

## **SUPPLEMENTARY INFORMATION**

**GREENVILLE COUNTY, SOUTH CAROLINA**

Schedule of Revenues and Expenditures  
Budget and Actual (Budget Basis)  
General Fund  
Year Ended June 30, 2006

	Original Budget	Final Budget	Actual (Budget Basis)	Positive (Negative) Variance
<b>Property taxes</b>				
Current and delinquent	\$ 58,768,193	\$ 58,768,193	\$ 59,129,963	\$ 361,770
<b>County offices</b>				
Clerk of court	2,256,604	2,256,604	2,330,180	73,576
RMC	4,924,074	4,924,074	5,867,991	943,917
Probate court	802,026	802,026	899,018	96,992
Master in equity	1,000,000	1,000,000	1,075,281	75,281
Detention center	827,000	827,000	809,825	(17,175)
Sheriff	227,361	227,361	234,707	7,346
Magistrates	4,199,738	4,199,738	3,539,980	(659,758)
Information systems	6,000	6,000	6,062	62
General services	58,000	58,000	60,656	2,656
Health department	112,000	112,000	122,768	10,768
Building standards - codes	2,067,976	2,067,976	2,176,957	108,981
Emergency medical services	5,600,000	5,600,000	6,523,265	923,265
Planning commission	40,000	40,000	80,675	40,675
Law enforcement support	325,000	325,000	304,811	(20,189)
Engineering	539,000	539,000	118,464	(420,536)
Real property services	50,000	50,000	27,746	(22,254)
Code enforcement - zoning	22,850	22,850	23,875	1,025
	<u>23,057,629</u>	<u>23,057,629</u>	<u>24,202,261</u>	<u>1,144,632</u>
<b>Intergovernmental revenues</b>				
State of South Carolina				
State allocations	18,246,908	18,246,908	18,977,466	730,558
Voter registration and election	16,250	16,250	15,470	(780)
Veterans affairs	16,000	16,000	14,550	(1,450)
Tax supplies	11,600	11,600	11,646	46
Accommodations tax	57,000	57,000	69,071	12,071
Emergency preparedness	26,000	26,000	-	(26,000)
Merchants inventory tax	523,700	523,700	654,679	130,979
Other	85,000	85,000	126,129	41,129
	<u>18,982,458</u>	<u>18,982,458</u>	<u>19,869,011</u>	<u>886,553</u>
<b>Other revenues</b>				
Investment income				
Interest income	1,427,337	1,427,337	2,410,317	982,980
Rents	614,815	614,815	646,175	31,360
Indirect costs	175,000	175,000	214,486	39,486
Sale of property and equipment	196,000	196,000	206,088	10,088
Franchise fees	2,124,956	2,124,956	1,878,719	(246,237)
Other	349,000	349,000	556,153	207,153
	<u>4,887,108</u>	<u>4,887,108</u>	<u>5,911,938</u>	<u>1,024,830</u>
Total revenues	<u>105,695,388</u>	<u>105,695,388</u>	<u>109,113,173</u>	<u>3,417,785</u>
<b>Current expenditures</b>				
Administrative				
County Administrator				
Salaries	359,743	409,518	409,507	11
Operations	29,500	21,331	21,265	66
Contractual agreements	3,000	-	-	-
	<u>392,243</u>	<u>430,849</u>	<u>430,772</u>	<u>77</u>

## GREENVILLE COUNTY, SOUTH CAROLINA

Schedule of Revenues and Expenditures  
Budget and Actual (Budget Basis)  
General Fund  
Year Ended June 30, 2006

	Original Budget	Final Budget	Actual (Budget Basis)	Positive (Negative) Variance
County Attorney				
Salaries	384,376	381,972	379,765	2,207
Operations	61,015	61,015	43,739	17,276
	<u>445,391</u>	<u>442,987</u>	<u>423,504</u>	<u>19,483</u>
County Council				
Salaries	583,848	583,848	579,714	4,134
Operations	491,759	491,759	540,814	(49,055)
Contractual agreements	6,441	6,441	3,753	2,688
	<u>1,082,048</u>	<u>1,082,048</u>	<u>1,124,281</u>	<u>(42,233)</u>
Total administrative	<u>1,919,682</u>	<u>1,955,884</u>	<u>1,978,557</u>	<u>(22,673)</u>
General services				
Purchasing				
Salaries	343,437	339,787	328,778	11,009
Operations	18,530	18,530	32,095	(13,565)
Contractual agreements	1,928	1,928	1,446	482
	<u>363,895</u>	<u>360,245</u>	<u>362,319</u>	<u>(2,074)</u>
Financial operations				
Salaries	459,863	450,198	447,572	2,626
Operations	17,800	17,800	15,557	2,243
Contractual agreements	11,315	11,315	9,015	2,300
	<u>488,978</u>	<u>479,313</u>	<u>472,144</u>	<u>7,169</u>
Management and budget				
Salaries	481,386	472,058	454,545	17,513
Operations	31,000	31,000	22,280	8,720
	<u>512,386</u>	<u>503,058</u>	<u>476,825</u>	<u>26,233</u>
Information systems				
Salaries	2,157,026	2,134,669	2,126,821	7,848
Operations	1,844,315	1,844,315	1,813,950	30,365
Contractual agreements	355,000	355,000	325,835	29,165
	<u>4,356,341</u>	<u>4,333,984</u>	<u>4,266,606</u>	<u>67,378</u>
Tax collector				
Salaries	950,449	850,351	830,528	19,823
Operations	221,933	220,861	214,391	6,470
Contractual agreements	-	7,072	7,072	-
	<u>1,172,382</u>	<u>1,078,284</u>	<u>1,051,991</u>	<u>26,293</u>
Real property services				
Salaries	1,603,416	1,421,384	1,421,379	5
Operations	132,450	230,850	227,969	2,881
Contractual agreements	29,021	23,021	22,776	245
	<u>1,764,887</u>	<u>1,675,255</u>	<u>1,672,124</u>	<u>3,131</u>
GIS				
Salaries	396,928	326,362	326,308	54
Operations	29,000	32,000	33,395	(1,395)
Contractual agreements	47,005	44,005	42,973	1,032
	<u>472,933</u>	<u>402,367</u>	<u>402,676</u>	<u>(309)</u>
Indigent defense				
Salaries	145,293	124,745	123,838	907
Operations	6,500	7,856	7,063	793
Contractual agreements	390,812	389,456	378,292	11,164
	<u>542,605</u>	<u>522,057</u>	<u>509,193</u>	<u>12,864</u>
Total general services	<u>9,674,407</u>	<u>9,354,563</u>	<u>9,213,878</u>	<u>140,685</u>

## GREENVILLE COUNTY, SOUTH CAROLINA

### Schedule of Revenues and Expenditures Budget and Actual (Budget Basis) General Fund Year Ended June 30, 2006

	Original Budget	Final Budget	Actual (Budget Basis)	Positive (Negative) Variance
Human resources				
Human resources				
Salaries	619,659	622,450	622,169	281
Operations	30,181	26,947	26,538	409
Contractual agreements	5,725	5,725	5,725	-
	<u>655,565</u>	<u>655,122</u>	<u>654,432</u>	<u>690</u>
Registration and election				
Salaries	536,976	516,098	515,985	113
Operations	60,900	106,017	104,235	1,782
	<u>597,876</u>	<u>622,115</u>	<u>620,220</u>	<u>1,895</u>
Human relations				
Salaries	108,331	108,624	108,420	204
Operations	6,300	6,300	8,579	(2,279)
Contractual agreements	1,500	1,500	1,382	118
	<u>116,131</u>	<u>116,424</u>	<u>118,381</u>	<u>(1,957)</u>
Veterans affairs				
Salaries	250,532	252,916	252,914	2
Operations	11,850	11,750	11,672	78
Contractual agreements	2,265	2,365	2,357	8
	<u>264,647</u>	<u>267,031</u>	<u>266,943</u>	<u>88</u>
Total human resources	<u>1,634,219</u>	<u>1,660,692</u>	<u>1,659,976</u>	<u>716</u>
Public works				
Engineering				
Salaries	3,955,843	3,680,374	3,669,195	11,179
Operations	1,073,050	1,084,541	1,031,821	52,720
Contractual agreements	44,992	52,802	62,773	(9,971)
Capital outlay	9,360	13,000	124,376	(111,376)
	<u>5,083,245</u>	<u>4,830,717</u>	<u>4,888,165</u>	<u>(57,448)</u>
Property management				
Salaries	1,370,887	1,275,374	1,274,077	1,297
Operations	2,909,189	2,938,847	3,038,845	(99,998)
Contractual agreements	969,349	965,849	1,060,993	(95,144)
Capital outlay	-	16,842	16,842	-
	<u>5,249,425</u>	<u>5,196,912</u>	<u>5,390,757</u>	<u>(193,845)</u>
Codes enforcement				
Salaries	2,583,335	2,518,106	2,513,648	4,458
Operations	341,550	352,935	415,741	(62,806)
Contractual agreements	447,029	435,644	410,437	25,207
	<u>3,371,914</u>	<u>3,306,685</u>	<u>3,339,826</u>	<u>(33,141)</u>
Total public works	<u>13,704,584</u>	<u>13,334,314</u>	<u>13,618,748</u>	<u>(284,434)</u>
Public safety				
Records				
Salaries	1,994,834	1,986,482	1,986,478	4
Operations	96,510	87,435	85,578	1,857
Contractual agreements	40,471	21,689	21,688	1
	<u>2,131,815</u>	<u>2,095,606</u>	<u>2,093,744</u>	<u>1,862</u>
Detention center				
Salaries	11,316,135	11,456,932	11,456,927	5
Operations	1,352,700	1,586,466	1,680,890	(94,424)
Contractual agreements	267,197	54,750	110,894	(56,144)
	<u>12,936,032</u>	<u>13,098,148</u>	<u>13,248,711</u>	<u>(150,563)</u>

