

## **SUPPLEMENTARY INFORMATION**

**GREENVILLE COUNTY, SOUTH CAROLINA**

Schedule of Revenues and Expenditures  
Budget and Actual (Budget Basis)  
General Fund  
Year Ended June 30, 2010

	Original Budget	Final Budget	Actual (Budget Basis)	Positive (Negative) Variance
<b>Property taxes</b>				
Current and delinquent	\$ 72,561,716	\$ 72,561,716	\$ 71,047,725	\$ (1,513,991)
<b>County offices</b>				
Clerk of court	2,370,877	2,370,877	2,346,235	(24,642)
RMC	3,220,160	3,220,160	2,859,876	(360,284)
Probate court	843,713	843,713	791,201	(52,512)
Master in equity	1,277,650	1,277,650	1,436,291	158,641
Detention center	783,434	783,434	803,637	20,203
Sheriff	249,436	249,436	258,671	9,235
Tax collector	292,588	292,588	456,873	164,285
Magistrates	3,166,470	3,166,470	3,276,162	109,692
Information systems	110,000	110,000	117,441	7,441
General services	122,355	122,355	110,783	(11,572)
Health department	123,000	123,000	117,246	(5,754)
Building standards - codes	1,113,461	1,113,461	962,436	(151,025)
Emergency medical services	10,183,000	10,183,000	10,473,413	290,413
Planning commission	36,865	36,865	28,527	(8,338)
Law enforcement support	277,750	277,750	338,773	61,023
Engineering	12,973	12,973	25,430	12,457
Real property services	12,876	12,876	17,815	4,939
Code enforcement - zoning	23,600	23,600	20,425	(3,175)
	<u>24,220,208</u>	<u>24,220,208</u>	<u>24,441,235</u>	<u>221,027</u>
<b>Intergovernmental revenues</b>				
State of South Carolina:				
State allocations	19,589,154	19,589,154	18,356,245	(1,232,909)
Voter registration and election	12,000	12,000	12,500	500
Veterans affairs	14,200	14,200	11,163	(3,037)
Tax supplies	11,646	11,646	-	(11,646)
Accommodations tax	63,630	63,630	55,967	(7,663)
Merchants inventory tax	523,743	523,743	523,743	-
Other	125,000	125,000	54,731	(70,269)
	<u>20,339,373</u>	<u>20,339,373</u>	<u>19,014,349</u>	<u>(1,325,024)</u>
<b>Other revenues</b>				
Interest and investment income	2,000,000	2,000,000	1,642,366	(357,634)
Rents	536,970	536,970	522,242	(14,728)
Indirect costs	227,250	227,250	373,537	146,287
Sale of property and equipment	794,755	794,755	845,055	50,300
Franchise fees	2,222,000	2,222,000	2,740,852	518,852
Other	235,000	235,000	306,237	71,237
	<u>6,015,975</u>	<u>6,015,975</u>	<u>6,430,289</u>	<u>414,314</u>
<b>Total revenues</b>	<u>123,137,272</u>	<u>123,137,272</u>	<u>120,933,598</u>	<u>(2,203,674)</u>

**GREENVILLE COUNTY, SOUTH CAROLINA**

Schedule of Revenues and Expenditures  
Budget and Actual (Budget Basis)  
General Fund  
Year Ended June 30, 2010

	Original Budget	Final Budget	Actual (Budget Basis)	Positive (Negative) Variance
<b>Current expenditures</b>				
Administrative				
County Administrator				
Salaries	510,195	508,961	508,958	3
Operations	19,305	42,099	35,738	6,361
	<u>529,500</u>	<u>551,060</u>	<u>544,696</u>	<u>6,364</u>
County Attorney				
Salaries	600,330	589,339	589,336	3
Operations	48,000	48,000	35,502	12,498
	<u>648,330</u>	<u>637,339</u>	<u>624,838</u>	<u>12,501</u>
County Council				
Salaries	644,434	626,471	626,466	5
Operations	436,000	436,000	351,536	84,464
Contractual agreements	7,100	7,100	2,104	4,996
	<u>1,087,534</u>	<u>1,069,571</u>	<u>980,106</u>	<u>89,465</u>
Total administrative	<u>2,265,364</u>	<u>2,257,970</u>	<u>2,149,640</u>	<u>108,330</u>
General services				
Purchasing				
Salaries	353,749	328,487	328,484	3
Operations	17,106	17,106	15,336	1,770
Contractual agreements	2,344	2,344	1,797	547
	<u>373,199</u>	<u>347,937</u>	<u>345,617</u>	<u>2,320</u>
Financial operations				
Salaries	647,326	646,308	646,305	3
Operations	15,989	15,889	8,883	7,006
Contractual agreements	7,411	7,511	7,476	35
	<u>670,726</u>	<u>669,708</u>	<u>662,664</u>	<u>7,044</u>
Management and budget				
Salaries	563,438	560,957	560,953	4
Operations	23,000	23,000	13,952	9,048
	<u>586,438</u>	<u>583,957</u>	<u>574,905</u>	<u>9,052</u>
Information systems				
Salaries	2,731,383	2,681,642	2,681,636	6
Operations	1,834,258	1,834,258	1,803,915	30,343
Contractual agreements	345,000	345,000	344,676	324
	<u>4,910,641</u>	<u>4,860,900</u>	<u>4,830,227</u>	<u>30,673</u>
Tax collector				
Salaries	902,665	800,516	800,511	5
Operations	252,645	250,645	237,306	13,339
Contractual agreements	18,000	20,000	19,081	919
	<u>1,173,310</u>	<u>1,071,161</u>	<u>1,056,898</u>	<u>14,263</u>
Real property services				
Salaries	1,830,134	1,752,115	1,752,108	7
Operations	105,073	105,073	88,407	16,666
Contractual agreements	22,796	22,796	14,826	7,970
	<u>1,958,003</u>	<u>1,879,984</u>	<u>1,855,341</u>	<u>24,643</u>
GIS				
Salaries	434,866	431,042	431,035	7
Operations	29,290	29,290	11,163	18,127
Contractual agreements	52,810	52,810	51,853	957
	<u>516,966</u>	<u>513,142</u>	<u>494,051</u>	<u>19,091</u>
Total general services	<u>10,189,283</u>	<u>9,926,789</u>	<u>9,819,703</u>	<u>107,086</u>

