

SUPPLEMENTARY INFORMATION

GREENVILLE COUNTY, SOUTH CAROLINA

Schedule of Revenues and Expenditures
Budget and Actual (Budget Basis)
General Fund
Year Ended June 30, 2007

	Original Budget	Final Budget	Actual (Budget Basis)	Positive (Negative) Variance
Property taxes				
Current and delinquent	\$ 59,649,716	\$ 59,649,716	\$ 61,519,958	\$ 1,870,242
County offices				
Clerk of court	2,301,737	2,301,737	2,165,574	(136,163)
RMC	5,022,555	5,022,555	5,787,051	764,496
Probate court	818,066	818,066	799,369	(18,697)
Master in equity	1,000,000	1,000,000	1,224,022	224,022
Detention center	827,000	827,000	813,445	(13,555)
Sheriff	227,361	227,361	236,295	8,934
Magistrates	4,309,866	4,309,866	3,364,638	(945,228)
Information systems	6,000	6,000	7,980	1,980
General services	58,000	58,000	64,224	6,224
Health department	112,000	112,000	136,640	24,640
Building standards - codes	2,150,215	2,150,215	2,379,579	229,364
Emergency medical services	5,880,000	5,880,000	6,557,846	677,846
Planning commission	40,000	40,000	81,057	41,057
Law enforcement support	325,000	325,000	275,211	(49,789)
Engineering	539,000	539,000	150,150	(388,850)
Real property services	50,000	50,000	27,462	(22,538)
Code enforcement - zoning	22,850	22,850	21,600	(1,250)
	<u>23,689,650</u>	<u>23,689,650</u>	<u>24,092,143</u>	<u>402,493</u>
Intergovernmental revenues				
State of South Carolina:				
State allocations	18,436,492	18,436,492	20,761,020	2,324,528
Voter registration and election	16,250	16,250	14,519	(1,731)
Veterans affairs	16,000	16,000	14,986	(1,014)
Tax supplies	11,600	11,600	11,646	46
Accommodations tax	57,000	57,000	62,662	5,662
Emergency preparedness	26,000	26,000	-	(26,000)
Merchants inventory tax	523,700	523,700	392,807	(130,893)
Other	85,000	85,000	82,682	(2,318)
	<u>19,172,042</u>	<u>19,172,042</u>	<u>21,340,322</u>	<u>2,168,280</u>
Other revenues				
Investment income:				
Interest income	1,206,374	1,206,374	2,930,573	1,724,199
Rents	614,815	614,815	551,282	(63,533)
Indirect costs	175,000	175,000	224,067	49,067
Sale of property and equipment	196,000	196,000	193,397	(2,603)
Franchise fees	2,150,000	2,150,000	2,267,771	117,771
Other	339,419	339,419	234,168	(105,251)
	<u>4,681,608</u>	<u>4,681,608</u>	<u>6,401,258</u>	<u>1,719,650</u>
Total revenues	<u>107,193,016</u>	<u>107,193,016</u>	<u>113,353,681</u>	<u>6,160,665</u>
Current expenditures				
Administrative				
County Administrator				
Salaries	366,972	443,797	443,754	43
Operations	29,989	29,989	22,228	7,761
Contractual agreements	3,000	3,000	-	3,000
	<u>399,961</u>	<u>476,786</u>	<u>465,982</u>	<u>10,804</u>

GREENVILLE COUNTY, SOUTH CAROLINA

Schedule of Revenues and Expenditures Budget and Actual (Budget Basis) General Fund Year Ended June 30, 2007

	Original Budget	Final Budget	Actual (Budget Basis)	Positive (Negative) Variance
County Attorney				
Salaries	391,206	429,079	429,077	2
Operations	61,652	61,642	58,570	3,072
	<u>452,858</u>	<u>490,721</u>	<u>487,647</u>	<u>3,074</u>
County Council				
Salaries	593,259	599,324	599,318	6
Operations	502,008	502,008	474,065	27,943
Contractual agreements	6,441	6,441	3,501	2,940
	<u>1,101,708</u>	<u>1,107,773</u>	<u>1,076,884</u>	<u>30,889</u>
Total administrative	<u>1,954,527</u>	<u>2,075,280</u>	<u>2,030,513</u>	<u>44,767</u>
General services				
Purchasing				
Salaries	357,872	301,121	300,868	253
Operations	19,939	27,374	24,221	3,153
Contractual agreements	2,017	2,817	2,783	34
	<u>379,828</u>	<u>331,312</u>	<u>327,872</u>	<u>3,440</u>
Financial operations				
Salaries	467,680	536,853	536,850	3
Operations	17,883	17,883	12,737	5,146
Contractual agreements	11,784	11,784	7,138	4,646
	<u>497,347</u>	<u>566,520</u>	<u>556,725</u>	<u>9,795</u>
Management and budget				
Salaries	489,983	504,259	504,255	4
Operations	33,500	32,000	12,071	19,929
	<u>523,483</u>	<u>536,259</u>	<u>516,326</u>	<u>19,933</u>
Information systems				
Salaries	2,203,674	2,277,398	2,277,393	5
Operations	1,870,479	1,870,479	1,846,036	24,443
Contractual agreements	359,960	359,960	358,415	1,545
	<u>4,434,113</u>	<u>4,507,837</u>	<u>4,481,844</u>	<u>25,993</u>
Tax collector				
Salaries	840,633	871,710	871,705	5
Operations	234,628	227,124	224,689	2,435
Contractual agreements	7,504	7,504	7,504	-
	<u>1,082,765</u>	<u>1,106,338</u>	<u>1,103,898</u>	<u>2,440</u>
Real property services				
Salaries	1,646,802	1,535,984	1,535,981	3
Operations	239,671	241,141	69,132	172,009
Contractual agreements	29,021	27,287	21,531	5,756
	<u>1,915,494</u>	<u>1,804,412</u>	<u>1,626,644</u>	<u>177,768</u>
GIS				
Salaries	413,927	364,189	364,186	3
Operations	37,497	42,319	40,066	2,253
Contractual agreements	48,505	43,947	43,946	1
	<u>499,929</u>	<u>450,455</u>	<u>448,198</u>	<u>2,257</u>
Indigent defense				
Salaries	148,469	129,635	129,630	5
Operations	10,430	10,430	4,713	5,717
Contractual agreements	402,537	402,537	389,589	12,948
	<u>561,436</u>	<u>542,602</u>	<u>523,932</u>	<u>18,670</u>
Total general services	<u>9,894,395</u>	<u>9,845,735</u>	<u>9,585,439</u>	<u>260,296</u>

GREENVILLE COUNTY, SOUTH CAROLINA

Schedule of Revenues and Expenditures Budget and Actual (Budget Basis) General Fund Year Ended June 30, 2007

	Original Budget	Final Budget	Actual (Budget Basis)	Positive (Negative) Variance
Human resources				
Human resources				
Salaries	630,680	631,833	631,831	2
Operations	30,604	30,721	30,587	134
Contractual agreements	5,735	5,735	5,735	-
	<u>667,019</u>	<u>668,289</u>	<u>668,153</u>	<u>136</u>
Registration and election				
Salaries	557,288	569,039	569,033	6
Operations	61,777	57,538	53,124	4,414
Contractual agreements	62,705	66,448	59,832	6,616
	<u>681,770</u>	<u>693,025</u>	<u>681,989</u>	<u>11,036</u>
Human relations				
Salaries	110,151	116,714	116,712	2
Operations	6,497	7,519	7,386	133
Contractual agreements	1,500	975	973	2
	<u>118,148</u>	<u>125,208</u>	<u>125,071</u>	<u>137</u>
Veterans affairs				
Salaries	259,461	241,430	241,425	5
Operations	11,850	11,805	11,790	15
Contractual agreements	2,295	2,340	1,636	704
	<u>273,606</u>	<u>255,575</u>	<u>254,851</u>	<u>724</u>
Total human resources	<u>1,740,543</u>	<u>1,742,097</u>	<u>1,730,064</u>	<u>12,033</u>
Public works				
Engineering				
Salaries	4,057,214	3,980,829	3,980,808	21
Operations	1,144,894	1,213,899	1,166,406	47,493
Contractual agreements	60,232	60,232	41,585	18,647
Capital outlay	12,560	-	-	-
	<u>5,274,900</u>	<u>5,254,960</u>	<u>5,188,799</u>	<u>66,161</u>
Property management				
Salaries	1,394,442	1,255,388	1,255,384	4
Operations	3,133,658	3,186,807	3,141,415	45,392
Contractual agreements	1,046,449	1,068,300	1,005,338	62,962
	<u>5,574,549</u>	<u>5,510,495</u>	<u>5,402,137</u>	<u>108,358</u>
Codes enforcement				
Salaries	2,633,199	2,559,851	2,559,847	4
Operations	364,505	412,825	387,567	25,258
Contractual agreements	505,697	505,697	487,482	18,215
	<u>3,503,401</u>	<u>3,478,373</u>	<u>3,434,896</u>	<u>43,477</u>
Total public works	<u>14,352,850</u>	<u>14,243,828</u>	<u>14,025,832</u>	<u>217,996</u>
Public safety				
Records				
Salaries	2,028,712	1,992,001	1,991,982	19
Operations	97,475	89,629	83,542	6,087
Contractual agreements	26,446	16,846	16,313	533
	<u>2,152,633</u>	<u>2,098,476</u>	<u>2,091,837</u>	<u>6,639</u>
Detention center				
Salaries	11,687,850	12,397,347	12,397,342	5
Operations	1,552,362	1,826,250	1,786,340	39,910
Contractual agreements	324,476	194,315	194,923	(608)
	<u>13,564,688</u>	<u>14,417,912</u>	<u>14,378,605</u>	<u>39,307</u>