## GREENVILLE COUNTY, SOUTH CAROLINA

### Schedule of Revenues and Expenditures Budget and Actual (Budget Basis) General Fund Year Ended June 30, 2006

	Original Budget	Final Budget	Actual (Budget Basis)	Positive (Negative) Variance
Emergency medical services				
Salaries	10,549,463	10,565,152	10,564,874	278
Operations	966,400	1,242,368	1,259,378	(17,010)
Contractual agreements	374,713	290,216	302,269	(12,053)
Capital outlay	9,500	10,397	10,397	-
	<u>11,900,076</u>	<u>12,108,133</u>	<u>12,136,918</u>	<u>(28,785)</u>
Forensics				
Salaries	1,531,528	1,528,130	1,528,127	3
Operations	88,230	87,145	90,220	(3,075)
Contractual agreements	131,515	163,855	163,855	-
Capital outlay	-	-	179,930	(179,930)
	<u>1,751,273</u>	<u>1,779,130</u>	<u>1,962,132</u>	<u>(183,002)</u>
Total public safety	<u>28,719,196</u>	<u>29,081,017</u>	<u>29,441,505</u>	<u>(360,488)</u>
Elected officials - Judicial				
Circuit Solicitor				
Salaries	4,534,282	4,425,052	4,425,029	23
Operations	97,690	130,166	131,133	(967)
Contractual agreements	175,107	145,943	145,943	-
	<u>4,807,079</u>	<u>4,701,161</u>	<u>4,702,105</u>	<u>(944)</u>
Clerk of Court				
Salaries	2,769,122	2,802,342	2,802,339	3
Operations	241,035	199,815	186,388	13,427
Contractual agreements	43,487	43,487	38,994	4,493
	<u>3,053,644</u>	<u>3,045,644</u>	<u>3,027,721</u>	<u>17,923</u>
Probate Court				
Salaries	936,563	930,116	928,803	1,313
Operations	35,500	36,568	36,434	134
Contractual agreements	38,916	38,006	38,006	-
	<u>1,010,979</u>	<u>1,004,690</u>	<u>1,003,243</u>	<u>1,447</u>
Master in Equity				
Salaries	446,842	441,353	427,716	13,637
Operations	13,737	13,737	5,152	8,585
Contractual agreements	5,100	5,100	3,051	2,049
	<u>465,679</u>	<u>460,190</u>	<u>435,919</u>	<u>24,271</u>
Magistrates				
Salaries	3,361,088	3,435,168	3,431,946	3,222
Operations	276,020	274,768	267,769	6,999
Contractual agreements	46,910	48,305	33,700	14,605
Capital outlay	-	-	-	-
	<u>3,684,018</u>	<u>3,758,241</u>	<u>3,733,415</u>	<u>24,826</u>
Total elected officials - Judicial	<u>13,021,399</u>	<u>12,969,926</u>	<u>12,902,403</u>	<u>67,523</u>
Elected officials - Fiscal				
Treasurer				
Salaries	338,814	338,814	329,340	9,474
Operations	14,225	14,225	13,743	482
Contractual agreements	1,949	1,949	506	1,443
	<u>354,988</u>	<u>354,988</u>	<u>343,589</u>	<u>11,399</u>
Register of Deeds				
Salaries	879,369	898,456	881,658	16,798
Operations	90,000	79,280	85,195	(5,915)
Contractual agreements	61,363	40,863	38,482	2,381
Capital outlay	-	21,220	21,220	-
	<u>1,030,732</u>	<u>1,039,819</u>	<u>1,026,555</u>	<u>13,264</u>

**GREENVILLE COUNTY, SOUTH CAROLINA**

Schedule of Revenues and Expenditures  
Budget and Actual (Budget Basis)  
General Fund  
Year Ended June 30, 2006

	Original Budget	Final Budget	Actual (Budget Basis)	Positive (Negative) Variance
Auditor				
Salaries	749,597	749,597	744,576	5,021
Operations	17,590	17,280	16,681	599
Contractual agreements	6,310	6,620	6,618	2
	<u>773,497</u>	<u>773,497</u>	<u>767,875</u>	<u>5,622</u>
Board of Appeals				
Operations	3,000	3,000	996	2,004
	<u>3,000</u>	<u>3,000</u>	<u>996</u>	<u>2,004</u>
Total elected officials - fiscal	<u>2,162,217</u>	<u>2,171,304</u>	<u>2,139,015</u>	<u>32,289</u>
Elected officials - law enforcement				
Sheriff				
Salaries	24,106,802	23,558,256	23,558,252	4
Operations	2,266,450	2,792,344	2,790,607	1,737
Contractual agreements	407,949	407,949	403,866	4,083
Capital outlay	108,750	104,371	101,865	2,506
	<u>26,889,951</u>	<u>26,862,920</u>	<u>26,854,590</u>	<u>8,330</u>
Coroner				
Salaries	403,498	416,278	416,228	50
Operations	35,000	26,763	25,699	1,064
Capital outlay	-	12,460	12,460	-
	<u>438,498</u>	<u>455,501</u>	<u>454,387</u>	<u>1,114</u>
County Medical Examiner				
Operations	339,672	339,672	330,709	8,963
	<u>339,672</u>	<u>339,672</u>	<u>330,709</u>	<u>8,963</u>
Total elected officials - law enforcement	<u>27,668,121</u>	<u>27,658,093</u>	<u>27,639,686</u>	<u>18,407</u>
Boards, commissions and others				
Legislative Delegation				
Salaries	10,134	10,134	10,134	-
	<u>10,134</u>	<u>10,134</u>	<u>10,134</u>	<u>-</u>
Agencies and social service agencies				
Lump sum appropriations	1,032,879	1,032,879	1,032,843	36
	<u>1,032,879</u>	<u>1,032,879</u>	<u>1,032,843</u>	<u>36</u>
Planning				
Salaries	975,362	899,540	896,904	2,636
Operations	53,494	53,494	49,483	4,011
Contractual agreements	10,170	10,170	9,170	1,000
	<u>1,039,026</u>	<u>963,204</u>	<u>955,557</u>	<u>7,647</u>
Non-departmental				
Salaries	18,950	18,950	14,601	4,349
Operations	2,216,587	2,057,683	1,167,187	890,496
Contractual agreements	199,800	199,800	117,552	82,248
Capital outlay	72,500	14,652	14,652	-
	<u>2,507,837</u>	<u>2,291,085</u>	<u>1,313,992</u>	<u>977,093</u>
Employee benefit fund				
Salaries	208,974	868,708	519,283	349,425
Operations	115,000	65,872	70,743	(4,871)
	<u>323,974</u>	<u>934,580</u>	<u>590,026</u>	<u>344,554</u>
Total boards, commissions and others	<u>4,913,850</u>	<u>5,231,882</u>	<u>3,902,552</u>	<u>1,329,330</u>
Total expenditures	<u>103,417,675</u>	<u>103,417,675</u>	<u>102,496,320</u>	<u>921,355</u>
Excess of revenues over expenditures	<u>2,277,713</u>	<u>2,277,713</u>	<u>6,616,853</u>	<u>4,339,140</u>

**GREENVILLE COUNTY, SOUTH CAROLINA**

Schedule of Revenues and Expenditures  
Budget and Actual (Budget Basis)  
General Fund  
Year Ended June 30, 2006

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual (Budget Basis)</u>	<u>Positive (Negative) Variance</u>
Other financing sources (uses)				
Transfers in	1,000,000	1,000,000	-	(1,000,000)
Transfers out	(4,962,478)	(4,962,478)	(4,889,349)	73,129
Fund balance usage	1,684,765	1,684,765	-	(1,684,765)
	<u>(2,277,713)</u>	<u>(2,277,713)</u>	<u>(4,889,349)</u>	<u>(2,611,636)</u>
Excess of revenues and other financing sources over expenditures and other financing uses	\$ <u>-</u>	\$ <u>-</u>	\$ <u>1,727,504</u>	\$ <u>1,727,504</u>

# GREENVILLE COUNTY, SOUTH CAROLINA

Combining Balance Sheet

Federal and State Grants

June 30, 2006

	<u>LLEBG</u>	<u>Circuit Solicitor Seized Funds</u>	<u>E-911</u>
<b>Assets</b>			
Cash and cash equivalents	\$ 47,399	\$ 162,947	\$ -
Other	405	1,076	-
Due from other governmental units	-	-	-
Prepaid items	-	-	-
<b>Total assets</b>	<u>\$ 47,804</u>	<u>\$ 164,023</u>	<u>\$ -</u>
<b>Liabilities and fund balances</b>			
Liabilities:			
Accounts payable	\$ 2,404	\$ 554	\$ 12,433
Accrued liabilities	-	-	13,647
Deferred revenue	-	-	-
Due to other funds	-	-	327,281
Compensated absences payable - current portion	-	-	31,458
Total liabilities	<u>2,404</u>	<u>554</u>	<u>384,819</u>
Fund balances:			
Undesignated	<u>45,400</u>	<u>163,469</u>	<u>(384,819)</u>
Total fund balances	<u>45,400</u>	<u>163,469</u>	<u>(384,819)</u>
<b>Total liabilities and fund balances</b>	<u>\$ 47,804</u>	<u>\$ 164,023</u>	<u>\$ -</u>

Sheriff's Narcotics Funds	Solicitor Expungement	Solicitor Estreatment	Sheriff Federal Sharing	Miscellaneous Other Grants	Total Federal and State Grants
\$ 254,307	\$ 120,991	\$ 62,166	\$ 9,098	\$ 2,343,060	\$ 2,999,968
1,904	834	685	215	423,993	429,112
-	-	-	-	1,466,016	1,466,016
-	-	-	-	8,151	8,151
<u>\$ 256,211</u>	<u>\$ 121,825</u>	<u>\$ 62,851</u>	<u>\$ 9,313</u>	<u>\$ 4,241,220</u>	<u>\$ 4,903,247</u>
\$ 13,898	\$ -	\$ 4,675	\$ -	\$ 571,577	\$ 605,541
-	-	-	-	191,886	205,533
-	-	-	-	132,405	132,405
-	-	-	-	21,063	348,344
-	-	-	-	149,812	181,270
<u>13,898</u>	<u>-</u>	<u>4,675</u>	<u>-</u>	<u>1,066,743</u>	<u>1,473,093</u>
<u>242,313</u>	<u>121,825</u>	<u>58,176</u>	<u>9,313</u>	<u>3,174,477</u>	<u>3,430,154</u>
<u>242,313</u>	<u>121,825</u>	<u>58,176</u>	<u>9,313</u>	<u>3,174,477</u>	<u>3,430,154</u>
<u>\$ 256,211</u>	<u>\$ 121,825</u>	<u>\$ 62,851</u>	<u>\$ 9,313</u>	<u>\$ 4,241,220</u>	<u>\$ 4,903,247</u>

**GREENVILLE COUNTY, SOUTH CAROLINA**

Combining Schedule of Revenues, Expenditures and Changes in Fund Balances  
Federal and State Grants  
Year Ended June 30, 2006

