

SUPPLEMENTARY INFORMATION

Greenville County, South Carolina

Required Supplementary Information Other Postemployment Benefits - Defined Benefit Health Care Plan Schedule of Funding Progress and Employer Contributions Year Ended June 30, 2017

Schedule of Funding Progress

Fiscal Year Ended	Actuarial Valuation Date	Actuarial Value of Assets	Actuarial Accrued Liability (AAL)	Unfunded AAL (UAAL)	Funded Ratio	Covered Payroll
		(a)	(b)	(b-a)	(a/b)	(c)
June 30, 2008	July 1, 2007	-	8,458,000	8,458,000	- %	75,022,395
June 30, 2009	July 1, 2008	-	8,900,000	8,900,000	- %	79,482,997
June 30, 2010	July 1, 2009	-	11,690,000	11,690,000	- %	81,082,682
June 30, 2011	July 1, 2010	-	13,871,810	13,871,810	- %	83,590,384
June 30, 2012	July 1, 2010	-	13,871,810	13,871,810	- %	86,582,472
June 30, 2013	July 1, 2012	-	10,357,917	10,357,917	- %	87,500,939
June 30, 2014	July 1, 2012	-	10,357,917	10,357,917	- %	98,542,745
June 30, 2015	July 1, 2014	-	7,150,140	7,150,140	- %	99,313,752
June 30, 2016	July 1, 2014	-	7,150,140	7,150,140	- %	102,319,466
June 30, 2017	July 1, 2016	-	13,916,118	13,916,118	- %	106,097,403

Schedule of Employer Contributions

Fiscal Year Ended	Annual Required Contribution (ARC)	Actual Contributions	Percent Funded
June 30, 2008	737,000	272,000	37 %
June 30, 2009	776,000	275,000	35 %
June 30, 2010	957,000	548,000	57 %
June 30, 2011	1,069,456	779,633	73 %
June 30, 2012	1,106,887	838,383	76 %
June 30, 2013	912,958	639,094	70 %
June 30, 2014	944,912	640,734	68 %
June 30, 2015	665,388	476,135	72 %
June 30, 2016	695,330	460,968	66 %
June 30, 2017	1,305,331	748,584	57 %

Greenville County, South Carolina

Required Supplementary Information

Schedule of the County's Proportionate Share of the Net Pension Liability

Employee Pension Plan

Year Ended June 30, 2017

(amounts are expressed in thousands)

Fiscal Year	Proportion of the net pension liability (asset)	Proportionate share of net pension liability (asset)	Covered payroll during the measurement period	Proportionate share of net pension liability (asset) as percentage of covered payroll	Plan fiduciary net position as percentage of total pension liability
SCRS					
2014	0.65522 %	\$ 117,522	\$ 53,116	221.26 %	56.39 %
2015	0.65522 %	112,806	59,430	189.81 %	59.92 %
2016	0.65645 %	124,498	61,528	202.34 %	56.99 %
2017	0.65596 %	140,113	63,528	220.55 %	52.91 %
PORS					
2014	3.00146 %	\$ 62,219	\$ 34,385	180.95 %	62.98 %
2015	3.00146 %	57,461	36,156	158.93 %	67.55 %
2016	3.05000 %	66,478	37,786	175.94 %	64.57 %
2017	3.04280 %	77,179	38,792	198.96 %	60.44 %

Note: This schedule is intended to show information for ten years. Additional years' information will be displayed as it becomes available.

Greenville County, South Carolina
Required Supplementary Information
Schedule of County Contributions to Employee Pension Plan
Year Ended June 30, 2017
(amounts expressed in thousands)

	2017	2016	2015	2014
SCRS				
Contractually required contribution	\$ 7,620	\$ 7,025	\$ 6,709	\$ 6,305
Contributions in relation to the contractually required contribution	7,620	7,025	6,709	6,305
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -
Covered payroll	\$ 65,914	\$ 63,528	\$ 61,528	\$ 59,430
Contributions as a percentage of covered payroll	11.56000%	11.05886%	10.90379%	10.60987%
PORS				
Contractually required contribution	\$ 5,722	\$ 5,330	\$ 5,067	\$ 4,635
Contributions in relation to the contractually required contribution	5,722	5,330	5,067	4,635
Contribution deficiency (excess)	-	-	-	-
Covered payroll	\$ 40,183	\$ 38,792	\$ 37,786	\$ 36,156
Contributions as a percentage of covered payroll	14.24000%	13.73996%	13.41000%	12.81998%

Note: This schedule is intended to show information for ten years. Additional years' information will be displayed as it becomes available.

Greenville County, South Carolina

Schedule of Revenues and Expenditures Budget and Actual (Budget Basis) General Fund Year Ended June 30, 2017

	Original Budget	Final Budget	Actual (Budget Basis)	Positive (Negative) Variance
Property taxes				
Current and delinquent	\$ 89,408,293	\$ 89,408,293	\$ 87,469,798	\$ (1,938,495)
County offices				
Clerk of court	2,206,237	2,206,237	1,884,087	(322,150)
Register of deeds	4,838,988	4,838,988	6,569,099	1,730,111
Probate court	1,057,028	1,057,028	930,379	(126,649)
Master in equity	1,404,354	1,404,354	718,363	(685,991)
Detention center	306,349	306,349	447,824	141,475
Sheriff	167,621	167,621	163,801	(3,820)
Animal care services	1,574,008	1,574,008	1,073,683	(500,325)
Magistrates	3,073,352	3,073,352	2,865,837	(207,515)
Information systems	99,368	99,368	92,143	(7,225)
General services	181,060	181,060	117,024	(64,036)
Building standards	2,336,000	2,336,000	3,605,189	1,269,189
Emergency medical services	13,606,000	13,606,000	14,077,518	471,518
Law enforcement support	441,221	441,221	608,944	167,723
Engineering, Roads/Bridges	44,144	44,144	258,011	213,867
Tax services	13,278	13,278	94,662	81,384
Planning and code enforcement	50,948	50,948	46,150	(4,798)
	<u>31,399,956</u>	<u>31,399,956</u>	<u>33,552,714</u>	<u>2,152,758</u>
Intergovernmental revenues				
State of South Carolina:				
State allocations	18,646,746	18,646,746	18,791,295	144,549
Veterans affairs	11,000	11,000	11,383	383
Accommodations tax	62,000	62,000	66,955	4,955
Multi-county park	1,271,000	1,271,000	1,282,877	11,877
Merchants inventory tax	523,743	523,743	601,193	77,450
Other	40,000	40,000	42,835	2,835
	<u>20,554,489</u>	<u>20,554,489</u>	<u>20,796,538</u>	<u>242,049</u>
Other revenues				
Interest and investment income	475,000	475,000	544,725	69,725
Rents	231,880	231,880	471,491	239,611
Indirect costs	250,000	250,000	574,159	324,159
Franchise fees	3,900,000	3,900,000	3,823,991	(76,009)
Other	1,452,486	1,452,486	769,209	(683,277)
	<u>6,309,366</u>	<u>6,309,366</u>	<u>6,183,575</u>	<u>(125,791)</u>
Total revenues	<u>147,672,104</u>	<u>147,672,104</u>	<u>148,002,625</u>	<u>330,521</u>

Greenville County, South Carolina

Schedule of Revenues and Expenditures Budget and Actual (Budget Basis) General Fund Year Ended June 30, 2017

	Original Budget	Final Budget	Actual (Budget Basis)	Positive (Negative) Variance
Current expenditures				
Administrative				
County administrator				
Salaries	726,912	740,176	740,173	3
Operations	25,435	27,456	26,598	858
	<u>752,347</u>	<u>767,632</u>	<u>766,771</u>	<u>861</u>
County attorney				
Salaries	786,251	851,850	851,846	4
Operations	26,178	26,985	26,983	2
Contractual agreements	42,000	21,591	21,591	-
	<u>854,429</u>	<u>900,426</u>	<u>900,420</u>	<u>6</u>
County council				
Salaries	782,322	782,322	777,937	4,385
Operations	404,105	404,105	293,577	110,528
Contractual agreements	7,000	7,000	2,711	4,289
	<u>1,193,427</u>	<u>1,193,427</u>	<u>1,074,225</u>	<u>119,202</u>
Total administrative	<u>2,800,203</u>	<u>2,861,485</u>	<u>2,741,416</u>	<u>120,069</u>
General services				
Procurement Services				
Salaries	478,759	478,680	464,816	13,864
Operations	16,391	16,470	16,414	56
Contractual agreements	2,033	2,033	1,753	280
	<u>497,183</u>	<u>497,183</u>	<u>482,983</u>	<u>14,200</u>
Financial operations				
Salaries	1,501,532	1,513,576	1,513,091	485
Operations	34,934	22,890	19,484	3,406
Contractual agreements	670	670	-	670
	<u>1,537,136</u>	<u>1,537,136</u>	<u>1,532,575</u>	<u>4,561</u>
Information systems				
Salaries	3,873,712	3,944,355	3,944,352	3
Operations	1,650,000	1,581,062	1,540,854	40,208
	<u>5,523,712</u>	<u>5,525,417</u>	<u>5,485,206</u>	<u>40,211</u>

