772,610</u>	<u>735,754</u>	<u>(36,856)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	58,865	58,865	58,865	-
772,610	772,416	825,907	(53,491)	-	-	-	-
<u>772,610</u>	<u>772,416</u>	<u>825,907</u>	<u>(53,491)</u>	<u>58,865</u>	<u>58,865</u>	<u>58,865</u>	<u>-</u>
-	194	(90,153)	(90,347)	(58,865)	(58,865)	(58,865)	-
-	-	-	-	58,865	58,865	58,865	-
-	-	-	-	58,865	58,865	58,865	-
<u>\$ -</u>	<u>\$ 194</u>	<u>(90,153)</u>	<u>(90,347)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
		463,426				1	
		-				-	
		<u>\$ 373,273</u>				<u>\$ 1</u>	

**GREENVILLE COUNTY, SOUTH CAROLINA**

Schedule of Revenues, Expenditures and Changes in Fund Balances  
Budget and Actual (Budget Basis) - Capital Leases Debt Service Fund  
Year Ended June 30, 2009

	Capital Leases			Variance With Final Positive (Negative)
	Original Budget	Final Budget	Actual	
<b>Revenues</b>				
Intergovernmental	\$ -	\$ -	\$ 148,390	\$ 148,390
Other	-	-	45,204	45,204
Total revenues	<u>-</u>	<u>-</u>	<u>193,594</u>	<u>193,594</u>
<b>Expenditures</b>				
Current:				
Judicial services	-	-	-	-
Principal retirement	556,286	556,286	506,892	49,394
Interest and fiscal charges	94,924	94,924	111,384	(16,460)
Total expenditures	<u>651,210</u>	<u>651,210</u>	<u>618,276</u>	<u>32,934</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>(651,210)</u>	<u>(651,210)</u>	<u>(424,682)</u>	<u>226,528</u>
<b>Other financing sources (uses)</b>				
Transfers in	-	-	651,210	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>651,210</u>	<u>-</u>
<b>Net change in fund balances</b>	<u>\$ (651,210)</u>	<u>\$ (651,210)</u>	<u>226,528</u>	<u>\$ 877,738</u>
Fund balance - beginning			(3,715,105)	
Adjustment: Budget to GAAP basis			-	
Fund balance - ending			<u>\$ (3,488,577)</u>	

## **Nonmajor Proprietary Funds**

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

### **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-insured health program.

## GREENVILLE COUNTY, SOUTH CAROLINA

### Combining Statement of Net Assets

#### Internal Service Funds

June 30, 2009

	Vehicle Service Center	Workers' Compensation Fund	Health and Dental Fund	Total
<b>Assets</b>				
Current assets				
Cash and cash equivalents	\$ 217,575	\$ 1,474,107	\$ 21,157,969	\$ 22,849,651
Receivables:				
Other	116,773	8,350	133,296	258,419
Inventory	351,075	-	-	351,075
Total current assets	685,423	1,482,457	21,291,265	23,459,145
Noncurrent assets				
Capital assets, net of accumulated depreciation	290,873	-	-	290,873
Total noncurrent assets	290,873	-	-	290,873
<b>Total assets</b>	<b>976,296</b>	<b>1,482,457</b>	<b>21,291,265</b>	<b>23,750,018</b>
<b>Liabilities</b>				
Current liabilities				
Accounts payable	97,490	-	5,094	102,584
Accrued liabilities	37,211	-	-	37,211
IBNR payable - current portion	-	1,202,500	1,568,000	2,770,500
Net OPEB obligation	-	-	971,000	971,000
Compensated absences payable	104,927	-	-	104,927
Total current liabilities	239,628	1,202,500	2,544,094	3,986,222
Noncurrent liabilities				
IBNR payable - long-term portion	-	647,500	32,000	679,500
Total noncurrent liabilities	-	647,500	32,000	679,500
Total liabilities	239,628	1,850,000	2,576,094	4,665,722
Net assets				
Invested in capital assets	290,873	-	-	290,873
Unrestricted	445,795	(367,543)	18,715,171	18,793,423
Total net assets	\$ 736,668	\$ (367,543)	\$ 18,715,171	\$ 19,084,296