	<u>LLEBG</u>	<u>Circuit Solicitor Seized Funds</u>	<u>E-911</u>	<u>Sheriff's Narcotics Funds</u>
<b>Revenues</b>				
Intergovernmental	\$ -	\$ -	\$ 569,823	\$ -
Other	606	107,071	1,641,093	243,454
Total revenues	<u>606</u>	<u>107,071</u>	<u>2,210,916</u>	<u>243,454</u>
<b>Expenditures</b>				
Current:				
General services	-	-	-	-
Public works	-	-	-	-
Public safety	-	-	-	-
Judicial services	-	50,309	-	-
Law enforcement services	106,882	-	1,638,256	334,046
Boards, commission & others	-	-	-	-
Capital outlay	-	-	9,552	75,589
Total expenditures	<u>106,882</u>	<u>50,309</u>	<u>1,647,808</u>	<u>409,635</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>(106,276)</u>	<u>56,762</u>	<u>563,108</u>	<u>(166,181)</u>
<b>Other financing sources (uses)</b>				
Transfers in	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net change in fund balances</b>	(106,276)	56,762	563,108	(166,181)
<b>Fund balance - beginning</b>	<u>151,676</u>	<u>106,707</u>	<u>(947,927)</u>	<u>408,494</u>
<b>Fund balance - ending</b>	\$ <u>45,400</u>	\$ <u>163,469</u>	\$ <u>(384,819)</u>	\$ <u>242,313</u>

<u>Solicitor Expungement</u>	<u>Solicitor Estreatment</u>	<u>Sheriff Federal Sharing</u>	<u>Miscellaneous Other Grants</u>	<u>Total Federal and State Grants</u>
\$ -	\$ -	\$ 53,987	\$ 9,986,024	\$ 10,609,834
<u>96,084</u>	<u>171,142</u>	<u>3,075</u>	<u>2,605,754</u>	<u>4,868,279</u>
<u>96,084</u>	<u>171,142</u>	<u>57,062</u>	<u>12,591,778</u>	<u>15,478,113</u>
-	-	-	61,068	61,068
-	-	-	488,233	488,233
-	-	-	3,164,405	3,164,405
47,253	154,400	-	3,532,196	3,784,158
-	-	240,674	2,619,044	4,938,902
-	-	-	2,062,541	2,062,541
-	-	34,565	783,155	902,861
<u>47,253</u>	<u>154,400</u>	<u>275,239</u>	<u>12,710,642</u>	<u>15,402,168</u>
<u>48,831</u>	<u>16,742</u>	<u>(218,177)</u>	<u>(118,864)</u>	<u>75,945</u>
-	-	-	314,647	314,647
-	-	-	314,647	314,647
48,831	16,742	(218,177)	195,783	390,592
<u>72,994</u>	<u>41,434</u>	<u>227,490</u>	<u>2,978,694</u>	<u>3,039,562</u>
<u>\$ 121,825</u>	<u>\$ 58,176</u>	<u>\$ 9,313</u>	<u>\$ 3,174,477</u>	<u>\$ 3,430,154</u>

**GREENVILLE COUNTY, SOUTH CAROLINA**

Schedule of Revenues, Expenditures and Changes in Fund Balances

Federal and State Grants - All Subfunds

Year Ended June 30, 2006

	<u>Victim Witness Services 33.8</u>	<u>Interagency Computer Support</u>	<u>Child Support Enforcement Title IV-D Incentives</u>	<u>Child Support Enforcement Title IV-D Warrants</u>
<b>Revenues</b>				
Intergovernmental	\$ 110,004	\$ -	\$ 91,851	\$ 67,405
Other	-	77,839	-	-
Total revenues	<u>110,004</u>	<u>77,839</u>	<u>91,851</u>	<u>67,405</u>
<b>Expenditures</b>				
Current:				
General services	-	61,068	-	-
Public works	-	-	-	-
Public safety	-	-	-	-
Judicial services	6,753	-	60,484	67,405
Law enforcement services	-	-	-	-
Boards, commission & others	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	<u>6,753</u>	<u>61,068</u>	<u>60,484</u>	<u>67,405</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>103,251</u>	<u>16,771</u>	<u>31,367</u>	<u>-</u>
<b>Other financing sources (uses)</b>				
Transfers in	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
 <b>Net change in fund balances</b>	 103,251	 16,771	 31,367	 -
<b>Fund balance - beginning</b>	<u>-</u>	<u>13,398</u>	<u>257,991</u>	<u>-</u>
<b>Fund balance - ending</b>	<u>\$ 103,251</u>	<u>\$ 30,169</u>	<u>\$ 289,358</u>	<u>\$ -</u>

<u>Child Support Enforcement Title IV-D Unit Costs</u>	<u>Clerk of Court Bondsman Fees</u>	<u>Probate Mental Health Court</u>	<u>Victim's Bill of Rights</u>	<u>Victim Witness State Grant</u>	<u>Special Grant Assistance Solicitor</u>	<u>Community Forum - Palmetto Project</u>
\$ 525,956	\$ -	\$ 53,169	\$ 857,902	\$ 53,703	\$ 907,638	\$ -
-	12,880	-	-	-	800,013	4,693
<u>525,956</u>	<u>12,880</u>	<u>53,169</u>	<u>857,902</u>	<u>53,703</u>	<u>1,707,651</u>	<u>4,693</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
525,956	8,594	70,892	1,070,422	53,703	1,613,665	-
-	-	-	-	-	-	-
-	-	-	-	-	-	4,465
-	-	-	-	-	-	-
<u>525,956</u>	<u>8,594</u>	<u>70,892</u>	<u>1,070,422</u>	<u>53,703</u>	<u>1,613,665</u>	<u>4,465</u>
-	4,286	(17,723)	(212,520)	-	93,986	228
-	-	17,723	-	-	-	-
-	-	17,723	-	-	-	-
-	4,286	-	(212,520)	-	93,986	228
-	33,258	-	914,453	-	64,806	3,026
<u>\$ -</u>	<u>\$ 37,544</u>	<u>\$ -</u>	<u>\$ 701,933</u>	<u>\$ -</u>	<u>\$ 158,792</u>	<u>\$ 3,254</u>

## GREENVILLE COUNTY, SOUTH CAROLINA

Schedule of Revenues, Expenditures and Changes in Fund Balances  
Federal and State Grants - All Subfunds  
Year Ended June 30, 2006

	Victim Witness Contributions	Seized Funds Sheriff	Drug Court Funding	EMS Donations
<b>Revenues</b>				
Intergovernmental	\$ -	\$ -	\$ 221,375	\$ -
Other	510	53,420	-	9,406
Total revenues	510	53,420	221,375	9,406
<b>Expenditures</b>				
Current:				
General services	-	-	-	-
Public works	-	-	-	-
Public safety	-	-	-	4,162
Judicial services	-	-	54,151	-
Law enforcement services	-	51,015	-	-
Boards, commission & others	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	-	51,015	54,151	4,162
<b>Excess (deficiency) of revenues over (under) expenditures</b>	510	2,405	167,224	5,244
<b>Other financing sources (uses)</b>				
Transfers in	-	-	-	-
Total other financing sources (uses)	-	-	-	-
<b>Net change in fund balances</b>	510	2,405	167,224	5,244
<b>Fund balance - beginning</b>	213	28,313	111,987	1,167
<b>Fund balance - ending</b>	\$ 723	\$ 30,718	\$ 279,211	\$ 6,411

EMS Grant-in-Aid FY06	Sheriff's Bench Warrants	MCI Kid Safety	School Resource Officers	Work Release	False Alarm Fees	Law Enforcement Terror Prevention 4LETP54
\$ 65,460	\$ 28,430	\$ -	\$ -	\$ -	\$ -	\$ 31,197
-	-	1,825	544,455	129,055	139,196	-
<u>65,460</u>	<u>28,430</u>	<u>1,825</u>	<u>544,455</u>	<u>129,055</u>	<u>139,196</u>	<u>31,197</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
59,820	-	-	-	-	-	-
-	-	-	-	-	-	-
-	28,430	3,299	544,455	142,206	220,277	314
-	-	-	-	-	-	-
9,450	-	-	-	-	-	30,883
<u>69,270</u>	<u>28,430</u>	<u>3,299</u>	<u>544,455</u>	<u>142,206</u>	<u>220,277</u>	<u>31,197</u>
<u>(3,810)</u>	<u>-</u>	<u>(1,474)</u>	<u>-</u>	<u>(13,151)</u>	<u>(81,081)</u>	<u>-</u>
3,810	-	-	-	-	-	-
<u>3,810</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	(1,474)	-	(13,151)	(81,081)	-
-	-	1,498	-	141,696	476,515	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 24</u>	<u>\$ -</u>	<u>\$ 128,545</u>	<u>\$ 395,434</u>	<u>\$ -</u>

**GREENVILLE COUNTY, SOUTH CAROLINA**

Schedule of Revenues, Expenditures and Changes in Fund Balances  
Federal and State Grants - All Subfunds  
Year Ended June 30, 2006

	<u>Solid Waste Management Grant</u>	<u>Summer Food Program FY06</u>	<u>PIC</u>	<u>Citizens Corps 4CC01</u>
<b>Revenues</b>				
Intergovernmental	\$ 170	\$ 114,043	\$ -	\$ 23,263
Other	-	-	-	-
Total revenues	<u>170</u>	<u>114,043</u>	<u>-</u>	<u>23,263</u>
<b>Expenditures</b>				
Current:				
General services	-	-	-	-
Public works	170	-	-	-
Public safety	-	114,043	832	-
Judicial services	-	-	-	-
Law enforcement services	-	-	-	23,263
Boards, commission & others	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	<u>170</u>	<u>114,043</u>	<u>832</u>	<u>23,263</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>-</u>	<u>-</u>	<u>(832)</u>	<u>-</u>
<b>Other financing sources (uses)</b>				
Transfers in	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net change in fund balances</b>	-	-	(832)	-
<b>Fund balance - beginning</b>	<u>-</u>	<u>-</u>	<u>1,149</u>	<u>-</u>
<b>Fund balance - ending</b>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 317</u></u>	<u><u>\$ -</u></u>