Greenville County, South Carolina

Schedule of Revenues and Expenditures Budget and Actual (Budget Basis) General Fund Year Ended June 30, 2017

	Original Budget	Final Budget	Actual (Budget Basis)	Positive (Negative) Variance
Tax services				
Salaries	3,386,508	2,982,375	2,719,921	262,454
Operations	434,771	454,771	376,147	78,624
Contractual agreements	29,616	29,616	27,332	2,284
	<u>3,850,895</u>	<u>3,466,762</u>	<u>3,123,400</u>	<u>343,362</u>
Geographical information systems				
Salaries	553,960	556,300	556,175	125
Operations	29,475	23,985	20,868	3,117
Contractual agreements	56,635	59,785	58,169	1,616
	<u>640,070</u>	<u>640,070</u>	<u>635,212</u>	<u>4,858</u>
Human resources				
Salaries	980,704	970,574	964,112	6,462
Operations	39,895	39,895	29,273	10,622
Contractual agreements	6,000	6,000	2,235	3,765
	<u>1,026,599</u>	<u>1,016,469</u>	<u>995,620</u>	<u>20,849</u>
Registration and election				
Salaries	840,280	1,234,929	1,234,923	6
Operations	111,557	99,748	94,961	4,787
Contractual agreements	90,002	89,590	89,589	1
	<u>1,041,839</u>	<u>1,424,267</u>	<u>1,419,473</u>	<u>4,794</u>
Human relations				
Salaries	147,336	157,466	157,466	-
Operations	6,179	6,179	5,653	526
Contractual agreements	3,321	3,321	3,270	51
	<u>156,836</u>	<u>166,966</u>	<u>166,389</u>	<u>577</u>
Veterans affairs				
Salaries	328,086	334,235	329,503	4,732
Operations	9,329	6,458	6,221	237
Contractual agreements	2,425	3,197	3,188	9
	<u>339,840</u>	<u>343,890</u>	<u>338,912</u>	<u>4,978</u>
Total general services	<u>14,614,110</u>	<u>14,618,160</u>	<u>14,179,770</u>	<u>438,390</u>
Community development and planning				
Engineering, Roads/Bridges				
Salaries	4,852,252	4,852,310	4,746,532	105,778
Operations	1,212,550	1,396,205	1,267,389	128,816
Contractual agreements	67,810	62,933	54,121	8,812
Capital outlay	15,000	12,221	30,309	(18,088)
	<u>6,147,612</u>	<u>6,323,669</u>	<u>6,098,351</u>	<u>225,318</u>
Property maintenance				
Salaries	1,926,177	1,926,177	1,823,491	102,686
Operations	3,490,866	3,529,143	3,302,518	226,625
Contractual agreements	922,394	884,117	879,430	4,687
	<u>6,339,437</u>	<u>6,339,437</u>	<u>6,005,439</u>	<u>333,998</u>

Greenville County, South Carolina

Schedule of Revenues and Expenditures Budget and Actual (Budget Basis) General Fund Year Ended June 30, 2017

	Original Budget	Final Budget	Actual (Budget Basis)	Positive (Negative) Variance
Planning and code enforcement				
Salaries	3,599,569	3,586,569	3,252,797	333,772
Operations	454,457	467,457	339,478	127,979
Contractual agreements	90,491	90,491	87,950	2,541
	<u>4,144,517</u>	<u>4,144,517</u>	<u>3,680,225</u>	<u>464,292</u>
Animal care services				
Salaries	2,713,047	2,747,971	2,747,965	6
Operations	1,272,757	1,221,498	1,077,080	144,418
Contractual agreements	2,400	18,735	18,730	5
	<u>3,988,204</u>	<u>3,988,204</u>	<u>3,843,775</u>	<u>144,429</u>
Total community and development planning	<u>20,619,770</u>	<u>20,795,827</u>	<u>19,627,790</u>	<u>1,168,037</u>
Public safety				
Records management services division				
Salaries	2,491,371	2,253,137	2,253,135	2
Operations	33,593	33,466	32,132	1,334
Contractual agreements	16,833	16,833	16,353	480
	<u>2,541,797</u>	<u>2,303,436</u>	<u>2,301,620</u>	<u>1,816</u>
Detention division				
Salaries	18,898,991	19,580,714	19,580,711	3
Operations	1,785,893	1,943,725	1,935,874	7,851
Contractual agreements	369,013	351,027	157,562	193,465
	<u>21,053,897</u>	<u>21,875,466</u>	<u>21,674,147</u>	<u>201,319</u>
Forensic division				
Salaries	2,369,616	2,316,730	2,280,071	36,659
Operations	159,848	179,534	172,011	7,523
Contractual agreements	89,975	70,289	69,868	421
	<u>2,619,439</u>	<u>2,566,553</u>	<u>2,521,950</u>	<u>44,603</u>
Indigent defense				
Salaries	215,363	213,741	202,909	10,832
Operations	2,347	2,074	1,806	268
	<u>217,710</u>	<u>215,815</u>	<u>204,715</u>	<u>11,100</u>
Total public safety	<u>26,432,843</u>	<u>26,961,270</u>	<u>26,702,432</u>	<u>258,838</u>
Emergency medical services				
Salaries	16,226,187	16,226,187	16,171,191	54,996
Operations	1,625,730	1,729,378	1,701,613	27,765
Contractual agreements	1,031,509	927,861	909,249	18,612
Capital outlay	-	-	12,000	(12,000)
	<u>18,883,426</u>	<u>18,883,426</u>	<u>18,794,053</u>	<u>89,373</u>
Total Emergency medical services	<u>18,883,426</u>	<u>18,883,426</u>	<u>18,794,053</u>	<u>89,373</u>
Elected officials - Judicial				
Circuit solicitor				
Salaries	6,567,367	6,567,367	6,554,663	12,704
Operations	124,334	132,149	132,090	59
Contractual agreements	141,493	133,678	108,445	25,233
	<u>6,833,194</u>	<u>6,833,194</u>	<u>6,795,198</u>	<u>37,996</u>

Greenville County, South Carolina

Schedule of Revenues and Expenditures Budget and Actual (Budget Basis) General Fund Year Ended June 30, 2017

	Original Budget	Final Budget	Actual (Budget Basis)	Positive (Negative) Variance
Clerk of court				
Salaries	3,532,601	3,532,601	3,394,129	138,472
Operations	207,328	207,328	199,415	7,913
Contractual agreements	22,563	22,563	21,789	774
	<u>3,762,492</u>	<u>3,762,492</u>	<u>3,615,333</u>	<u>147,159</u>
Probate court				
Salaries	1,532,426	1,535,421	1,535,415	6
Operations	54,536	66,541	53,681	12,860
Contractual agreements	97,000	82,000	75,681	6,319
	<u>1,683,962</u>	<u>1,683,962</u>	<u>1,664,777</u>	<u>19,185</u>
Master in equity				
Salaries	602,605	602,605	549,691	52,914
Operations	8,733	8,733	6,606	2,127
Contractual agreements	2,000	2,000	791	1,209
	<u>613,338</u>	<u>613,338</u>	<u>557,088</u>	<u>56,250</u>
Magistrates				
Salaries	4,714,630	4,754,418	4,731,075	23,343
Operations	305,944	298,275	288,642	9,633
Contractual agreements	49,058	17,161	15,554	1,607
	<u>5,069,632</u>	<u>5,069,854</u>	<u>5,035,271</u>	<u>34,583</u>
Public defender				
Salaries	189,630	269,632	269,630	2
Operations	103,195	103,193	102,702	491
Contractual agreements	440,000	360,000	360,000	-
	<u>732,825</u>	<u>732,825</u>	<u>732,332</u>	<u>493</u>
Total elected officials - Judicial	<u>18,695,443</u>	<u>18,695,665</u>	<u>18,399,999</u>	<u>295,666</u>
Elected officials - Fiscal				
Treasurer				
Salaries	440,488	444,851	444,848	3
Operations	14,621	12,979	13,005	(26)
Contractual agreements	700	807	807	-
	<u>455,809</u>	<u>458,637</u>	<u>458,660</u>	<u>(23)</u>
Register of deeds				
Salaries	1,090,052	1,082,852	1,082,851	1
Operations	91,910	103,307	103,317	(10)
Contractual agreements	18,250	20,250	20,243	7
	<u>1,200,212</u>	<u>1,206,409</u>	<u>1,206,411</u>	<u>(2)</u>
Auditor				
Salaries	1,212,719	1,212,719	1,208,151	4,568
Operations	26,604	26,604	26,002	602
	<u>1,239,323</u>	<u>1,239,323</u>	<u>1,234,153</u>	<u>5,170</u>
Board of appeals				
Operations	9,000	9,000	-	9,000
	<u>9,000</u>	<u>9,000</u>	<u>-</u>	<u>9,000</u>
Total elected officials - Fiscal	<u>2,904,344</u>	<u>2,913,369</u>	<u>2,899,224</u>	<u>14,145</u>

