

**Greenville County, South Carolina
Comprehensive Annual Financial Report
For the Year Ended June 30, 2017**

TABLE OF CONTENTS

	PAGE
INTRODUCTORY SECTION	
Letter of Transmittal.....	1
GFOA Certificate of Achievement.....	5
Organizational Chart.....	6
List of Officers and Elected Officials.....	7
FINANCIAL SECTION	
Independent Auditor's Report.....	8
Management's Discussion and Analysis.....	11
Basic Financial Statements	
Government-Wide Financial Statements:	
Statement of Net Position.....	22
Statement of Activities.....	24
Fund Financial Statements:	
Balance Sheet - Governmental Funds.....	26
Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position.....	28
Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds.....	29
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities.....	30
Statement of Revenues, Expenditures and Changes in Fund Balances Budget and Actual (Budget Basis) - Major Funds with Legally Adopted Budgets.....	31
Statement of Net Position - Proprietary Funds.....	35
Statement of Revenues, Expenses, and Changes in Fund Net Position - Proprietary Funds.....	36
Statement of Cash Flows - Proprietary Funds.....	38
Statement of Fiduciary Net Position - Agency Funds.....	40
Notes to the Financial Statements.....	41
Required Supplementary Information	
Other Postemployment Benefits - Defined Benefit Health Care Plan Schedule of Funding Progress and Employer Contributions.....	90
Schedule of the County's Proportionate Share of the Net Pension Liability - Employee Pension Plan.....	91
Schedule of County Contributions to Employee Pension Plan.....	92
Other Supplementary Information	
Schedule of Revenues and Expenditures Budget and Actual (Budget Basis) - General Fund.....	93
Combining and Individual Fund Statements and Schedules:	
Combining Balance Sheet - Federal and State Grants.....	99
Combining Schedule of Revenues, Expenditures and Changes in Fund Balances - Federal and State Grants.....	101
Combining Balance Sheet - Nonmajor Governmental Funds.....	103

Greenville County, South Carolina
Comprehensive Annual Financial Report
For the Year Ended June 30, 2017

CONTENTS

	PAGE
Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Governmental Funds.....	104
Combining Balance Sheet - Nonmajor Special Revenue Funds.....	105
Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Special Revenue Funds.....	107
Combining Balance Sheet - Nonmajor Debt Service Funds.....	109
Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Debt Service Funds.....	110
Schedule of Revenues, Expenditures and Changes in Fund Balances Budget and Actual (Budget Basis) - Nonmajor Funds with Legally Adopted Budgets.....	111
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.....	119
Combining Statement of Net Position - Internal Service Funds.....	122
Combining Statement of Revenues, Expenses, and Changes in Fund Net Position - Internal Service Funds.....	123
Combining Statement of Cash Flows - Internal Service Funds.....	124
Combining Statement of Changes in Fiduciary Assets and Liabilities - Agency Funds.....	125
 Supplemental Data:	
Schedule of General Obligation Bonds.....	127
Schedule of Outstanding Special Assessment General Obligation Bonds.....	132
Victim's Bill of Rights - Statement of Fines and Assessments, Statement of Revenues and Expenditures, Balance Sheet.....	134

STATISTICAL SECTION

(Unaudited)	
Net Position by Component.....	135
Changes in Net Position.....	136
Governmental Activities Tax Revenues by Source.....	138
Fund Balances of Governmental Funds.....	139
Changes in Fund Balances of Governmental Funds.....	140
Assessed Value and Estimated Actual Value of Taxable Property.....	142
Property Tax Rates.....	143
Principal Property Taxpayers.....	144
Property Tax Levies and Collections.....	145
Ratios of Outstanding Debt by Type.....	146
Ratios of General Bonded Debt Outstanding.....	147
Direct and Overlapping Governmental Activities Debt.....	148
Legal Debt Margin Information.....	149
Pledged-Revenue Bond Coverage.....	150
Demographic and Economic Statistics.....	151
Principal Employers.....	152
Full-time Equivalent County Government Employees by Function.....	153
Operating Indicators and Capital Asset Statistics by Function.....	154

**Greenville County, South Carolina
Comprehensive Annual Financial Report
For the Year Ended June 30, 2017**

CONTENTS

	PAGE
SINGLE AUDIT	
Notes to Schedule of Expenditures of Federal Awards.....	155
Schedule of Expenditures of Federal Awards.....	156
Independent Auditor's Report on Internal Control over Financial Reporting and On Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards.....	158
Independent Auditor's Report on Compliance for each Major Federal Program and Report on Internal Control over Compliance Required by the Uniform Guidance.....	160
Schedule of Findings and Questioned Costs.....	162
Schedule of Prior Year Audit Findings.....	166