**GREENVILLE COUNTY, SOUTH CAROLINA**

Schedule of Revenues and Expenditures  
Budget and Actual (Budget Basis)  
General Fund  
Year Ended June 30, 2010

	Original Budget	Final Budget	Actual (Budget Basis)	Positive (Negative) Variance
Human resources				
Human resources				
Salaries	745,083	717,232	717,230	2
Operations	32,439	32,056	27,081	4,975
Contractual agreements	6,961	6,961	4,779	2,182
	<u>784,483</u>	<u>756,249</u>	<u>749,090</u>	<u>7,159</u>
Registration and election				
Salaries	710,610	563,054	563,050	4
Operations	85,000	75,539	71,177	4,362
Contractual agreements	60,000	69,098	69,097	1
	<u>855,610</u>	<u>707,691</u>	<u>703,324</u>	<u>4,367</u>
Human relations				
Salaries	130,650	130,685	130,680	5
Operations	6,362	7,383	7,152	231
Contractual agreements	2,688	2,688	2,681	7
	<u>139,700</u>	<u>140,756</u>	<u>140,513</u>	<u>243</u>
Veterans affairs				
Salaries	270,011	269,580	269,577	3
Operations	10,415	10,157	10,134	23
Contractual agreements	3,125	3,383	3,382	1
	<u>283,551</u>	<u>283,120</u>	<u>283,093</u>	<u>27</u>
Total human resources	<u>2,063,344</u>	<u>1,887,816</u>	<u>1,876,020</u>	<u>11,796</u>
Public works				
Engineering				
Salaries	5,213,764	4,481,066	4,481,046	20
Operations	1,725,655	1,301,310	1,250,107	51,203
Contractual agreements	111,224	59,461	53,917	5,544
Capital outlay	24,714	24,714	7,169	17,545
	<u>7,075,357</u>	<u>5,866,551</u>	<u>5,792,239</u>	<u>74,312</u>
Property management				
Salaries	1,594,873	1,526,365	1,526,358	7
Operations	3,601,748	3,584,778	3,063,624	521,154
Contractual agreements	913,519	930,489	911,641	18,848
	<u>6,110,140</u>	<u>6,041,632</u>	<u>5,501,623</u>	<u>540,009</u>
Codes enforcement				
Salaries	2,140,326	2,068,150	2,068,146	4
Operations	302,736	302,736	189,030	113,706
Contractual agreements	95,374	95,374	74,142	21,232
	<u>2,538,436</u>	<u>2,466,260</u>	<u>2,331,318</u>	<u>134,942</u>
Animal Care Services				
Salaries	-	592,524	592,521	3
Operations	-	410,955	284,997	125,958
Contractual agreements	-	39,760	33,199	6,561
	<u>-</u>	<u>1,043,239</u>	<u>910,717</u>	<u>132,522</u>
Total public works	<u>15,723,933</u>	<u>15,417,682</u>	<u>14,535,897</u>	<u>881,785</u>

**GREENVILLE COUNTY, SOUTH CAROLINA**

Schedule of Revenues and Expenditures  
Budget and Actual (Budget Basis)  
General Fund  
Year Ended June 30, 2010

	Original Budget	Final Budget	Actual (Budget Basis)	Positive (Negative) Variance
Public safety				
Records				
Salaries	2,042,016	2,017,052	2,017,046	6
Operations	83,552	40,812	40,806	6
Contractual agreements	21,448	21,448	21,212	236
	<u>2,147,016</u>	<u>2,079,312</u>	<u>2,079,064</u>	<u>248</u>
Detention center				
Salaries	14,901,068	15,513,564	15,513,554	10
Operations	1,679,894	1,985,108	1,977,099	8,009
Contractual agreements	322,606	295,006	295,006	-
	<u>16,903,568</u>	<u>17,793,678</u>	<u>17,785,659</u>	<u>8,019</u>
Emergency medical services				
Salaries	12,846,987	13,276,558	13,276,550	8
Operations	1,589,504	1,622,505	1,435,471	187,034
Contractual agreements	268,543	269,017	268,969	48
	<u>14,705,034</u>	<u>15,168,080</u>	<u>14,980,990</u>	<u>187,090</u>
Indigent defense				
Salaries	153,577	143,929	143,924	5
Operations	4,459	1,785	1,702	83
Contractual agreements	791	792	791	1
	<u>158,827</u>	<u>146,506</u>	<u>146,417</u>	<u>89</u>
Forensics				
Salaries	1,830,407	1,761,534	1,761,530	4
Operations	110,943	79,770	79,728	42
Contractual agreements	118,057	113,649	113,648	1
	<u>2,059,407</u>	<u>1,954,953</u>	<u>1,954,906</u>	<u>47</u>
Total public safety	<u>35,973,852</u>	<u>37,142,529</u>	<u>36,947,036</u>	<u>195,493</u>
Elected officials - Judicial				
Circuit Solicitor				
Salaries	5,196,402	5,200,006	5,200,001	5
Operations	116,090	133,237	131,111	2,126
Contractual agreements	168,960	151,813	137,953	13,860
	<u>5,481,452</u>	<u>5,485,056</u>	<u>5,469,065</u>	<u>15,991</u>
Clerk of Court				
Salaries	3,046,859	3,005,395	3,005,390	5
Operations	215,200	214,957	162,891	52,066
Contractual agreements	38,800	39,043	39,042	1
	<u>3,300,859</u>	<u>3,259,395</u>	<u>3,207,323</u>	<u>52,072</u>
Probate Court				
Salaries	1,079,703	1,074,329	1,074,326	3
Operations	36,999	49,899	43,613	6,286
Contractual agreements	54,001	41,101	37,662	3,439
	<u>1,170,703</u>	<u>1,165,329</u>	<u>1,155,601</u>	<u>9,728</u>
Master in Equity				
Salaries	491,680	481,850	481,844	6
Operations	13,168	13,168	7,560	5,608
Contractual agreements	3,332	3,332	2,852	480
	<u>508,180</u>	<u>498,350</u>	<u>492,256</u>	<u>6,094</u>