GREENVILLE COUNTY, SOUTH CAROLINA

Schedule of Revenues and Expenditures
Budget and Actual (Budget Basis)
General Fund
Year Ended June 30, 2007

	Original Budget	Final Budget	Actual (Budget Basis)	Positive (Negative) Variance
Emergency medical services				
Salaries	10,824,408	11,449,604	11,449,601	3
Operations	1,403,389	1,813,918	1,626,616	187,302
Contractual agreements	534,550	387,191	256,756	130,435
	<u>12,762,347</u>	<u>13,650,713</u>	<u>13,332,973</u>	<u>317,740</u>
Forensics				
Salaries	1,558,027	1,558,027	1,557,313	714
Operations	94,652	94,652	92,546	2,106
Contractual agreements	138,437	15,437	14,829	608
Capital outlay	5,170	5,170	-	5,170
	<u>1,796,286</u>	<u>1,673,286</u>	<u>1,664,688</u>	<u>8,598</u>
Total public safety	<u>30,275,954</u>	<u>31,840,387</u>	<u>31,468,103</u>	<u>372,284</u>
Elected officials - Judicial				
Circuit Solicitor				
Salaries	4,713,816	4,649,651	4,649,649	2
Operations	99,288	123,707	121,413	2,294
Contractual agreements	175,307	151,507	149,820	1,687
	<u>4,988,411</u>	<u>4,924,865</u>	<u>4,920,882</u>	<u>3,983</u>
Clerk of Court				
Salaries	2,820,205	2,847,487	2,847,484	3
Operations	244,506	260,510	228,277	32,233
Contractual agreements	42,810	45,585	40,253	5,332
	<u>3,107,521</u>	<u>3,153,582</u>	<u>3,116,014</u>	<u>37,568</u>
Probate Court				
Salaries	953,635	960,694	960,688	6
Operations	36,855	33,461	33,435	26
Contractual agreements	41,705	46,849	46,705	144
	<u>1,032,195</u>	<u>1,041,004</u>	<u>1,040,828</u>	<u>176</u>
Master in Equity				
Salaries	470,073	405,457	405,453	4
Operations	13,869	13,869	9,851	4,018
Contractual agreements	5,100	5,100	2,303	2,797
	<u>489,042</u>	<u>424,426</u>	<u>417,607</u>	<u>6,819</u>
Magistrates				
Salaries	3,470,845	3,593,917	3,586,392	7,525
Operations	280,246	292,508	282,661	9,847
Contractual agreements	50,910	34,478	33,749	729
	<u>3,802,001</u>	<u>3,920,903</u>	<u>3,902,802</u>	<u>18,101</u>
Total elected officials - Judicial	<u>13,419,170</u>	<u>13,464,780</u>	<u>13,398,133</u>	<u>66,647</u>
Elected officials - Fiscal				
Treasurer				
Salaries	353,551	336,614	336,610	4
Operations	12,386	12,386	11,003	1,383
Contractual agreements	1,949	1,949	413	1,536
	<u>367,886</u>	<u>350,949</u>	<u>348,026</u>	<u>2,923</u>
Register of Deeds				
Salaries	941,094	904,760	904,754	6
Operations	91,410	91,900	90,872	1,028
Contractual agreements	64,628	63,628	62,887	741
	<u>1,097,132</u>	<u>1,060,288</u>	<u>1,058,513</u>	<u>1,775</u>

GREENVILLE COUNTY, SOUTH CAROLINA

Schedule of Revenues and Expenditures Budget and Actual (Budget Basis) General Fund Year Ended June 30, 2007

	Original Budget	Final Budget	Actual (Budget Basis)	Positive (Negative) Variance
Auditor				
Salaries	761,641	754,326	754,321	5
Operations	17,766	17,906	17,891	15
Contractual agreements	6,310	6,170	6,169	1
	<u>785,717</u>	<u>778,402</u>	<u>778,381</u>	<u>21</u>
Board of Appeals				
Operations	3,099	3,099	793	2,306
	<u>3,099</u>	<u>3,099</u>	<u>793</u>	<u>2,306</u>
Total elected officials - fiscal	<u>2,253,834</u>	<u>2,192,738</u>	<u>2,185,713</u>	<u>7,025</u>
Elected officials - law enforcement				
Sheriff				
Salaries	24,842,213	25,554,577	25,554,836	(259)
Operations	2,412,514	2,993,492	2,991,709	1,783
Contractual agreements	417,299	412,749	411,382	1,367
Capital outlay	130,500	109,754	109,754	-
	<u>27,802,526</u>	<u>29,070,572</u>	<u>29,067,681</u>	<u>2,891</u>
Coroner				
Salaries	408,935	436,297	436,292	5
Operations	35,000	43,082	43,081	1
	<u>443,935</u>	<u>479,379</u>	<u>479,373</u>	<u>6</u>
County Medical Examiner				
Operations	342,740	342,740	331,467	11,273
	<u>342,740</u>	<u>342,740</u>	<u>331,467</u>	<u>11,273</u>
Total elected officials - law enforcement	<u>28,589,201</u>	<u>29,892,691</u>	<u>29,878,521</u>	<u>14,170</u>
Boards, commissions and others				
Legislative Delegation				
Salaries	9,744	9,744	9,744	-
	<u>9,744</u>	<u>9,744</u>	<u>9,744</u>	<u>-</u>
Agencies and social service agencies				
Lump sum appropriations	1,033,683	1,033,683	1,032,879	804
	<u>1,033,683</u>	<u>1,033,683</u>	<u>1,032,879</u>	<u>804</u>
Planning				
Salaries	990,561	958,654	958,651	3
Operations	55,104	55,104	52,211	2,893
Contractual agreements	10,170	10,170	10,075	95
	<u>1,055,835</u>	<u>1,023,928</u>	<u>1,020,937</u>	<u>2,991</u>
Non-departmental				
Salaries	19,330	19,330	13,823	5,507
Operations	2,216,587	3,467,722	2,225,196	1,242,526
Contractual agreements	199,800	306,889	298,726	8,163
Capital outlay	50,750	520,046	491,295	28,751
	<u>2,486,467</u>	<u>4,313,987</u>	<u>3,029,040</u>	<u>1,284,947</u>
Employee benefit fund				
Salaries	617,340	252,765	(28,337)	281,102
Operations	44,659	15,941	10,992	4,949
	<u>661,999</u>	<u>268,706</u>	<u>(17,345)</u>	<u>286,051</u>
Total boards, commissions and others	<u>5,247,728</u>	<u>6,650,048</u>	<u>5,075,255</u>	<u>1,574,793</u>
Total expenditures	<u>107,728,202</u>	<u>111,947,584</u>	<u>109,377,573</u>	<u>2,570,011</u>
Excess of revenues over expenditures	(535,186)	(4,754,568)	3,976,108	8,730,676

GREENVILLE COUNTY, SOUTH CAROLINA

Schedule of Revenues and Expenditures
Budget and Actual (Budget Basis)
General Fund
Year Ended June 30, 2007

	<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	(3,558,802)	(3,558,802)	(3,307,763)	251,039
Fund balance usage	3,093,988	7,313,370	-	(7,313,370)
	<u>535,186</u>	<u>4,754,568</u>	<u>(2,307,763)</u>	<u>(7,062,331)</u>
Excess of revenues and other financing sources over expenditures and other financing uses	\$ <u>-</u>	\$ <u>-</u>	\$ <u>1,668,345</u>	\$ <u>1,668,345</u>

