

## **SUPPLEMENTARY INFORMATION**

## Greenville County, South Carolina

### Required Supplementary Information Schedule of Changes in the County's Total OPEB Liability and Related Ratios Year Ended June 30, 2018

<u>Total OPEB Liability</u>	<u>2018</u>
Service cost at end of year	\$ 948,706
Interest	548,115
Changes of benefit terms	-
Difference between expected and actual experience	2,098,403
Changes of assumptions or other inputs	(1,282,083)
Benefit payments	(2,512,818)
Other	<u>-</u>
Net change in total OPEB liability	\$ (199,677)
Total OPEB liability - beginning	<u>\$ 19,456,881</u>
Total OPEB liability - ending	\$ 19,257,204
Covered payroll	\$ 94,387,536
Total OPEB liability as a percentage of covered payroll	20.40 %

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

**Year Ended June 30, 2018**

(amounts are expressed in thousands)

<u>Fiscal Year</u>	<u>Proportion of the net pension liability (asset)</u>	<u>Proportionate share of the net pension liability (asset)</u>	<u>Covered payroll during the measurement period</u>	<u>Proportionate share of the net pension liability (asset) as a percentage of covered payroll</u>	<u>Plan fiduciary net position as a percentage of the total pension liability</u>
SCRS					
2014	0.66 %	\$ 117,522	\$ 53,116	221.26 %	56.4 %
2015	0.66 %	112,806	59,430	189.81 %	59.9 %
2016	0.66 %	124,498	61,528	202.34 %	57.0 %
2017	0.66 %	140,113	63,528	220.55 %	52.9 %
2018	0.66 %	147,006	65,914	223.03 %	53.3 %
PORS					
2014	3.00 %	\$ 62,219	\$ 34,385	180.95 %	63.0 %
2015	3.00 %	57,461	36,156	158.93 %	67.5 %
2016	3.05 %	66,478	37,786	158.93 %	64.6 %
2017	3.04 %	77,179	38,792	175.94 %	60.4 %
2018	2.98 %	81,760	40,183	203.47 %	60.9 %

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 the County Contributions**  
**Year Ended June 30, 2018**  
**(amounts expressed in thousands)**

	2018	2017	2016	2015	2014
<b>SCRS</b>					
Contractually required contribution	\$ 9,154	\$ 7,620	\$ 7,025	\$ 6,709	\$ 6,305
Contributions in relation to the contractually required contribution	9,154	7,620	7,025	6,709	6,305
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -
Covered payroll during the measurement period	\$ 67,529	\$ 65,914	\$ 63,528	\$ 61,528	\$ 59,430
Contributions as a percentage of covered payroll	13.56 %	11.56%	11.06%	10.90%	10.61%
<b>PORS</b>					
Contractually required contribution	\$ 6,608	\$ 5,722	\$ 5,330	\$ 5,067	\$ 4,635
Contributions in relation to the contractually required contribution	6,608	5,722	5,330	5,067	4,635
Contribution deficiency (excess)	-	-	-	-	-
Covered payroll during the measurement period	\$ 41,199	\$ 40,183	\$ 38,792	\$ 37,786	\$ 36,156
Contributions as a percentage of covered payroll	16.04 %	14.24%	13.74%	13.41%	12.82%

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, 2018

	Original Budget	Final Budget	Actual (Budget Basis)	Positive (Negative) Variance
<b>Revenues:</b>				
<b>Property taxes</b>				
Current and delinquent	\$ 93,893,000	\$ 93,893,000	\$ 91,489,401	\$ (2,403,599)
<b>County offices</b>				
Clerk of court	1,906,783	1,906,783	2,432,807	526,024
Register of deeds	6,658,433	6,658,433	6,327,072	(331,361)
Probate court	1,073,258	1,073,258	1,083,086	9,828
Master in equity	843,350	843,350	626,404	(216,946)
Detention center	283,562	283,562	531,074	247,512
Sheriff	156,153	156,153	149,172	(6,981)
Animal care services	1,305,566	1,305,566	1,013,517	(292,049)
Magistrates	2,536,704	2,536,704	2,707,690	170,986
Information systems	92,000	92,000	93,018	1,018
General services	86,700	86,700	109,442	22,742
Building standards	3,483,978	3,483,978	4,358,116	874,138
Emergency medical services	14,259,228	14,259,228	14,517,031	257,803
Law enforcement support	523,734	523,734	506,243	(17,491)
Engineering, roads and bridges	63,240	63,240	34,375	(28,865)
Tax services	15,096	15,096	143,442	128,346
Planning and code enforcement	50,344	50,344	46,635	(3,709)
	<u>33,338,129</u>	<u>33,338,129</u>	<u>34,679,124</u>	<u>1,340,995</u>
<b>Intergovernmental revenues</b>				
State of South Carolina:				
State allocations	21,786,000	21,786,000	18,541,561	(3,244,439)
Veterans affairs	11,025	11,025	11,383	358
Accommodations tax	70,000	70,000	-	(70,000)
Multi-county park	1,292,427	1,292,427	1,267,817	(24,610)
Merchants inventory tax	601,193	601,193	597,074	(4,119)
Other	45,000	45,000	43,782	(1,218)
	<u>23,805,645</u>	<u>23,805,645</u>	<u>20,461,617</u>	<u>(3,344,028)</u>
<b>Other revenues</b>				
Interest and investment income	525,000	525,000	1,154,540	629,540
Rents	406,674	406,674	505,347	98,673
Indirect costs	75,000	75,000	71,401	(3,599)
Sale of property and equipment	1,512,099	1,512,099	1,442,219	(69,880)
Franchise fees	4,000,000	4,000,000	3,817,696	(182,304)
Other	-	-	2,361,305	2,361,305
	<u>6,518,773</u>	<u>6,518,773</u>	<u>9,352,508</u>	<u>2,833,735</u>
<b>Total revenues</b>	<u>157,555,547</u>	<u>157,555,547</u>	<u>155,982,650</u>	<u>(1,572,897)</u>

## Greenville County, South Carolina

	Original Budget	Final Budget	Actual (Budget Basis)	Positive (Negative) Variance
<b>Expenditures</b>				
Administrative services				
County administrator				
Salaries	771,933	771,933	684,670	87,263
Operations	25,880	25,880	18,153	7,727
	<u>797,813</u>	<u>797,813</u>	<u>702,823</u>	<u>94,990</u>
County attorney				
Salaries	920,488	920,488	904,157	16,331
Operations	29,000	34,000	28,727	5,273
Contractual agreements	40,371	35,371	27,471	7,900
	<u>989,859</u>	<u>989,859</u>	<u>960,355</u>	<u>29,504</u>
County council				
Salaries	824,704	824,704	754,782	69,922
Operations	418,355	418,355	278,408	139,947
Contractual agreements	7,000	7,000	3,051	3,949
	<u>1,250,059</u>	<u>1,250,059</u>	<u>1,036,241</u>	<u>213,818</u>
Total administrative services	<u>3,037,731</u>	<u>3,037,731</u>	<u>2,699,419</u>	<u>338,312</u>
General services				
Procurement services				
Salaries	495,047	393,400	393,392	8
Operations	17,402	20,346	18,191	2,155
Contractual agreements	2,570	1,775	1,200	575
	<u>515,019</u>	<u>415,521</u>	<u>412,783</u>	<u>2,738</u>
Financial operations				
Salaries	1,567,242	1,507,591	1,507,583	8
Operations	35,876	34,156	33,586	570
Contractual agreements	351	371	369	2
	<u>1,603,469</u>	<u>1,542,118</u>	<u>1,541,538</u>	<u>580</u>
Information systems				
Salaries	3,927,888	4,238,753	4,238,393	360
Operations	1,678,875	1,529,083	1,336,384	192,699
	<u>5,606,763</u>	<u>5,767,836</u>	<u>5,574,777</u>	<u>193,059</u>
Tax services				
Salaries	3,398,902	2,964,262	2,864,410	99,852
Operations	448,648	448,648	373,595	75,053
Contractual agreements	52,866	52,866	27,885	24,981
	<u>3,900,416</u>	<u>3,465,776</u>	<u>3,265,890</u>	<u>199,886</u>
Geographical information systems				
Salaries	573,649	573,649	572,662	987
Operations	30,806	26,706	26,286	420
Contractual agreements	56,811	60,911	60,895	16
	<u>661,266</u>	<u>661,266</u>	<u>659,843</u>	<u>1,423</u>
Human resources				
Salaries	1,023,396	1,023,396	1,011,557	11,839
Operations	39,295	39,295	34,596	4,699
Contractual agreements	6,000	6,000	5,245	755
	<u>1,068,691</u>	<u>1,068,691</u>	<u>1,051,398</u>	<u>17,293</u>
Registration and election				
Salaries	852,417	1,154,333	1,154,315	18
Operations	111,557	111,557	75,815	35,742
Contractual agreements	93,529	93,529	89,441	4,088
	<u>1,057,503</u>	<u>1,359,419</u>	<u>1,319,571</u>	<u>39,848</u>
Human relations				
Salaries	152,412	163,387	163,379	8
Operations	6,345	3,953	2,936	1,017
Contractual agreements	3,321	-	-	-
	<u>162,078</u>	<u>167,340</u>	<u>166,315</u>	<u>1,025</u>