**GREENVILLE COUNTY, SOUTH CAROLINA**

Schedule of Revenues and Expenditures  
Budget and Actual (Budget Basis)  
General Fund  
Year Ended June 30, 2010

	Original Budget	Final Budget	Actual (Budget Basis)	Positive (Negative) Variance
Magistrates				
Salaries	3,814,974	3,840,938	3,840,874	64
Operations	297,200	298,630	273,514	25,116
Contractual agreements	27,787	20,013	19,260	753
	<u>4,139,961</u>	<u>4,159,581</u>	<u>4,133,648</u>	<u>25,933</u>
Public Defender				
Operations	1,922	1,922	739	1,183
Contractual agreements	432,000	432,000	432,000	-
	<u>433,922</u>	<u>433,922</u>	<u>432,739</u>	<u>1,183</u>
Total elected officials - Judicial	<u>15,035,077</u>	<u>15,001,633</u>	<u>14,890,632</u>	<u>111,001</u>
Elected officials - Fiscal				
Treasurer				
Salaries	359,644	358,866	358,861	5
Operations	12,700	12,700	9,553	3,147
Contractual agreements	550	550	469	81
	<u>372,894</u>	<u>372,116</u>	<u>368,883</u>	<u>3,233</u>
Register of Deeds				
Salaries	980,571	939,666	939,662	4
Operations	86,356	86,356	84,908	1,448
Contractual agreements	36,848	36,848	36,810	38
	<u>1,103,775</u>	<u>1,062,870</u>	<u>1,061,380</u>	<u>1,490</u>
Auditor				
Salaries	897,990	891,364	891,360	4
Operations	21,500	21,500	17,600	3,900
Contractual agreements	6,500	6,500	5,767	733
	<u>925,990</u>	<u>919,364</u>	<u>914,727</u>	<u>4,637</u>
Board of Appeals				
Operations	2,000	2,000	1,390	610
	<u>2,000</u>	<u>2,000</u>	<u>1,390</u>	<u>610</u>
Total elected officials - fiscal	<u>2,404,659</u>	<u>2,356,350</u>	<u>2,346,380</u>	<u>9,970</u>
Elected officials - law enforcement				
Sheriff				
Salaries	29,899,797	29,656,308	29,656,300	8
Operations	3,208,700	3,251,464	3,214,890	36,574
Contractual agreements	411,155	368,391	256,253	112,138
Capital outlay	110,745	110,745	109,444	1,301
	<u>33,630,397</u>	<u>33,386,908</u>	<u>33,236,887</u>	<u>150,021</u>
Coroner				
Salaries	446,824	458,537	458,533	4
Operations	52,000	57,603	57,604	(1)
	<u>498,824</u>	<u>516,140</u>	<u>516,137</u>	<u>3</u>
County Medical Examiner				
Operations	350,000	348,309	346,964	1,345
	<u>350,000</u>	<u>348,309</u>	<u>346,964</u>	<u>1,345</u>
Total elected officials - law enforcement	<u>34,479,221</u>	<u>34,251,357</u>	<u>34,099,988</u>	<u>151,369</u>

**GREENVILLE COUNTY, SOUTH CAROLINA**

Schedule of Revenues and Expenditures  
Budget and Actual (Budget Basis)  
General Fund  
Year Ended June 30, 2010