Greenville County, South Carolina

Schedule of Revenues and Expenditures Budget and Actual (Budget Basis) General Fund Year Ended June 30, 2017

	Original Budget	Final Budget	Actual (Budget Basis)	Positive (Negative) Variance
Elected officials - Law enforcement				
Sheriff				
Salaries	38,591,071	38,426,092	38,423,379	2,713
Operations	3,511,674	3,696,652	3,639,179	57,473
Contractual agreements	262,437	262,437	250,996	11,441
Capital outlay	-	4,700	4,622	78
	<u>42,365,182</u>	<u>42,389,881</u>	<u>42,318,176</u>	<u>71,705</u>
Coroner				
Salaries	777,738	917,819	917,816	3
Operations	131,200	106,800	108,931	(2,131)
	<u>908,938</u>	<u>1,024,619</u>	<u>1,026,747</u>	<u>(2,128)</u>
County medical examiner				
Operations	353,839	342,395	336,292	6,103
	<u>353,839</u>	<u>342,395</u>	<u>336,292</u>	<u>6,103</u>
Total elected officials - law enforcement	<u>43,627,959</u>	<u>43,756,895</u>	<u>43,681,215</u>	<u>75,680</u>
Boards, commissions and others				
Legislative delegation				
Salaries	58,578	58,901	58,900	1
Operations	4,806	4,483	469	4,014
	<u>63,384</u>	<u>63,384</u>	<u>59,369</u>	<u>4,015</u>
Agencies and social service agencies				
Lump sum appropriations	1,375,545	1,482,947	1,481,695	1,252
	<u>1,375,545</u>	<u>1,482,947</u>	<u>1,481,695</u>	<u>1,252</u>
Non-departmental				
Salaries	21,600	10,766	10,763	3
Operations	3,242,171	2,300,056	2,752,246	(452,190)
Contractual agreements	120,000	150,000	122,688	27,312
Capital outlay	-	220,851	120,851	100,000
	<u>3,383,771</u>	<u>2,681,673</u>	<u>3,006,548</u>	<u>(324,875)</u>
Employee benefit fund				
Salaries	390,300	53,344	53,344	-
Operations	38,000	61,875	61,875	-
	<u>428,300</u>	<u>115,219</u>	<u>115,219</u>	<u>-</u>
Total boards, commissions and others	<u>5,251,000</u>	<u>4,343,223</u>	<u>4,662,831</u>	<u>(319,608)</u>
Total expenditures	<u>153,829,098</u>	<u>153,829,320</u>	<u>151,688,730</u>	<u>2,140,590</u>
Excess (deficiency) of revenues over (under) expenses	<u>(6,156,994)</u>	<u>(6,157,216)</u>	<u>(3,686,105)</u>	<u>2,471,111</u>
Other financing sources (uses)				
Transfers in	6,310,464	6,310,464	6,075,796	(234,668)
Transfers out	(6,830,192)	(6,830,192)	(6,750,314)	79,878
Gain on sale	-	-	855,170	855,170
Fund balance usage	6,676,722	6,676,944	-	(6,676,944)
	<u>6,156,994</u>	<u>6,157,216</u>	<u>180,652</u>	<u>(5,976,564)</u>
Excess of revenues and other financing sources over expenditures and other financing uses	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (3,505,453)</u>	<u>\$ (3,505,453)</u>

**Combining Balance Sheet
Federal and State Grant Fund
June 30, 2017**

	Sheriff Federal Sharing	Circuit Solicitor Seized Funds	E-911
Assets			
Cash and cash equivalents	\$ 140,932	\$ 560,265	\$ 6,127,204
Other	129	602	5,381
Due from other governmental units	-	-	712,909
Total assets and deferred outflows	<u>\$ 141,061</u>	<u>\$ 560,867</u>	<u>\$ 6,845,494</u>
Liabilities and Fund balances (deficits)			
Liabilities			
Accounts payable	\$ 4,802	\$ 940	\$ 5,116
Accrued liabilities	-	-	15,916
Unearned revenue	-	-	-
Other liabilities	-	-	-
Total liabilities and deferred inflows	<u>4,802</u>	<u>940</u>	<u>21,032</u>
Fund balances (deficits)			
Restricted:			
Court support services	-	559,927	-
Sheriff	136,259	-	6,824,462
Housing Programs	-	-	-
Recreation & tourism	-	-	-
Emergency management	-	-	-
Court fee funds	-	-	-
Clerk of court	-	-	-
Rescue services	-	-	-
Committed:			
Rescue services	-	-	-
Sheriff	-	-	-
Fleet services	-	-	-
Emergency management	-	-	-
Animal care	-	-	-
Public works	-	-	-
Total fund balances:	<u>136,259</u>	<u>559,927</u>	<u>6,824,462</u>
Total liabilities, deferred inflows and fund balances (deficits):	<u>\$ 141,061</u>	<u>\$ 560,867</u>	<u>\$ 6,845,494</u>

Greenville County, South Carolina

Sheriff's Narcotics Funds	Solicitor Expungement	Solicitor Estreatment	Miscellaneous Other Grants	Total Federal and State Grants
\$ 382,497	\$ 334,273	\$ 149,052	\$ 3,246,424	\$ 10,940,647
343	474	131	1,582,826	1,589,886
-	-	-	3,495,989	4,208,898
<u>\$ 382,840</u>	<u>\$ 334,747</u>	<u>\$ 149,183</u>	<u>\$ 8,325,239</u>	<u>\$ 16,739,431</u>
\$ 27,729	\$ -	\$ 52	\$ 659,772	\$ 698,411
-	-	-	274,320	290,236
-	-	-	1,154,266	1,154,266
-	-	-	668	668
<u>27,729</u>	<u>-</u>	<u>52</u>	<u>2,089,026</u>	<u>2,143,581</u>
-	-	-	1,299,516	1,859,443
355,111	-	-	104,662	7,420,494
-	-	-	62,952	62,952
-	-	-	1,263,086	1,263,086
-	-	-	74,132	74,132
-	334,747	149,131	497,432	981,310
-	-	-	527,678	527,678
-	-	-	434	434
-	-	-	28	28
-	-	-	11,599	11,599
-	-	-	243,989	243,989
-	-	-	129,495	129,495
-	-	-	673,962	673,962
-	-	-	1,347,248	1,347,248
<u>355,111</u>	<u>334,747</u>	<u>149,131</u>	<u>6,236,213</u>	<u>14,595,850</u>
<u>\$ 382,840</u>	<u>\$ 334,747</u>	<u>\$ 149,183</u>	<u>\$ 8,325,239</u>	<u>\$ 16,739,431</u>

**Combining Schedule of Revenues, Expenditures and Changes in Fund Balances
Federal and State Grant Fund
Year Ended June 30, 2017**

	Sheriff Federal Sharing	Circuit Solicitor Seized Funds	E-911
Revenues			
Intergovernmental	\$ 103,335	\$ -	\$ 2,195,436
Fees	-	-	794,183
Interest and investment income	7,001	6,585	55,111
Other revenue	-	120,372	-
Total revenues	<u>110,336</u>	<u>126,957</u>	<u>3,044,730</u>
Expenditures			
Current:			
Emergency medical services	-	-	-
Community development and planning	-	-	-
Public safety	-	-	-
Judicial services	-	340,455	-
Law enforcement services	1,838,453	-	2,895,941
Parks, recreation & tourism	-	-	-
Boards, commission & others	-	-	-
Capital outlay	47,903	-	-
Total expenditures	<u>1,886,356</u>	<u>340,455</u>	<u>2,895,941</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(1,776,020)</u>	<u>(213,498)</u>	<u>148,789</u>
Other financing sources (uses)			
Transfers in	-	-	-
Transfers out	-	-	-
Total Other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>(1,776,020)</u>	<u>(213,498)</u>	<u>148,789</u>
Fund balance - beginning	<u>1,912,279</u>	<u>773,425</u>	<u>6,675,673</u>
Fund balance - ending	<u>\$ 136,259</u>	<u>\$ 559,927</u>	<u>\$ 6,824,462</u>