## Greenville County, South Carolina

	Original Budget	Final Budget	Actual (Budget Basis)	Positive (Negative) Variance
Veterans affairs				
Salaries	366,165	349,316	346,467	2,849
Operations	9,535	7,058	5,382	1,676
Contractual agreements	2,425	4,902	4,844	58
	<u>378,125</u>	<u>361,276</u>	<u>356,693</u>	<u>4,583</u>
Total general services	<u>14,953,330</u>	<u>14,809,243</u>	<u>14,348,808</u>	<u>460,435</u>
Community development and planning				
Engineering, roads and bridges				
Salaries	5,053,451	4,834,817	4,816,574	18,243
Operations	1,228,622	1,491,090	1,327,091	163,999
Contractual agreements	71,013	60,184	49,288	10,896
Capital outlay	37,893	37,893	12,893	25,000
	<u>6,390,979</u>	<u>6,423,984</u>	<u>6,205,846</u>	<u>218,138</u>
Property maintenance				
Salaries	1,895,149	1,905,149	1,893,826	11,323
Operations	3,643,671	3,713,852	3,717,576	(3,724)
Contractual agreements	978,822	923,499	920,602	2,897
	<u>6,517,642</u>	<u>6,542,500</u>	<u>6,532,004</u>	<u>10,496</u>
Planning and code enforcement				
Salaries	3,890,822	3,832,960	3,666,402	166,558
Operations	634,253	631,853	471,224	160,629
Contractual agreements	90,491	92,891	48,024	44,867
	<u>4,615,566</u>	<u>4,557,704</u>	<u>4,185,650</u>	<u>372,054</u>
Animal care services				
Salaries	3,088,815	3,088,347	3,039,624	48,723
Operations	1,302,222	1,302,691	1,161,318	141,373
Capital outlay	-	-	48,312	(48,312)
	<u>4,391,037</u>	<u>4,391,038</u>	<u>4,249,254</u>	<u>141,784</u>
Total community development and planning	<u>21,915,224</u>	<u>21,915,226</u>	<u>21,172,754</u>	<u>742,472</u>
Public safety				
Records management services division				
Salaries	2,599,220	2,314,713	2,314,706	7
Operations	34,710	33,860	32,885	975
Contractual agreements	17,693	18,543	17,967	576
	<u>2,651,623</u>	<u>2,367,116</u>	<u>2,365,558</u>	<u>1,558</u>
Detention division				
Salaries	19,585,590	20,131,727	20,056,419	75,308
Operations	2,020,372	2,020,532	1,944,454	76,078
Contractual agreements	374,307	374,307	195,075	179,232
	<u>21,980,269</u>	<u>22,526,566</u>	<u>22,195,948</u>	<u>330,618</u>
Forensic division				
Salaries	2,394,791	2,394,791	2,354,096	40,695
Operations	164,220	174,220	155,611	18,609
Contractual agreements	99,975	89,975	81,406	8,569
	<u>2,658,986</u>	<u>2,658,986</u>	<u>2,591,113</u>	<u>67,873</u>
Indigent defense				
Salaries	209,179	209,179	208,606	573
Operations	2,388	2,228	1,538	690
	<u>211,567</u>	<u>211,407</u>	<u>210,144</u>	<u>1,263</u>
Total public safety	<u>-</u>	<u>-</u>	<u>27,362,763</u>	<u>401,312</u>
Emergency medical services				
Salaries	17,530,609	17,530,609	16,662,940	867,669
Operations	2,075,101	2,053,351	1,905,588	147,763
Contractual agreements	435,649	457,399	420,713	36,686
Total emergency medical services	<u>20,041,359</u>	<u>20,041,359</u>	<u>18,989,241</u>	<u>1,052,118</u>

## Greenville County, South Carolina

	Original Budget	Final Budget	Actual (Budget Basis)	Positive (Negative) Variance
<b>Elected officials - judicial services</b>				
Circuit solicitor				
Salaries	6,943,128	6,933,084	6,865,673	67,411
Operations	132,508	147,952	146,332	1,620
Contractual agreements	137,971	132,571	104,601	27,970
	<u>7,213,607</u>	<u>7,213,607</u>	<u>7,116,606</u>	<u>97,001</u>
Clerk of court				
Salaries	3,655,144	3,655,144	3,471,642	183,502
Operations	211,351	211,351	186,611	24,740
Contractual agreements	22,563	22,563	22,042	521
	<u>3,889,058</u>	<u>3,889,058</u>	<u>3,680,295</u>	<u>208,763</u>
Probate court				
Salaries	1,603,695	1,603,695	1,593,581	10,114
Operations	72,336	72,336	58,880	13,456
Contractual agreements	102,000	102,000	85,148	16,852
	<u>1,778,031</u>	<u>1,778,031</u>	<u>1,737,609</u>	<u>40,422</u>
Master in equity				
Salaries	572,980	572,980	566,757	6,223
Operations	8,733	8,733	7,451	1,282
Contractual agreements	2,000	2,000	529	1,471
	<u>583,713</u>	<u>583,713</u>	<u>574,737</u>	<u>8,976</u>
Magistrates				
Salaries	4,841,696	4,985,843	4,985,716	127
Operations	319,004	312,944	264,496	48,448
Contractual agreements	35,296	41,296	16,853	24,443
	<u>5,195,996</u>	<u>5,340,083</u>	<u>5,267,065</u>	<u>73,018</u>
Public defender				
Salaries	-	224,692	224,692	-
Operations	141,636	136,636	126,607	10,029
Contractual agreements	440,000	330,000	330,000	-
	<u>581,636</u>	<u>691,328</u>	<u>681,299</u>	<u>10,029</u>
Total elected officials - judicial services	<u>19,242,041</u>	<u>19,495,820</u>	<u>19,057,611</u>	<u>438,209</u>
<b>Elected officials - fiscal services</b>				
Treasurer				
Salaries	456,959	456,959	432,180	24,779
Operations	20,616	20,616	13,681	6,935
Contractual agreements	968	968	887	81
	<u>478,543</u>	<u>478,543</u>	<u>446,748</u>	<u>31,795</u>
Register of deeds				
Salaries	1,189,305	1,189,155	1,168,566	20,589
Operations	118,910	109,060	108,840	220
Contractual agreements	14,750	24,750	24,735	15
	<u>1,322,965</u>	<u>1,322,965</u>	<u>1,302,141</u>	<u>20,824</u>
Auditor				
Salaries	1,271,356	1,271,356	1,245,780	25,576
Operations	27,070	27,070	22,008	5,062
	<u>1,298,426</u>	<u>1,298,426</u>	<u>1,267,788</u>	<u>30,638</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 services	<u>3,108,934</u>	<u>3,108,934</u>	<u>3,016,677</u>	<u>92,257</u>

## Greenville County, South Carolina

	Original Budget	Final Budget	Actual (Budget Basis)	Positive (Negative) Variance
Elected officials - law enforcement				
Sheriff				
Salaries	41,160,195	40,935,912	40,270,417	665,495
Operations	3,792,155	3,792,155	3,633,178	158,977
Contractual agreements	265,858	265,858	245,254	20,604
	<u>45,218,208</u>	<u>44,993,925</u>	<u>44,148,849</u>	<u>845,076</u>
Coroner				
Salaries	920,217	1,144,500	1,144,490	10
Operations	158,696	158,696	131,715	26,981
	<u>1,078,913</u>	<u>1,303,196</u>	<u>1,276,205</u>	<u>26,991</u>
County medical examiner				
Operations	503,839	505,139	491,667	13,472
	<u>503,839</u>	<u>505,139</u>	<u>491,667</u>	<u>13,472</u>
Total elected officials - law enforcement	<u>46,800,960</u>	<u>46,802,260</u>	<u>45,916,721</u>	<u>885,539</u>
Boards, commissions and others				
Legislative delegation				
Salaries	60,513	60,750	60,748	2
Operations	4,890	4,890	4,539	351
	<u>65,403</u>	<u>65,640</u>	<u>65,287</u>	<u>353</u>
Agencies and social service agencies				
Lump sum appropriations	1,538,716	1,538,716	1,523,454	15,262
	<u>1,538,716</u>	<u>1,538,716</u>	<u>1,523,454</u>	<u>15,262</u>
Non-departmental				
Salaries	21,600	-	-	-
Operations	3,409,009	2,906,427	2,897,763	8,664
Contractual agreements	120,000	228,240	192,875	35,365
Capital outlay	-	152,942	152,942	-
	<u>3,550,609</u>	<u>3,287,609</u>	<u>3,243,580</u>	<u>44,029</u>
Employee benefit fund				
Salaries	340,300	195,516	38,634	156,882
Operations	38,000	72,925	66,399	6,526
	<u>378,300</u>	<u>268,441</u>	<u>105,033</u>	<u>163,408</u>
Total boards, commissions and others	<u>5,533,028</u>	<u>5,160,406</u>	<u>4,937,354</u>	<u>223,052</u>
Total expenditures	<u>162,135,052</u>	<u>162,135,054</u>	<u>157,501,348</u>	<u>4,633,706</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(4,579,505)</u>	<u>(4,579,507)</u>	<u>(1,518,698)</u>	<u>3,060,809</u>
Other financing sources (uses)				
Transfers in	9,600,000	9,600,000	9,642,860	42,860
Transfers out	(6,601,921)	(6,601,921)	(6,534,499)	67,422
Fund balance usage	1,581,426	1,581,428	-	(1,581,428)
	<u>4,579,505</u>	<u>4,579,507</u>	<u>3,108,361</u>	<u>(1,471,146)</u>
Excess of revenues and other financing sources over expenditures and other financing uses	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,589,663</u>	<u>\$ 1,589,663</u>