	Original Budget	Final Budget	Actual (Budget Basis)	Positive (Negative) Variance
Boards, commissions and others				
Legislative Delegation				
Salaries	29,437	24,262	24,258	4
Operations	6,000	6,000	5,162	838
	<u>35,437</u>	<u>30,262</u>	<u>29,420</u>	<u>842</u>
Agencies and social service agencies				
Lump sum appropriations	1,156,117	1,156,117	1,155,056	1,061
	<u>1,156,117</u>	<u>1,156,117</u>	<u>1,155,056</u>	<u>1,061</u>
Planning				
Salaries	1,010,468	1,012,334	1,012,330	4
Operations	47,133	47,133	38,671	8,462
Contractual agreements	60,087	60,087	11,331	48,756
	<u>1,117,688</u>	<u>1,119,554</u>	<u>1,062,332</u>	<u>57,222</u>
Non-departmental				
Salaries	21,598	-	-	-
Operations	2,436,500	2,164,004	1,258,262	905,742
Contractual agreements	165,000	165,000	68,463	96,537
Capital outlay	50,000	50,000	-	50,000
	<u>2,673,098</u>	<u>2,379,004</u>	<u>1,326,725</u>	<u>1,052,279</u>
Employee benefit fund				
Salaries	372,232	558,342	164,179	394,163
Operations	18,100	22,000	21,150	850
	<u>390,332</u>	<u>580,342</u>	<u>185,329</u>	<u>395,013</u>
Total boards, commissions and others	<u>5,372,672</u>	<u>5,265,279</u>	<u>3,758,862</u>	<u>1,506,417</u>
Total expenditures	<u>123,507,405</u>	<u>123,507,405</u>	<u>120,424,158</u>	<u>3,083,247</u>
Excess of revenues over expenditures	<u>(370,133)</u>	<u>(370,133)</u>	<u>509,440</u>	<u>879,573</u>
Other financing sources (uses)				
Transfers in	7,224,000	7,224,000	7,224,000	-
Transfers out	(7,062,256)	(7,062,256)	(6,981,858)	80,398
Unrealized gain - investments	-	-	-	-
Fund balance usage	208,389	208,389	-	(208,389)
	<u>370,133</u>	<u>370,133</u>	<u>242,142</u>	<u>(127,991)</u>
Excess of revenues and other financing sources over expenditures and other financing uses	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 751,582</u>	<u>\$ 751,582</u>

**GREENVILLE COUNTY, SOUTH CAROLINA**  
**Required Supplemental Information**  
**Other Postemployment Benefits - Defined Benefit Health Care Plan**  
**Schedule of Funding Progress and Employer Contributions**  
**Year Ended June 30, 2010**

**Schedule of Funding Progress**

Actuarial Valuation Date	Actuarial Value of Assets	Actuarial Accrued Liability (AAL)	Unfunded AAL (UAAL)	Funded Payroll	Covered Payroll	UAAL as a Percentage of Covered Payroll
	(a)	(b)	(b - a)	(a/b)	(c)	((b - a)/ c)
June 1, 2007	\$ -	\$8,458,000	\$8,458,000	0.00%	\$75,022,395	11.30%
June 1, 2008	-	8,900,000	8,900,000	0.00%	79,482,997	11.20%
June 1, 2009	-	11,690,000	11,690,000	0.00%	81,082,682	14.40%

**Schedule of Employer Contributions**

Fiscal Year Ending	Annual Required Contribution (ARC)	Actual Contributions	Percent Funded
June 30, 2008	737,000	272,000	36.9%
June 30, 2009	776,000	275,000	35.4%
June 30, 2010	957,000	548,000	57.3%

**GREENVILLE COUNTY, SOUTH CAROLINA**

Combining Balance Sheet

Federal and State Grants

June 30, 2010

	Sheriff Federal Sharing	Circuit Solicitor Seized Funds	E-911
	<u>                    </u>	<u>                    </u>	<u>                    </u>
<b>Assets</b>			
Cash and cash equivalents	\$ 152,923	\$ 199,659	\$ 1,364,337
Other	400	2,152	4,690
Due from other governmental units	-	-	-
<b>Total assets</b>	<u>\$ 153,323</u>	<u>\$ 201,811</u>	<u>\$ 1,369,027</u>
<b>Liabilities and fund balances</b>			
Liabilities:			
Accounts payable	\$ 2,179	\$ 167	\$ 3,437
Accrued liabilities	-	-	54,626
Deferred revenue	-	-	-
Due to other funds	-	-	-
Other liabilities	-	-	-
Total liabilities	<u>2,179</u>	<u>167</u>	<u>58,063</u>
Fund balances:			
Undesignated	<u>151,144</u>	<u>201,644</u>	<u>1,310,964</u>
Total fund balances	<u>151,144</u>	<u>201,644</u>	<u>1,310,964</u>
<b>Total liabilities and fund balances</b>	<u>\$ 153,323</u>	<u>\$ 201,811</u>	<u>\$ 1,369,027</u>

Sheriff's Narcotics Funds	Solicitor Expungement	Solicitor Estreatment	Miscellaneous Other Grants	Total Federal and State Grants
\$ 162,803	\$ 271,089	\$ 133,709	\$ 2,434,964	\$ 4,719,484
728	1,176	542	500,822	510,510
-	-	-	3,219,296	3,219,296
<u>\$ 163,531</u>	<u>\$ 272,265</u>	<u>\$ 134,251</u>	<u>\$ 6,155,082</u>	<u>\$ 8,449,290</u>
\$ 4,587	\$ -	\$ 2,500	\$ 977,976	\$ 990,846
-	-	-	520,162	574,788
-	-	-	1,621,553	1,621,553
-	-	-	377,876	377,876
-	-	-	1,379	1,379
<u>4,587</u>	<u>-</u>	<u>2,500</u>	<u>3,498,946</u>	<u>3,566,442</u>
158,944	272,265	131,751	2,656,136	4,882,848
<u>158,944</u>	<u>272,265</u>	<u>131,751</u>	<u>2,656,136</u>	<u>4,882,848</u>
\$ 163,531	\$ 272,265	\$ 134,251	\$ 6,155,082	\$ 8,449,290