Greenville County, South Carolina

Sheriff's Narcotics Funds	Solicitor Expungement	Solicitor Estreatment	Miscellaneous Other Grants	Total Federal and State Grants
\$ -	\$ -	\$ -	\$ 15,930,248	\$ 18,229,019
-	-	-	-	794,183
3,749	4,064	1,872	-	78,382
<u>462,220</u>	<u>188,370</u>	<u>82,085</u>	<u>1,932,755</u>	<u>2,785,802</u>
<u>465,969</u>	<u>192,434</u>	<u>83,957</u>	<u>17,863,003</u>	<u>21,887,386</u>
-	-	-	212,381	212,381
-	-	-	3,377,933	3,377,933
-	-	-	10,683	10,683
-	218,036	160,042	6,439,579	7,158,112
578,050	-	-	1,957,850	7,270,294
-	-	-	72,732	72,732
-	-	-	4,223,843	4,223,843
<u>49,860</u>	<u>-</u>	<u>-</u>	<u>544,813</u>	<u>642,576</u>
<u>627,910</u>	<u>218,036</u>	<u>160,042</u>	<u>16,839,814</u>	<u>22,968,554</u>
<u>(161,941)</u>	<u>(25,602)</u>	<u>(76,085)</u>	<u>1,023,189</u>	<u>(1,081,168)</u>
-	-	-	363,926	363,926
-	-	-	(15,332)	(15,332)
-	-	-	348,594	348,594
<u>(161,941)</u>	<u>(25,602)</u>	<u>(76,085)</u>	<u>1,371,783</u>	<u>(732,574)</u>
<u>517,052</u>	<u>360,349</u>	<u>225,216</u>	<u>4,864,430</u>	<u>15,328,424</u>
<u>\$ 355,111</u>	<u>\$ 334,747</u>	<u>\$ 149,131</u>	<u>\$ 6,236,213</u>	<u>\$ 14,595,850</u>

Greenville County, South Carolina

Nonmajor Governmental Funds Special Revenue Funds

Special revenue funds are used to account for specific revenues that are legally restricted or committed to expenditure for specified 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.

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

Road Maintenance Program – This fund is used to account for the proceeds of specific revenue sources (other than major capital projects) that are legally restricted for road maintenance.

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

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

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.

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

Tourism Public Facilities Corporation – This fund accounts for tourism related debt activity for the blended component unit established in 2008.

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. No nonmajor capital project funds exist as of June 30, 2017.

Greenville County, South Carolina

**Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2017**

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Total Nonmajor Governmental Funds
Assets			
Cash and cash equivalents	\$ 20,358,595	\$ 1,782,021	\$ 22,140,616
Equity Investment	18,936	-	18,936
Taxes receivable	1,183,487	333,747	1,517,234
Other receivables	17,791	1,326	19,117
Investments	-	2,540,415	2,540,415
	<u>21,578,809</u>	<u>4,657,509</u>	<u>26,236,318</u>
Total assets			
Liabilities, deferred inflows of resources and fund balances			
Liabilities:			
Accounts payable	\$ 682,921	\$ -	\$ 682,921
Accrued liabilities	169,409	-	169,409
Due to other funds	-	585,437	585,437
	<u>852,330</u>	<u>585,437</u>	<u>1,437,767</u>
Total liabilities			
Deferred Inflows of Resources			
Deferred inflows-property taxes	458,822	260,000	718,822
	<u>1,311,152</u>	<u>845,437</u>	<u>2,156,589</u>
Total liabilities and deferred inflows of resources			
Fund balances (deficits)			
Nonspendable			
Restricted			
Administrative services	18,936	-	18,936
Infrastructure	17,353,748	-	17,353,748
Public safety	305,562	-	305,562
Debt service	-	3,812,072	3,812,072
Recreation & tourism	2,589,411	-	2,589,411
Committed			
	<u>20,267,657</u>	<u>3,812,072</u>	<u>24,079,729</u>
Total fund balances			
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 21,578,809</u>	<u>\$ 4,657,509</u>	<u>\$ 26,236,318</u>

Greenville County, South Carolina

Combining Statement of Revenues, Expenditures and Changes in Fund Balances Nonmajor Governmental Funds Year Ended June 30, 2017

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Total Nonmajor Governmental Funds
Revenues			
Property taxes	\$ 21,274,542	\$ 4,480,127	\$ 25,754,669
Intergovernmental	108,413	8,010,905	8,119,318
Hospitality tax	8,370,027	-	8,370,027
Fees	6,771,713	-	6,771,713
Interest and investment income	191,190	17,108	208,298
Other revenue	265,684	554,565	820,249
Total revenues	36,981,569	13,062,705	50,044,274
Expenditures			
Current:			
Community development and planning	2,706,490	-	2,706,490
Public safety	11,868,475	-	11,868,475
Boards, commission & others	1,212,484	-	1,212,484
Capital outlay	2,487,435	-	2,487,435
Principal retirement	-	17,952,448	17,952,448
Interest and fiscal charges	-	4,548,217	4,548,217
Total expenditures	18,274,884	22,500,665	40,775,549
Excess (deficiency) of revenues over (under) expenditures	18,706,685	(9,437,960)	9,268,725
Other financing sources (uses)			
Refunding bond issuance	-	8,635,000	8,635,000
Payment to refunded bond escrow agent	-	(9,739,549)	(9,739,549)
Transfers in	4,000,000	10,371,628	14,371,628
Transfers out	(17,958,895)	-	(17,958,895)
Bond discount	-	(23,645)	(23,645)
Bond premium	-	750,940	750,940
Total other financing sources (uses)	(13,958,895)	9,994,374	(3,964,521)
Net change in fund balances	4,747,790	556,414	5,304,204
Fund balance - beginning	15,519,867	3,255,658	18,775,525
Fund balance - ending	\$ 20,267,657	\$ 3,812,072	\$ 24,079,729

Greenville County, South Carolina

**Combining Balance Sheet
Nonmajor Special Revenue Funds
June 30, 2017**

	<u>Infrastructure Bank</u>	<u>Charity Hospitalization</u>	<u>Hospitality Tax</u>	<u>Road Maintenance Program</u>
Assets				
Cash and cash equivalents	\$ 8,042,593	\$ 424,585	\$ 2,587,607	\$ 9,227,817
Equity Investment	-	-	-	-
Receivables:				
Taxes receivable	-	340,965	-	623,775
Other receivables	7,082	434	1,804	8,471
Total assets	<u>\$ 8,049,675</u>	<u>\$ 765,984</u>	<u>\$ 2,589,411</u>	<u>\$ 9,860,063</u>
Liabilities, deferred inflows of resources and fund balances				
Liabilities:				
Accounts payable	\$ 25,000	\$ 154,176	\$ -	\$ 503,745
Accrued liabilities	27,245	72,164	-	-
Total liabilities	52,245	226,340	-	503,745
Deferred inflows of resources				
Deferred inflows-property taxes	-	256,000	-	-
Total liabilities and deferred inflows of resources	<u>52,245</u>	<u>482,340</u>	<u>-</u>	<u>503,745</u>
Fund balances (deficits)				
Restricted	<u>7,997,430</u>	<u>283,644</u>	<u>2,589,411</u>	<u>9,356,318</u>
Total fund balances	<u>7,997,430</u>	<u>283,644</u>	<u>2,589,411</u>	<u>9,356,318</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 8,049,675</u>	<u>\$ 765,984</u>	<u>\$ 2,589,411</u>	<u>\$ 9,860,063</u>

Greenville County, South Carolina

Combining Balance Sheet Nonmajor Special Revenue Funds June 30, 2017

	Blended Component Unit		
	Fire Service Areas	Greenville County Business Park	Total Nonmajor Special Revenue Funds
Assets			
Cash and cash equivalents	\$ 75,993	\$ -	\$ 20,358,595
Equity Investment	-	18,936	18,936
Receivables:			
Taxes receivable	218,747	-	1,183,487
Other receivables	-	-	17,791
Total assets	<u>\$ 294,740</u>	<u>\$ 18,936</u>	<u>\$ 21,578,809</u>
Liabilities, deferred inflows of resources and fund balances			
Liabilities:			
Accounts payable	\$ -	\$ -	\$ 682,921
Accrued liabilities	70,000	-	169,409
Total liabilities	70,000	-	852,330
Deferred inflows of resources			
Deferred inflows-property taxes	202,822	-	458,822
Total liabilities and deferred inflows of resources	<u>272,822</u>	<u>-</u>	<u>1,311,152</u>
Fund balances (deficits)			
Restricted	21,918	18,936	20,267,657
Total fund balances	<u>21,918</u>	<u>18,936</u>	<u>20,267,657</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 294,740</u>	<u>\$ 18,936</u>	<u>\$ 21,578,809</u>