## Greenville County, South Carolina

### Combining Balance Sheet Federal and State Grant Fund June 30, 2018

	Sheriff Federal Sharing	Circuit Solicitor Seized Funds	E-911
<b>Assets</b>			
Cash and cash equivalents	\$ 214,640	\$ 512,344	\$ 6,519,321
Other receivables	214	695	5,181
Due from other governmental units	-	-	-
Total assets	\$ 214,854	\$ 513,039	\$ 6,524,502
<b>Liabilities and fund balances</b>			
<b>Liabilities</b>			
Accounts payable	\$ -	\$ 604	\$ 110,446
Accrued liabilities	-	-	16,377
Unearned revenues	-	-	-
Other liabilities	-	-	-
Total liabilities	-	604	126,823
<b>Fund balances</b>			
Restricted:			
Court support services	-	512,435	-
Sheriff	214,854	-	6,397,679
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	214,854	512,435	6,397,679
Total liabilities and fund balances	\$ 214,854	\$ 513,039	\$ 6,524,502

Sheriff's Narcotics Funds	Solicitor Expungement	Solicitor Estreatment	Miscellaneous Other Grants	Total Federal and State Grants
\$ 351,634	\$ 349,512	\$ 178,963	\$ 6,712,239	\$ 14,838,653
452	522	189	1,131,751	1,139,004
-	-	-	3,614,996	3,614,996
<u>\$ 352,086</u>	<u>\$ 350,034</u>	<u>\$ 179,152</u>	<u>\$ 11,458,986</u>	<u>\$ 19,592,653</u>
\$ 10,918	\$ -	\$ 4,901	\$ 1,051,364	\$ 1,178,233
-	-	-	235,367	251,744
-	-	-	1,740,808	1,740,808
-	-	-	667	667
<u>10,918</u>	<u>-</u>	<u>4,901</u>	<u>3,028,206</u>	<u>3,171,452</u>
-	-	-	1,785,540	2,297,975
341,168	-	-	134,506	7,088,207
-	-	-	166,605	166,605
-	-	-	2,160,535	2,160,535
-	-	-	79,556	79,556
-	350,034	174,251	579,702	1,103,987
-	-	-	696,539	696,539
-	-	-	102,063	102,063
-	-	-	59,542	59,542
-	-	-	12,531	12,531
-	-	-	251,898	251,898
-	-	-	113,491	113,491
-	-	-	801,243	801,243
-	-	-	1,487,029	1,487,029
<u>341,168</u>	<u>350,034</u>	<u>174,251</u>	<u>8,430,780</u>	<u>16,421,201</u>
<u>\$ 352,086</u>	<u>\$ 350,034</u>	<u>\$ 179,152</u>	<u>\$ 11,458,986</u>	<u>\$ 19,592,653</u>

## Greenville County, South Carolina

### Combining Schedule of Revenues, Expenditures and Changes in Fund Balances Federal and State Grant Fund Year Ended June 30, 2018

	Sheriff Federal Sharing	Circuit Solicitor Seized Funds	E-911
<b>Revenues</b>			
Intergovernmental	\$ 76,833	\$ -	\$ 2,317,272
Fees	-	-	753,505
Interest and investment income	2,490	8,799	73,241
Other revenues	-	134,082	-
Total revenues	79,323	142,881	3,144,018
<b>Expenditures</b>			
Emergency medical services	-	-	-
Community development and planning	-	-	-
Judicial services	-	190,373	-
Law enforcement services	728	-	2,059,458
Parks, recreation & tourism	-	-	-
Boards, commissions & others	-	-	-
Capital outlay	-	-	1,492,401
Total expenditures	728	190,373	3,551,859
Excess (deficiency) of revenues over (under) expenditures	78,595	(47,492)	(407,841)
<b>Other financing sources (uses)</b>			
Transfers in	-	-	-
Transfers out	-	-	(18,942)
Total other financing sources (uses)	-	-	(18,942)
Net change in fund balances	78,595	(47,492)	(426,783)
Fund balance - beginning	136,259	559,927	6,824,462
Fund balance - ending	\$ 214,854	\$ 512,435	\$ 6,397,679

Sheriff's Narcotics Funds	Solicitor Expungement	Solicitor Estreatment	Miscellaneous Other Grants	Total Federal and State Grants
\$ -	\$ -	\$ -	\$ 20,134,439	\$ 22,528,544
-	-	-	-	753,505
5,347	6,272	2,179	-	98,328
<u>258,203</u>	<u>160,250</u>	<u>121,607</u>	<u>3,549,750</u>	<u>4,223,892</u>
<u>263,550</u>	<u>166,522</u>	<u>123,786</u>	<u>23,684,189</u>	<u>27,604,269</u>
-	-	-	1,041,483	1,041,483
-	-	-	7,511,024	7,511,024
-	151,235	98,666	6,901,146	7,341,420
255,093	-	-	1,771,486	4,086,765
-	-	-	48,487	48,487
-	-	-	4,001,061	4,001,061
<u>22,400</u>	<u>-</u>	<u>-</u>	<u>304,653</u>	<u>1,819,454</u>
<u>277,493</u>	<u>151,235</u>	<u>98,666</u>	<u>21,579,340</u>	<u>25,849,694</u>
<u>(13,943)</u>	<u>15,287</u>	<u>25,120</u>	<u>2,104,849</u>	<u>1,754,575</u>
-	-	-	132,578	132,578
-	-	-	(42,860)	(61,802)
-	-	-	89,718	70,776
<u>(13,943)</u>	<u>15,287</u>	<u>25,120</u>	<u>2,194,567</u>	<u>1,825,351</u>
<u>355,111</u>	<u>334,747</u>	<u>149,131</u>	<u>6,236,213</u>	<u>14,595,850</u>
<u>\$ 341,168</u>	<u>\$ 350,034</u>	<u>\$ 174,251</u>	<u>\$ 8,430,780</u>	<u>\$ 16,421,201</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.

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

### 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 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, 2018.

**Greenville County, South Carolina**

**Combining Balance Sheet  
Nonmajor Governmental Funds  
June 30, 2018**

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Total Nonmajor Governmental Funds
<b>Assets</b>			
Cash and cash equivalents	\$ 23,079,051	\$ 2,031,603	\$ 25,110,654
Taxes receivable	1,563,370	287,700	1,851,070
Other receivables	21,552	1,411	22,963
Restricted Assets:			
Equity investment - Augusta Grove, LLC	7,880	-	7,880
Investments	-	2,461,022	2,461,022
Total assets	<u>\$ 24,671,853</u>	<u>\$ 4,781,736</u>	<u>\$ 29,453,589</u>
<b>Liabilities, deferred inflows of resources and fund balances</b>			
<b>Liabilities</b>			
Accounts payable	\$ 1,955,746	\$ -	\$ 1,955,746
Accrued liabilities	98,041	-	98,041
Total liabilities	<u>\$ 2,053,787</u>	<u>\$ -</u>	<u>\$ 2,053,787</u>
<b>Deferred inflows of resources</b>			
Deferred inflows-property taxes	476,000	239,000	715,000
Total liabilities and deferred inflows of resources	<u>2,529,787</u>	<u>239,000</u>	<u>2,768,787</u>
<b>Fund balances (deficits)</b>			
Nonspendable			
Restricted			
Administrative services	7,880	-	7,880
Infrastructure	18,122,201	-	18,122,201
Public safety	1,352,033	-	1,352,033
Debt service	-	4,542,736	4,542,736
Recreation & tourism	2,659,952	-	2,659,952
Total fund balances	<u>22,142,066</u>	<u>4,542,736</u>	<u>26,684,802</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 24,671,853</u>	<u>\$ 4,781,736</u>	<u>\$ 29,453,589</u>