GREENVILLE COUNTY, SOUTH CAROLINA

Combining Balance Sheet

Federal and State Grants

June 30, 2007

	<u>LLEBG</u>	<u>Circuit Solicitor Seized Funds</u>	<u>E-911</u>
Assets			
Cash and cash equivalents	\$ 28,137	\$ 163,840	\$ -
Other	-	1,471	-
Due from other governmental units	-	-	-
Prepaid items	-	-	-
Total assets	<u>\$ 28,137</u>	<u>\$ 165,311</u>	<u>\$ -</u>
Liabilities and fund balances			
Liabilities:			
Accounts payable	\$ -	\$ 615	\$ 153
Accrued liabilities	-	-	11,492
Deferred revenue	-	-	-
Due to other funds	28,137	-	190,746
Compensated absences payable - current portion	-	-	23,445
Total liabilities	<u>28,137</u>	<u>615</u>	<u>225,836</u>
Fund balances:			
Undesignated	-	164,696	(225,836)
Total fund balances	<u>-</u>	<u>164,696</u>	<u>(225,836)</u>
Total liabilities and fund balances	<u>\$ 28,137</u>	<u>\$ 165,311</u>	<u>\$ -</u>

Sheriff's Narcotics Funds	Solicitor Expungement	Solicitor Estreatment	Sheriff Federal Sharing	Miscellaneous Other Grants	Total Federal and State Grants
\$ 205,864	\$ 197,361	\$ 82,242	\$ 129,163	\$ 1,933,968	\$ 2,740,575
1,596	1,648	759	791	405,723	411,988
-	-	-	-	2,128,447	2,128,447
-	-	-	-	4,063	4,063
<u>\$ 207,460</u>	<u>\$ 199,009</u>	<u>\$ 83,001</u>	<u>\$ 129,954</u>	<u>\$ 4,472,201</u>	<u>\$ 5,285,073</u>
\$ 10,070	\$ 159	\$ 2,487	\$ 993	\$ 299,206	\$ 313,683
-	-	-	-	189,520	201,012
-	-	-	-	78,569	78,569
-	-	-	-	28,492	247,375
-	-	-	-	200,884	224,329
<u>10,070</u>	<u>159</u>	<u>2,487</u>	<u>993</u>	<u>796,671</u>	<u>1,064,968</u>
<u>197,390</u>	<u>198,850</u>	<u>80,514</u>	<u>128,961</u>	<u>3,675,530</u>	<u>4,220,105</u>
<u>197,390</u>	<u>198,850</u>	<u>80,514</u>	<u>128,961</u>	<u>3,675,530</u>	<u>4,220,105</u>
<u>\$ 207,460</u>	<u>\$ 199,009</u>	<u>\$ 83,001</u>	<u>\$ 129,954</u>	<u>\$ 4,472,201</u>	<u>\$ 5,285,073</u>

GREENVILLE COUNTY, SOUTH CAROLINA

Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Federal and State Grants
Year Ended June 30, 2007

	<u>LLEBG</u>	<u>Circuit Solicitor Seized Funds</u>	<u>E-911</u>	<u>Sheriff's Narcotics Funds</u>
Revenues				
Intergovernmental	\$ (28,137)	\$ -	\$ 581,755	\$ -
Other	(4,512)	121,552	1,080,973	301,473
Total revenues	<u>(32,649)</u>	<u>121,552</u>	<u>1,662,728</u>	<u>301,473</u>
Expenditures				
Current:				
General services	-	-	-	-
Public works	-	-	-	-
Public safety	-	-	-	-
Judicial services	-	120,325	-	-
Law enforcement services	9,624	-	1,503,745	283,532
Boards, commission & others	-	-	-	-
Capital outlay	-	-	-	62,864
Total expenditures	<u>9,624</u>	<u>120,325</u>	<u>1,503,745</u>	<u>346,396</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(42,273)</u>	<u>1,227</u>	<u>158,983</u>	<u>(44,923)</u>
Other financing sources (uses)				
Transfers in	(3,127)	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>(3,127)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	(45,400)	1,227	158,983	(44,923)
Fund balance - beginning	<u>45,400</u>	<u>163,469</u>	<u>(384,819)</u>	<u>242,313</u>
Fund balance - ending	\$ <u>-</u>	\$ <u>164,696</u>	\$ <u>(225,836)</u>	\$ <u>197,390</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>
\$ -	\$ -	\$ 188,864	\$ 10,134,926	\$ 10,877,408
144,198	119,366	2,901	3,519,183	5,285,134
<u>144,198</u>	<u>119,366</u>	<u>191,765</u>	<u>13,654,109</u>	<u>16,162,542</u>
-	-	-	60,754	60,754
-	-	-	740,397	740,397
-	-	-	3,371,821	3,371,821
67,173	97,028	-	3,724,361	4,008,887
-	-	72,117	1,461,457	3,330,475
-	-	-	3,492,359	3,492,359
-	-	-	426,771	489,635
<u>67,173</u>	<u>97,028</u>	<u>72,117</u>	<u>13,277,920</u>	<u>15,494,328</u>
<u>77,025</u>	<u>22,338</u>	<u>119,648</u>	<u>376,189</u>	<u>668,214</u>
-	-	-	139,864	136,737
-	-	-	(15,000)	(15,000)
-	-	-	124,864	121,737
77,025	22,338	119,648	501,053	789,951
<u>121,825</u>	<u>58,176</u>	<u>9,313</u>	<u>3,174,477</u>	<u>3,430,154</u>
<u>\$ 198,850</u>	<u>\$ 80,514</u>	<u>\$ 128,961</u>	<u>\$ 3,675,530</u>	<u>\$ 4,220,105</u>

GREENVILLE COUNTY, SOUTH CAROLINA

Schedule of Revenues, Expenditures and Changes in Fund Balances
Federal and State Grants - All Subfunds
Year Ended June 30, 2007

	<u>Victim Witness Contributions</u>	<u>Seized Funds Sheriff</u>	<u>Drug Court Funding</u>	<u>EMS Donations</u>
Revenues				
Intergovernmental	\$ -	\$ -	\$ 183,429	\$ -
Other	1,118	5,628	-	9,589
Total revenues	<u>1,118</u>	<u>5,628</u>	<u>183,429</u>	<u>9,589</u>
Expenditures				
Current:				
General services	-	-	-	-
Public works	-	-	-	-
Public safety	-	-	-	9,085
Judicial services	-	-	113,732	-
Law enforcement services	-	20,280	-	-
Boards, commission & others	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	<u>-</u>	<u>20,280</u>	<u>113,732</u>	<u>9,085</u>
Excess (deficiency) of revenues over (under) expenditures	<u>1,118</u>	<u>(14,652)</u>	<u>69,697</u>	<u>504</u>
Other financing sources (uses)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
 Net change in fund balances	 1,118	 (14,652)	 69,697	 504
Fund balance - beginning	<u>723</u>	<u>30,718</u>	<u>279,211</u>	<u>6,411</u>
Fund balance - ending	<u>\$ 1,841</u>	<u>\$ 16,066</u>	<u>\$ 348,908</u>	<u>\$ 6,915</u>

EMS Grant-in-Aid FY06	Sheriff's Bench Warrants	MCI Kid Safety	School Resource Officers	Work Release	False Alarm Fees	Solicitor CDV 33.9
\$ 61,654	\$ 27,623	\$ -	\$ -	\$ -	\$ -	\$ 137,500
-	-	6,070	592,137	148,019	122,828	-
<u>61,654</u>	<u>27,623</u>	<u>6,070</u>	<u>592,137</u>	<u>148,019</u>	<u>122,828</u>	<u>137,500</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
65,212	-	-	-	-	-	-
-	-	-	-	-	-	83,819
-	27,623	4,334	592,137	202,822	160,678	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>65,212</u>	<u>27,623</u>	<u>4,334</u>	<u>592,137</u>	<u>202,822</u>	<u>160,678</u>	<u>83,819</u>
<u>(3,558)</u>	<u>-</u>	<u>1,736</u>	<u>-</u>	<u>(54,803)</u>	<u>(37,850)</u>	<u>53,681</u>
3,558	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>3,558</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	1,736	-	(54,803)	(37,850)	53,681
-	-	24	-	128,545	395,434	-
<u>-</u>	<u>-</u>	<u>1,760</u>	<u>-</u>	<u>73,742</u>	<u>357,584</u>	<u>53,681</u>

GREENVILLE COUNTY, SOUTH CAROLINA

Schedule of Revenues, Expenditures and Changes in Fund Balances
Federal and State Grants - All Subfunds
Year Ended June 30, 2007