Greenville County, South Carolina

Combining Statement of Revenues, Expenditures and Changes in Fund Balances Nonmajor Special Revenue Funds Year Ended June 30, 2017

	Infrastructure Bank	Charity Hospitalization	Hospitality Tax	Road Maintenance Program
Revenues				
Property taxes	\$ 9,539,823	\$ 5,041,513	\$ -	\$ -
Fees	-	35,354	-	6,736,359
Intergovernmental	-	108,413	-	-
Hospitality tax	-	-	8,370,027	-
Interest and investment income	77,240	3,161	42,466	68,323
Other revenue	-	-	246,748	-
Total revenues	<u>9,617,063</u>	<u>5,188,441</u>	<u>8,659,241</u>	<u>6,804,682</u>
Expenditures				
Current:				
Community development and planning	1,943,621	-	-	762,869
Public safety	-	5,197,187	-	-
Boards, commission & others	-	-	1,212,484	-
Capital outlay	-	-	-	2,487,435
Total expenditures	<u>1,943,621</u>	<u>5,197,187</u>	<u>1,212,484</u>	<u>3,250,304</u>
Excess (deficiency) of revenues over (under) expenditures	<u>7,673,442</u>	<u>(8,746)</u>	<u>7,446,757</u>	<u>3,554,378</u>
Other financing sources (uses)				
Transfers in	-	-	-	4,000,000
Transfers out	<u>(6,373,191)</u>	<u>-</u>	<u>(7,585,704)</u>	<u>(4,000,000)</u>
Total other financing sources (uses)	<u>(6,373,191)</u>	<u>-</u>	<u>(7,585,704)</u>	<u>-</u>
Net change in fund balance	1,300,251	(8,746)	(138,947)	3,554,378
Fund balance - beginning	<u>6,697,179</u>	<u>292,390</u>	<u>2,728,358</u>	<u>5,801,940</u>
Fund balance - ending	<u>\$ 7,997,430</u>	<u>\$ 283,644</u>	<u>\$ 2,589,411</u>	<u>\$ 9,356,318</u>

Greenville County, South Carolina

Combining Statement of Revenues, Expenditures and Changes in Fund Balances Nonmajor Special Revenue Funds Year Ended June 30, 2017

Blended
Component
Unit

	<u>Fire Service Areas</u>	<u>Greenville County Business Park</u>	<u>Total Nonmajor Special Revenue Funds</u>
Revenues			
Property taxes	\$ 6,693,206	\$ -	\$ 21,274,542
Fees	-	-	6,771,713
Intergovernmental	-	-	108,413
Hospitality tax	-	-	8,370,027
Interest and investment income	-	-	191,190
Other revenue	-	18,936	265,684
Total revenues	<u>6,693,206</u>	<u>18,936</u>	<u>36,981,569</u>
Expenditures			
Current:			
Community development and planning	-	-	2,706,490
Public safety	6,671,288	-	11,868,475
Boards, commission & others	-	-	1,212,484
Capital outlay	-	-	2,487,435
Total expenditures	<u>6,671,288</u>	<u>-</u>	<u>18,274,884</u>
Excess (deficiency) of revenues over (under) expenditures	<u>21,918</u>	<u>18,936</u>	<u>18,706,685</u>
Other financing sources (uses)			
Transfers in	-	-	4,000,000
Transfers out	-	-	(17,958,895)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>(13,958,895)</u>
Net change in fund balance	21,918	18,936	4,747,790
Fund balance - beginning	-	-	15,519,867
Fund balance - ending	<u>\$ 21,918</u>	<u>\$ 18,936</u>	<u>\$ 20,267,657</u>

Greenville County, South Carolina

Combining Balance Sheet Nonmajor Debt Service Funds June 30, 2017

	General Obligation Bonds	Certificates of Participation	Special Source Revenue Bonds	Capital Leases	Blended Component Units Tourism Public Facilities Corporation	Total Nonmajor Debt Service Funds
Assets						
Cash and cash equivalents	\$ 758,332	\$ -	\$ 315,895	\$ 707,794	\$ -	\$ 1,782,021
Taxes receivable	182,103	151,644	-	-	-	333,747
Other receivables	648	-	57	621	-	1,326
Restricted assets:						
Investments	-	1,262,461	1,277,954	-	-	2,540,415
Total assets	<u>\$ 941,083</u>	<u>\$ 1,414,105</u>	<u>\$ 1,593,906</u>	<u>\$ 708,415</u>	<u>\$ -</u>	<u>\$ 4,657,509</u>
Liabilities, deferred inflows of resources and fund balances						
Liabilities:						
Due to other funds	\$ -	\$ 585,437	\$ -	\$ -	\$ -	\$ 585,437
Total liabilities	<u>-</u>	<u>585,437</u>	<u>-</u>	<u>-</u>	<u>\$ -</u>	<u>585,437</u>
Deferred Inflows of Resources						
Deferred inflows-property taxes	<u>140,000</u>	<u>120,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>260,000</u>
Total liabilities and deferred inflows of resources	<u>140,000</u>	<u>705,437</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>845,437</u>
Fund balances (deficits)						
Restricted	<u>801,083</u>	<u>708,668</u>	<u>1,593,906</u>	<u>708,415</u>	<u>-</u>	<u>3,812,072</u>
Total fund balances (deficits)	<u>801,083</u>	<u>708,668</u>	<u>1,593,906</u>	<u>708,415</u>	<u>-</u>	<u>3,812,072</u>
Total liabilities, deferred inflows and fund balances (deficits)	<u>\$ 941,083</u>	<u>\$ 1,414,105</u>	<u>\$ 1,593,906</u>	<u>\$ 708,415</u>	<u>\$ -</u>	<u>\$ 4,657,509</u>

Greenville County, South Carolina

Combining Statement of Revenues, Expenditures and Changes in Fund Balances Nonmajor Debt Service Funds Year Ended June 30, 2017

	General Obligation Bonds	Certificates of Participation	Special Source Revenue Bonds	Capital Leases	Blended Component Units Tourism Public Facilities Corporation	Total Nonmajor Debt Service Funds
Revenues						
Property taxes	\$ 2,558,340	\$ 1,921,787	\$ -	\$ -	\$ -	\$ 4,480,127
Intergovernmental	5,526,290	2,385,032	99,583	-	-	8,010,905
Other revenue	-	-	-	-	554,565	554,565
Interest and investment income	9,243	45	922	6,898	-	17,108
Total revenues	8,093,873	4,306,864	100,505	6,898	554,565	13,062,705
Expenditures						
Current:						
Debt service:						
Principal retirement	6,025,000	6,290,000	2,741,000	2,896,448	-	17,952,448
Interest and fiscal charges	2,167,018	1,576,121	499,253	128,514	177,311	4,548,217
Total expenditures	8,192,018	7,866,121	3,240,253	3,024,962	177,311	22,500,665
Excess (deficiency) of revenues over expenditures	(98,145)	(3,559,257)	(3,139,748)	(3,018,064)	377,254	(9,437,960)
Other financing sources (uses)						
Refunding bond issuance	-	-	-	-	8,635,000	8,635,000
Payment to refunded bond escrow agent	-	-	-	-	(9,739,549)	(9,739,549)
Transfers in	-	3,840,456	3,112,062	3,419,110	-	10,371,628
Bond discount	-	-	-	-	(23,645)	(23,645)
Bond premium	-	-	-	-	750,940	750,940
Total other financing sources (uses)	-	3,840,456	3,112,062	3,419,110	(377,254)	9,994,374
Net change in fund balance	(98,145)	281,199	(27,686)	401,046	-	556,414
Fund balance (deficit)- beginning	899,228	427,469	1,621,592	307,369	-	3,255,658
Fund balance (deficit)- ending	\$ 801,083	\$ 708,668	\$ 1,593,906	\$ 708,415	\$ -	\$ 3,812,072