## Greenville County, South Carolina

### Combining Statement of Revenues, Expenditures and Changes in Fund Balances Nonmajor Governmental Funds Year Ended June 30, 2018

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Total Nonmajor Governmental Funds
<b>Revenues</b>			
Property taxes	\$ 22,482,031	\$ 4,520,916	\$ 27,002,947
Intergovernmental	110,599	7,878,311	7,988,910
Hospitality tax	8,754,083	-	8,754,083
Fees	12,342,813	-	12,342,813
Interest and investment income	386,936	41,798	428,734
Other revenues	106,380	-	106,380
	<u>44,182,842</u>	<u>12,441,025</u>	<u>56,623,867</u>
<b>Expenditures</b>			
Administrative services	11,056	-	11,056
Community development and planning	2,637,393	-	2,637,393
Public safety	12,924,909	-	12,924,909
Boards, commissions & others	580,025	-	580,025
Capital outlay	6,076,879	-	6,076,879
Principal retirement	-	17,911,195	17,911,195
Interest and fiscal charges	-	4,173,166	4,173,166
	<u>22,230,262</u>	<u>22,084,361</u>	<u>44,314,623</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>21,952,580</u>	<u>(9,643,336)</u>	<u>12,309,244</u>
<b>Other financing sources (uses)</b>			
Transfers in	6,600,000	10,374,000	16,974,000
Transfers out	(26,678,171)	-	(26,678,171)
	<u>(20,078,171)</u>	<u>10,374,000</u>	<u>(9,704,171)</u>
<b>Total other financing sources (uses)</b>	<u>(20,078,171)</u>	<u>10,374,000</u>	<u>(9,704,171)</u>
<b>Net change in fund balances</b>	<u>1,874,409</u>	<u>730,664</u>	<u>2,605,073</u>
Fund balance - beginning	<u>20,267,657</u>	<u>3,812,072</u>	<u>24,079,729</u>
Fund balance - ending	<u>\$ 22,142,066</u>	<u>\$ 4,542,736</u>	<u>\$ 26,684,802</u>

**Greenville County, South Carolina**

**Combining Balance Sheet  
Nonmajor Special Revenue Funds  
June 30, 2018**

	<u>Infrastructure Bank</u>	<u>Charity Hospitalization</u>	<u>Hospitality Tax</u>	<u>Road Maintenance Program</u>
<b>Assets</b>				
Cash and cash equivalents	\$ 5,280,172	\$ 348,732	\$ 2,658,463	\$ 13,276,358
Taxes receivable	-	336,819	-	915,010
Other receivables	5,645	-	2,384	13,523
Restricted Assets:				
Equity investment - Augusta Grove, LLC	-	-	-	-
Total assets	<u>\$ 5,285,817</u>	<u>\$ 685,551</u>	<u>\$ 2,660,847</u>	<u>\$ 14,204,891</u>
<b>Liabilities, deferred inflows of resources and fund balances</b>				
<b>Liabilities</b>				
Accounts payable	\$ 252,280	\$ 187,981	\$ 895	\$ 1,091,289
Accrued liabilities	24,938	73,103	-	-
Total liabilities	277,218	261,084	895	1,091,289
<b>Deferred inflows of resources</b>				
Deferred inflows-property taxes	-	267,000	-	-
Total liabilities and deferred inflows of resources	<u>277,218</u>	<u>528,084</u>	<u>895</u>	<u>1,091,289</u>
<b>Fund balances</b>				
Restricted	<u>5,008,599</u>	<u>157,467</u>	<u>2,659,952</u>	<u>13,113,602</u>
Total fund balances	<u>5,008,599</u>	<u>157,467</u>	<u>2,659,952</u>	<u>13,113,602</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 5,285,817</u>	<u>\$ 685,551</u>	<u>\$ 2,660,847</u>	<u>\$ 14,204,891</u>

	Blended Component Unit			Total Nonmajor Special Revenue Funds
<u>Interoperable Communications</u>	<u>Fire Service Areas</u>	<u>GC Business Park</u>		
\$ 1,427,785	\$ 87,541	\$ -	\$ 23,079,051	
-	311,541	-	1,563,370	
-	-	-	21,552	
-	-	7,880	7,880	
<u>\$ -</u>	<u>\$ 399,082</u>	<u>\$ 7,880</u>	<u>\$ 24,671,853</u>	
\$ 423,301	\$ -	\$ -	\$ 1,955,746	
-	-	-	98,041	
423,301	-	-	2,053,787	
-	209,000	-	476,000	
423,301	209,000	-	2,529,787	
1,004,484	190,082	7,880	22,142,066	
1,004,484	190,082	7,880	22,142,066	
<u>\$ 1,427,785</u>	<u>\$ 399,082</u>	<u>\$ 7,880</u>	<u>\$ 24,671,853</u>	

## Greenville County, South Carolina

### Combining Statement of Revenues, Expenditures and Changes in Fund Balances Nonmajor Special Revenue Funds Year Ended June 30, 2018

	Infrastructure Bank	Charity Hospitalization	Hospitality Tax	Road Maintenance Program
<b>Revenues</b>				
Property taxes	\$ 10,341,596	\$ 5,284,775	\$ -	\$ -
Intergovernmental	-	110,599	-	-
Hospitality tax	-	-	8,754,083	-
Fees	-	44,127	-	9,290,522
Interest and investment income	147,638	1,945	77,105	160,248
Other revenues	-	106,380	-	-
Total revenues	<u>10,489,234</u>	<u>5,547,826</u>	<u>8,831,188</u>	<u>9,450,770</u>
<b>Expenditures</b>				
Administrative services	-	-	-	-
Community development and planning	1,580,516	-	-	1,056,877
Public safety	-	5,567,622	-	-
Boards, commissions & others	-	-	580,025	-
Capital outlay	-	106,381	-	4,636,609
Total expenditures	<u>1,580,516</u>	<u>5,674,003</u>	<u>580,025</u>	<u>5,693,486</u>
Excess (deficiency) of revenues over (under) expenditures	<u>8,908,718</u>	<u>(126,177)</u>	<u>8,251,163</u>	<u>3,757,284</u>
<b>Other financing sources (uses)</b>				
Transfers in	-	-	-	6,600,000
Transfers out	<u>(11,897,549)</u>	<u>-</u>	<u>(8,180,622)</u>	<u>(6,600,000)</u>
Total other financing sources (uses)	<u>(11,897,549)</u>	<u>-</u>	<u>(8,180,622)</u>	<u>-</u>
Net change in fund balance	(2,988,831)	(126,177)	70,541	3,757,284
Fund balance - beginning	<u>7,997,430</u>	<u>283,644</u>	<u>2,589,411</u>	<u>9,356,318</u>
Fund balance - ending	<u>\$ 5,008,599</u>	<u>\$ 157,467</u>	<u>\$ 2,659,952</u>	<u>\$ 13,113,602</u>

	Blended Component Unit			Total Nonmajor Special Revenue Funds
<u>Interoperable Communications</u>	<u>Fire Service Areas</u>	<u>GC Business Park</u>		
\$ -	\$ 6,855,660	\$ -	\$	22,482,031
-	-	-		110,599
-	-	-		8,754,083
3,008,164	-	-		12,342,813
-	-	-		386,936
-	-	-		106,380
<u>3,008,164</u>	<u>6,855,660</u>	<u>-</u>		<u>44,182,842</u>
-	-	11,056		11,056
-	-	-		2,637,393
669,791	6,687,496	-		12,924,909
-	-	-		580,025
<u>1,333,889</u>	<u>-</u>	<u>-</u>		<u>6,076,879</u>
<u>2,003,680</u>	<u>6,687,496</u>	<u>11,056</u>		<u>22,230,262</u>
<u>1,004,484</u>	<u>168,164</u>	<u>(11,056)</u>		<u>21,952,580</u>
-	-	-		6,600,000
-	-	-		(26,678,171)
-	-	-		(20,078,171)
1,004,484	168,164	(11,056)		1,874,409
-	21,918	18,936		20,267,657
<u>\$ 1,004,484</u>	<u>\$ 190,082</u>	<u>\$ 7,880</u>	<u>\$</u>	<u>22,142,066</u>