	<u>Solid Waste Management Grant</u>	<u>WIA Adult Admin 6AM004</u>	<u>PIC</u>	<u>WIA Youth Admin 6AM004</u>
Revenues				
Intergovernmental	\$ 15,000	\$ 30,591	\$ -	\$ 51,635
Other	-	-	-	-
Total revenues	<u>15,000</u>	<u>30,591</u>	<u>-</u>	<u>51,635</u>
Expenditures				
Current:				
General services	-	-	-	-
Public works	-	-	-	-
Public safety	-	30,591	309	51,635
Judicial services	-	-	-	-
Law enforcement services	-	-	-	-
Boards, commission & others	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	<u>-</u>	<u>30,591</u>	<u>309</u>	<u>51,635</u>
Excess (deficiency) of revenues over (under) expenditures	<u>15,000</u>	<u>-</u>	<u>(309)</u>	<u>-</u>
Other financing sources (uses)				
Transfers in	-	-	-	-
Transfers out	<u>(15,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>(15,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	-	-	(309)	-
Fund balance - beginning	<u>-</u>	<u>-</u>	<u>317</u>	<u>-</u>
Fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 8</u>	<u>\$ -</u>

Palmetto Pride FY06	Accommodations Tax	GCEDC Pass-Through Funding	WIA Adult 6A004	WIA Dislocated Worker 6DW004	Comprehensive Plan	FTA Section 8
\$ -	\$ 928,287	\$ -	\$ 579,490	\$ 874,484	\$ -	\$ 63,487
-	-	165,000	-	-	-	-
-	928,287	165,000	579,490	874,484	-	63,487
-	-	-	-	-	-	-
4,000	-	-	-	-	-	-
-	-	-	579,490	874,484	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	697,137	155,000	-	-	-	63,487
-	-	-	-	-	-	-
4,000	697,137	155,000	579,490	874,484	-	63,487
(4,000)	231,150	10,000	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
(4,000)	231,150	10,000	-	-	-	-
4,178	227,502	10,000	-	-	12,613	-
\$ 178	\$ 458,652	\$ 20,000	\$ -	\$ -	\$ 12,613	\$ -

GREENVILLE COUNTY, SOUTH CAROLINA

Schedule of Revenues, Expenditures and Changes in Fund Balances
Federal and State Grants - All Subfunds
Year Ended June 30, 2007

	<u>Facilities Rental</u>	<u>Court Fee Funding for Solicitors</u>	<u>Prepaid Vehicle Tag</u>	<u>Circuit Solicitor Seized Funds</u>
Revenues				
Intergovernmental	\$ -	\$ 27,473	\$ -	\$ -
Other	2,730	-	5,788	121,552
Total revenues	<u>2,730</u>	<u>27,473</u>	<u>5,788</u>	<u>121,552</u>
Expenditures				
Current:				
General services	-	-	-	-
Public works	305	-	-	-
Public safety	-	-	-	-
Judicial services	-	-	-	120,325
Law enforcement services	-	-	-	-
Boards, commission & others	-	-	175	-
Capital outlay	-	-	-	-
Total expenditures	<u>305</u>	<u>-</u>	<u>175</u>	<u>120,325</u>
Excess (deficiency) of revenues over (under) expenditures	<u>2,425</u>	<u>27,473</u>	<u>5,613</u>	<u>1,227</u>
Other financing sources (uses)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
 Net change in fund balances	 2,425	 27,473	 5,613	 1,227
Fund balance - beginning	<u>3,398</u>	<u>40,021</u>	<u>9,725</u>	<u>163,469</u>
Fund balance - ending	<u>\$ 5,823</u>	<u>\$ 67,494</u>	<u>\$ 15,338</u>	<u>\$ 164,696</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>
\$ 581,755	\$ -	\$ -	\$ -	\$ 188,864	\$ -	\$ -
<u>1,080,973</u>	<u>301,473</u>	<u>144,198</u>	<u>119,366</u>	<u>2,901</u>	<u>11,230</u>	<u>-</u>
<u>1,662,728</u>	<u>301,473</u>	<u>144,198</u>	<u>119,366</u>	<u>191,765</u>	<u>11,230</u>	<u>-</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	67,173	97,028	-	-	-
1,503,745	283,532	-	-	72,117	9,546	56,607
-	-	-	-	-	-	-
-	62,864	-	-	-	-	-
<u>1,503,745</u>	<u>346,396</u>	<u>67,173</u>	<u>97,028</u>	<u>72,117</u>	<u>9,546</u>	<u>56,607</u>
<u>158,983</u>	<u>(44,923)</u>	<u>77,025</u>	<u>22,338</u>	<u>119,648</u>	<u>1,684</u>	<u>(56,607)</u>
-	-	-	-	-	-	37,776
-	-	-	-	-	-	-
-	-	-	-	-	-	<u>37,776</u>
158,983	(44,923)	77,025	22,338	119,648	1,684	(18,831)
<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>
<u>\$ (225,836)</u>	<u>\$ 197,390</u>	<u>\$ 198,850</u>	<u>\$ 80,514</u>	<u>\$ 128,961</u>	<u>\$ 46,397</u>	<u>\$ (6,707)</u>

GREENVILLE COUNTY, SOUTH CAROLINA

Schedule of Revenues, Expenditures and Changes in Fund Balances
Federal and State Grants - All Subfunds
Year Ended June 30, 2007

	<u>Predatory Lending Counseling</u>	<u>HUD Housing Counseling HC060498017</u>	<u>Housing Initiatives FH400GO6087</u>	<u>The Key Housing Counseling</u>
Revenues				
Intergovernmental	\$ 6,300	\$ 98,532	\$ 59,054	\$ 60,000
Other	-	-	-	-
Total revenues	<u>6,300</u>	<u>98,532</u>	<u>59,054</u>	<u>60,000</u>
Expenditures				
Current:				
General services	-	-	-	-
Public works	-	-	-	-
Public safety	-	-	-	-
Judicial services	-	-	-	-
Law enforcement services	-	-	-	-
Boards, commission & others	4,165	98,532	59,054	60,000
Capital outlay	-	-	-	-
Total expenditures	<u>4,165</u>	<u>98,532</u>	<u>59,054</u>	<u>60,000</u>
Excess (deficiency) of revenues over (under) expenditures	<u>2,135</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other financing sources (uses)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
 Net change in fund balances	 2,135	 -	 -	 -
Fund balance - beginning	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance - ending	<u>\$ 2,135</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Vehicle Insurance Recovery	Bank of America Counseling	Industry Special Project	Encroachment Fee	Palmetto Pride Enforcement Sheriff	Lake Conestee Nature Park	Sex Offender Program
\$ -	\$ -	\$ -	\$ -	\$ -	347,516	\$ -
62,979	29,100	1,300,000	95,400	-	42,341	6,573
<u>62,979</u>	<u>29,100</u>	<u>1,300,000</u>	<u>95,400</u>	<u>-</u>	<u>389,857</u>	<u>6,573</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	12,632
-	6,068	1,300,000	-	-	389,857	-
<u>18,311</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>18,311</u>	<u>6,068</u>	<u>1,300,000</u>	<u>-</u>	<u>-</u>	<u>389,857</u>	<u>12,632</u>
<u>44,668</u>	<u>23,032</u>	<u>-</u>	<u>95,400</u>	<u>-</u>	<u>-</u>	<u>(6,059)</u>
-	-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
44,668	23,032	-	95,400	-	-	(6,059)
<u>10,332</u>	<u>-</u>	<u>-</u>	<u>166,390</u>	<u>5,600</u>	<u>-</u>	<u>9,157</u>
<u>\$ 55,000</u>	<u>\$ 23,032</u>	<u>\$ -</u>	<u>\$ 261,790</u>	<u>\$ 5,600</u>	<u>\$ -</u>	<u>\$ 3,098</u>

GREENVILLE COUNTY, SOUTH CAROLINA

Schedule of Revenues, Expenditures and Changes in Fund Balances
Federal and State Grants - All Subfunds
Year Ended June 30, 2007

	Emergency Watershed Protection	AFIS 1DO5002	JAG 2005DJBX0197	Meth Lab Intervention 1DO5060
Revenues				
Intergovernmental	\$ 650,339	\$ 2,269	\$ 79,857	\$ 1,383
Other	-	-	-	-
Total revenues	<u>650,339</u>	<u>2,269</u>	<u>79,857</u>	<u>1,383</u>
Expenditures				
Current:				
General services	-	-	-	-
Public works	650,339	-	-	-
Public safety	-	-	-	-
Judicial services	-	-	-	-
Law enforcement services	-	3,026	94,166	18,844
Boards, commission & others	-	-	-	-
Capital outlay	-	-	-	14,155
Total expenditures	<u>650,339</u>	<u>3,026</u>	<u>94,166</u>	<u>32,999</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>(757)</u>	<u>(14,309)</u>	<u>(31,616)</u>
Other financing sources (uses)				
Transfers in	-	(17)	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>(17)</u>	<u>-</u>	<u>-</u>
Net change in fund balances	-	(774)	(14,309)	(31,616)
Fund balance - beginning	<u>-</u>	<u>774</u>	<u>(27,021)</u>	<u>55,638</u>
Fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (41,330)</u>	<u>\$ 24,022</u>