## GREENVILLE COUNTY, SOUTH CAROLINA

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

Federal and State Grants

Year Ended June 30, 2010

	Sheriff Federal Sharing	Circuit Solicitor Seized Funds	E-911
<b>Revenues</b>			
Intergovernmental	\$ 177,935	\$ -	\$ 883,842
Fees	-	-	1,307,693
Interest and investment income	1,342	1,823	11,998
Other	941	50,077	18,490
Total revenues	180,218	51,900	2,222,023
<b>Expenditures</b>			
Current:			
Public works	-	-	-
Public safety	-	-	-
Judicial services	-	101,305	-
Law enforcement services	33,088	-	1,723,651
Boards, commission & others	-	-	-
Capital outlay	13,900	-	-
Total expenditures	46,988	101,305	1,723,651
<b>Excess (deficiency) of revenues over (under) expenditures</b>	133,230	(49,405)	498,372
<b>Other financing sources</b>			
Transfers in	-	-	-
Total other financing sources	-	-	-
<b>Net change in fund balances</b>	133,230	(49,405)	498,372
<b>Fund balance - beginning</b>	17,914	251,049	812,592
<b>Fund balance - ending</b>	\$ 151,144	\$ 201,644	\$ 1,310,964

Sheriff's Narcotics Funds	Solicitor Expungement	Solicitor Estreatment	Miscellaneous Other Grants	Total Federal and State Grants
\$ -	\$ -	\$ -	\$ 18,478,255	\$ 19,540,032
-	-	-	-	1,307,693
1,495	2,575	1,199	-	20,432
116,564	177,078	90,912	1,993,705	2,447,767
<u>118,059</u>	<u>179,653</u>	<u>92,111</u>	<u>20,471,960</u>	<u>23,315,924</u>
-	-	-	898,928	898,928
-	-	-	468,723	468,723
-	115,417	62,112	5,258,531	5,537,365
109,219	-	-	2,022,924	3,888,882
-	-	-	12,503,173	12,503,173
46,560	-	-	357,588	418,048
<u>155,779</u>	<u>115,417</u>	<u>62,112</u>	<u>21,509,867</u>	<u>23,715,119</u>
<u>(37,720)</u>	<u>64,236</u>	<u>29,999</u>	<u>(1,037,907)</u>	<u>(399,195)</u>
-	-	-	181,858	181,858
-	-	-	181,858	181,858
(37,720)	64,236	29,999	(856,049)	(217,337)
<u>196,664</u>	<u>208,029</u>	<u>101,752</u>	<u>3,512,185</u>	<u>5,100,185</u>
<u>\$ 158,944</u>	<u>\$ 272,265</u>	<u>\$ 131,751</u>	<u>\$ 2,656,136</u>	<u>\$ 4,882,848</u>

**GREENVILLE COUNTY, SOUTH CAROLINA**

Combining Schedule of Revenues, Expenditures and Changes in Fund Balances

Miscellaneous Other Grants

Year Ended June 30, 2010

	Victim Witness Services 46.8	Child Support Enforcement Title IV-D Unit Costs	Child Support Enforcement Title IV-D Incentives	Child Support Enforcement Title IV-D Warrants
<b>Revenues</b>				
Intergovernmental	\$ 1,694	\$ 541,465	\$ 104,295	\$ 75,694
Other	-	-	-	-
Total revenues	<u>1,694</u>	<u>541,465</u>	<u>104,295</u>	<u>75,694</u>
<b>Expenditures</b>				
Current:				
Public works	-	-	-	-
Public safety	-	-	-	-
Judicial services	156,841	541,465	118,842	75,694
Law enforcement services	-	-	-	-
Boards, commission & others	-	-	-	-
Capital outlay	-	-	7,713	-
Total expenditures	<u>156,841</u>	<u>541,465</u>	<u>126,555</u>	<u>75,694</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>(155,147)</u>	<u>-</u>	<u>(22,260)</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>	(155,147)	-	(22,260)	-
<b>Fund balance - beginning</b>	<u>453,258</u>	<u>-</u>	<u>334,233</u>	<u>-</u>
<b>Fund balance - ending</b>	<u>\$ 298,111</u>	<u>\$ -</u>	<u>\$ 311,973</u>	<u>\$ -</u>

ARRA Criminal Domestic Violence 1GSO9109	Clerk of Court Bondsman Fees	Green Hill/ Club Drive waterlines	Victim's Bill of Rights	Victim Witness State Grant	Special Grant Assistance Solicitor	Community Forum - Palmetto Project
\$ 608	\$ -	\$ -	\$ 715,594	\$ 50,385	\$ 943,394	\$ -
-	20,570	94,500	-	-	915,679	15,550
<u>608</u>	<u>20,570</u>	<u>94,500</u>	<u>715,594</u>	<u>50,385</u>	<u>1,859,073</u>	<u>15,550</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
608	38,062	-	864,383	50,385	1,886,545	-
-	-	-	-	-	-	-
-	-	94,500	-	-	-	12,753
-	-	-	-	-	-	-
<u>608</u>	<u>38,062</u>	<u>94,500</u>	<u>864,383</u>	<u>50,385</u>	<u>1,886,545</u>	<u>12,753</u>
-	(17,492)	-	(148,789)	-	(27,472)	2,797
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	(17,492)	-	(148,789)	-	(27,472)	2,797
-	43,959	-	87,076	-	27,472	4,548
<u>\$ -</u>	<u>\$ 26,467</u>	<u>\$ -</u>	<u>\$ (61,713)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 7,345</u>

**GREENVILLE COUNTY, SOUTH CAROLINA**

Combining Schedule of Revenues, Expenditures and Changes in Fund Balances  
Miscellaneous Other Grants  
Year Ended June 30, 2010