# Greenville County, South Carolina

## Combining Balance Sheet Nonmajor Debt Service Funds June 30, 2018

	General Obligation Bonds	Certificates of Participation	Special Source Revenue Bonds	Capital Leases	Total Nonmajor Debt Service Funds
<b>Assets</b>					
Cash and cash equivalents	\$ 883,467	\$ 542,068	\$ 427,433	\$ 178,635	\$ 2,031,603
Taxes receivable	180,019	107,681	-	-	287,700
Other receivables	917	-	494	-	1,411
<b>Restricted assets:</b>					
Investments	-	1,188,709	1,272,313	-	2,461,022
Total assets	<u>\$ 1,064,403</u>	<u>\$ 1,838,458</u>	<u>\$ 1,700,240</u>	<u>\$ 178,635</u>	<u>\$ 4,781,736</u>
<b>Liabilities, deferred inflows of resources and fund balances</b>					
<b>Liabilities</b>					
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Deferred inflows of resources</b>					
Deferred inflows-property taxes	<u>145,000</u>	<u>94,000</u>	<u>-</u>	<u>-</u>	<u>239,000</u>
Total liabilities and deferred inflows of resources	<u>145,000</u>	<u>94,000</u>	<u>-</u>	<u>-</u>	<u>239,000</u>
<b>Fund balances</b>					
Restricted	<u>919,403</u>	<u>1,744,458</u>	<u>1,700,240</u>	<u>178,635</u>	<u>4,542,736</u>
Total fund balances	<u>919,403</u>	<u>1,744,458</u>	<u>1,700,240</u>	<u>178,635</u>	<u>4,542,736</u>
<b>Total liabilities, deferred inflows and fund balances</b>	<u>\$ 1,064,403</u>	<u>\$ 1,838,458</u>	<u>\$ 1,700,240</u>	<u>\$ 178,635</u>	<u>\$ 4,781,736</u>

## Greenville County, South Carolina

### Combining Statement of Revenues, Expenditures and Changes in Fund Balances Nonmajor Debt Service Funds Year Ended June 30, 2018

	General Obligation Bonds	Certificates of Participation	Special Source Revenue Bonds	Capital Leases	Total Nonmajor Debt Service Funds
<b>Revenues</b>					
Property taxes	\$ 3,503,302	\$ 1,017,614	\$ -	\$ -	\$ 4,520,916
Intergovernmental	5,401,092	2,374,869	102,350	-	7,878,311
Interest and investment income	19,903	5,384	14,002	2,509	41,798
Total revenues	<u>8,924,297</u>	<u>3,397,867</u>	<u>116,352</u>	<u>2,509</u>	<u>12,441,025</u>
<b>Expenditures</b>					
Debt service					
Principal retirement	6,575,000	4,780,000	2,747,000	3,809,195	17,911,195
Interest and fiscal charges	2,230,977	1,377,915	421,201	143,073	4,173,166
Total expenditures	<u>8,805,977</u>	<u>6,157,915</u>	<u>3,168,201</u>	<u>3,952,268</u>	<u>22,084,361</u>
Excess (deficiency) of revenues over (under) expenditures	<u>118,320</u>	<u>(2,760,048)</u>	<u>(3,051,849)</u>	<u>(3,949,759)</u>	<u>(9,643,336)</u>
<b>Other financing sources (uses)</b>					
Transfers in	-	3,795,838	3,158,183	3,419,979	10,374,000
Total other financing sources (uses)	<u>-</u>	<u>3,795,838</u>	<u>3,158,183</u>	<u>3,419,979</u>	<u>10,374,000</u>
Net change in fund balance	118,320	1,035,790	106,334	(529,780)	730,664
Fund balance (deficit)- beginning	<u>801,083</u>	<u>708,668</u>	<u>1,593,906</u>	<u>708,415</u>	<u>3,812,072</u>
Fund balance (deficit)- ending	<u>\$ 919,403</u>	<u>\$ 1,744,458</u>	<u>\$ 1,700,240</u>	<u>\$ 178,635</u>	<u>\$ 4,542,736</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, 2018

	Infrastructure Bank			Variance With Final Positive (Negative)
	Original Budget	Final Budget	Actual (Budget Basis)	
<b>Revenues</b>				
Property taxes	\$ 9,265,638	\$ 9,265,638	\$ 10,341,596	\$ 1,075,958
Interest and investment income	38,000	38,000	147,638	109,638
Total revenues	9,303,638	9,303,638	10,489,234	1,185,596
<b>Expenditures</b>				
Community development and planning	1,756,201	1,756,201	1,580,516	175,685
Total expenditures	1,756,201	1,756,201	1,580,516	175,685
Excess (deficiency) of revenues over (under) expenditures	7,547,437	7,547,437	8,908,718	1,361,281
<b>Other financing sources (uses)</b>				
Transfers out	(11,897,549)	(11,897,549)	(11,897,549)	-
Total other financing sources (uses)	(11,897,549)	(11,897,549)	(11,897,549)	-
Net change in fund balances	\$ (4,350,112)	\$ (4,350,112)	(2,988,831)	\$ 1,361,281
Fund balance - beginning			7,997,430	
Fund balance - ending			\$ 5,008,599	

## Greenville County, South Carolina

### Schedule of Revenues, Expenditures and Changes in Fund Balances Budget and Actual (Budget Basis) - Major Funds with Legally Adopted Budgets

Year Ended June 30, 2018

	Capital Projects Fund			Variance With
	Original Budget	Final Budget	Actual (Budget Basis)	Final Positive (Negative)
<b>Revenues</b>				
Other	\$ -	\$ -	\$ 566,582	\$ 566,582
Interest and investment income	-	-	40,686	40,686
Total Revenues	-	-	607,268	607,268
<b>Expenditures</b>				
Administrative services	33,252	41,252	16,000	(25,252)
General services	1,503,091	3,837,508	2,308,475	(1,529,033)
Community development and planning	679,152	679,152	86,948	(592,204)
Judicial services	(18,563)	11,066	11,068	2
Parks, recreation & tourism	1,650,130	2,225,676	302,322	(1,923,354)
Capital outlay	10,615,810	15,448,776	6,133,753	(9,315,023)
Total expenditures	14,462,872	22,243,430	8,858,566	(13,384,864)
Excess (deficiency) of revenues over (under) expenditures	(14,462,872)	(22,243,430)	(8,251,298)	13,992,132
<b>Other financing sources (uses)</b>				
Capital lease issuance	-	-	4,000,000	4,000,000
Transfers in	(3,365,000)	4,100,000	4,750,000	650,000
Total other financing sources (uses)	(3,365,000)	4,100,000	8,750,000	4,650,000
Net change in fund balances	\$ (17,827,872)	\$ (18,143,430)	498,702	\$ 18,642,132
Fund balance - beginning			323,330	
Adjustment: Budget to GAAP basis (Note 1-D)			897,963	
Fund Balance - ending			\$ (75,931)	

## 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, 2018

	Charity Hospitalization			Variance With Final Positive (Negative)
	Original Budget	Final Budget	Actual (Budget Basis)	
<b>Revenues</b>				
Property taxes	\$ 5,255,413	\$ 5,255,413	\$ 5,284,775	\$ 29,362
Intergovernmental	109,500	109,500	110,599	1,099
Other	-	-	106,380	106,380
Interest and investment income	2,500	2,500	1,945	(555)
Fees	29,000	29,000	44,127	15,127
Total revenues	5,396,413	5,396,413	5,547,826	151,413
<b>Expenditures</b>				
Public safety	5,691,713	5,616,725	5,564,338	52,387
Capital outlay	-	106,381	106,381	-
Total expenditures	5,691,713	5,723,106	5,670,719	52,387
Excess (deficiency) of revenues over (under) expenditures	(295,300)	(326,693)	(122,893)	203,800
Net change in fund balances	\$ (295,300)	\$ (326,693)	(122,893)	\$ 203,800
Fund balance - beginning			283,644	
Adjustment: Budget to GAAP basis (Note 1-D)			(3,284)	
Fund balance - ending			\$ 157,467	

**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, 2018**

	Hospitality Tax			Variance With Final Positive (Negative)
	Original Budget	Final Budget	Actual (Budget Basis)	
<b>Revenues</b>				
Hospitality tax	\$ 8,373,591	\$ 8,373,591	\$ 8,754,083	\$ 380,492
Interest and investment income	30,000	30,000	77,105	47,105
Total revenues	<u>8,403,591</u>	<u>8,403,591</u>	<u>8,831,188</u>	<u>427,597</u>
<b>Expenditures</b>				
Boards, commissions & others	400,000	572,833	590,099	(17,266)
Total expenditures	<u>400,000</u>	<u>572,833</u>	<u>590,099</u>	<u>(17,266)</u>
Excess (deficiency) of revenues over (under) expenditures	<u>8,003,591</u>	<u>7,830,758</u>	<u>8,241,089</u>	<u>410,331</u>
<b>Other financing sources (uses)</b>				
Transfers out	<u>(8,180,622)</u>	<u>(8,180,622)</u>	<u>(8,180,622)</u>	<u>-</u>
Total other financing sources (uses)	<u>(8,180,622)</u>	<u>(8,180,622)</u>	<u>(8,180,622)</u>	<u>-</u>
Net change in fund balances	<u>\$ (177,031)</u>	<u>\$ (349,864)</u>	60,467	<u>\$ 410,331</u>
Fund balance - beginning			2,589,411	
Adjustment: Budget to GAAP basis (Note 1-D)			<u>10,074</u>	
Fund balance - ending			<u>\$ 2,659,952</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, 2018