**GREENVILLE COUNTY, SOUTH CAROLINA**

Combining Statement of Revenues, Expenses, and Changes in Fund Net Assets  
Internal Service Funds  
Year Ended June 30, 2009

	Vehicle Service Center	Workers' Compensation Fund	Health and Dental Fund	Total
<b>Operating revenues</b>				
Charges for services	\$ 6,176,049	\$ -	\$ -	\$ 6,176,049
Premiums	-	1,784,561	21,050,671	22,835,232
Total operating revenues	<u>6,176,049</u>	<u>1,784,561</u>	<u>21,050,671</u>	<u>29,011,281</u>
<b>Operating expenses</b>				
Cost of materials used	4,726,234	-	-	4,726,234
Personnel services	1,173,882	-	-	1,173,882
Copy expense	330	-	-	330
Printing and binding	319	-	-	319
Gas, oil, tires	32,709	-	-	32,709
Tools	5,193	-	-	5,193
Operational support	9,500	-	-	9,500
Fire protection	975	-	-	975
Indirect cost	10,500	-	-	10,500
Depreciation	35,785	-	-	35,785
Training, travel and conference	7,300	-	-	7,300
Office supplies and postage	1,004	-	-	1,004
Utilities	62,472	-	-	62,472
Equipment maintenance	12,227	-	-	12,227
Insurance	7,000	-	-	7,000
Other maintenance	37,553	-	-	37,553
Technical and professional services	47	-	-	47
Uniforms	9,508	-	-	9,508
Contractual agreements	6,008	-	-	6,008
Administrative expenses	-	78,933	1,148,407	1,227,340
Claims	-	1,075,654	19,812,932	20,888,586
Reinsurance	-	219,584	363,369	582,953
Second injury assessment	-	184,583	-	184,583
Total operating expenses	<u>6,138,546</u>	<u>1,558,754</u>	<u>21,324,708</u>	<u>29,022,008</u>
<b>Operating income (loss)</b>	<u>37,503</u>	<u>225,807</u>	<u>(274,037)</u>	<u>(10,727)</u>
<b>Nonoperating revenue</b>				
Interest	4,530	30,250	563,969	598,749
Total nonoperating revenue	<u>4,530</u>	<u>30,250</u>	<u>563,969</u>	<u>598,749</u>
<b>Change in net assets</b>	42,033	256,057	289,932	588,022
<b>Total net assets - beginning</b>	<u>694,635</u>	<u>(623,600)</u>	<u>18,425,239</u>	<u>18,496,274</u>
<b>Total net assets - ending</b>	<u>\$ 736,668</u>	<u>\$ (367,543)</u>	<u>\$ 18,715,171</u>	<u>\$ 19,084,296</u>