	<u>GE Funding</u>	<u>Seized Funds Sheriff</u>	<u>Drug Court Funding</u>	<u>EMS Donations</u>
<b>Revenues</b>				
Intergovernmental	\$ 999,983	\$ -	\$ 165,313	\$ -
Other	-	195,282	-	31,193
Total revenues	<u>999,983</u>	<u>195,282</u>	<u>165,313</u>	<u>31,193</u>
<b>Expenditures</b>				
Current:				
Public works	-	-	-	-
Public safety	-	-	-	11,455
Judicial services	-	-	245,276	-
Law enforcement services	-	173,090	-	-
Boards, commission & others	999,983	-	-	-
Capital outlay	-	14,574	-	-
Total expenditures	<u>999,983</u>	<u>187,664</u>	<u>245,276</u>	<u>11,455</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>-</u>	<u>7,618</u>	<u>(79,963)</u>	<u>19,738</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>	-	7,618	(79,963)	19,738
<b>Fund balance - beginning</b>	<u>-</u>	<u>73,257</u>	<u>412,599</u>	<u>17,599</u>
<b>Fund balance - ending</b>	<u>\$ -</u>	<u>\$ 80,875</u>	<u>\$ 332,636</u>	<u>\$ 37,337</u>

EMS Grant-in-Aid FY10	Sheriff's Bench Warrants	MCI Kid Safety	School Resource Officers	DUI Prosecution 33.1	False Alarm Fees	Solicitor CDV 33.9
\$ 41,861	\$ 22,779	\$ -	\$ 675,392	\$ -	\$ -	\$ -
-	-	8,620	-	-	103,535	-
<u>41,861</u>	<u>22,779</u>	<u>8,620</u>	<u>675,392</u>	<u>-</u>	<u>103,535</u>	<u>-</u>
-	-	-	-	-	-	-
47,805	16,556	-	-	-	-	-
-	-	-	-	51,694	-	40,712
-	-	581	675,392	-	163,919	-
-	-	-	-	-	-	-
-	6,223	-	-	-	6,790	-
<u>47,805</u>	<u>22,779</u>	<u>581</u>	<u>675,392</u>	<u>51,694</u>	<u>170,709</u>	<u>40,712</u>
<u>(5,944)</u>	<u>-</u>	<u>8,039</u>	<u>-</u>	<u>(51,694)</u>	<u>(67,174)</u>	<u>(40,712)</u>
<u>5,944</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>5,944</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	8,039	-	(51,694)	(67,174)	(40,712)
-	-	8,685	-	51,694	241,676	145,300
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 16,724</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 174,502</u>	<u>\$ 104,588</u>

**GREENVILLE COUNTY, SOUTH CAROLINA**

Combining Schedule of Revenues, Expenditures and Changes in Fund Balances  
Miscellaneous Other Grants  
Year Ended June 30, 2010

	<u>Homeless Prevention Rapid Rehousing</u>	<u>Study Juvenile Drug Court</u>	<u>ARRA Diesel Emission EQ-0-710</u>	<u>Hazardous Substance Fee</u>
<b>Revenues</b>				
Intergovernmental	\$ 31,764	\$ -	\$ 4,721	\$ -
Other	-	13,000	-	32,100
Total revenues	<u>31,764</u>	<u>13,000</u>	<u>4,721</u>	<u>32,100</u>
<b>Expenditures</b>				
Current:				
Public works	-	-	4,721	-
Public safety	-	-	-	-
Judicial services	-	3,261	-	-
Law enforcement services	-	-	-	-
Boards, commission & others	29,504	-	-	-
Capital outlay	-	-	-	-
Total expenditures	<u>29,504</u>	<u>3,261</u>	<u>4,721</u>	<u>-</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>2,260</u>	<u>9,739</u>	<u>-</u>	<u>32,100</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>	2,260	9,739	-	32,100
<b>Fund balance - beginning</b>	<u>-</u>	<u>3,643</u>	<u>-</u>	<u>-</u>
<b>Fund balance - ending</b>	<u>\$ 2,260</u>	<u>\$ 13,382</u>	<u>\$ -</u>	<u>\$ 32,100</u>

Directional Tourism/ Signage	Accommodations Tax	GCEDC Pass-Through Funding	Circuit Defender State	Circuit Defender Civil/Probate	Comprehensive Plan	FTA Section 8
\$ -	\$ 644,347	\$ -	\$ 843,353	\$ 379,173	\$ -	\$ 79,725
-	-	265,818	-	-	-	-
-	644,347	265,818	843,353	379,173	-	79,725
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	805,590	379,173	-	-
-	-	-	-	-	-	-
-	574,070	309,300	-	-	333	79,725
-	-	-	37,763	-	-	-
-	574,070	309,300	843,353	379,173	333	79,725
-	70,277	(43,482)	-	-	(333)	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	70,277	(43,482)	-	-	(333)	-
10,000	373,273	43,482	-	-	334	-
\$ 10,000	\$ 443,550	\$ -	\$ -	\$ -	\$ 1	\$ -

**GREENVILLE COUNTY, SOUTH CAROLINA**

Combining Schedule of Revenues, Expenditures and Changes in Fund Balances  
Miscellaneous Other Grants  
Year Ended June 30, 2010

	<u>Facilities Rental</u>	<u>Court Fee Funding for Solicitors</u>	<u>WIA ARRA Youth ARRA-8Y004</u>	<u>Emergency Preparedness</u>
<b>Revenues</b>				
Intergovernmental	\$ -	\$ 15,931	\$ 1,138,497	\$ -
Other	<u>1,465</u>	<u>-</u>	<u>-</u>	<u>15,020</u>
Total revenues	<u>1,465</u>	<u>15,931</u>	<u>1,138,497</u>	<u>15,020</u>
<b>Expenditures</b>				
Current:				
Public works	5,169	-	-	-
Public safety	-	-	-	-
Judicial services	-	-	-	-
Law enforcement services	-	-	-	814
Boards, commission & others	-	-	1,138,497	-
Capital outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>5,169</u>	<u>-</u>	<u>1,138,497</u>	<u>814</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>(3,704)</u>	<u>15,931</u>	<u>-</u>	<u>14,206</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>	(3,704)	15,931	-	14,206
<b>Fund balance - beginning</b>	<u>8,418</u>	<u>81,213</u>	<u>-</u>	<u>62,062</u>
<b>Fund balance - ending</b>	<u>\$ 4,714</u>	<u>\$ 97,144</u>	<u>\$ -</u>	<u>\$ 76,268</u>