	Road Maintenance Program			Variance With Final Positive (Negative)
	Original Budget	Final Budget	Actual (Budget Basis)	
<b>Revenues</b>				
Interest and investment income	\$ 40,000	\$ 40,000	\$ 160,248	\$ 120,248
Fees	6,676,500	6,676,500	9,290,522	2,614,022
Total revenues	<u>6,716,500</u>	<u>6,716,500</u>	<u>9,450,770</u>	<u>2,734,270</u>
<b>Expenditures</b>				
Community development and planning	-	4,333,486	888,662	3,444,824
Capital outlay	8,500,000	11,256,983	4,998,790	6,258,193
Total expenditures	<u>8,500,000</u>	<u>15,590,469</u>	<u>5,887,452</u>	<u>9,703,017</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(1,783,500)</u>	<u>(8,873,969)</u>	<u>3,563,318</u>	<u>12,437,287</u>
<b>Other financing sources (uses)</b>				
Transfers in	6,600,000	6,600,000	6,600,000	-
Transfers out	(6,600,000)	(6,600,000)	(6,600,000)	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>\$ (1,783,500)</u>	<u>\$ (8,873,969)</u>	<u>3,563,318</u>	<u>\$ 12,437,287</u>
Fund balance (deficit) - beginning			9,356,318	
Adjustment: Budget to GAAP basis (Note 1-D)			193,966	
Fund balance (deficit) - ending			<u>\$ 13,113,602</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, 2018

	Local Accommodations Tax			Variance With Final Positive (Negative)
	Original Budget	Final Budget	Actual (Budget Basis)	
<b>Revenues</b>				
Other	\$ 1,600,000	\$ 1,600,000	\$ 829,989	\$ (770,011)
Total revenues	<u>1,600,000</u>	<u>1,600,000</u>	<u>829,989</u>	<u>(770,011)</u>
<b>Expenditures</b>				
Boards, commissions & others	1,600,000	1,600,000	265,493	1,334,507
Total expenditures	<u>1,600,000</u>	<u>1,600,000</u>	<u>265,493</u>	<u>1,334,507</u>
Excess (deficiency) of revenues over (under) expenditures	-	-	564,496	564,496
Net change in fund balances	<u>\$ -</u>	<u>\$ -</u>	564,496	<u>\$ 564,496</u>
Fund balance - beginning			477,836	
Fund balance - ending			<u>\$ 1,042,332</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, 2018**

	Interoperable Communications			Variance With Final Positive (Negative)
	Original Budget	Final Budget	Actual (Budget Basis)	
<b>Revenues</b>				
Fees	\$ -	\$ 3,356,510	\$ 3,008,164	\$ (348,346)
Total revenues	\$ -	\$ 3,356,510	\$ 3,008,164	\$ (348,346)
<b>Expenditures</b>				
Public safety	-	2,020,678	669,791	1,350,887
Capital outlay	-	1,335,832	1,333,889	1,943
Total expenditures	-	3,356,510	2,003,680	1,352,830
Excess (deficiency) of revenues over (under) expenditures	-	-	1,004,484	1,004,484
Net change in fund balances	\$ -	\$ -	1,004,484	\$ 1,004,484
Fund balance - beginning			-	
Fund balance (deficit) - ending			\$ 1,004,484	

## 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, 2018

	General Obligation Bonds			Variance With Final Positive (Negative)
	Original Budget	Final Budget	Actual (Budget Basis)	
<b>Revenues</b>				
Property taxes	\$ 2,653,468	\$ 2,653,468	\$ 3,503,302	\$ 849,834
Intergovernmental	5,491,360	5,491,360	5,401,092	(90,268)
Interest and investment income	8,000	8,000	19,903	11,903
Total revenues	<u>8,152,828</u>	<u>8,152,828</u>	<u>8,924,297</u>	<u>771,469</u>
<b>Expenditures</b>				
Principal retirement	6,109,999	6,574,999	6,575,000	(1)
Interest and fiscal charges	2,014,035	2,222,160	2,230,977	(8,817)
Total expenditures	<u>8,124,034</u>	<u>8,797,159</u>	<u>8,805,977</u>	<u>(8,818)</u>
Excess (deficiency) of revenues over (under) expenditures	<u>28,794</u>	<u>(644,331)</u>	<u>118,320</u>	<u>762,651</u>
Net change in fund balances	<u>\$ 28,794</u>	<u>\$ (644,331)</u>	<u>118,320</u>	<u>\$ 762,651</u>
Fund balance (deficit) - beginning			<u>801,083</u>	
Fund balance (deficit) - ending			<u>\$ 919,403</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, 2018

	Certificates of Participation			Variance With Final Positive (Negative)
	Original Budget	Final Budget	Actual (Budget Basis)	
<b>Revenues</b>				
Property taxes	\$ 875,902	\$ 875,902	\$ 1,017,614	\$ 141,712
Intergovernmental	2,384,238	2,384,238	2,374,869	(9,369)
Interest and investment income	-	-	5,384	5,384
Total revenues	3,260,140	3,260,140	3,397,867	137,727
<b>Expenditures</b>				
Principal retirement	4,780,000	4,780,000	4,730,000	50,000
Interest and fiscal charges	1,371,776	1,371,776	1,427,915	(56,139)
Total expenditures	6,151,776	6,151,776	6,157,915	(6,139)
Excess (deficiency) of revenues over (under) expenditures	(2,891,636)	(2,891,636)	(2,760,048)	131,588
<b>Other financing sources (uses)</b>				
Transfers in	3,795,838	3,795,838	3,795,838	-
Total other financing sources (uses)	3,795,838	3,795,838	3,795,838	-
Net change in fund balances	\$ 904,202	\$ 904,202	1,035,790	\$ 131,588
Fund balance - beginning			708,668	
Fund balance (deficit) - ending			\$ 1,744,458	

## 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, 2018

	Special Source Revenue Bonds			Variance With Final Positive (Negative)
	Original Budget	Final Budget	Actual (Budget Basis)	
<b>Revenues</b>				
Intergovernmental	\$ 102,500	\$ 102,500	\$ 102,350	\$ (150)
Interest and investment income	-	-	14,002	14,002
Total revenues	<u>102,500</u>	<u>102,500</u>	<u>116,352</u>	<u>13,852</u>
<b>Expenditures</b>				
Principal retirement	2,747,000	2,747,000	2,747,000	-
Interest and fiscal charges	411,183	411,183	421,201	(10,018)
Total expenditures	<u>3,158,183</u>	<u>3,158,183</u>	<u>3,168,201</u>	<u>(10,018)</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(3,055,683)</u>	<u>(3,055,683)</u>	<u>(3,051,849)</u>	<u>3,834</u>
<b>Other financing sources (uses)</b>				
Transfers in	<u>3,158,183</u>	<u>3,158,183</u>	<u>3,158,183</u>	<u>-</u>
Total other financing sources (uses)	<u>3,158,183</u>	<u>3,158,183</u>	<u>3,158,183</u>	<u>-</u>
Net change in fund balances	<u>\$ 102,500</u>	<u>\$ 102,500</u>	106,334	<u>\$ 3,834</u>
Fund balance (deficit) - beginning			1,593,906	
Fund balance (deficit) - ending			<u>\$ 1,700,240</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, 2018

	Capital Leases			Variance With Final Positive (Negative)
	Original Budget	Final Budget	Actual (Budget Basis)	
<b>Revenues</b>				
Interest and investment income	\$ 1,000	\$ 1,000	\$ 2,509	\$ 1,509
Total revenues	1,000	1,000	2,509	1,509
<b>Expenditures</b>				
Principal retirement	2,908,933	3,273,929	3,809,195	(535,266)
Interest and fiscal charges	94,053	134,050	143,073	(9,023)
Total expenditures	3,002,986	3,407,979	3,952,268	(544,289)
Excess (deficiency) of revenues over (under) expenditures	(3,001,986)	(3,406,979)	(3,949,759)	(542,780)
<b>Other financing sources (uses)</b>				
Transfers in	3,407,979	3,407,979	3,419,979	12,000
Total other financing sources (uses)	3,407,979	3,407,979	3,419,979	12,000
Net change in fund balances	\$ 405,993	\$ 1,000	(529,780)	\$ (530,780)
Fund balance - beginning			708,415	
Fund balance - ending			\$ 178,635	