GREENVILLE COUNTY, SOUTH CAROLINA

Schedule of Revenues, Expenditures and Changes in Fund Balances
Federal and State Grants - All Subfunds
Year Ended June 30, 2007

	<u>Palmetto Pride FY07</u>	<u>DHEC Air Quality</u>	<u>Gas Can Exchange/ Car Care</u>	<u>WIA Adult Admin 05/07</u>
Revenues				
Intergovernmental	\$ 8,000	\$ 3,748	\$ -	\$ 46,969
Other	-	-	2,750	-
Total revenues	<u>8,000</u>	<u>3,748</u>	<u>2,750</u>	<u>46,969</u>
Expenditures				
Current:				
General services	-	-	-	-
Public works	3,748	3,748	2,152	-
Public safety	-	-	-	46,969
Judicial services	-	-	-	-
Law enforcement services	-	-	-	-
Boards, commission & others	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	<u>3,748</u>	<u>3,748</u>	<u>2,152</u>	<u>46,969</u>
Excess (deficiency) of revenues over (under) expenditures	<u>4,252</u>	<u>-</u>	<u>598</u>	<u>-</u>
Other financing sources (uses)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	4,252	-	598	-
Fund balance - beginning	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance - ending	<u>\$ 4,252</u>	<u>\$ -</u>	<u>\$ 598</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, 2007

	In-School Youth Admin 05/07	WIA Rapid Response 6RRA104	Out-of-School Youth Admin 05/07	Campbell Bridge Project
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Revenues				
Intergovernmental	\$ 8,755	\$ 256,785	\$ 7,661	\$ 55,602
Other	-	-	-	-
Total revenues	<u>8,755</u>	<u>256,785</u>	<u>7,661</u>	<u>55,602</u>
Expenditures				
Current:				
General services	-	-	-	-
Public works	-	-	-	-
Public safety	8,755	256,785	7,661	-
Judicial services	-	-	-	-
Law enforcement services	-	-	-	-
Boards, commission & others	-	-	-	6,625
Capital outlay	-	-	-	62,878
Total expenditures	<u>8,755</u>	<u>256,785</u>	<u>7,661</u>	<u>69,503</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>(13,901)</u>
Other financing sources (uses)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
 Net change in fund balances	 -	 -	 -	 (13,901)
Fund balance - beginning	<u>-</u>	<u>-</u>	<u>-</u>	<u>36,592</u>
Fund balance - ending	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 22,691</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, 2007

	<u>Housing Fair</u>	<u>WIA Dislocated Worker Admin 6AM004</u>	<u>Drug Abuse Program</u>	<u>WIA Incumbent Worker Training 6IWT004</u>
Revenues				
Intergovernmental	\$ -	\$ 80,220	\$ -	\$ 39,553
Other	22,659	-	-	-
Total revenues	<u>22,659</u>	<u>80,220</u>	<u>-</u>	<u>39,553</u>
Expenditures				
Current:				
General services	-	-	-	-
Public works	-	-	-	-
Public safety	-	80,220	-	39,553
Judicial services	-	-	-	-
Law enforcement services	-	-	-	-
Boards, commission & others	773	-	-	-
Capital outlay	-	-	-	-
Total expenditures	<u>773</u>	<u>80,220</u>	<u>-</u>	<u>39,553</u>
Excess (deficiency) of revenues over (under) expenditures	<u>21,886</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other financing sources (uses)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	21,886	-	-	-
Fund balance - beginning	<u>11,926</u>	<u>-</u>	<u>366,002</u>	<u>-</u>
Fund balance - ending	<u>\$ 33,812</u>	<u>\$ -</u>	<u>\$ 366,002</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, 2007

	<u>Clerk of Court Donations</u>	<u>Stormwater Workshop</u>	<u>Dislocated Worker 05/07</u>	<u>WIA Youth 6Y004</u>	<u>WIA Youth 05/07</u>	
Revenues						
Intergovernmental	\$ -	\$ -	\$ 212,112	\$ 448,302	\$ 61,602	\$
Other	100	-	-	-	-	
Total revenues	<u>100</u>	<u>-</u>	<u>212,112</u>	<u>448,302</u>	<u>61,602</u>	
Expenditures						
Current:						
General services	-	-	-	-	-	
Public works	-	2,352	-	-	-	
Public safety	-	-	212,112	448,302	61,602	
Judicial services	-	-	-	-	-	
Law enforcement services	-	-	-	-	-	
Boards, commission & others	-	-	-	-	-	
Capital outlay	-	-	-	-	-	
Total expenditures	<u>-</u>	<u>2,352</u>	<u>212,112</u>	<u>448,302</u>	<u>61,602</u>	
Excess (deficiency) of revenues over (under) expenditures	<u>100</u>	<u>(2,352)</u>	<u>-</u>	<u>-</u>	<u>-</u>	
Other financing sources (uses)						
Transfers in	-	-	-	-	-	
Transfers out	-	-	-	-	-	
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
 Net change in fund balances	100	(2,352)	-	-	-	
Fund balance - beginning	<u>2,793</u>	<u>5,138</u>	<u>-</u>	<u>-</u>	<u>-</u>	
Fund balance - ending	<u>\$ 2,893</u>	<u>\$ 2,786</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	\$

<u>Waste Tire FY07</u>	<u>Waste Oil FY07</u>	<u>WIA Rapid Response 4RS9100</u>	<u>Total Federal and State Grants</u>
58,959 \$	14,794 \$	263,615 \$	10,877,408
-	-	-	5,285,134
<u>58,959</u>	<u>14,794</u>	<u>263,615</u>	<u>16,162,542</u>
-	-	-	60,754
58,959	14,794	-	740,397
-	-	263,615	3,371,821
-	-	-	4,008,887
-	-	-	3,330,475
-	-	-	3,492,359
-	-	-	489,635
<u>58,959</u>	<u>14,794</u>	<u>263,615</u>	<u>15,494,328</u>
-	-	-	668,214
-	-	-	136,737
-	-	-	(15,000)
<u>-</u>	<u>-</u>	<u>-</u>	<u>121,737</u>
-	-	-	789,951
-	-	-	3,430,154
<u>- \$</u>	<u>- \$</u>	<u>- \$</u>	<u>4,220,105</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
- Construction Management
- Agencies
- 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, 2007

	Special Revenue Funds	Debt Service Funds	Capital Project Funds	Total Nonmajor Governmental Funds
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Assets				
Cash and cash equivalents	\$ 10,657,979	\$ 11,638,594	\$ 16,437,029	\$ 38,733,602
Investments	-	-	16,011	16,011
Other	653,207	994,005	166,205	1,813,417
Prepaid items	12,500	57,811	-	70,311
Investments	-	784,241	-	784,241
Total assets	<u>\$ 11,323,686</u>	<u>\$ 13,474,651</u>	<u>\$ 16,619,245</u>	<u>\$ 41,417,582</u>
 Liabilities and fund balances				
Liabilities:				
Accounts payable	\$ 315,656	\$ 1,524,731	\$ 198,184	\$ 2,038,571
Accrued liabilities	79,898	-	-	79,898
Deferred revenue	470,000	735,000	-	1,205,000
Due to others	-	-	1,392,700	1,392,700
Compensated absences payable - current portion	53,622	-	-	53,622
Total liabilities	<u>919,176</u>	<u>2,259,731</u>	<u>1,590,884</u>	<u>4,769,791</u>
 Fund balances:				
Debt service	-	11,214,920	-	11,214,920
Undesignated	10,404,510	-	15,028,361	25,432,871
Total fund balances	<u>10,404,510</u>	<u>11,214,920</u>	<u>15,028,361</u>	<u>36,647,791</u>
 Total liabilities and fund balances	 <u>\$ 11,323,686</u>	 <u>\$ 13,474,651</u>	 <u>\$ 16,619,245</u>	 <u>\$ 41,417,582</u>

GREENVILLE COUNTY, SOUTH CAROLINA

Combining Statement of Revenues, Expenditures and Changes in Fund Balances
 Nonmajor Governmental Funds
 Year Ended June 30, 2007