Palmetto Pride FY06	Accommodations Tax	GCEDC Pass-Through Funding	Waste Oil FY06	Waste Tire FY05	Comprehensive Plan	FTA Section 8
\$ 8,000	\$ 814,317	\$ -	\$ 29,252	\$ 48,943	\$ -	\$ 126,587
-	-	150,000	-	-	-	-
<u>8,000</u>	<u>814,317</u>	<u>150,000</u>	<u>29,252</u>	<u>48,943</u>	<u>-</u>	<u>126,587</u>
-	-	-	-	-	-	-
3,822	-	-	29,252	48,943	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	747,581	265,000	-	-	-	126,587
-	-	-	-	-	-	-
<u>3,822</u>	<u>747,581</u>	<u>265,000</u>	<u>29,252</u>	<u>48,943</u>	<u>-</u>	<u>126,587</u>
<u>4,178</u>	<u>66,736</u>	<u>(115,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
4,178	66,736	(115,000)	-	-	-	-
-	160,766	125,000	-	-	12,613	-
<u>4,178</u>	<u>227,502</u>	<u>10,000</u>	<u>-</u>	<u>-</u>	<u>12,613</u>	<u>-</u>

**GREENVILLE COUNTY, SOUTH CAROLINA**

Schedule of Revenues, Expenditures and Changes in Fund Balances  
Federal and State Grants - All Subfunds  
Year Ended June 30, 2006

	<u>Facilities Rental</u>	<u>Court Fee Funding for Solicitors</u>	<u>Prepaid Vehicle Tag</u>	<u>Circuit Solicitor Seized Funds</u>
<b>Revenues</b>				
Intergovernmental	\$ -	\$ 35,731	\$ -	\$ -
Other	<u>2,650</u>	<u>-</u>	<u>1,535</u>	<u>107,071</u>
Total revenues	<u>2,650</u>	<u>35,731</u>	<u>1,535</u>	<u>107,071</u>
<b>Expenditures</b>				
Current:				
General services	-	-	-	-
Public works	-	-	-	-
Public safety	-	-	-	-
Judicial services	-	-	-	50,309
Law enforcement services	-	-	-	-
Boards, commission & others	-	-	2,717	-
Capital outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>-</u>	<u>-</u>	<u>2,717</u>	<u>50,309</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>2,650</u>	<u>35,731</u>	<u>(1,182)</u>	<u>56,762</u>
<b>Other financing sources (uses)</b>				
Transfers in	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net change in fund balances</b>	2,650	35,731	(1,182)	56,762
<b>Fund balance - beginning</b>	<u>748</u>	<u>4,290</u>	<u>10,907</u>	<u>106,707</u>
<b>Fund balance - ending</b>	<u>\$ 3,398</u>	<u>\$ 40,021</u>	<u>\$ 9,725</u>	<u>\$ 163,469</u>

<u>E-911</u>	<u>Sheriff's Narcotics Fund</u>	<u>Solicitor Expungement</u>	<u>Solicitor Estreatment</u>	<u>Sheriff Federal Sharing</u>	<u>Emergency Preparedness</u>	<u>Home Incarceration</u>
\$ 569,823	\$ -	\$ -	\$ -	\$ 53,987	\$ -	\$ -
<u>1,641,093</u>	<u>243,454</u>	<u>96,084</u>	<u>171,142</u>	<u>3,075</u>	<u>10,000</u>	<u>-</u>
<u>2,210,916</u>	<u>243,454</u>	<u>96,084</u>	<u>171,142</u>	<u>57,062</u>	<u>10,000</u>	<u>-</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	47,253	154,400	-	-	-
1,638,256	334,046	-	-	240,674	-	57,646
-	-	-	-	-	-	-
<u>9,552</u>	<u>75,589</u>	<u>-</u>	<u>-</u>	<u>34,565</u>	<u>-</u>	<u>-</u>
<u>1,647,808</u>	<u>409,635</u>	<u>47,253</u>	<u>154,400</u>	<u>275,239</u>	<u>-</u>	<u>57,646</u>
<u>563,108</u>	<u>(166,181)</u>	<u>48,831</u>	<u>16,742</u>	<u>(218,177)</u>	<u>10,000</u>	<u>(57,646)</u>
-	-	-	-	-	-	37,776
-	-	-	-	-	-	37,776
563,108	(166,181)	48,831	16,742	(218,177)	10,000	(19,870)
<u>(947,927)</u>	<u>408,494</u>	<u>72,994</u>	<u>41,434</u>	<u>227,490</u>	<u>34,713</u>	<u>31,994</u>
<u>\$ (384,819)</u>	<u>\$ 242,313</u>	<u>\$ 121,825</u>	<u>\$ 58,176</u>	<u>\$ 9,313</u>	<u>\$ 44,713</u>	<u>\$ 12,124</u>

## GREENVILLE COUNTY, SOUTH CAROLINA

Schedule of Revenues, Expenditures and Changes in Fund Balances  
Federal and State Grants - All Subfunds  
Year Ended June 30, 2006

	Predatory Lending Counseling	Gemstone Acres	Forest Oaks Subdivision	The Key Housing Counseling
<b>Revenues</b>				
Intergovernmental	\$ 19,707	\$ -	\$ -	\$ 74,191
Other	-	140,655	120,001	-
Total revenues	19,707	140,655	120,001	74,191
<b>Expenditures</b>				
Current:				
General services	-	-	-	-
Public works	-	140,655	120,001	-
Public safety	-	-	-	-
Judicial services	-	-	-	-
Law enforcement services	-	-	-	-
Boards, commission & others	19,707	-	-	74,191
Capital outlay	-	-	-	-
Total expenditures	19,707	140,655	120,001	74,191
<b>Excess (deficiency) of revenues over (under) expenditures</b>	-	-	-	-
<b>Other financing sources (uses)</b>				
Transfers in	-	-	-	-
Total other financing sources (uses)	-	-	-	-
<b>Net change in fund balances</b>	-	-	-	-
<b>Fund balance - beginning</b>	-	-	-	-
<b>Fund balance - ending</b>	\$ -	\$ -	\$ -	\$ -

Vehicle Insurance Recovery	Litter Task Force	Palmetto Pride Grant FY05	Encroachment Fee	Palmetto Pride Enforcement Sheriff	Lake Conestee Nature Park	Sex Offender Program
\$ -	\$ -	\$ -	\$ -	\$ 5,600	\$ -	\$ -
23,457	-	-	-	-	-	6,390
<u>23,457</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,600</u>	<u>-</u>	<u>6,390</u>
-	-	-	-	-	-	-
-	67	3,474	(112,150)	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	4,781
-	-	-	-	-	90,500	-
84,384	-	-	-	-	-	-
<u>84,384</u>	<u>67</u>	<u>3,474</u>	<u>(112,150)</u>	<u>-</u>	<u>90,500</u>	<u>4,781</u>
<u>(60,927)</u>	<u>(67)</u>	<u>(3,474)</u>	<u>112,150</u>	<u>5,600</u>	<u>(90,500)</u>	<u>1,609</u>
-	-	-	-	-	90,500	-
-	-	-	-	-	90,500	-
(60,927)	(67)	(3,474)	112,150	5,600	-	1,609
71,259	67	3,474	54,240	-	-	7,548
<u>\$ 10,332</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 166,390</u>	<u>\$ 5,600</u>	<u>\$ -</u>	<u>\$ 9,157</u>

## GREENVILLE COUNTY, SOUTH CAROLINA

Schedule of Revenues, Expenditures and Changes in Fund Balances  
Federal and State Grants - All Subfunds  
Year Ended June 30, 2006

	FEMA Tub Grinder	AFIS 1DO5002	Justice Assistance Grant	Meth Lab Intervention 1DO5060
<b>Revenues</b>				
Intergovernmental	\$ 14,000	\$ 63,711	\$ 89,185	\$ 173,571
Other	-	-	-	-
Total revenues	14,000	63,711	89,185	173,571
<b>Expenditures</b>				
Current:				
General services	-	-	-	-
Public works	-	-	-	-
Public safety	14,000	-	-	-
Judicial services	-	-	-	-
Law enforcement services	-	6,197	116,206	69,671
Boards, commission & others	-	-	-	-
Capital outlay	-	78,750	-	120,176
Total expenditures	14,000	84,947	116,206	189,847
<b>Excess (deficiency) of revenues over (under) expenditures</b>	-	(21,236)	(27,021)	(16,276)
<b>Other financing sources (uses)</b>				
Proceeds from capital leases	-	-	-	-
Transfers in	-	22,010	-	71,914
Total other financing sources (uses)	-	22,010	-	71,914
<b>Net change in fund balances</b>	-	774	(27,021)	55,638
<b>Fund balance - beginning</b>	-	-	-	-
<b>Fund balance - ending</b>	\$ -	\$ 774	\$ (27,021)	\$ 55,638



**GREENVILLE COUNTY, SOUTH CAROLINA**

Schedule of Revenues, Expenditures and Changes in Fund Balances  
Federal and State Grants - All Subfunds  
Year Ended June 30, 2006

	LEN Mini-Grant 2JC05013	Ballistic Lab Enhancement 1PO3015	Juvenile Detention Facility 1JSO2033	WIA Adult Admin 05/07
<b>Revenues</b>				
Intergovernmental	\$ 708	\$ 7,368	\$ 524,352	\$ 67,646
Other	-	-	-	-
Total revenues	<u>708</u>	<u>7,368</u>	<u>524,352</u>	<u>67,646</u>
<b>Expenditures</b>				
Current:				
General services	-	-	-	-
Public works	-	-	-	-
Public safety	-	-	-	67,646
Judicial services	-	-	-	-
Law enforcement services	708	7,368	524,352	-
Boards, commission & others	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	<u>708</u>	<u>7,368</u>	<u>524,352</u>	<u>67,646</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Other financing sources (uses)</b>				
Transfers in	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net change in fund balances</b>	-	-	-	-
<b>Fund balance - beginning</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund balance - ending</b>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>



## GREENVILLE COUNTY, SOUTH CAROLINA

### Schedule of Revenues, Expenditures and Changes in Fund Balances

#### Federal and State Grants - All Subfunds

Year Ended June 30, 2006

	In-School Youth Admin 05/07	WIA Rapid Response 03/06	Out-of-School Youth Admin 05/07	Campbell Bridge Project	WIA Workkeys 4WKA004
<b>Revenues</b>					
Intergovernmental	\$ 26,809	\$ 244,997	\$ 24,128	\$ 1,200	\$ 2,180
Other	-	-	-	-	-
<b>Total revenues</b>	<u>26,809</u>	<u>244,997</u>	<u>24,128</u>	<u>1,200</u>	<u>2,180</u>
<b>Expenditures</b>					
Current:					
General services	-	-	-	-	-
Public works	-	-	-	-	-
Public safety	26,809	244,997	24,128	-	2,180
Judicial services	-	-	-	-	-
Law enforcement services	-	-	-	-	-
Boards, commission & others	-	-	-	1,500	-
Capital outlay	-	-	-	-	-
<b>Total expenditures</b>	<u>26,809</u>	<u>244,997</u>	<u>24,128</u>	<u>1,500</u>	<u>2,180</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(300)</u>	<u>-</u>
<b>Other financing sources (uses)</b>					
Transfers in	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net change in fund balances</b>	-	-	-	(300)	-
<b>Fund balance - beginning</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>36,892</u>	<u>-</u>
<b>Fund balance - ending</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 36,592</u>	<u>\$ -</u>