## 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, 2018

	Victims' Bill of Rights			Variance With Final Positive (Negative)
	Original Budget	Final Budget	Actual (Budget Basis)	
<b>Revenues</b>				
Intergovernmental	\$ 600,000	\$ 600,000	\$ 566,307	\$ (33,693)
Total revenues	<u>600,000</u>	<u>600,000</u>	<u>566,307</u>	<u>(33,693)</u>
<b>Expenditures</b>				
Judicial services	604,483	604,483	555,313	49,170
Total expenditures	<u>604,483</u>	<u>604,483</u>	<u>555,313</u>	<u>49,170</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(4,483)</u>	<u>(4,483)</u>	10,994	15,477
Net change in fund balances	<u>\$ (4,483)</u>	<u>\$ (4,483)</u>	10,994	<u>\$ 15,477</u>
Fund balance - beginning			129,194	
Fund balance - ending			<u>\$ 140,188</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, 2018**

	E-911			Variance With Final Positive (Negative)
	Original Budget	Final Budget	Actual (Budget Basis)	
<b>Revenues</b>				
Intergovernmental	\$ 1,775,980	\$ 1,775,980	\$ 2,317,272	\$ 541,292
Interest and investment income	25,000	25,000	73,241	48,241
Fees	891,541	891,541	753,505	(138,036)
Total revenues	<u>2,692,521</u>	<u>2,692,521</u>	<u>3,144,018</u>	<u>451,497</u>
<b>Expenditures</b>				
Law enforcement	2,440,655	2,848,426	2,064,633	783,793
Capital outlay	5,300,000	5,192,267	4,387,092	805,175
Total expenditures	<u>7,740,655</u>	<u>8,040,693</u>	<u>6,451,725</u>	<u>1,588,968</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(5,048,134)</u>	<u>(5,348,172)</u>	<u>(3,307,707)</u>	<u>2,040,465</u>
<b>Other Financing Sources (Uses)</b>				
Transfers out	<u>(18,942)</u>	<u>(18,942)</u>	<u>(18,942)</u>	<u>-</u>
Total other financing sources (uses)	<u>(18,942)</u>	<u>(18,942)</u>	<u>(18,942)</u>	<u>-</u>
Net change in fund balances	<u>\$ (5,067,076)</u>	<u>\$ (5,367,114)</u>	<u>(3,326,649)</u>	<u>\$ 2,040,465</u>
Fund balance - beginning			6,824,462	
Adjustment: Budget to GAAP basis (Note 1-D)			<u>2,899,866</u>	
Fund balance - ending			<u>\$ 6,397,679</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, 2018**

	State Accommodations Tax			Variance With Final Positive (Negative)
	Original Budget	Final Budget	Actual (Budget Basis)	
<b>Revenues</b>				
Intergovernmental	\$ 1,200,000	\$ 1,200,000	\$ 1,209,675	\$ 9,675
Total revenues	<u>1,200,000</u>	<u>1,200,000</u>	<u>1,209,675</u>	<u>9,675</u>
<b>Expenditures</b>				
Boards, commissions & others	30,000	1,291,123	976,722	314,401
Total expenditures	<u>30,000</u>	<u>1,291,123</u>	<u>976,722</u>	<u>314,401</u>
Excess (deficiency) of revenues over (under) expenditures	<u>1,170,000</u>	<u>(91,123)</u>	<u>232,953</u>	<u>324,076</u>
Net change in fund balances	<u>\$ 1,170,000</u>	<u>\$ (91,123)</u>	<u>232,953</u>	<u>\$ 324,076</u>
Fund balance - beginning			<u>775,252</u>	
Fund balance - ending			<u>\$ 1,008,205</u>	

## **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.

**Workers' Compensation Fund** – This fund accounts for workers' 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 Fund Net Position Internal Service Funds June 30, 2018

	Vehicle Service Center	Workers' Compensation Fund	Health and Dental Fund	Total
<b>Assets</b>				
Current assets				
Cash and cash equivalents	\$ 1,346,927	\$ 4,212,927	\$ -	\$ 5,559,854
Other receivables	56,250	4,428	-	60,678
Due from other governmental units	48,428	-	-	48,428
Inventory	434,868	-	-	434,868
Total current assets	<u>1,886,473</u>	<u>4,217,355</u>	<u>-</u>	<u>6,103,828</u>
Noncurrent assets				
Capital assets, net of accumulated depreciation	174,740	-	-	174,740
Total noncurrent assets	<u>174,740</u>	<u>-</u>	<u>-</u>	<u>174,740</u>
Total assets	<u>2,061,213</u>	<u>4,217,355</u>	<u>-</u>	<u>6,278,568</u>
Deferred outflows of resources - OPEB	-	-	4,508,776	4,508,776
Total assets and deferred outflows of resources	<u>2,061,213</u>	<u>4,217,355</u>	<u>4,508,776</u>	<u>10,787,344</u>
<b>Liabilities</b>				
Current liabilities				
Accounts payable	442,808	301	125,602	568,711
Accrued liabilities	35,166	-	-	35,166
Due to other funds	-	-	5,908,299	5,908,299
IBNR payable - current	-	1,365,000	2,548,000	3,913,000
Compensated absences payable - current	8,100	-	-	8,100
Total current liabilities	<u>486,074</u>	<u>1,365,301</u>	<u>8,581,901</u>	<u>10,433,276</u>
Noncurrent liabilities				
Compensated absences payable - net of current portion	81,901	-	-	81,901
IBNR payable - net of current portion	-	735,000	52,000	787,000
Net OPEB liability	-	-	19,257,204	19,257,204
Total noncurrent liabilities	<u>81,901</u>	<u>735,000</u>	<u>19,309,204</u>	<u>20,126,105</u>
Total liabilities	<u>567,975</u>	<u>2,100,301</u>	<u>27,891,105</u>	<u>30,559,381</u>
Deferred inflows of resources - OPEB	-	-	1,142,726	1,142,726
Total liabilities and deferred inflows of resources	<u>567,975</u>	<u>2,100,301</u>	<u>29,033,831</u>	<u>31,702,107</u>
<b>Net position (deficit)</b>				
Net investment in capital assets	174,740	-	-	174,740
Unrestricted (deficit)	1,318,498	2,117,054	(24,525,055)	(21,089,503)
<b>Total net position (deficit)</b>	<u>\$ 1,493,238</u>	<u>\$ 2,117,054</u>	<u>\$ (24,525,055)</u>	<u>\$ (20,914,763)</u>

## Greenville County, South Carolina

### Combining Statement of Revenues, Expenses and Changes in Fund Net Position Internal Service Funds Year Ended June 30, 2018

	Vehicle Service Center	Workers' Compensation Fund	Health and Dental Fund	Total
<b>Operating revenues</b>				
Intergovernmental	\$ 48,428	\$ -	\$ -	\$ 48,428
Charges for services	6,817,181	-	-	6,817,181
Premiums	-	2,435,786	27,361,676	29,797,462
Total operating revenues	<u>6,865,609</u>	<u>2,435,786</u>	<u>27,361,676</u>	<u>36,663,071</u>
<b>Operating expenses</b>				
Cost of materials used	5,170,329	-	-	5,170,329
Personnel services	1,255,559	-	-	1,255,559
Printing and binding	2,021	-	-	2,021
Advertising	578	-	-	578
Gas, oil and tires	18,053	-	-	18,053
Tools	9,479	-	-	9,479
Operational support	8,540	-	-	8,540
Operational assets	29,937	-	-	29,937
Fire protection	975	-	-	975
Indirect cost	10,500	-	-	10,500
Depreciation	10,755	-	-	10,755
Training, travel and conference	4,834	-	-	4,834
Office supplies and postage	675	-	-	675
Utilities	58,530	-	-	58,530
Equipment maintenance	8,316	-	-	8,316
Insurance	7,000	-	-	7,000
Other maintenance	64,748	-	-	64,748
Technical and professional services	218	-	-	218
Uniforms	5,301	-	-	5,301
Contractual agreements	248	-	-	248
OPEB and administrative expenses	-	60,853	(764,421)	(703,568)
Claims	-	1,028,052	34,130,871	35,158,923
Reinsurance	-	56,235	1,323,849	1,380,084
Second injury assessment	-	68,209	-	68,209
Total operating expenses	<u>6,666,596</u>	<u>1,213,349</u>	<u>34,690,299</u>	<u>42,570,244</u>
Operating income (loss)	<u>199,013</u>	<u>1,222,437</u>	<u>(7,328,623)</u>	<u>(5,907,173)</u>
<b>Non-operating revenues (expenses)</b>				
Interest and investment income	10,980	43,868	-	54,848
Total non-operating revenues (expenses)	<u>10,980</u>	<u>43,868</u>	<u>-</u>	<u>54,848</u>
Income (loss) before operating transfers	<u>209,993</u>	<u>1,266,305</u>	<u>(7,328,623)</u>	<u>(5,852,325)</u>
Transfers in	-	-	4,422,734	4,422,734
Transfers out	<u>(59,532)</u>	<u>(500,000)</u>	<u>-</u>	<u>(559,532)</u>
Change in net position	<u>150,461</u>	<u>766,305</u>	<u>(2,905,889)</u>	<u>(1,989,123)</u>
Total net position - beginning, as originally reported	<u>1,342,777</u>	<u>1,350,749</u>	<u>(8,269,965)</u>	<u>(5,576,439)</u>
Change in accounting principle	-	-	(13,349,201)	(13,349,201)
Total net position - beginning, as restated	<u>1,342,777</u>	<u>1,350,749</u>	<u>(21,619,166)</u>	<u>(18,925,640)</u>
Total net position - ending	<u>\$ 1,493,238</u>	<u>\$ 2,117,054</u>	<u>\$ (24,525,055)</u>	<u>\$ (20,914,763)</u>