**GREENVILLE COUNTY, SOUTH CAROLINA**

Combining Statement of Cash Flows

Internal Service Funds

Year Ended June 30, 2009

	Vehicle Service Center	Workers' Compensation Fund	Health and Dental Fund	Total
<b>Operating activities</b>				
Cash received from customers	\$ 6,194,331	\$ 1,783,727	\$ 21,054,679	\$ 29,032,737
Cash paid to suppliers	(4,841,242)	(463,600)	(870,271)	(6,175,113)
Cash paid to employees	(1,158,860)	-	-	(1,158,860)
Cash paid for claims	-	(1,065,154)	(19,812,932)	(20,878,086)
<b>Net cash provided by operating activities</b>	<u>194,229</u>	<u>254,973</u>	<u>371,476</u>	<u>820,678</u>
<b>Capital and related financing activities</b>				
<b>Net cash provided (used) by capital and</b>				
<b>Investing activities</b>				
Interest	4,530	30,250	563,969	598,749
<b>Net cash provided in investing activities</b>	<u>4,530</u>	<u>30,250</u>	<u>563,969</u>	<u>598,749</u>
<b>Net increase in cash and cash equivalents/investments</b>	<u>198,759</u>	<u>285,223</u>	<u>935,445</u>	<u>1,419,427</u>
<b>Cash and cash equivalents/investments</b>				
<b>Beginning of year</b>	<u>18,816</u>	<u>1,188,884</u>	<u>20,222,524</u>	<u>21,430,224</u>
<b>End of year</b>	<u>\$ 217,575</u>	<u>\$ 1,474,107</u>	<u>\$ 21,157,969</u>	<u>\$ 22,849,651</u>
<b>Reconciliation of operating income to net cash provided by operating activities</b>				
Operating income (loss)	\$ 37,503	\$ 225,807	\$ (274,037)	\$ (10,727)
Adjustments to reconcile operating income to net cash provided by operating activities:				
Depreciation expense	35,785	-	-	35,785
Change in assets and liabilities				
(Increase) decrease in miscellaneous receivable	18,282	(834)	4,008	21,456
(Increase) in inventory	149,418	-	-	149,418
Increase (decrease) in accounts payable	(64,028)	-	(64,495)	(128,523)
Increase in accrued liabilities	2,247	-	-	2,247
Increase in compensated absences	15,022	-	-	15,022
Increase in IBNR payable	-	30,000	200,000	230,000
Increase (decrease) in liability	-	-	506,000	506,000
Total adjustments	<u>156,726</u>	<u>29,166</u>	<u>645,513</u>	<u>831,405</u>
<b>Net cash provided by operating activities</b>	<u>\$ 194,229</u>	<u>\$ 254,973</u>	<u>\$ 371,476</u>	<u>\$ 820,678</u>





**GREENVILLE COUNTY, SOUTH CAROLINA**

Combining Statement of Changes in Fiduciary Assets and Liabilities

Agency Funds

Year Ended June 30, 2009

	<u>July 1, 2008</u>	<u>Additions</u>	<u>Deductions</u>	<u>June 30, 2009</u>
<b><u>Property Tax Fund</u></b>				
<b>Assets</b>				
Cash and equivalents	\$ 14,044,229	\$ 494,509,422	\$ 504,040,340	\$ 4,513,311
Taxes receivable	59,344,022	71,681,517	63,235,773	67,789,766
Due from state	6,281	-	6,281	-
Total assets	<u>\$ 73,394,532</u>	<u>\$ 566,190,939</u>	<u>\$ 567,282,394</u>	<u>\$ 72,303,077</u>
<b>Liabilities</b>				
Due to other taxing units	\$ 73,394,532	\$ 566,190,939	\$ 567,282,394	\$ 72,303,077
Total liabilities	<u>\$ 73,394,532</u>	<u>\$ 566,190,939</u>	<u>\$ 567,282,394</u>	<u>\$ 72,303,077</u>
<b><u>Special District Debt Service Fund</u></b>				
<b>Assets</b>				
Other receivables	\$ 9,516	\$ -	\$ -	\$ 9,516
Total assets	<u>\$ 9,516</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 9,516</u>
<b>Liabilities</b>				
Matured interest payable	\$ 9,516	\$ -	\$ -	\$ 9,516
Total liabilities	<u>\$ 9,516</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 9,516</u>
<b><u>Family Court Fund</u></b>				
<b>Assets</b>				
Cash and equivalents	\$ -	\$ 35,354,410	\$ 35,260,266	\$ 94,144
Total assets	<u>\$ -</u>	<u>\$ 35,354,410</u>	<u>\$ 35,260,266</u>	<u>\$ 94,144</u>
<b>Liabilities</b>				
Due to others	\$ -	\$ 35,354,410	\$ 35,260,266	\$ 94,144
Total liabilities	<u>\$ -</u>	<u>\$ 35,354,410</u>	<u>\$ 35,260,266</u>	<u>\$ 94,144</u>
<b><u>Master in Equity Fund</u></b>				
<b>Assets</b>				
Cash and equivalents	\$ 1,157,400	\$ 33,252,934	\$ 26,703,044	\$ 7,707,290
Total assets	<u>\$ 1,157,400</u>	<u>\$ 33,252,934</u>	<u>\$ 26,703,044</u>	<u>\$ 7,707,290</u>
<b>Liabilities</b>				
Due to others	\$ 1,157,400	\$ 33,252,934	\$ 26,703,044	\$ 7,707,290
Total liabilities	<u>\$ 1,157,400</u>	<u>\$ 33,252,934</u>	<u>\$ 26,703,044</u>	<u>\$ 7,707,290</u>
<b><u>Clerk of Court Fund</u></b>				
<b>Assets</b>				
Cash and equivalents	\$ 2,129,026	\$ 12,430,945	\$ 9,541,236	\$ 5,018,735
Total assets	<u>\$ 2,129,026</u>	<u>\$ 12,430,945</u>	<u>\$ 9,541,236</u>	<u>\$ 5,018,735</u>
<b>Liabilities</b>				
Due to others	\$ 2,129,026	\$ 12,430,945	\$ 9,541,236	\$ 5,018,735
Total liabilities	<u>\$ 2,129,026</u>	<u>\$ 12,430,945</u>	<u>\$ 9,541,236</u>	<u>\$ 5,018,735</u>