**GREENVILLE COUNTY, SOUTH CAROLINA**

Schedule of Revenues, Expenditures and Changes in Fund Balances

Federal and State Grants - All Subfunds

Year Ended June 30, 2006

	Fair Housing Initiatives FH400GO4078	WIA Youth 04/06	Ballistic Lab Enhancement 1PO3019	WIA Dislocated Worker 04/06
<b>Revenues</b>				
Intergovernmental	\$ 44,579	\$ 8,949	\$ 79,976	\$ 229,447
Other	-	-	-	-
<b>Total revenues</b>	<u>44,579</u>	<u>8,949</u>	<u>79,976</u>	<u>229,447</u>
<b>Expenditures</b>				
Current:				
General services	-	-	-	-
Public works	-	-	-	-
Public safety	-	8,949	-	229,447
Judicial services	-	-	-	-
Law enforcement services	-	-	38,226	-
Boards, commission & others	44,579	-	-	-
Capital outlay	-	-	41,750	-
<b>Total expenditures</b>	<u>44,579</u>	<u>8,949</u>	<u>79,976</u>	<u>229,447</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Other financing sources (uses)</b>				
Transfers in	-	-	-	-
<b>Total other financing sources (uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net change in fund balances</b>	-	-	-	-
<b>Fund balance - beginning</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund balance - ending</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>



**GREENVILLE COUNTY, SOUTH CAROLINA**

Schedule of Revenues, Expenditures and Changes in Fund Balances

Federal and State Grants - All Subfunds

Year Ended June 30, 2006

	<u>Clerk of Court Donations</u>	<u>Stormwater Workshop</u>	<u>WIA OS Youth 05/07</u>	<u>Safe Communities Donations</u>	<u>Drug Abuse Program</u>
<b>Revenues</b>					
Intergovernmental	\$ -	\$ -	\$ 81,457	\$ -	\$ -
Other	-	-	-	-	-
Total revenues	<u>-</u>	<u>-</u>	<u>81,457</u>	<u>-</u>	<u>-</u>
<b>Expenditures</b>					
Current:					
General services	-	-	-	-	-
Public works	-	-	-	-	-
Public safety	-	-	81,457	-	-
Judicial services	171	-	-	-	-
Law enforcement services	-	-	-	435	-
Boards, commission & others	-	-	-	-	-
Capital outlay	-	-	-	-	-
Total expenditures	<u>171</u>	<u>-</u>	<u>81,457</u>	<u>435</u>	<u>-</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>(171)</u>	<u>-</u>	<u>-</u>	<u>(435)</u>	<u>-</u>
<b>Other financing sources (uses)</b>					
Transfers in	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net change in fund balances</b>	(171)	-	-	(435)	-
<b>Fund balance - beginning</b>	<u>2,964</u>	<u>5,138</u>	<u>-</u>	<u>435</u>	<u>366,002</u>
<b>Fund balance - ending</b>	<u>\$ 2,793</u>	<u>\$ 5,138</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 366,002</u>

Housing Fair	EMPG 5EMPG01	HMEP Planning Grant 03/04	WIA IS Youth 05/07	Rural Improvements	Juvenile Detention Facility 1JIO2003
- \$	34,355 \$	(360) \$	341,496 \$	25,000 \$	223,148
11,970	-	-	-	-	-
<u>11,970</u>	<u>34,355</u>	<u>(360)</u>	<u>341,496</u>	<u>25,000</u>	<u>223,148</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	341,496	-	-
-	-	-	-	-	-
-	34,355	-	-	-	223,148
218	-	-	-	25,000	-
-	-	-	-	-	-
<u>218</u>	<u>34,355</u>	<u>-</u>	<u>341,496</u>	<u>25,000</u>	<u>223,148</u>
11,752	-	(360)	-	-	-
-	-	360	-	-	-
-	-	360	-	-	-
11,752	-	-	-	-	-
174	-	-	-	-	-
<u>11,926</u> \$	<u>-</u> \$	<u>-</u> \$	<u>-</u> \$	<u>-</u> \$	<u>-</u>

**GREENVILLE COUNTY, SOUTH CAROLINA**

Schedule of Revenues, Expenditures and Changes in Fund Balances

Federal and State Grants - All Subfunds

Year Ended June 30, 2006

	<u>Dislocated Worker 05/07</u>	<u>WIA Rapid Response 4RS9100</u>	<u>WIA Adult Admin FY04/06</u>	<u>Mass Transit Assistance</u>
<b>Revenues</b>				
Intergovernmental	\$ 955,594	\$ 236,385	\$ 1,858	\$ 6,165
Other	-	-	-	90
Total revenues	<u>955,594</u>	<u>236,385</u>	<u>1,858</u>	<u>6,255</u>
<b>Expenditures</b>				
Current:				
General services	-	-	-	-
Public works	-	-	-	-
Public safety	955,594	236,385	1,858	-
Judicial services	-	-	-	-
Law enforcement services	-	-	-	-
Boards, commission & others	-	-	-	6,255
Capital outlay	-	-	-	-
Total expenditures	<u>955,594</u>	<u>236,385</u>	<u>1,858</u>	<u>6,255</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Other financing sources (uses)</b>				
Transfers in	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net change in fund balances</b>	-	-	-	-
<b>Fund balance - beginning</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund balance - ending</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

HUD Housing Counseling HC05-0498-017	LLEBG	EOD Team Enhancement 5LETP57	Homeland Security 5SHSP23	Terrorism Prevention 5LETP23	Total Federal and State Grants
\$ 18,871	\$ -	\$ 80,744	\$ 399,994	\$ 99,652	\$ 10,609,834
-	606	-	-	-	4,868,279
<u>18,871</u>	<u>606</u>	<u>80,744</u>	<u>399,994</u>	<u>99,652</u>	<u>15,478,113</u>
-	-	-	-	-	61,068
-	-	-	-	-	488,233
-	-	-	-	-	3,164,405
-	-	-	-	-	3,784,158
-	106,882	718	216,640	76,973	4,938,902
18,871	-	-	-	-	2,062,541
-	-	80,026	183,354	22,679	902,861
<u>18,871</u>	<u>106,882</u>	<u>80,744</u>	<u>399,994</u>	<u>99,652</u>	<u>15,402,168</u>
-	(106,276)	-	-	-	75,945
-	-	-	-	-	314,647
-	-	-	-	-	314,647
-	(106,276)	-	-	-	390,592
-	151,676	-	-	-	3,039,562
<u>\$ -</u>	<u>\$ 45,400</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,430,154</u>

## **Nonmajor Governmental Funds**

### **Special Revenue Funds**

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

Infrastructure Bank – This fund was created as a result of a master ordinance and policy adopted regarding use of revenues from the various fee-in-lieu-of-tax and multi-county park agreements and transactions between the County and new industry. Infrastructure bank funds are used to fund capital needs as a result of economic development.

Charity Hospitalization – The millage collected for Charity Hospitalization (Medical Charities) is dedicated to the medical operations of the Detention Center with remaining funds allocated to the State of South Carolina for indigent health care. The funds provide for the care of the county’s medically indigent and incarcerated prisoners within the Detention Center.

### **Debt Service Funds**

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

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

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

### **Capital Projects Funds**

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

- Real property fund
- Ortho Photography
- Information Technology
- Prison Work Camp
- Detention Design/ Renovation
- Capital Projects Reserve
- Storm Water Drainage
- Capital Leases
- Facilities Projects
- Communication System

**GREENVILLE COUNTY, SOUTH CAROLINA**

Combining Balance Sheet  
 Nonmajor Governmental Funds  
 June 30, 2006

	Special Revenue Funds	Debt Service Funds	Capital Project Funds	Total Nonmajor Governmental Funds
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>Assets</b>				
Cash and cash equivalents	\$ 9,385,418	\$ 9,045,604	\$ 5,197,794	\$ 23,628,816
Investments	-	-	15,974	15,974
Taxes receivable	544,552	881,122	-	1,425,674
Other	78,268	31,594	23,161	133,023
Prepaid items	-	57,810	-	57,810
Investments	-	2,556,204	-	2,556,204
<b>Total assets</b>	<u>\$ 10,008,238</u>	<u>\$ 12,572,334</u>	<u>\$ 5,236,929</u>	<u>\$ 27,817,501</u>
 <b>Liabilities and fund balances</b>				
Liabilities:				
Accounts payable	\$ 198,899	\$ -	\$ 12,247	\$ 211,146
Accrued liabilities	65,135	-	-	65,135
Deferred revenue	462,000	761,000	-	1,223,000
Due to other funds	-	-	1,177,690	1,177,690
Compensated absences payable - current portion	44,268	-	-	44,268
Total liabilities	<u>770,302</u>	<u>761,000</u>	<u>1,189,937</u>	<u>2,721,239</u>
Fund balances:				
Debt service	-	11,811,334	-	11,811,334
Undesignated	9,237,936	-	4,046,992	13,284,928
Total fund balances	<u>9,237,936</u>	<u>11,811,334</u>	<u>4,046,992</u>	<u>25,096,262</u>
 <b>Total liabilities and fund balances</b>	 <u>\$ 10,008,238</u>	 <u>\$ 12,572,334</u>	 <u>\$ 5,236,929</u>	 <u>\$ 27,817,501</u>

## GREENVILLE COUNTY, SOUTH CAROLINA

Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
 Nonmajor Governmental Funds  
 Year Ended June 30, 2006