	Special Revenue Funds	Debt Service Funds	Capital Project Funds	Total Nonmajor Governmental Funds
Revenues				
Property taxes	\$ 8,587,020	\$ 5,831,053	\$ -	\$ 14,418,073
Intergovernmental	159,529	6,297,672	-	6,457,201
Other	1,457,415	625,532	890,567	2,973,514
Total revenues	10,203,964	12,754,257	890,567	23,848,788
Expenditures				
Current:				
General services	-	-	1,760,448	1,760,448
Human resources	-	-	232,493	232,493
Public works	626,055	-	177,457	803,512
Public safety	4,817,129	-	-	4,817,129
Law enforcement services	-	-	(37,682)	(37,682)
Boards, commission & others	12,069	-	-	12,069
Capital outlay	-	-	14,611,125	14,611,125
Principal retirement	-	11,952,990	-	11,952,990
Interest and fiscal charges	-	6,350,844	-	6,350,844
Total expenditures	5,455,253	18,303,834	16,743,841	40,502,928
Excess (deficiency) of revenues over (under) expenditures	4,748,711	(5,549,577)	(15,853,274)	(16,654,140)
Other financing sources (uses)				
Sale of property	-	-	(517)	(517)
Capital lease issuance	-	-	4,246,002	4,246,002
Bond issuance	-	(7,545,000)	-	(7,545,000)
Refunded bond payments	-	7,471,668	-	7,471,668
Transfers in	-	4,953,163	2,852,927	7,806,090
Transfers out	(3,582,137)	-	(1,052,927)	(4,635,064)
Bond discount	-	73,332	-	73,332
Total other financing sources (uses)	(3,582,137)	4,953,163	6,045,485	7,416,511
Net change in fund balances	1,166,574	(596,414)	(9,807,789)	(9,237,629)
Fund balance - beginning	9,237,936	11,811,334	24,836,150	45,885,420
Fund balance - ending	\$ 10,404,510	\$ 11,214,920	\$ 15,028,361	\$ 36,647,791

GREENVILLE COUNTY, SOUTH CAROLINA

Combining Balance Sheet
 Nonmajor Special Revenue Funds
 June 30, 2007

	Infrastructure Bank	Charity Hospitalization Fund	Hospitality Tax	Total Nonmajor Special Revenue Funds
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Assets				
Cash and cash equivalents	\$ 8,414,793	\$ 1,281,172	\$ 962,014	\$ 10,657,979
Accounts receivable				
Other	89,294	561,730	2,183	653,207
Prepaid items	12,500	-	-	12,500
Total assets	<u>\$ 8,516,587</u>	<u>\$ 1,842,902</u>	<u>\$ 964,197</u>	<u>\$ 11,323,686</u>
Liabilities and fund balances				
Liabilities:				
Accounts payable	\$ -	\$ 315,656	\$ -	\$ 315,656
Accrued liabilities	16,655	63,243	-	79,898
Deferred revenue	-	470,000	-	470,000
Compensated absences payable - current portion	-	53,622	-	53,622
Total liabilities	<u>16,655</u>	<u>902,521</u>	<u>-</u>	<u>919,176</u>
Fund balances:				
Undesignated	<u>8,499,932</u>	<u>940,381</u>	<u>964,197</u>	<u>10,404,510</u>
Total fund balances	<u>8,499,932</u>	<u>940,381</u>	<u>964,197</u>	<u>10,404,510</u>
Total liabilities and fund balances	<u>\$ 8,516,587</u>	<u>\$ 1,842,902</u>	<u>\$ 964,197</u>	<u>\$ 11,323,686</u>

GREENVILLE COUNTY, SOUTH CAROLINA

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Special Revenue Funds

Year Ended June 30, 2007

	Infrastructure Bank	Charity Hospitalization Fund	Hospitality Tax	Total Nonmajor Special Revenue Funds
Revenues				
Property taxes	\$ 4,821,333	\$ 3,765,687	\$ -	\$ 8,587,020
Intergovernmental	-	159,529	-	159,529
Other	407,732	73,417	976,266	1,457,415
Total revenues	5,229,065	3,998,633	976,266	10,203,964
Expenditures				
Current:				
Public works	626,055	-	-	626,055
Public safety	-	4,817,129	-	4,817,129
Boards, commission & others	-	-	12,069	12,069
Total expenditures	626,055	4,817,129	12,069	5,455,253
Excess (deficiency) of revenues over (under) expenditures	4,603,010	(818,496)	964,197	4,748,711
Other financing sources (uses)				
Transfers out	(3,582,137)	-	-	(3,582,137)
Total other financing sources (uses)	(3,582,137)	-	-	(3,582,137)
Net change in fund balances	1,020,873	(818,496)	964,197	1,166,574
Fund balance - beginning	7,479,059	1,758,877	-	9,237,936
Fund balance - ending	\$ 8,499,932	\$ 940,381	\$ 964,197	\$ 10,404,510

GREENVILLE COUNTY, SOUTH CAROLINA

Combining Balance Sheet
 Nonmajor Debt Service Funds
 June 30, 2007

	General Obligation Bonds	Certificates of Participation / Special Source Revenue Bonds	Total Nonmajor Debt Service Funds
	<u> </u>	<u> </u>	<u> </u>
Assets			
Cash and cash equivalents	\$ 4,837,480	\$ 6,801,114	\$ 11,638,594
Other	402,074	591,931	994,005
Prepaid items	-	57,811	57,811
Restricted assets			
Investments	-	784,241	784,241
Total assets	<u>\$ 5,239,554</u>	<u>\$ 8,235,097</u>	<u>\$ 13,474,651</u>
Liabilities and fund balances			
Liabilities:			
Accounts payable	-	1,524,731	1,524,731
Deferred revenue	\$ 251,000	\$ 484,000	\$ 735,000
Total liabilities	<u>251,000</u>	<u>2,008,731</u>	<u>2,259,731</u>
Fund balances:			
Reserved			
Debt service	4,988,554	6,226,366	11,214,920
Total fund balances	<u>4,988,554</u>	<u>6,226,366</u>	<u>11,214,920</u>
Total liabilities and fund balances	<u>\$ 5,239,554</u>	<u>\$ 8,235,097</u>	<u>\$ 13,474,651</u>

GREENVILLE COUNTY, SOUTH CAROLINA

Combining Statement of Revenues, Expenditures and Changes in Fund Balances
 Nonmajor Debt Service Funds
 Year Ended June 30, 2007

	General Obligation Bonds	Certificates of Participation / Special Source Revenue Bonds	Total Nonmajor Debt Service Funds
	<u> </u>	<u> </u>	<u> </u>
Revenues			
Property taxes	\$ 1,598,887	\$ 4,232,166	\$ 5,831,053
Intergovernmental	3,566,187	2,731,485	6,297,672
Other	504,736	120,796	625,532
Total revenues	<u>5,669,810</u>	<u>7,084,447</u>	<u>12,754,257</u>
Expenditures			
Current:			
Principal retirement	3,035,000	8,917,990	11,952,990
Interest and fiscal charges	2,641,509	3,709,335	6,350,844
Total expenditures	<u>5,676,509</u>	<u>12,627,325</u>	<u>18,303,834</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(6,699)</u>	<u>(5,542,878)</u>	<u>(5,549,577)</u>
Other financing sources (uses)			
Bond issuance	-	(7,545,000)	(7,545,000)
Refunded bond payments	-	7,471,668	7,471,668
Transfers in	-	4,953,163	4,953,163
Bond discount	-	73,332	73,332
Total other financing sources (uses)	<u>-</u>	<u>4,953,163</u>	<u>4,953,163</u>
 Net change in fund balances	 (6,699)	 (589,715)	 (596,414)
Fund balance - beginning	<u>4,995,253</u>	<u>6,816,081</u>	<u>11,811,334</u>
Fund balance - ending	<u>\$ 4,988,554</u>	<u>\$ 6,226,366</u>	<u>\$ 11,214,920</u>

GREENVILLE COUNTY, SOUTH CAROLINA

Combining Balance Sheet
 Nonmajor Capital Project Funds
 June 30, 2007

	Real Property Fund	Ortho Photography	Information Technology	Construction Management	Agencies
Assets					
Cash and cash equivalents	\$ 2,155,983	\$ 927,402	\$ 234,719	\$ 11,170,115	\$ 1,032,630
Investments	-	-	-	-	-
Other	18,079	6,861	-	112,614	19,065
Total assets	<u>\$ 2,174,062</u>	<u>\$ 934,263</u>	<u>\$ 234,719</u>	<u>\$ 11,282,729</u>	<u>\$ 1,051,695</u>
Liabilities and fund balances					
Liabilities:					
Accounts payable	\$ -	\$ -	\$ 7,470	\$ 190,714	\$ -
Due to others	-	-	-	-	1,392,700
Total liabilities	<u>-</u>	<u>-</u>	<u>7,470</u>	<u>190,714</u>	<u>1,392,700</u>
Fund balances:					
Undesignated	2,174,062	934,263	227,249	11,092,015	(341,005)
Total fund balances	<u>2,174,062</u>	<u>934,263</u>	<u>227,249</u>	<u>11,092,015</u>	<u>(341,005)</u>
Total liabilities and fund balances	<u>\$ 2,174,062</u>	<u>\$ 934,263</u>	<u>\$ 234,719</u>	<u>\$ 11,282,729</u>	<u>\$ 1,051,695</u>