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, 2017

	Infrastructure Bank			Variance With Final Positive (Negative)
	Original Budget	Final Budget	Actual (Budget Basis)	
Revenues				
Property taxes	\$ 7,156,002	\$ 7,156,002	\$ 9,539,823	\$ 2,383,821
Interest and investment income	25,000	25,000	77,240	52,240
Total revenues	7,181,002	7,181,002	9,617,063	2,436,061
Expenditures				
Current:				
Community development and planning	1,495,173	1,745,173	1,943,621	(198,448)
Total expenditures	1,495,173	1,745,173	1,943,621	(198,448)
Excess (deficiency) of revenues over (under) expenditures	5,685,829	5,435,829	7,673,442	2,237,613
Other financing sources (uses)				
Transfers out	(6,373,191)	(6,373,191)	(6,373,191)	-
Total other financing sources (uses)	(6,373,191)	(6,373,191)	(6,373,191)	-
Net change in fund balances	\$ (687,362)	\$ (937,362)	1,300,251	\$ 2,237,613
Fund balance - beginning			6,697,179	
Adjustment: Budget to GAAP basis (Note I-D)			-	
Fund balance - ending			\$ 7,997,430	

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, 2017

	Charity Hospitalization			Variance With Final Positive (Negative)
	Original Budget	Final Budget	Actual (Budget Basis)	
Revenues				
Property taxes	\$ 5,187,123	\$ 5,187,123	\$ 5,041,513	\$ (145,610)
Intergovernmental	148,931	148,931	108,413	(40,518)
Interest and investment income	3,000	3,000	3,161	161
Fees	20,000	20,000	35,354	15,354
Total revenues	5,359,054	5,359,054	5,188,441	(170,613)
Expenditures				
Current:				
Public safety	5,364,048	5,364,048	4,923,976	440,072
Total expenditures	5,364,048	5,364,048	4,923,976	440,072
Excess (deficiency) of revenues over (under) expenditures	(4,994)	(4,994)	264,465	269,459
Other financing sources (uses)				
Net change in fund balances	\$ (4,994)	\$ (4,994)	264,465	\$ 269,459
Fund balance - beginning			292,390	
Adjustment: Budget to GAAP basis (Note 1-D)			(273,211)	
Fund balance - ending			\$ 283,644	

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, 2017

	Hospitality Tax			Variance With Final Positive (Negative)
	Original Budget	Final Budget	Actual (Budget Basis)	
Revenues				
Hospitality tax	\$ 7,757,861	\$ 7,757,861	\$ 8,370,027	\$ 612,166
Interest and investment income	30,000	30,000	42,466	12,466
Other	-	-	246,748	246,748
Total revenues	<u>7,787,861</u>	<u>7,787,861</u>	<u>8,659,241</u>	<u>871,380</u>
Expenditures				
Current:				
Boards, commission & others	919,339	1,063,134	1,212,484	(149,350)
Total expenditures	<u>919,339</u>	<u>1,063,134</u>	<u>1,212,484</u>	<u>(149,350)</u>
Excess (deficiency) of revenues over (under) expenditures	<u>6,868,522</u>	<u>6,724,727</u>	<u>7,446,757</u>	<u>722,030</u>
Other financing sources (uses)				
Transfers out	<u>(7,235,704)</u>	<u>(7,585,704)</u>	<u>(7,585,704)</u>	-
Total other financing sources (uses)	<u>(7,235,704)</u>	<u>(7,585,704)</u>	<u>(7,585,704)</u>	-
Net change in fund balances	<u>\$ (367,182)</u>	<u>\$ (860,977)</u>	<u>(138,947)</u>	<u>\$ 722,030</u>
Fund balance - beginning			2,728,358	
Adjustment: Budget to GAAP basis (Note 1-D)			-	
Fund balance - ending			<u>\$ 2,589,411</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, 2017

	Road Maintenance Program			Variance With Final Positive (Negative)
	Original Budget	Final Budget	Actual (Budget Basis)	
Revenues				
Intergovernmental	\$ 2,500,000	\$ 2,500,000	\$ -	\$ (2,500,000)
Interest and investment income	1,000	1,000	68,323	67,323
Fees	6,493,136	6,493,136	6,736,359	243,223
Total revenues	<u>8,994,136</u>	<u>8,994,136</u>	<u>6,804,682</u>	<u>(2,189,454)</u>
Expenditures				
Current:				
Community development and planning	-	700,000	440,414	259,586
Capital outlay	8,500,000	7,800,000	4,241,478	3,558,522
Total expenditures	<u>8,500,000</u>	<u>8,500,000</u>	<u>4,681,892</u>	<u>3,818,108</u>
Excess (deficiency) of revenues over (under) expenditures	<u>494,136</u>	<u>494,136</u>	<u>2,122,790</u>	<u>1,628,654</u>
Other financing sources (uses)				
Transfers in	4,000,000	4,000,000	4,000,000	-
Transfers out	(4,000,000)	(4,000,000)	(4,000,000)	-
Net change in fund balances	<u>\$ 494,136</u>	<u>\$ 494,136</u>	<u>2,122,790</u>	<u>\$ 1,628,654</u>
Fund balance (deficit) - beginning			5,801,940	
Adjustment: Budget to GAAP basis (Note 1-D)			1,431,588	
Fund balance (deficit) - ending			<u>\$ 9,356,318</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, 2017

	General Obligation Bonds			Variance With Final Positive (Negative)
	Original Budget	Final Budget	Actual (Budget Basis)	
Revenues				
Property taxes	\$ 2,494,999	\$ 2,494,999	\$ 2,558,340	\$ 63,341
Intergovernmental	5,540,778	5,540,778	5,526,290	(14,488)
Interest and investment income	100	100	9,243	9,143
Total revenues	<u>8,035,877</u>	<u>8,035,877</u>	<u>8,093,873</u>	<u>57,996</u>
Expenditures				
Current:				
Principal retirement	5,953,556	5,953,556	6,025,000	(71,444)
Interest and fiscal charges	2,228,407	2,228,407	2,164,818	63,589
Total expenditures	<u>8,181,963</u>	<u>8,181,963</u>	<u>8,189,818</u>	<u>(7,855)</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(146,086)</u>	<u>(146,086)</u>	<u>(95,945)</u>	<u>50,141</u>
Other financing sources (uses)				
Net change in fund balances	<u>\$ (146,086)</u>	<u>\$ (146,086)</u>	(95,945)	<u>\$ 50,141</u>
Fund balance (deficit) - beginning			899,228	
Adjustment: Budget to GAAP basis (Note 1-D)			(2,200)	
Fund balance (deficit) - ending			<u>\$ 801,083</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, 2017

	Certificates of Participation			Variance With Final Positive (Negative)
	Original Budget	Final Budget	Actual (Budget Basis)	
Revenues				
Property taxes	\$ 1,901,173	\$ 1,901,173	\$ 1,921,787	\$ 20,614
Intergovernmental	2,366,976	2,366,976	2,385,032	18,056
Interest and investment income	-	-	45	45
Total revenues	4,268,149	4,268,149	4,306,864	38,715
Expenditures				
Current:				
Principal retirement	6,265,000	6,265,000	6,290,000	(25,000)
Interest and fiscal charges	1,642,924	1,642,924	1,567,221	75,703
Total expenditures	7,907,924	7,907,924	7,857,221	50,703
Excess (deficiency) of revenues over (under) expenditures	(3,639,775)	(3,639,775)	(3,550,357)	89,418
Other financing sources (uses)				
Transfers in	3,840,456	3,840,456	3,840,456	-
Total other financing sources (uses)	3,840,456	3,840,456	3,840,456	-
Net change in fund balances	\$ 200,681	\$ 200,681	290,099	\$ 89,418
Fund balance - beginning			427,469	
Adjustment: Budget to GAAP basis (Note 1-D)			(8,900)	
Fund balance (deficit) - ending			\$ 708,668	

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, 2017

	Special Source Revenue Bonds			Variance With Final Positive (Negative)
	Original Budget	Final Budget	Actual (Budget Basis)	
Revenues				
Intergovernmental	\$ 79,030	\$ 79,030	\$ 99,583	\$ 20,553
Interest and investment income	-	-	922	922
Total revenues	<u>79,030</u>	<u>79,030</u>	<u>100,505</u>	<u>21,475</u>
Expenditures				
Current:				
Principal retirement	2,698,648	2,698,648	2,741,000	(42,352)
Interest and fiscal charges	413,414	413,414	498,153	(84,739)
Total expenditures	<u>3,112,062</u>	<u>3,112,062</u>	<u>3,239,153</u>	<u>(127,091)</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(3,033,032)</u>	<u>(3,033,032)</u>	<u>(3,138,648)</u>	<u>(105,616)</u>
Other financing sources (uses)				
Transfers in	<u>3,112,062</u>	<u>3,112,062</u>	<u>3,112,062</u>	<u>-</u>
Total other financing sources (uses)	<u>3,112,062</u>	<u>3,112,062</u>	<u>3,112,062</u>	<u>-</u>
Net change in fund balances	<u>\$ 79,030</u>	<u>\$ 79,030</u>	<u>(26,586)</u>	<u>\$ (105,616)</u>
Fund balance (deficit) - beginning			1,621,592	
Adjustment: Budget to GAAP basis (Note 1-D)			<u>(1,100)</u>	
Fund balance (deficit) - ending			<u>\$ 1,593,906</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, 2017