	Special Revenue Funds	Debt Service Funds	Capital Project Funds	Total Nonmajor Governmental Funds
<b>Revenues</b>				
Property taxes	\$ 7,978,625	\$ 5,594,547	\$ -	\$ 13,573,172
Intergovernmental	149,434	6,680,278	-	6,829,712
Other	374,982	271,232	119,304	765,518
Total revenues	8,503,041	12,546,057	119,304	21,168,402
<b>Expenditures</b>				
Current:				
Administrative services	-	-	553,134	553,134
General services	-	-	1,675,318	1,675,318
Human resources	-	-	57,982	57,982
Public works	750,214	-	64,206	814,420
Public safety	4,247,050	-	-	4,247,050
Law enforcement services	-	-	3,631	3,631
Capital outlay	-	-	1,883,270	1,883,270
Principal retirement	-	9,969,866	-	9,969,866
Interest and fiscal charges	-	6,502,891	-	6,502,891
Total expenditures	4,997,264	16,472,757	4,237,541	25,707,562
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>3,505,777</b>	<b>(3,926,700)</b>	<b>(4,118,237)</b>	<b>(4,539,160)</b>
<b>Other financing sources (uses)</b>				
Bond premium	-	15,285	-	15,285
Sale of property	-	-	46,539	46,539
Capital lease issuance	-	-	1,514,500	1,514,500
Bond proceeds	-	7,430,000	-	7,430,000
Refunded bond payments	-	(7,445,285)	-	(7,445,285)
Transfers in	-	5,327,324	2,100,000	7,427,324
Transfers out	(3,064,622)	-	-	(3,064,622)
Total other financing sources (uses)	(3,064,622)	5,327,324	3,661,039	5,923,741
<b>Net change in fund balances</b>	441,155	1,400,624	(457,198)	1,384,581
<b>Fund balance - beginning</b>	8,796,781	10,410,710	4,504,190	23,711,681
<b>Fund balance - ending</b>	\$ 9,237,936	\$ 11,811,334	\$ 4,046,992	\$ 25,096,262

# GREENVILLE COUNTY, SOUTH CAROLINA

Combining Balance Sheet  
Nonmajor Special Revenue Funds  
June 30, 2006

	Infrastructure Bank	Charity Hospitalization Fund	Total Nonmajor Special Revenue Funds
<b>Assets</b>			
Cash and cash equivalents	\$ 7,428,982	\$ 1,956,436	\$ 9,385,418
Taxes receivable	-	544,552	544,552
Accounts receivable			
Other	63,567	14,701	78,268
<b>Total assets</b>	<u>\$ 7,492,549</u>	<u>\$ 2,515,689</u>	<u>\$ 10,008,238</u>
<b>Liabilities and fund balances</b>			
Liabilities:			
Accounts payable	\$ -	\$ 198,899	\$ 198,899
Accrued liabilities	13,490	51,645	65,135
Deferred revenue	-	462,000	462,000
Compensated absences payable - current portion	-	44,268	44,268
<b>Total liabilities</b>	<u>13,490</u>	<u>756,812</u>	<u>770,302</u>
Fund balances:			
Undesignated	<u>7,479,059</u>	<u>1,758,877</u>	<u>9,237,936</u>
<b>Total fund balances</b>	<u>7,479,059</u>	<u>1,758,877</u>	<u>9,237,936</u>
<b>Total liabilities and fund balances</b>	<u>\$ 7,492,549</u>	<u>\$ 2,515,689</u>	<u>\$ 10,008,238</u>

**GREENVILLE COUNTY, SOUTH CAROLINA**

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Special Revenue Funds

Year Ended June 30, 2006

	Infrastructure Bank	Charity Hospitalization Fund	Total Nonmajor Special Revenue Funds
	<u>          </u>	<u>          </u>	<u>          </u>
<b>Revenues</b>			
Property taxes	\$ 4,283,971	\$ 3,694,654	\$ 7,978,625
Intergovernmental	-	149,434	149,434
Other	286,316	88,666	374,982
Total revenues	<u>4,570,287</u>	<u>3,932,754</u>	<u>8,503,041</u>
<b>Expenditures</b>			
Current:			
Public works	750,214	-	750,214
Public safety	-	4,247,050	4,247,050
Total expenditures	<u>750,214</u>	<u>4,247,050</u>	<u>4,997,264</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>3,820,073</u>	<u>(314,296)</u>	<u>3,505,777</u>
<b>Other financing sources (uses)</b>			
Transfers out	<u>(3,064,622)</u>	-	<u>(3,064,622)</u>
Total other financing sources (uses)	<u>(3,064,622)</u>	<u>-</u>	<u>(3,064,622)</u>
 <b>Net change in fund balances</b>	755,451	(314,296)	441,155
 <b>Fund balance - beginning</b>	<u>6,723,608</u>	<u>2,073,173</u>	<u>8,796,781</u>
 <b>Fund balance - ending</b>	<u>\$ 7,479,059</u>	<u>\$ 1,758,877</u>	<u>\$ 9,237,936</u>

**GREENVILLE COUNTY, SOUTH CAROLINA**

Combining Balance Sheet  
 Nonmajor Debt Service Funds  
 June 30, 2006

	General Obligation Bonds	Certificates of Participation	Total Nonmajor Debt Service Funds
	<u>          </u>	<u>          </u>	<u>          </u>
<b>Assets</b>			
Cash and cash equivalents	\$ 4,935,330	\$ 4,110,274	\$ 9,045,604
Taxes receivable	303,793	577,329	881,122
Other	28,130	3,464	31,594
Prepaid items	-	57,810	57,810
Restricted assets			
Investments	-	2,556,204	2,556,204
<b>Total assets</b>	<u>\$ 5,267,253</u>	<u>\$ 7,305,081</u>	<u>\$ 12,572,334</u>
 <b>Liabilities and fund balances</b>			
Liabilities:			
Deferred revenue	\$ 272,000	\$ 489,000	\$ 761,000
<b>Total liabilities</b>	<u>272,000</u>	<u>489,000</u>	<u>761,000</u>
 Fund balances:			
Reserved			
Debt service	4,995,253	6,816,081	11,811,334
<b>Total fund balances</b>	<u>4,995,253</u>	<u>6,816,081</u>	<u>11,811,334</u>
 <b>Total liabilities and fund balances</b>	 <u>\$ 5,267,253</u>	 <u>\$ 7,305,081</u>	 <u>\$ 12,572,334</u>

## GREENVILLE COUNTY, SOUTH CAROLINA

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Debt Service Funds

Year Ended June 30, 2006

	General Obligation Bonds	Certificates of Participation	Total Nonmajor Debt Service Funds
<b>Revenues</b>			
Property taxes	\$ 1,528,325	\$ 4,066,222	\$ 5,594,547
Intergovernmental	3,950,779	2,729,499	6,680,278
Other	168,642	102,590	271,232
Total revenues	5,647,746	6,898,311	12,546,057
<b>Expenditures</b>			
Current:			
Principal retirement	2,865,000	7,104,866	9,969,866
Interest and fiscal charges	2,525,195	3,977,696	6,502,891
Total expenditures	5,390,195	11,082,562	16,472,757
<b>Excess (deficiency) of revenues over (under) expenditures</b>	257,551	(4,184,251)	(3,926,700)
<b>Other financing sources (uses)</b>			
Bond premium	15,285	-	15,285
Bond proceeds	7,430,000	-	7,430,000
Refunded bond payments	(7,445,285)	-	(7,445,285)
Transfers in	165,000	5,162,324	5,327,324
Total other financing sources (uses)	165,000	5,162,324	5,327,324
<b>Net change in fund balances</b>	422,551	978,073	1,400,624
<b>Fund balance - beginning</b>	4,572,702	5,838,008	10,410,710
<b>Fund balance - ending</b>	\$ 4,995,253	\$ 6,816,081	\$ 11,811,334

# GREENVILLE COUNTY, SOUTH CAROLINA

## Combining Balance Sheet Nonmajor Capital Project Funds June 30, 2006

	Real Property Fund	Ortho Photography	Information Technology	Prison Work Camp
<b>Assets</b>				
Cash and cash equivalents	\$ 2,063,339	\$ 812,815	\$ 284,477	\$ 80,471
Investments	-	-	-	-
Other	14,462	4,110	-	-
<b>Total assets</b>	<b>\$ 2,077,801</b>	<b>\$ 816,925</b>	<b>\$ 284,477</b>	<b>\$ 80,471</b>
<b>Liabilities and fund balances</b>				
Liabilities:				
Accounts payable	\$ -	\$ -	\$ (490)	\$ -
Due to other funds	-	-	-	-
<b>Total liabilities</b>	<b>-</b>	<b>-</b>	<b>(490)</b>	<b>-</b>
Fund balances:				
Undesignated	2,077,801	816,925	284,967	80,471
<b>Total fund balances</b>	<b>2,077,801</b>	<b>816,925</b>	<b>284,967</b>	<b>80,471</b>
<b>Total liabilities and fund balances</b>	<b>\$ 2,077,801</b>	<b>\$ 816,925</b>	<b>\$ 284,477</b>	<b>\$ 80,471</b>

<u>Detention Design Reno</u>	<u>Capital Projects Reserve</u>	<u>Storm Water Drainage</u>	<u>Capital Leases</u>	<u>Facilities Projects</u>	<u>Communication System</u>	<u>Total Nonmajor Capital Project Funds</u>
246,594	\$ 117,993	\$ 1,044,531	\$ -	\$ 547,574	\$ -	5,197,794
-	-	-	15,974	-	-	15,974
-	803	-	-	3,786	-	23,161
<u>246,594</u>	<u>\$ 118,796</u>	<u>\$ 1,044,531</u>	<u>\$ 15,974</u>	<u>\$ 551,360</u>	<u>\$ -</u>	<u>5,236,929</u>
-	-	-	-	12,737	-	12,247
-	-	-	859,021	-	318,669	1,177,690
-	-	-	<u>859,021</u>	<u>12,737</u>	<u>318,669</u>	<u>1,189,937</u>
246,594	118,796	1,044,531	(843,047)	538,623	(318,669)	4,046,992
<u>246,594</u>	<u>118,796</u>	<u>1,044,531</u>	<u>(843,047)</u>	<u>538,623</u>	<u>(318,669)</u>	<u>4,046,992</u>
<u>246,594</u>	<u>\$ 118,796</u>	<u>\$ 1,044,531</u>	<u>\$ 15,974</u>	<u>\$ 551,360</u>	<u>\$ -</u>	<u>5,236,929</u>