Prison Work Camp	Detention Design Reno	Capital Projects Reserve	Storm Water Drainage	Capital Leases	Facilities Projects	Communication System	Total Nonmajor Capital Project Funds
\$ -	\$ -	\$ 1,180,574	\$ -	\$ (604,652)	\$ 340,258	\$ -	\$ 16,437,029
-	-	-	-	16,011	-	-	16,011
-	-	5,942	-	-	3,644	-	166,205
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,186,516</u>	<u>\$ -</u>	<u>\$ (588,641)</u>	<u>\$ 343,902</u>	<u>\$ -</u>	<u>\$ 16,619,245</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 198,184
-	-	-	-	-	-	-	1,392,700
-	-	-	-	-	-	-	1,590,884
-	-	1,186,516	-	(588,641)	343,902	-	15,028,361
-	-	1,186,516	-	(588,641)	343,902	-	15,028,361
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,186,516</u>	<u>\$ -</u>	<u>\$ (588,641)</u>	<u>\$ 343,902</u>	<u>\$ -</u>	<u>\$ 16,619,245</u>

GREENVILLE COUNTY, SOUTH CAROLINA

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Capital Project Funds

Year Ended June 30, 2007

	Real Property Fund	Ortho Photography	Information Technology	Construction Management	Agencies
Revenues					
Other	\$ 96,778	\$ 34,788	\$ -	\$ 721,894	\$ -
Total revenues	<u>96,778</u>	<u>34,788</u>	<u>-</u>	<u>721,894</u>	<u>-</u>
Expenditures					
Current:					
General services	-	2,730	1,757,718	-	-
Human resources	-	-	-	211,106	-
Public works	-	-	-	-	-
Law enforcement services	-	-	-	-	-
Capital outlay	-	14,720	-	10,548,936	-
Total expenditures	<u>-</u>	<u>17,450</u>	<u>1,757,718</u>	<u>10,760,042</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>96,778</u>	<u>17,338</u>	<u>(1,757,718)</u>	<u>(10,038,148)</u>	<u>-</u>
Other financing sources (uses)					
Sale of property	(517)	-	-	-	-
Capital lease issuance	-	-	-	-	-
Transfers in	-	100,000	1,700,000	-	-
Transfers out	-	-	-	-	-
Total other financing sources (uses)	<u>(517)</u>	<u>100,000</u>	<u>1,700,000</u>	<u>-</u>	<u>-</u>
Net change in fund balances	96,261	117,338	(57,718)	(10,038,148)	-
Fund balance - beginning	<u>2,077,801</u>	<u>816,925</u>	<u>284,967</u>	<u>21,130,163</u>	<u>(341,005)</u>
Fund balance - ending	<u>\$ 2,174,062</u>	<u>\$ 934,263</u>	<u>\$ 227,249</u>	<u>\$ 11,092,015</u>	<u>\$ (341,005)</u>

Prison Work Camp	Detention Design Reno	Capital Projects Reserve	Storm Water Drainage	Capital Leases	Facilities Projects	Communication System	Total Nonmajor Capital Project Funds
\$ -	\$ -	\$ 14,793	\$ -	\$ 36	\$ 22,278	\$ -	\$ 890,567
-	-	14,793	-	36	22,278	-	890,567
-	-	-	-	-	-	-	1,760,448
-	-	-	-	12,181	9,206	-	232,493
-	-	-	-	-	177,457	-	177,457
-	-	-	-	(37,682)	-	-	(37,682)
-	-	-	-	4,017,133	30,336	-	14,611,125
-	-	-	-	3,991,632	216,999	-	16,743,841
-	-	14,793	-	(3,991,596)	(194,721)	-	(15,853,274)
-	-	-	-	-	-	-	(517)
-	-	-	-	4,246,002	-	-	4,246,002
-	-	1,052,927	-	-	-	-	2,852,927
(80,471)	(246,594)	-	(1,044,531)	-	-	318,669	(1,052,927)
(80,471)	(246,594)	1,052,927	(1,044,531)	4,246,002	-	318,669	6,045,485
(80,471)	(246,594)	1,067,720	(1,044,531)	254,406	(194,721)	318,669	(9,807,789)
80,471	246,594	118,796	1,044,531	(843,047)	538,623	(318,669)	24,836,150
\$ -	\$ -	\$ 1,186,516	\$ -	\$ (588,641)	\$ 343,902	\$ -	\$ 15,028,361

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.

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

Internal Service Funds

June 30, 2007

	Vehicle Service Center	Workers' Compensation Fund	Health and Dental Fund	Total
Assets				
Current assets				
Cash and cash equivalents	\$ 138,093	\$ 962,524	\$ 15,897,111	\$ 16,997,728
Receivables:				
Other	27	2,253	139,108	141,388
Due from other governmental units	75,798	-	-	75,798
Inventory	349,974	-	-	349,974
Total current assets	<u>563,892</u>	<u>964,777</u>	<u>16,036,219</u>	<u>17,564,888</u>
Noncurrent assets				
Capital assets, net of accumulated depreciation	317,750	-	-	317,750
Total noncurrent assets	<u>317,750</u>	<u>-</u>	<u>-</u>	<u>317,750</u>
Total assets	<u>881,642</u>	<u>964,777</u>	<u>16,036,219</u>	<u>17,882,638</u>
Liabilities				
Current liabilities				
Accounts payable	138,540	4,445	-	142,985
Accrued liabilities	31,403	-	-	31,403
IBNR payable - current portion	-	1,121,250	1,372,000	2,493,250
Compensated absences payable	82,417	-	-	82,417
Total current liabilities	<u>252,360</u>	<u>1,125,695</u>	<u>1,372,000</u>	<u>2,750,055</u>
Noncurrent liabilities				
IBNR payable - long-term portion	-	603,750	28,000	631,750
Total noncurrent liabilities	<u>-</u>	<u>603,750</u>	<u>28,000</u>	<u>631,750</u>
Total liabilities	<u>252,360</u>	<u>1,729,445</u>	<u>1,400,000</u>	<u>3,381,805</u>
Net assets				
Invested in capital assets	317,750	-	-	317,750
Unrestricted	311,532	(764,668)	14,636,219	14,183,083
Total net assets	<u>\$ 629,282</u>	<u>\$ (764,668)</u>	<u>\$ 14,636,219</u>	<u>\$ 14,500,833</u>

GREENVILLE COUNTY, SOUTH CAROLINA

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

Internal Service Funds

Year Ended June 30, 2007

	Vehicle Service Center	Workers' Compensation Fund	Health and Dental Fund	Total
Operating revenues				
Charges for services	\$ 5,661,391	\$ -	\$ -	\$ 5,661,391
Premiums	-	1,524,750	19,572,062	21,096,812
Total operating revenues	<u>5,661,391</u>	<u>1,524,750</u>	<u>19,572,062</u>	<u>26,758,203</u>
Operating expenses				
Cost of materials used	4,276,136	-	-	4,276,136
Personnel services	1,081,965	-	-	1,081,965
Gas, oil, tires	30,871	-	-	30,871
Operational support	33,253	-	-	33,253
Indirect cost	10,500	-	-	10,500
Depreciation	32,214	-	-	32,214
Training, travel and conference	3,276	-	-	3,276
Other maintenance	4,832	-	-	4,832
Utilities	56,861	-	-	56,861
Equipment maintenance	54,905	-	-	54,905
Insurance	7,975	-	-	7,975
Uniforms	8,622	-	-	8,622
Administrative expenses	-	118,281	481,142	599,423
Claims	-	1,759,425	14,883,426	16,642,851
Reinsurance	-	162,773	-	162,773
Second injury assessment	-	181,479	-	181,479
Total operating expenses	<u>5,601,410</u>	<u>2,221,958</u>	<u>15,364,568</u>	<u>23,187,936</u>
Operating income (loss)	<u>59,981</u>	<u>(697,208)</u>	<u>4,207,494</u>	<u>3,570,267</u>
Nonoperating revenue				
Interest	(260)	11,275	644,120	655,135
Total nonoperating revenue	<u>(260)</u>	<u>11,275</u>	<u>644,120</u>	<u>655,135</u>
Income (loss) before transfers	59,721	(685,933)	4,851,614	4,225,402
Transfers in	-	589,779	-	589,779
Transfers out	-	-	(589,779)	(589,779)
Change in net assets	<u>59,721</u>	<u>(96,154)</u>	<u>4,261,835</u>	<u>4,225,402</u>
Total net assets - beginning	<u>569,561</u>	<u>(668,514)</u>	<u>10,374,384</u>	<u>10,275,431</u>
Total net assets - ending	<u>\$ 629,282</u>	<u>\$ (764,668)</u>	<u>\$ 14,636,219</u>	<u>\$ 14,500,833</u>