	<u>Home Incarceration</u>	<u>Work Release</u>	<u>JAG 2009DJBX0060</u>	<u>Waste Tire FY09</u>	<u>Waste Oil FY09</u>	<u>Victim Services Unit Enhancement</u>	<u>Palmetto Pride FY08</u>
\$	-	\$ -	249,209	\$ 86,555	\$ 9,779	\$ (643)	\$ (507)
	-	72,123	-	-	-	-	-
	-	72,123	249,209	86,555	9,779	(643)	(507)
	-	-	-	86,555	9,779	-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	62,257	103,582	249,209	-	-	(643)	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	62,257	103,582	249,209	86,555	9,779	(643)	-
	(62,257)	(31,459)	-	-	-	-	(507)
	62,256	-	-	-	-	-	-
	62,256	-	-	-	-	-	-
	(1)	(31,459)	-	-	-	-	(507)
	1	84,516	-	-	-	-	507
\$	-	\$ 53,057	-	\$ -	\$ -	\$ -	\$ -

**GREENVILLE COUNTY, SOUTH CAROLINA**

Combining Schedule of Revenues, Expenditures and Changes in Fund Balances  
Miscellaneous Other Grants  
Year Ended June 30, 2010

	<u>HUD Housing Counseling HC080498019</u>	<u>Wachovia/ Greenville Housing Future</u>	<u>Greenville Housing Fund</u>	<u>The Key Housing Counseling</u>
<b>Revenues</b>				
Intergovernmental	\$ 32,546	\$ -	\$ -	\$ 47,408
Other	-	-	13,000	-
Total revenues	<u>32,546</u>	<u>-</u>	<u>13,000</u>	<u>47,408</u>
<b>Expenditures</b>				
Current:				
Public works	-	-	-	-
Public safety	-	-	-	-
Judicial services	-	-	-	-
Law enforcement services	-	-	-	-
Boards, commission & others	37,481	65	18,681	47,408
Capital outlay	-	-	-	-
Total expenditures	<u>37,481</u>	<u>65</u>	<u>18,681</u>	<u>47,408</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>(4,935)</u>	<u>(65)</u>	<u>(5,681)</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>	 (4,935)	 (65)	 (5,681)	 -
<b>Fund balance - beginning</b>	<u>4,935</u>	<u>65</u>	<u>5,681</u>	<u>-</u>
<b>Fund balance - ending</b>	\$ <u><u>-</u></u>	\$ <u><u>-</u></u>	\$ <u><u>-</u></u>	\$ <u><u>-</u></u>

<u>Vehicle Insurance Recovery</u>	<u>Bank of America Counseling</u>	<u>American Dream</u>	<u>Encroachment Fee</u>	<u>Palmetto Pride Enforcement Sheriff</u>	<u>Project Teal</u>	<u>Sex Offender Program</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 150,000	\$ -
<u>20,554</u>	<u>34,130</u>	<u>-</u>	<u>44,350</u>	<u>-</u>	<u>-</u>	<u>12,151</u>
<u>20,554</u>	<u>34,130</u>	<u>-</u>	<u>44,350</u>	<u>-</u>	<u>150,000</u>	<u>12,151</u>
-	-	-	45,248	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	99	-	4,455
-	-	7,430	-	-	150,000	-
-	-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>7,430</u>	<u>45,248</u>	<u>99</u>	<u>150,000</u>	<u>4,455</u>
<u>20,554</u>	<u>34,130</u>	<u>(7,430)</u>	<u>(898)</u>	<u>(99)</u>	<u>-</u>	<u>7,696</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>
20,554	34,130	(7,430)	(898)	(99)	-	7,696
<u>70,906</u>	<u>-</u>	<u>30,813</u>	<u>363,670</u>	<u>99</u>	<u>-</u>	<u>14,819</u>
<u>\$ 91,460</u>	<u>\$ 34,130</u>	<u>\$ 23,383</u>	<u>\$ 362,772</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 22,515</u>

**GREENVILLE COUNTY, SOUTH CAROLINA**

Combining Schedule of Revenues, Expenditures and Changes in Fund Balances  
Miscellaneous Other Grants  
Year Ended June 30, 2010