**GREENVILLE COUNTY, SOUTH CAROLINA**

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Capital Project Funds

Year Ended June 30, 2006

	Departmental Projects	Real Property Fund	Road Improvement Program	Ortho Photography	Information Technology
<b>Revenues</b>					
Other	\$ -	\$ 76,260	\$ -	\$ 18,340	\$ 3
Total revenues	<u>-</u>	<u>76,260</u>	<u>-</u>	<u>18,340</u>	<u>3</u>
<b>Expenditures</b>					
Current:					
Administrative services	-	553,134	-	-	-
General services	-	-	-	-	1,675,318
Human resources	-	-	-	-	-
Public works	-	-	-	-	-
Law enforcement services	-	-	-	-	-
Capital outlay	-	-	-	-	-
Total expenditures	<u>-</u>	<u>553,134</u>	<u>-</u>	<u>-</u>	<u>1,675,318</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>-</u>	<u>(476,874)</u>	<u>-</u>	<u>18,340</u>	<u>(1,675,315)</u>
<b>Other financing sources (uses)</b>					
Sale of property	-	46,539	-	-	-
Capital lease issuance	-	-	-	-	-
Transfers in	-	-	-	200,000	1,900,000
Total other financing sources (uses)	<u>-</u>	<u>46,539</u>	<u>-</u>	<u>200,000</u>	<u>1,900,000</u>
 <b>Net change in fund balances</b>	 <u>-</u>	 <u>(430,335)</u>	 <u>-</u>	 <u>218,340</u>	 <u>224,685</u>
<b>Fund balance - beginning</b>	<u>-</u>	<u>2,508,136</u>	<u>-</u>	<u>598,585</u>	<u>60,282</u>
<b>Fund balance - ending</b>	<u>\$ -</u>	<u>\$ 2,077,801</u>	<u>\$ -</u>	<u>\$ 816,925</u>	<u>\$ 284,967</u>

Prison Work Camp	Detention Design Reno	Courts/ Design	Capital Projects Reserve	Storm Water Drainage	Capital Leases	Facilities Projects	Communication System	Total Nonmajor Capital Project Funds
\$ -	\$ -	\$ -	\$ 4,242	\$ -	\$ 1,637	\$ 18,822	\$ -	\$ 119,304
-	-	-	4,242	-	1,637	18,822	-	119,304
-	-	-	-	-	-	-	-	553,134
-	-	-	-	-	-	-	-	1,675,318
-	-	-	-	-	57,982	-	-	57,982
-	-	-	-	-	-	64,206	-	64,206
-	-	-	-	-	3,631	-	-	3,631
-	-	-	-	-	1,733,435	149,835	-	1,883,270
-	-	-	-	-	1,795,048	214,041	-	4,237,541
-	-	-	4,242	-	(1,793,411)	(195,219)	-	(4,118,237)
-	-	-	-	-	-	-	-	46,539
-	-	-	-	-	1,514,500	-	-	1,514,500
-	-	-	-	-	-	-	-	2,100,000
-	-	-	-	-	1,514,500	-	-	3,661,039
-	-	-	4,242	-	(278,911)	(195,219)	-	(457,198)
80,471	246,594	-	114,554	1,044,531	(564,136)	733,842	(318,669)	4,504,190
\$ 80,471	\$ 246,594	\$ -	\$ 118,796	\$ 1,044,531	\$ (843,047)	\$ 538,623	\$ (318,669)	\$ 4,046,992

### **Nonmajor Proprietary Funds**

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

### **Nonmajor Enterprise Funds**

Parking Garage Fund - This fund is used to account for transactions at the Library parking facility that was donated to the County to operate.

### **Internal Service Funds**

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

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

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

# GREENVILLE COUNTY, SOUTH CAROLINA

## Combining Statement of Net Assets

### Nonmajor Proprietary Funds

June 30, 2006

	<u>Parking Garage Fund</u>	<u>Total Nonmajor Enterprise Funds</u>
<b>Assets</b>		
Current assets		
Noncurrent assets		
Capital assets, net of accumulated depreciation	\$ 2,906,667	\$ 2,906,667
Total noncurrent assets	<u>2,906,667</u>	<u>2,906,667</u>
<b>Total assets</b>	<u>2,906,667</u>	<u>2,906,667</u>
<b>Liabilities</b>		
Current liabilities		
Accounts payable	4,194	4,194
Due to other funds	116,078	116,078
Total current liabilities	<u>120,272</u>	<u>120,272</u>
Noncurrent liabilities		
Total liabilities	<u>120,272</u>	<u>120,272</u>
Net assets		
Invested in capital assets, net of related debt	2,906,667	2,906,667
Unrestricted	(120,272)	(120,272)
Total net assets	<u>\$ 2,786,395</u>	<u>\$ 2,786,395</u>

## GREENVILLE COUNTY, SOUTH CAROLINA

Combining Statement of Revenues, Expenses, and Changes in Fund Net Assets  
Nonmajor Proprietary Funds  
Year Ended June 30, 2006

	Parking Garage Fund	Total Nonmajor Enterprise Funds
<b>Operating revenues</b>		
Charges for services	\$ 1,431	\$ 1,431
Total operating revenues	<u>1,431</u>	<u>1,431</u>
<b>Operating expenses</b>		
Personnel services	-	-
Copy expense	-	-
Printing and binding	-	-
Gas, oil, tires	-	-
Operational support	-	-
Operational assets	-	-
Depreciation	40,000	40,000
Training, travel and conference	-	-
Office supplies and postage	-	-
Other maintenance	-	-
Utilities	43,821	43,821
Building maintenance	3,050	3,050
Technical and professional services	-	-
Contractual agreements	-	-
Total operating expenses	<u>86,871</u>	<u>86,871</u>
<b>Operating income (loss)</b>	<u>(85,440)</u>	<u>(85,440)</u>
<b>Nonoperating revenue (expense)</b>		
Interest	-	-
Loss on disposal of capital asset	-	-
Total nonoperating revenue (expense)	<u>-</u>	<u>-</u>
<b>Income (loss) before transfers</b>	<u>(85,440)</u>	<u>(85,440)</u>
<b>Change in net assets</b>	(85,440)	(85,440)
<b>Total net assets - beginning</b>	2,871,835	2,871,835
<b>Total net assets - ending</b>	<u>\$ 2,786,395</u>	<u>\$ 2,786,395</u>

**GREENVILLE COUNTY, SOUTH CAROLINA**

Combining Statement of Cash Flows  
 Nonmajor Proprietary Funds  
 Year Ended June 30, 2006

	<u>Parking Garage Fund</u>	<u>Total Enterprise Funds</u>
<b>Operating activities</b>		
Cash received from customers	\$ 1,431	\$ 1,431
Cash paid to suppliers	<u>(1,431)</u>	<u>(1,431)</u>
<b>Net cash provided by (used in)     operating activities</b>	<u>-</u>	<u>-</u>
<b>Net increase (decrease) in cash and cash     equivalents/investments</b>	<u>-</u>	<u>-</u>
<b>Cash and cash equivalents/investments</b>		
<b>Beginning of year</b>	<u>-</u>	<u>-</u>
<b>End of year</b>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>
<b>Reconciliation of operating income (loss) to net cash provided by (used in) operating activities</b>		
Operating loss	\$ (85,440)	\$ (85,440)
Adjustments to reconcile operating loss to net cash provided by (used in) operating activities:		
Depreciation expense	40,000	40,000
Increase in accounts payable	3,584	3,584
Increase in due to other funds	<u>41,856</u>	<u>41,856</u>
Total adjustments	<u>85,440</u>	<u>85,440</u>
<b>Net cash provided by (used in) operating activities</b>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

## GREENVILLE COUNTY, SOUTH CAROLINA

### Combining Statement of Net Assets

#### Internal Service Funds

June 30, 2006

	Vehicle Service Center	Workers' Compensation Fund	Health and Dental Fund	Total
<b>Assets</b>				
Current assets				
Cash and cash equivalents	\$ 79,512	\$ 848,152	\$ 11,680,260	\$ 12,607,924
Receivables:				
Other	455	396	94,124	94,975
Due from other governmental units	89,426	-	-	89,426
Inventory	343,780	-	-	343,780
Total current assets	513,173	848,548	11,774,384	13,136,105
Noncurrent assets				
Capital assets, net of accumulated depreciation	349,964	-	-	349,964
Total noncurrent assets	349,964	-	-	349,964
<b>Total assets</b>	863,137	848,548	11,774,384	13,486,069
<b>Liabilities</b>				
Current liabilities				
Accounts payable	192,890	-	-	192,890
Accrued liabilities	28,364	-	-	28,364
Other liabilities	-	1,517,062	1,400,000	2,917,062
Compensated absences payable	72,322	-	-	72,322
Total current liabilities	293,576	1,517,062	1,400,000	3,210,638
Total liabilities	293,576	1,517,062	1,400,000	3,210,638
Net assets				
Invested in capital assets, net of related debt	349,964	-	-	349,964
Unrestricted	219,597	(668,514)	10,374,384	9,925,467
Total net assets	\$ 569,561	\$ (668,514)	\$ 10,374,384	\$ 10,275,431

## GREENVILLE COUNTY, SOUTH CAROLINA

### Combining Statement of Revenues, Expenses, and Changes in Fund Net Assets

#### Internal Service Funds

Year Ended June 30, 2006

	Vehicle Service Center	Workers' Compensation Fund	Health and Dental Fund	Total
<b>Operating revenues</b>				
Charges for services	\$ 5,329,361	\$ -	\$ -	\$ 5,329,361
Premiums	-	2,033,601	18,102,066	20,135,667
Total operating revenues	<u>5,329,361</u>	<u>2,033,601</u>	<u>18,102,066</u>	<u>25,465,028</u>
<b>Operating expenses</b>				
Cost of materials used	4,033,811	-	-	4,033,811
Personnel services	1,031,656	-	-	1,031,656
Printing and binding	475	-	-	475
Gas, oil, tires	27,243	-	-	27,243
Operational support	27,183	-	-	27,183
Indirect cost	10,500	-	-	10,500
Depreciation	19,730	-	-	19,730
Training, travel and conference	1,614	-	-	1,614
Other maintenance	4,380	-	-	4,380
Utilities	57,926	-	-	57,926
Equipment maintenance	47,359	-	-	47,359
Insurance	7,975	-	-	7,975
Technical and professional services	40	-	-	40
Uniforms	8,307	-	-	8,307
Administrative expenses	-	57,253	546,176	603,429
Claims	-	1,514,154	14,929,370	16,443,524
Reinsurance	-	155,111	-	155,111
Second injury assessment	-	328,678	-	328,678
Total operating expenses	<u>5,278,199</u>	<u>2,055,196</u>	<u>15,475,546</u>	<u>22,808,941</u>
<b>Operating income (loss)</b>	<u>51,162</u>	<u>(21,595)</u>	<u>2,626,520</u>	<u>2,656,087</u>
<b>Nonoperating revenue</b>				
Interest	289	640	420,484	421,413
Gain on disposal of capital asset	4,800	-	-	4,800
Total nonoperating revenue	<u>5,089</u>	<u>640</u>	<u>420,484</u>	<u>426,213</u>
<b>Income (loss) before transfers</b>	56,251	(20,955)	3,047,004	3,082,300
Transfers in	-	589,779	-	589,779
Transfers out	-	-	(589,779)	(589,779)
<b>Change in net assets</b>	<u>56,251</u>	<u>568,824</u>	<u>2,457,225</u>	<u>3,082,300</u>
<b>Total net assets - beginning</b>	<u>513,310</u>	<u>(1,237,338)</u>	<u>7,917,159</u>	<u>7,193,131</u>
<b>Total net assets - ending</b>	<u>\$ 569,561</u>	<u>\$ (668,514)</u>	<u>\$ 10,374,384</u>	<u>\$ 10,275,431</u>