**GREENVILLE COUNTY, SOUTH CAROLINA**

Combining Statement of Changes in Fiduciary Assets and Liabilities

Agency Funds

Year Ended June 30, 2009

	<u>July 1, 2008</u>	<u>Additions</u>	<u>Deductions</u>	<u>June 30, 2009</u>
<b><u>Pretrial Intervention Fund</u></b>				
<b>Assets</b>				
Cash and equivalents	\$ 264,697	\$ 1,206,251	\$ 1,233,676	\$ 237,272
Total assets	<u>\$ 264,697</u>	<u>\$ 1,206,251</u>	<u>\$ 1,233,676</u>	<u>\$ 237,272</u>
<b>Liabilities</b>				
Due to others	\$ 264,697	\$ 1,206,251	\$ 1,233,676	\$ 237,272
Total liabilities	<u>\$ 264,697</u>	<u>\$ 1,206,251</u>	<u>\$ 1,233,676</u>	<u>\$ 237,272</u>
<b><u>Special Districts Fund</u></b>				
<b>Assets</b>				
Cash and equivalents	\$ 23,082,634	\$ 561,724,324	\$ 551,149,029	\$ 33,657,929
Total assets	<u>\$ 23,082,634</u>	<u>\$ 561,724,324</u>	<u>\$ 551,149,029</u>	<u>\$ 33,657,929</u>
<b>Liabilities</b>				
Due to other taxing units	\$ 23,082,634	\$ 561,724,324	\$ 551,149,029	\$ 33,657,929
Total liabilities	<u>\$ 23,082,634</u>	<u>\$ 561,724,324</u>	<u>\$ 551,149,029</u>	<u>\$ 33,657,929</u>
<b><u>Total All Agency Funds</u></b>				
<b>Assets</b>				
Cash and equivalents	\$ 40,677,986	\$ 1,138,478,286	\$ 1,127,927,591	\$ 51,228,681
Taxes receivable	59,344,022	71,681,517	63,235,773	67,789,766
Other receivables	9,516	-	-	9,516
Due from state	6,281	-	6,281	-
Total assets	<u>\$ 100,037,805</u>	<u>\$ 1,210,159,803</u>	<u>\$ 1,191,169,645</u>	<u>\$ 119,027,963</u>
<b>Liabilities</b>				
Due to other taxing units	\$ 96,477,166	\$ 1,127,915,263	\$ 1,118,431,423	\$ 105,961,006
Due to others	3,551,123	82,244,540	72,738,222	13,057,441
Matured interest payable	9,516	-	-	9,516
Total liabilities	<u>\$ 100,037,805</u>	<u>\$ 1,210,159,803</u>	<u>\$ 1,191,169,645</u>	<u>\$ 119,027,963</u>