GREENVILLE COUNTY, SOUTH CAROLINA

Combining Statement of Cash Flows

Internal Service Funds

Year Ended June 30, 2007

	Vehicle Service Center	Workers' Compensation Fund	Health and Dental Fund	Total
Operating activities				
Cash received from customers	\$ 5,661,819	\$ 1,522,893	\$ 19,527,078	\$ 26,711,790
Cash paid to suppliers	(4,531,108)	(254,595)	(481,142)	(5,266,845)
Cash paid to employees	(1,071,870)	-	-	(1,071,870)
Cash paid for claims	-	(1,759,425)	(14,883,426)	(16,642,851)
Cash paid	-	4,445	-	4,445
Net cash provided by operating activities	<u>58,841</u>	<u>(486,682)</u>	<u>4,162,510</u>	<u>3,734,669</u>
Noncapital financing activities				
Transfers in	-	589,779	-	589,779
Transfers out	-	-	(589,779)	(589,779)
Net cash provided (used) by noncapital financing activities	<u>-</u>	<u>589,779</u>	<u>(589,779)</u>	<u>-</u>
Capital and related financing activities				
Net cash provided (used) by capital and				
Investing activities				
Interest	(260)	11,275	644,120	655,135
Net cash provided in investing activities	<u>(260)</u>	<u>11,275</u>	<u>644,120</u>	<u>655,135</u>
Net increase in cash and cash equivalents/investments	<u>58,581</u>	<u>114,372</u>	<u>4,216,851</u>	<u>4,389,804</u>
Cash and cash equivalents/investments				
Beginning of year	<u>79,512</u>	<u>848,152</u>	<u>11,680,260</u>	<u>12,607,924</u>
End of year	<u><u>\$ 138,093</u></u>	<u><u>\$ 962,524</u></u>	<u><u>\$ 15,897,111</u></u>	<u><u>\$ 16,997,728</u></u>
Reconciliation of operating income to net cash provided by operating activities				
Operating income (loss)	\$ 59,981	\$ (697,208)	\$ 4,207,494	\$ 3,570,267
Adjustments to reconcile operating income to net cash provided by operating activities:				
Depreciation expense	32,214	-	-	32,214
Change in assets and liabilities				
(Increase) decrease in miscellaneous receivable	428	(1,857)	(44,984)	(46,413)
Decrease in due from other funds	13,628	-	-	13,628
Increase in inventory	(6,194)	-	-	(6,194)
Increase (decrease) in accounts payable	(54,350)	4,445	-	(49,905)
Increase in accrued liabilities	3,039	-	-	3,039
Increase in compensated absences	10,095	-	-	10,095
Increase in IBNR payable	-	207,938	-	207,938
Total adjustments	<u>(1,140)</u>	<u>210,526</u>	<u>(44,984)</u>	<u>164,402</u>
Net cash provided by operating activities	<u><u>\$ 58,841</u></u>	<u><u>\$ (486,682)</u></u>	<u><u>\$ 4,162,510</u></u>	<u><u>\$ 3,734,669</u></u>

GREENVILLE COUNTY, SOUTH CAROLINA

Combining Statement of Changes in Fiduciary Assets and Liabilities

Agency Funds

Year Ended June 30, 2007

	<u>July 1, 2006</u>	<u>Additions</u>	<u>Deductions</u>	<u>June 30, 2007</u>
<u>Property Tax Fund</u>				
Assets				
Cash and equivalents	\$ 7,981,105	\$ 289,749,278	\$ 292,435,357	\$ 5,295,026
Taxes receivable	39,385,868	354,212,634	350,797,363	42,801,139
Total assets	<u>\$ 47,366,973</u>	<u>\$ 643,961,912</u>	<u>\$ 643,232,720</u>	<u>\$ 48,096,165</u>
Liabilities				
Due to other taxing units	\$ 47,366,973	\$ 643,961,912	\$ 643,232,720	\$ 48,096,165
Total liabilities	<u>\$ 47,366,973</u>	<u>\$ 643,961,912</u>	<u>\$ 643,232,720</u>	<u>\$ 48,096,165</u>
<u>Special District Debt Service Fund</u>				
Assets				
Other receivables	\$ 9,516	\$ -	\$ -	\$ 9,516
Total assets	<u>\$ 9,516</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 9,516</u>
Liabilities				
Matured interest payable	\$ 9,516	\$ -	\$ -	\$ 9,516
Total liabilities	<u>\$ 9,516</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 9,516</u>
<u>Family Court Fund</u>				
Assets				
Cash and equivalents	\$ 106,837	\$ 35,392,699	\$ 35,444,380	\$ 55,156
Total assets	<u>\$ 106,837</u>	<u>\$ 35,392,699</u>	<u>\$ 35,444,380</u>	<u>\$ 55,156</u>
Liabilities				
Due to others	\$ 106,837	\$ 35,392,699	\$ 35,444,380	\$ 55,156
Total liabilities	<u>\$ 106,837</u>	<u>\$ 35,392,699</u>	<u>\$ 35,444,380</u>	<u>\$ 55,156</u>
<u>Master in Equity Fund</u>				
Assets				
Cash and equivalents	\$ 1,163,745	\$ 24,772,478	\$ 23,669,442	\$ 2,266,781
Total assets	<u>\$ 1,163,745</u>	<u>\$ 24,772,478</u>	<u>\$ 23,669,442</u>	<u>\$ 2,266,781</u>
Liabilities				
Due to others	\$ 1,163,745	\$ 24,772,478	\$ 23,669,442	\$ 2,266,781
Total liabilities	<u>\$ 1,163,745</u>	<u>\$ 24,772,478</u>	<u>\$ 23,669,442</u>	<u>\$ 2,266,781</u>
<u>Clerk of Court Fund</u>				
Assets				
Cash and equivalents	\$ 7,526,584	\$ 7,503,707	\$ 11,093,634	\$ 3,936,657
Total assets	<u>\$ 7,526,584</u>	<u>\$ 7,503,707</u>	<u>\$ 11,093,634</u>	<u>\$ 3,936,657</u>
Liabilities				
Due to others	\$ 7,526,584	\$ 7,503,707	\$ 11,093,634	\$ 3,936,657
Total liabilities	<u>\$ 7,526,584</u>	<u>\$ 7,503,707</u>	<u>\$ 11,093,634</u>	<u>\$ 3,936,657</u>

GREENVILLE COUNTY, SOUTH CAROLINA

Combining Statement of Changes in Fiduciary Assets and Liabilities

Agency Funds

Year Ended June 30, 2007

	<u>July 1, 2006</u>	<u>Additions</u>	<u>Deductions</u>	<u>June 30, 2007</u>
<u>Pretrial Intervention Fund</u>				
Assets				
Cash and equivalents	\$ 265,380	\$ 2,465,953	\$ 2,510,238	\$ 221,095
Total assets	<u>\$ 265,380</u>	<u>\$ 2,465,953</u>	<u>\$ 2,510,238</u>	<u>\$ 221,095</u>
Liabilities				
Due to others	\$ 265,380	\$ 2,465,953	\$ 2,510,238	\$ 221,095
Total liabilities	<u>\$ 265,380</u>	<u>\$ 2,465,953</u>	<u>\$ 2,510,238</u>	<u>\$ 221,095</u>
<u>Special Districts Fund</u>				
Assets				
Cash and equivalents	\$ 26,199,020	\$ 416,285,970	\$ 421,135,840	\$ 21,349,150
Other receivables	91,544		91,544	-
Total assets	<u>\$ 26,290,564</u>	<u>\$ 416,285,970</u>	<u>\$ 421,227,384</u>	<u>\$ 21,349,150</u>
Liabilities				
Due to other taxing units	\$ 26,290,564	\$ 416,285,970	\$ 421,227,384	\$ 21,349,150
Total liabilities	<u>\$ 26,290,564</u>	<u>\$ 416,285,970</u>	<u>\$ 421,227,384</u>	<u>\$ 21,349,150</u>
<u>Total All Agency Funds</u>				
Assets				
Cash and equivalents	\$ 43,242,671	\$ 776,170,085	\$ 786,288,891	\$ 33,123,865
Taxes receivable	39,385,868	354,212,634	350,797,363	42,801,139
Other receivables	101,060	-	91,544	9,516
Total assets	<u>\$ 82,729,599</u>	<u>\$ 1,130,382,719</u>	<u>\$ 1,137,177,798</u>	<u>\$ 75,934,520</u>
Liabilities				
Due to other taxing units	\$ 73,657,537	\$ 1,060,247,882	\$ 1,064,460,104	\$ 69,445,315
Due to others	9,062,546	70,134,837	72,717,694	6,479,689
Matured interest payable	9,516	-	-	9,516
Total liabilities	<u>\$ 82,729,599</u>	<u>\$ 1,130,382,719</u>	<u>\$ 1,137,177,798</u>	<u>\$ 75,934,520</u>