# Greenville County, South Carolina

## Combining Statement of Cash Flows Internal Service Funds Year Ended June 30, 2018

	Vehicle Service Center	Workers' Compensation Fund	Health and Dental Fund	Total
<b>Operating activities</b>				
Cash received from customers	\$ 324,518	\$ 75,645	\$ 4,364,587	\$ 4,764,750
Cash paid to suppliers	(5,332,574)	(684,996)	2,346,461	(3,671,109)
Cash paid to employees	(1,268,673)	-	-	(1,268,673)
Cash paid for claims	-	(1,028,052)	(34,130,871)	(35,158,923)
Other operating revenues	48,428	-	-	48,428
Cash received from interfund charges	6,448,752	2,359,128	22,997,089	31,804,969
Net cash provided by (used in) operating activities	220,451	721,725	(4,422,734)	(3,480,558)
<b>Noncapital financing activities</b>				
Transfers in	-	-	4,422,734	4,422,734
Transfers out	(59,532)	(500,000)	-	(559,532)
Net cash provided by (used in) noncapital financing activities	(59,532)	(500,000)	4,422,734	3,863,202
<b>Investing activities</b>				
Interest	10,980	43,868	-	54,848
Net cash provided by investing activities	10,980	43,868	-	54,848
Net increase (decrease) in cash and cash equivalents	171,899	265,593	-	437,492
<b>Cash and cash equivalents</b>				
Beginning of year	1,175,028	3,947,334	-	5,122,362
End of Year	\$ 1,346,927	\$ 4,212,927	\$ -	\$ 5,559,854
<b>Reconciliation of operating income (loss) to net cash provided by (used in) operating activities</b>				
Operating income (loss)	\$ 199,013	\$ 1,222,437	\$ (7,328,623)	\$ (5,907,173)
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:				
Depreciation expense	10,755	-	-	10,755
Change in assets and liabilities:				
(Increase) decrease in other receivables	(25,595)	(1,013)	-	(26,608)
(Increase) decrease in due from other governmental units	(18,316)	-	-	(18,316)
(Increase) decrease in inventory	(85,426)	-	-	(85,426)
(Increase) decrease in deferred outflows - OPEB	-	-	(4,508,776)	(4,508,776)
Increase (decrease) in accounts payable	153,895	301	96,481	250,677
Increase (decrease) in accrued liabilities	(761)	-	-	(761)
Increase (decrease) in due to other funds	-	-	3,662,317	3,662,317
Increase (decrease) in other liabilities	-	(325,000)	196,000	(129,000)
Increase (decrease) in compensated absences	(13,114)	-	-	(13,114)
Increase (decrease) in deferred inflows - OPEB	-	-	1,142,726	1,142,726
Increase (decrease) in IBNR payable - long-term	-	(175,000)	4,000	(171,000)
Increase (decrease) in net OPEB liability	-	-	2,313,141	2,313,141
Total adjustments	21,438	(500,712)	2,905,889	2,426,615
Net cash provided by (used in) operating activities	\$ 220,451	\$ 721,725	\$ (4,422,734)	\$ (3,480,558)

## Greenville County, South Carolina

### Combining Statement of Changes in Fiduciary Assets and Liabilities Agency Funds Year Ended June 30, 2018

	June 30, 2017	Additions	Deductions	June 30, 2018
<b><u>Property Tax Fund</u></b>				
Assets				
Cash and equivalents	\$ 4,877,975	\$ 739,456,249	\$ 739,811,248	\$ 4,522,976
Taxes receivable	31,371,622	1,086,937	-	32,458,559
Total assets	\$ 36,249,597	\$ 740,543,186	\$ 739,811,248	\$ 36,981,535
Liabilities				
Due to other taxing units	\$ 36,249,597	\$ 740,543,186	\$ 739,811,248	\$ 36,981,535
Total liabilities	\$ 36,249,597	\$ 740,543,186	\$ 739,811,248	\$ 36,981,535
<b><u>Family Court Fund</u></b>				
Assets				
Cash and equivalents	\$ 65,597	\$ 38,805,886	\$ 38,832,669	\$ 38,814
Total assets	\$ 65,597	\$ 38,805,886	\$ 38,832,669	\$ 38,814
Liabilities				
Due to others	\$ 65,597	\$ 38,805,886	\$ 38,832,669	\$ 38,814
Total liabilities	\$ 65,597	\$ 38,805,886	\$ 38,832,669	\$ 38,814
<b><u>Master in Equity Fund</u></b>				
Assets				
Cash and equivalents	\$ 1,745,375	\$ 28,656,548	\$ 26,601,779	\$ 3,800,144
Total assets	\$ 1,745,375	\$ 28,656,548	\$ 26,601,779	\$ 3,800,144
Liabilities				
Due to others	\$ 1,745,375	\$ 28,656,548	\$ 26,601,779	\$ 3,800,144
Total liabilities	\$ 1,745,375	\$ 28,656,548	\$ 26,601,779	\$ 3,800,144

## Greenville County, South Carolina

### Combining Statement of Changes in Fiduciary Assets and Liabilities Agency Funds Year Ended June 30, 2018

	June 30, 2017	Additions	Deductions	June 30, 2018
<b><u>Clerk of Court Fund</u></b>				
Assets				
Cash and equivalents	\$ 6,649,367	\$ 6,706,726	\$ 6,246,007	\$ 7,110,086
Total assets	<u>\$ 6,649,367</u>	<u>\$ 6,706,726</u>	<u>\$ 6,246,007</u>	<u>\$ 7,110,086</u>
Liabilities				
Due to others	\$ 6,649,367	\$ 6,706,726	\$ 6,246,007	\$ 7,110,086
Total liabilities	<u>\$ 6,649,367</u>	<u>\$ 6,706,726</u>	<u>\$ 6,246,007</u>	<u>\$ 7,110,086</u>
<b><u>Pretrial Intervention Fund</u></b>				
Assets				
Cash and equivalents	\$ 492,886	\$ 2,267,767	\$ 1,575,653	\$ 1,185,000
Total assets	<u>\$ 492,886</u>	<u>\$ 2,267,767</u>	<u>\$ 1,575,653</u>	<u>\$ 1,185,000</u>
Liabilities				
Due to others	\$ 492,886	\$ 2,267,767	\$ 1,575,653	\$ 1,185,000
Total liabilities	<u>\$ 492,886</u>	<u>\$ 2,267,767</u>	<u>\$ 1,575,653</u>	<u>\$ 1,185,000</u>
<b><u>Special Districts Fund</u></b>				
Assets				
Cash and equivalents	\$ 56,964,495	\$ 520,943,640	\$ 525,215,519	\$ 52,692,616
Total assets	<u>\$ 56,964,495</u>	<u>\$ 520,943,640</u>	<u>\$ 525,215,519</u>	<u>\$ 52,692,616</u>
Liabilities				
Due to other taxing units	\$ 56,964,495	\$ 520,943,640	\$ 525,215,519	\$ 52,692,616
Total Liabilities	<u>\$ 56,964,495</u>	<u>\$ 520,943,640</u>	<u>\$ 525,215,519</u>	<u>\$ 52,692,616</u>
<b><u>Total All Agency Funds</u></b>				
Assets				
Cash and equivalents	\$ 70,795,695	\$ 1,336,836,816	\$ 1,338,282,875	\$ 69,349,636
Taxes receivable	31,371,622	1,086,937	-	32,458,559
Total assets	<u>\$ 102,167,317</u>	<u>\$ 1,337,923,753</u>	<u>\$ 1,338,282,875</u>	<u>\$ 101,808,195</u>
Liabilities				
Due to other taxing units	\$ 93,214,092	\$ 1,261,486,826	\$ 1,265,026,767	\$ 89,674,151
Due to others	8,953,225	76,436,927	73,256,108	12,134,044
Total liabilities	<u>\$ 102,167,317</u>	<u>\$ 1,337,923,753</u>	<u>\$ 1,338,282,875</u>	<u>\$ 101,808,195</u>