	Capital Leases			Variance With Final Positive (Negative)
	Original Budget	Final Budget	Actual (Budget Basis)	
Revenues				
Interest and investment income	\$ 50	\$ 50	\$ 6,898	\$ 6,848
Total revenues	50	50	6,898	6,848
Expenditures				
Current:				
Principal retirement	3,260,045	3,260,045	2,896,448	363,597
Interest and fiscal charges	159,066	159,066	128,514	30,552
Total expenditures	3,419,111	3,419,111	3,024,962	394,149
Excess (deficiency) of revenues over (under) expenditures	(3,419,061)	(3,419,061)	(3,018,064)	400,997
Other financing sources (uses)				
Transfers in	3,419,110	3,419,110	3,419,110	-
Total other financing sources (uses)	3,419,110	3,419,110	3,419,110	-
Net change in fund balances	\$ 49	\$ 49	401,046	\$ 400,997
Fund balance - beginning			307,369	
Adjustment: Budget to GAAP basis (Note 1-D)			-	
Fund balance - ending			\$ 708,415	

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, 2017

	Victim's Bill of Rights			Variance With Final Positive (Negative)
	Original Budget	Final Budget	Actual (Budget Basis)	
Revenues				
Intergovernmental	\$ 625,000	\$ 625,000	\$ 621,422	\$ (3,578)
Total revenues	625,000	625,000	621,422	(3,578)
Expenditures				
Current:				
Judicial services	691,481	691,481	644,151	47,330
Total expenditures	691,481	691,481	644,151	47,330
Excess (deficiency) of revenues over (under) expenditures	(66,481)	(66,481)	(22,729)	43,752
Net change in fund balances	\$ (66,481)	\$ (66,481)	(22,729)	\$ 43,752
Fund balance - beginning			151,923	
Adjustment: Budget to GAAP basis (Note 1-D)			-	
Fund balance - ending			\$ 129,194	

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, 2017

	E-911			Variance With Final Positive (Negative)
	Original Budget	Final Budget	Actual (Budget Basis)	
Revenues				
Intergovernmental	\$ 1,696,037	\$ 1,696,037	\$ 2,195,436	\$ 499,399
Interest and investment income	17,500	17,500	55,111	37,611
Fees	894,481	894,481	794,183	(100,298)
Total revenues	<u>2,608,018</u>	<u>2,608,018</u>	<u>3,044,730</u>	<u>436,712</u>
Expenditures				
Current:				
Law enforcement	<u>2,371,715</u>	<u>2,746,715</u>	<u>2,672,933</u>	<u>73,782</u>
Total expenditures	<u>2,371,715</u>	<u>2,746,715</u>	<u>2,672,933</u>	<u>73,782</u>
Excess (deficiency) of revenues over (under) expenditures	<u>236,303</u>	<u>(138,697)</u>	<u>371,797</u>	<u>510,494</u>
Net change in fund balances	<u>\$ 236,303</u>	<u>\$ (138,697)</u>	<u>371,797</u>	<u>\$ 510,494</u>
Fund balance - beginning			6,675,673	
Adjustment: Budget to GAAP basis (Note 1-D)			<u>(223,008)</u>	
Fund balance - ending			<u>\$ 6,824,462</u>	

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, 2017

	Accommodations Tax			Variance With Final Positive (Negative)
	Original Budget	Final Budget	Actual (Budget Basis)	
Revenues				
Intergovernmental	\$ 796,032	\$ 796,032	\$ 1,074,950	\$ 278,918
Total revenues	796,032	796,032	1,074,950	278,918
Expenditures				
Current:				
Boards, commission & others	703,611	1,307,874	1,020,693	287,181
Total expenditures	703,611	1,307,874	1,020,693	287,181
Excess (deficiency) of revenues over (under) expenditures	92,421	(511,842)	54,257	566,099
Net change in fund balances	\$ 92,421	\$ (511,842)	54,257	\$ 566,099
Fund balance - beginning			720,995	
Adjustment: Budget to GAAP basis (Note 1-D)			-	
Fund balance - ending			\$ 775,252	

Greenville County, South Carolina

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 Position Internal Service Funds June 30, 2017

	Vehicle Service Center	Workers' Compensation Fund	Health and Dental Fund	Total
Assets				
Current assets				
Cash and cash equivalents	\$ 1,175,028	\$ 3,947,334	\$ -	\$ 5,122,362
Other receivables	30,655	3,415	-	34,070
Due from other governmental units	30,112	-	-	30,112
Inventory	349,442	-	-	349,442
Total current assets	<u>1,585,237</u>	<u>3,950,749</u>	<u>-</u>	<u>5,535,986</u>
Noncurrent assets				
Capital assets, net of accumulated depreciation	<u>185,495</u>	<u>-</u>	<u>-</u>	<u>185,495</u>
Total noncurrent assets	<u>185,495</u>	<u>-</u>	<u>-</u>	<u>185,495</u>
Total assets	<u>1,770,732</u>	<u>3,950,749</u>	<u>-</u>	<u>5,721,481</u>
Liabilities				
Current liabilities				
Accounts payable	288,913	-	29,121	318,034
Accrued liabilities	35,927	-	-	35,927
Due to other funds	-	-	2,245,982	2,245,982
IBNR payable - current	-	1,690,000	2,352,000	4,042,000
Compensated absences payable - current	9,280	-	-	9,280
Total current liabilities	<u>334,120</u>	<u>1,690,000</u>	<u>4,627,103</u>	<u>6,651,223</u>
Noncurrent liabilities				
Compensated absences payable - long-term	93,835	-	-	93,835
IBNR payable - long-term	-	910,000	48,000	958,000
Net OPEB obligation	-	-	3,594,862	3,594,862
Total noncurrent liabilities	<u>93,835</u>	<u>910,000</u>	<u>3,642,862</u>	<u>4,646,697</u>
Total liabilities	<u>427,955</u>	<u>2,600,000</u>	<u>8,269,965</u>	<u>11,297,920</u>
Net position				
Net investment in capital assets	185,495	-	-	185,495
Unrestricted	<u>1,157,282</u>	<u>1,350,749</u>	<u>(8,269,965)</u>	<u>(5,761,934)</u>
Total net position	<u>\$ 1,342,777</u>	<u>\$ 1,350,749</u>	<u>\$ (8,269,965)</u>	<u>\$ (5,576,439)</u>

Greenville County, South Carolina

Combining Statement of Revenues, Expenses, and Changes in Net Position Internal Service Funds Year Ended June 30, 2017

	Vehicle Service Center	Workers' Compensation Fund	Health and Dental Fund	Total
Operating revenues				
Intergovernmental	\$ 30,112	\$ -	\$ -	\$ 30,112
Charges for services	6,381,405	-	-	6,381,405
Premiums	-	2,498,505	27,267,189	29,765,694
Total operating revenues	<u>6,411,517</u>	<u>2,498,505</u>	<u>27,267,189</u>	<u>36,177,211</u>
Operating expenses				
Cost of materials used	4,557,950	-	-	4,557,950
Personnel services	1,338,626	-	-	1,338,626
Printing and binding	1,142	-	-	1,142
Membership, dues	499	-	-	499
Gas, oil, tires	145,949	-	-	145,949
Tools	10,180	-	-	10,180
Operational support	10,435	-	-	10,435
Fire protection	975	-	-	975
Indirect cost	10,500	-	-	10,500
Depreciation	23,341	-	-	23,341
Training, travel and conference	5,390	-	-	5,390
Office supplies and postage	2,241	-	-	2,241
Utilities	59,056	-	-	59,056
Equipment maintenance	11,005	-	-	11,005
Insurance	7,000	-	-	7,000
Other maintenance	113,904	-	-	113,904
Technical and professional services	20	-	-	20
Uniforms	6,179	-	-	6,179
Contractual agreements	22,773	-	-	22,773
Administrative expenses	-	78,051	2,442,214	2,520,265
Claims	-	1,871,894	34,249,124	36,121,018
Reinsurance	-	49,406	596,463	645,869
Second injury assessment	-	93,417	-	93,417
Total operating expenses	<u>6,327,165</u>	<u>2,092,768</u>	<u>37,287,801</u>	<u>45,707,734</u>
Operating income (loss)	<u>84,352</u>	<u>405,737</u>	<u>(10,020,612)</u>	<u>(9,530,523)</u>
Nonoperating revenues (expenses)				
Interest and investment income (expense)	262	6,055	5,410	11,727
Total nonoperating revenues (expenses)	<u>262</u>	<u>6,055</u>	<u>5,410</u>	<u>11,727</u>
Income (Loss) before Operating Transfers	<u>84,614</u>	<u>411,792</u>	<u>(10,015,202)</u>	<u>(9,518,796)</u>
Transfers in	-	-	2,100,000	2,100,000
Change in net position	84,614	411,792	(7,915,202)	(7,418,796)
Total net position - beginning	<u>1,258,163</u>	<u>938,957</u>	<u>(354,763)</u>	<u>1,842,357</u>
Total net position - ending	<u>\$ 1,342,777</u>	<u>\$ 1,350,749</u>	<u>\$ (8,269,965)</u>	<u>\$ (5,576,439)</u>