## GREENVILLE COUNTY, SOUTH CAROLINA

### Combining Statement of Cash Flows

#### Internal Service Funds

Year Ended June 30, 2006

	Vehicle Service Center	Workers' Compensation Fund	Health and Dental Fund	Total
<b>Operating activities</b>				
Cash received from customers	\$ 5,329,501	\$ 2,033,205	\$ 18,073,731	\$ 25,436,437
Cash paid to suppliers	(4,311,106)	(261,318)	(518,706)	(5,091,130)
Cash paid to employees	(1,034,007)	-	-	(1,034,007)
Cash paid for claims	-	(1,514,154)	(14,929,370)	(16,443,524)
<b>Net cash provided by operating activities</b>	<u>(15,612)</u>	<u>257,733</u>	<u>2,625,655</u>	<u>2,867,776</u>
Transfers in	-	589,779	-	589,779
Transfers out	-	-	(589,779)	(589,779)
<b>Net cash provided (used) by noncapital financing activities</b>	<u>-</u>	<u>589,779</u>	<u>(589,779)</u>	<u>-</u>
<b>Capital and related financing activities</b>				
Acquisition of capital assets	(21,756)	-	-	(21,756)
Proceeds received from sale of capital assets	4,800	-	-	4,800
<b>Net cash provided (used) by capital and related financing activities</b>	<u>(16,956)</u>	<u>-</u>	<u>-</u>	<u>(16,956)</u>
<b>Investing activities</b>				
Interest	289	640	420,484	421,413
<b>Net cash provided in investing activities</b>	<u>289</u>	<u>640</u>	<u>420,484</u>	<u>421,413</u>
<b>Net increase in cash and cash equivalents/investments</b>	<u>(32,279)</u>	<u>848,152</u>	<u>2,456,360</u>	<u>3,272,233</u>
<b>Cash and cash equivalents/investments</b>				
<b>Beginning of year</b>	<u>111,791</u>	<u>-</u>	<u>9,223,900</u>	<u>9,335,691</u>
<b>End of year</b>	<u>\$ 79,512</u>	<u>\$ 848,152</u>	<u>\$ 11,680,260</u>	<u>\$ 12,607,924</u>
<b>Reconciliation of operating income to net cash provided by operating activities</b>				
Operating income (loss)	\$ 51,162	\$ (21,595)	\$ 2,626,520	\$ 2,656,087
Adjustments to reconcile operating income to net cash provided by operating activities:				
Depreciation expense	19,730	-	-	19,730
Change in assets and liabilities				
(Increase) decrease in miscellaneous receivable	140	(396)	(28,335)	(28,591)
(Increase) in due from other funds	(26,816)	-	-	(26,816)
Decrease in inventory	(61,262)	-	-	(61,262)
Increase (decrease) in accounts payable	385	-	-	385
Increase in accrued liabilities	3,400	-	-	3,400
Increase (decrease) in compensated absences	(2,351)	-	-	(2,351)
Decrease in due to other funds	-	(71,133)	-	(71,133)
Increase (decrease) in IBNR payable	-	350,857	27,470	378,327
Total adjustments	<u>(66,774)</u>	<u>279,328</u>	<u>(865)</u>	<u>211,689</u>
<b>Net cash provided by operating activities</b>	<u>\$ (15,612)</u>	<u>\$ 257,733</u>	<u>\$ 2,625,655</u>	<u>\$ 2,867,776</u>

**GREENVILLE COUNTY, SOUTH CAROLINA**

Combining Statement of Changes in Fiduciary Assets and Liabilities

Agency Funds

Year Ended June 30, 2006

	<u>July 1, 2005</u>	<u>Additions</u>	<u>Deductions</u>	<u>June 30, 2006</u>
<b><u>Property Tax Fund</u></b>				
<b>Assets</b>				
Cash and equivalents	\$ 6,522,203	\$ 506,056,201	\$ 504,597,299	\$ 7,981,105
Taxes receivable	37,044,020	39,385,867	37,044,019	39,385,868
Total assets	<u>\$ 43,566,223</u>	<u>\$ 545,442,068</u>	<u>\$ 541,641,318</u>	<u>\$ 47,366,973</u>
<b>Liabilities</b>				
Due to other taxing units	\$ 43,566,223	\$ 545,442,068	\$ 541,641,318	\$ 47,366,973
Total liabilities	<u>\$ 43,566,223</u>	<u>\$ 545,442,068</u>	<u>\$ 541,641,318</u>	<u>\$ 47,366,973</u>
<b><u>Special District Debt Service Fund</u></b>				
<b>Assets</b>				
Other receivables	\$ 9,516	\$ -	\$ -	\$ 9,516
Total assets	<u>\$ 9,516</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 9,516</u>
<b>Liabilities</b>				
Matured interest payable	\$ 9,516	\$ -	\$ -	\$ 9,516
Total liabilities	<u>\$ 9,516</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 9,516</u>
<b><u>Family Court Fund</u></b>				
<b>Assets</b>				
Cash and equivalents	\$ 60,266	\$ 34,890,762	\$ 34,844,191	\$ 106,837
Total assets	<u>\$ 60,266</u>	<u>\$ 34,890,762</u>	<u>\$ 34,844,191</u>	<u>\$ 106,837</u>
<b>Liabilities</b>				
Due to others	\$ 60,266	\$ 34,890,762	\$ 34,844,191	\$ 106,837
Total liabilities	<u>\$ 60,266</u>	<u>\$ 34,890,762</u>	<u>\$ 34,844,191</u>	<u>\$ 106,837</u>
<b><u>Master in Equity Fund</u></b>				
<b>Assets</b>				
Cash and equivalents	\$ 837,586	\$ 15,078,355	\$ 14,752,196	\$ 1,163,745
Total assets	<u>\$ 837,586</u>	<u>\$ 15,078,355</u>	<u>\$ 14,752,196</u>	<u>\$ 1,163,745</u>
<b>Liabilities</b>				
Due to others	\$ 837,586	\$ 15,078,355	\$ 14,752,196	\$ 1,163,745
Total liabilities	<u>\$ 837,586</u>	<u>\$ 15,078,355</u>	<u>\$ 14,752,196</u>	<u>\$ 1,163,745</u>
<b><u>Clerk of Court Fund</u></b>				
<b>Assets</b>				
Cash and equivalents	\$ 8,003,050	\$ 6,258,662	\$ 6,735,128	\$ 7,526,584
Total assets	<u>\$ 8,003,050</u>	<u>\$ 6,258,662</u>	<u>\$ 6,735,128</u>	<u>\$ 7,526,584</u>
<b>Liabilities</b>				
Due to others	\$ 8,003,050	\$ 6,258,662	\$ 6,735,128	\$ 7,526,584
Total liabilities	<u>\$ 8,003,050</u>	<u>\$ 6,258,662</u>	<u>\$ 6,735,128</u>	<u>\$ 7,526,584</u>

**GREENVILLE COUNTY, SOUTH CAROLINA**

Combining Statement of Changes in Fiduciary Assets and Liabilities

Agency Funds

Year Ended June 30, 2006

	<u>July 1, 2005</u>	<u>Additions</u>	<u>Deductions</u>	<u>June 30, 2006</u>
<b><u>Pretrial Intervention Fund</u></b>				
<b>Assets</b>				
Cash and equivalents	\$ 242,459	\$ 1,496,608	\$ 1,473,687	\$ 265,380
Total assets	<u>\$ 242,459</u>	<u>\$ 1,496,608</u>	<u>\$ 1,473,687</u>	<u>\$ 265,380</u>
<b>Liabilities</b>				
Due to others	\$ 242,459	\$ 1,496,608	\$ 1,473,687	\$ 265,380
Total liabilities	<u>\$ 242,459</u>	<u>\$ 1,496,608</u>	<u>\$ 1,473,687</u>	<u>\$ 265,380</u>
 <b><u>Special Districts Fund</u></b>				
<b>Assets</b>				
Cash and equivalents	\$ 32,811,313	\$ 405,883,236	\$ 412,495,529	\$ 26,199,020
Other receivables	49,550	101,060	59,066	91,544
Total assets	<u>\$ 32,860,863</u>	<u>\$ 405,984,296</u>	<u>\$ 412,554,595</u>	<u>\$ 26,290,564</u>
<b>Liabilities</b>				
Due to other taxing units	\$ 32,860,863	\$ 405,984,296	\$ 412,554,595	\$ 26,290,564
Total liabilities	<u>\$ 32,860,863</u>	<u>\$ 405,984,296</u>	<u>\$ 412,554,595</u>	<u>\$ 26,290,564</u>
 <b><u>Total All Agency Funds</u></b>				
<b>Assets</b>				
Cash and equivalents	\$ 48,476,877	\$ 969,663,824	\$ 974,898,030	\$ 43,242,671
Taxes receivable	37,044,020	39,385,867	37,044,019	39,385,868
Other receivables	59,066	101,060	59,066	101,060
Total assets	<u>\$ 85,579,963</u>	<u>\$ 1,009,150,751</u>	<u>\$ 1,012,001,115</u>	<u>\$ 82,729,599</u>
<b>Liabilities</b>				
Due to other taxing units	\$ 76,427,086	\$ 951,426,364	\$ 954,195,913	\$ 73,657,537
Due to others	9,143,361	57,724,387	57,805,202	9,062,546
Matured interest payable	9,516	-	-	9,516
Total liabilities	<u>\$ 85,579,963</u>	<u>\$ 1,009,150,751</u>	<u>\$ 1,012,001,115</u>	<u>\$ 82,729,599</u>