Greenville County, South Carolina

Combining Statement of Cash Flows Internal Service Funds Year Ended June 30, 2017

	Vehicle Service Center	Workers' Compensation Fund	Health and Dental Fund	Total
Operating activities				
Cash received from customers	\$ 6,450,225	\$ 2,499,812	\$ 27,846,176	\$ 36,796,213
Cash paid to suppliers	(5,072,286)	(220,874)	(663,742)	(5,956,902)
Cash paid to employees	(1,329,612)	-	-	(1,329,612)
Cash paid for claims	-	(1,871,894)	(34,249,124)	(36,121,018)
Other operating revenue	30,112	-	-	30,112
Net cash provided by (used in) operating activities	78,439	407,044	(7,066,690)	(6,581,207)
Noncapital financing activities				
Transfers In	-	-	2,100,000	2,100,000
Net cash provided by (used in) noncapital financing activities	-	-	2,100,000	2,100,000
Investing activities				
Interest	262	6,055	5,410	11,727
Net cash provided by investing activities	262	6,055	5,410	11,727
Net increase (decrease) in cash and cash equivalents	78,701	413,099	(4,961,280)	(4,469,480)
Cash and cash equivalents				
Beginning of year	1,096,327	3,534,235	4,961,280	9,591,842
End of Year	\$ 1,175,028	\$ 3,947,334	\$ -	\$ 5,122,362
Reconciliation of operating income (loss) to net cash provided by (used in) operating activities				
Operating income (loss)	\$ 84,352	\$ 405,737	\$ (10,020,612)	\$ (9,530,523)
Adjustment to reconcile operating income (loss) to net cash provided by (used in) operating activities:				
Depreciation expense	23,341	-	-	23,341
Change in assets and liabilities				
(Increase) decrease in other receivables	12,873	1,307	13,547	27,727
(Increase) decrease in due from other governmental units	55,947	-	-	55,947
(Increase) decrease in inventory	(12,034)	-	-	(12,034)
Increase (decrease) in accounts payable	(98,971)	-	28,953	(70,018)
Increase (decrease) in accrued liabilities	3,917	-	-	3,917
Increase (decrease) in due to other funds	-	-	2,245,982	2,245,982
Increase (decrease) in other liabilities	-	-	98,000	98,000
Increase (decrease) in compensated absences	9,014	-	-	9,014
Increase (decrease) in IBNR payable - long-term	-	-	2,000	2,000
Increase (decrease) in Net OPEB obligation	-	-	565,440	565,440
Total adjustments	(5,913)	1,307	2,953,922	2,949,316
Net cash provided by (used in) operating activities	\$ 78,439	\$ 407,044	\$ (7,066,690)	\$ (6,581,207)

Greenville County, South Carolina

Combining Statement of Changes in Fiduciary Assets and Liabilities Agency Funds Year Ended June 30, 2017

	July 01, 2016	Additions	Deductions	June 30, 2017
<u>Property Tax Fund</u>				
Assets				
Cash and equivalents	\$ 4,942,711	\$ 719,939,430	\$ 720,004,166	\$ 4,877,975
Taxes receivable	32,826,182	-	1,454,560	31,371,622
Total assets	\$ 37,768,893	\$ 719,939,430	\$ 721,458,726	\$ 36,249,597
Liabilities				
Due to other taxing units	\$ 37,768,893	\$ 719,939,430	\$ 721,458,726	\$ 36,249,597
Total liabilities	\$ 37,768,893	\$ 719,939,430	\$ 721,458,726	\$ 36,249,597
<u>Family Court Fund</u>				
Assets				
Cash and equivalents	\$ 24,741	\$ 38,917,504	\$ 38,876,648	\$ 65,597
Total assets	\$ 24,741	\$ 38,917,504	\$ 38,876,648	\$ 65,597
Liabilities				
Due to others	\$ 24,741	\$ 38,917,504	\$ 38,876,648	\$ 65,597
Total liabilities	\$ 24,741	\$ 38,917,504	\$ 38,876,648	\$ 65,597
<u>Master in Equity Fund</u>				
Assets				
Cash and equivalents	\$ 2,232,377	\$ 23,758,480	\$ 24,245,482	\$ 1,745,375
Total assets	\$ 2,232,377	\$ 23,758,480	\$ 24,245,482	\$ 1,745,375
Liabilities				
Due to others	\$ 2,232,377	\$ 23,758,480	\$ 24,245,482	\$ 1,745,375
Total liabilities	\$ 2,232,377	\$ 23,758,480	\$ 24,245,482	\$ 1,745,375

Greenville County, South Carolina

Combining Statement of Changes in Fiduciary Assets and Liabilities Fiduciary Funds Year Ended June 30, 2017

	<u>July 01, 2016</u>	<u>Additions</u>	<u>Deductions</u>	<u>June 30, 2017</u>
<u>Clerk of Court Fund</u>				
Assets				
Cash and equivalents	\$ 19,438,135	\$ 7,142,224	\$ 19,930,992	\$ 6,649,367
Total assets	<u>\$ 19,438,135</u>	<u>\$ 7,142,224</u>	<u>\$ 19,930,992</u>	<u>\$ 6,649,367</u>
Liabilities				
Due to others	\$ 19,438,135	\$ 7,142,224	\$ 19,930,992	\$ 6,649,367
Total liabilities	<u>\$ 19,438,135</u>	<u>\$ 7,142,224</u>	<u>\$ 19,930,992</u>	<u>\$ 6,649,367</u>
<u>Pretrial Intervention Fund</u>				
Assets				
Cash and equivalents	\$ 469,292	\$ 887,656	\$ 864,062	\$ 492,886
Total assets	<u>\$ 469,292</u>	<u>\$ 887,656</u>	<u>\$ 864,062</u>	<u>\$ 492,886</u>
Liabilities				
Due to others	\$ 469,292	\$ 887,656	\$ 864,062	\$ 492,886
Total liabilities	<u>\$ 469,292</u>	<u>\$ 887,656</u>	<u>\$ 864,062</u>	<u>\$ 492,886</u>
<u>Special Districts Fund</u>				
Assets				
Cash and equivalents	\$ 54,087,616	\$ 704,378,753	\$ 701,501,874	\$ 56,964,495
Total assets	<u>\$ 54,087,616</u>	<u>\$ 704,378,753</u>	<u>\$ 701,501,874</u>	<u>\$ 56,964,495</u>
Liabilities				
Due to other taxing units	\$ 54,087,616	\$ 704,378,753	\$ 701,501,874	\$ 56,964,495
Total Liabilities	<u>\$ 54,087,616</u>	<u>\$ 704,378,753</u>	<u>\$ 701,501,874</u>	<u>\$ 56,964,495</u>
<u>Total All Agency Funds</u>				
Assets				
Cash and equivalents	\$ 81,194,872	\$ 1,495,024,047	\$ 1,505,423,224	\$ 70,795,695
Taxes receivable	32,826,182	-	1,454,560	31,371,622
Total assets	<u>\$ 114,021,054</u>	<u>\$ 1,495,024,047</u>	<u>\$ 1,506,877,784</u>	<u>\$ 102,167,317</u>
Liabilities				
Due to other taxing units	\$ 91,856,509	\$ 1,424,318,183	\$ 1,422,960,600	\$ 93,214,092
Due to others	22,164,545	70,705,864	83,917,184	8,953,225
Total liabilities	<u>\$ 114,021,054</u>	<u>\$ 1,495,024,047</u>	<u>\$ 1,506,877,784</u>	<u>\$ 102,167,317</u>