	Cytec #S1759	SCJAG Firearms Safety Lab	EOD Team Enhancement 8SHSP08	LEMPG 9EMPG01
<b>Revenues</b>				
Intergovernmental	\$ 205,771	\$ 75,833	\$ 56,567	\$ 40,901
Other	-	-	-	-
Total revenues	<u>205,771</u>	<u>75,833</u>	<u>56,567</u>	<u>40,901</u>
<b>Expenditures</b>				
Current:				
Public works	-	-	-	-
Public safety	-	-	-	-
Judicial services	-	-	-	-
Law enforcement services	-	-	56,567	40,901
Boards, commission & others	207,771	-	-	-
Capital outlay	-	75,833	-	-
Total expenditures	<u>207,771</u>	<u>75,833</u>	<u>56,567</u>	<u>40,901</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>(2,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Other financing sources (uses)</b>				
Transfers in	<u>2,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>2,000</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>Animal Care Donations</u>	<u>Citizen Corps 8CCP01</u>	<u>Victim Witness Contributions</u>	<u>LEMPG FY10 10EMPG01</u>	<u>Wachovia Consumer Ed for Elderly</u>	<u>Stormwater Workshop</u>	<u>Pandemic Influenza</u>
\$ -	\$ 4,374	\$ -	\$ 12,222	\$ -	\$ -	\$ (4,800)
12,985	-	-	-	50,000	-	-
<u>12,985</u>	<u>4,374</u>	<u>-</u>	<u>12,222</u>	<u>50,000</u>	<u>-</u>	<u>(4,800)</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	4,374	-	12,222	-	-	-
8,580	-	-	-	41,071	-	-
-	-	-	-	-	-	-
<u>8,580</u>	<u>4,374</u>	<u>-</u>	<u>12,222</u>	<u>41,071</u>	<u>-</u>	<u>-</u>
<u>4,405</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>8,929</u>	<u>-</u>	<u>(4,800)</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
4,405	-	-	-	8,929	-	(4,800)
9,068	-	2,746	-	-	1,596	4,800
<u>\$ 13,473</u>	<u>\$ -</u>	<u>\$ 2,746</u>	<u>\$ -</u>	<u>\$ 8,929</u>	<u>\$ 1,596</u>	<u>\$ -</u>

**GREENVILLE COUNTY, SOUTH CAROLINA**

Combining Schedule of Revenues, Expenditures and Changes in Fund Balances  
Miscellaneous Other Grants  
Year Ended June 30, 2010

	<u>Palmetto Pride FY09</u>	<u>Emergency Watershed</u>	<u>Gas Can Exchange/ Car Care</u>	<u>WIA Dislocated Worker 8DW004</u>
<b>Revenues</b>				
Intergovernmental	\$ -	\$ 2,677	\$ -	\$ 99,563
Other	(146)	-	-	-
Total revenues	<u>(146)</u>	<u>2,677</u>	<u>-</u>	<u>99,563</u>
<b>Expenditures</b>				
Current:				
Public works	5,350	2,677	24	-
Public safety	-	-	-	-
Judicial services	-	-	-	-
Law enforcement services	-	-	-	-
Boards, commission & others	-	-	-	99,563
Capital outlay	-	-	-	-
Total expenditures	<u>5,350</u>	<u>2,677</u>	<u>24</u>	<u>99,563</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>(5,496)</u>	<u>-</u>	<u>(24)</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>	(5,496)	-	(24)	-
<b>Fund balance - beginning</b>	<u>5,496</u>	<u>-</u>	<u>24</u>	<u>-</u>
<b>Fund balance - ending</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

<u>JAG 2008DJBX0368</u>	<u>JAG Recovery Act 2009SBB90193</u>	<u>HUD HC090421164/ HC090423048</u>	<u>Fair Housing (GCRA)</u>	<u>Fair Housing (City)</u>	<u>Planning Commission</u>	<u>LEMPG 8EMPG01</u>
\$ 10,302	\$ 584,728	\$ 57,908	\$ 40,000	\$ 12,500	\$ 712,246	\$ 16,811
-	-	-	-	-	-	-
<u>10,302</u>	<u>584,728</u>	<u>57,908</u>	<u>40,000</u>	<u>12,500</u>	<u>712,246</u>	<u>16,811</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
10,302	376,036	-	-	-	-	16,811
-	-	57,908	40,000	12,500	823,904	-
-	208,692	-	-	-	-	-
<u>10,302</u>	<u>584,728</u>	<u>57,908</u>	<u>40,000</u>	<u>12,500</u>	<u>823,904</u>	<u>16,811</u>
-	-	-	-	-	(111,658)	-
-	-	-	-	-	111,658	-
-	-	-	-	-	111,658	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**GREENVILLE COUNTY, SOUTH CAROLINA**

Combining Schedule of Revenues, Expenditures and Changes in Fund Balances

Miscellaneous Other Grants

Year Ended June 30, 2010

	Cooley Bridge Rd Waterlines	WIA Trade Adjustment 8TAA004	WIA Dislocated Worker 9DW004	WIA Trade Adjustment 9TAA-004
<b>Revenues</b>				
Intergovernmental	\$ 1,000	\$ 26,452	\$ 1,135,565	\$ 664,792
Other	5,824	-	-	-
Total revenues	<u>6,824</u>	<u>26,452</u>	<u>1,135,565</u>	<u>664,792</u>
<b>Expenditures</b>				
Current:				
Public works	-	-	-	-
Public safety	-	-	-	-
Judicial services	-	-	-	-
Law enforcement services	-	-	-	-
Boards, commission & others	31,200	26,452	1,135,565	664,792
Capital outlay	-	-	-	-
Total expenditures	<u>31,200</u>	<u>26,452</u>	<u>1,135,565</u>	<u>664,792</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>(24,376)</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>	(24,376)	-	-	-
<b>Fund balance - beginning</b>	<u>26,709</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund balance - ending</b>	<u>\$ 2,333</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

WIA Youth 9Y004	WIA Incumbent Worker 9IWT004	WIA ARRA Adult Ed 8AES004	WIA Incentives 8INC004	WIA Rapid Response 9RRIW01	WIA Rapid Response Add 9RRA004	EMS Apprenticeship 9APP010
\$ 993,193	\$ 133,857	\$ 94,329	\$ 88,412	\$ 53,114	\$ 500,000	\$ 15,325
-	-	-	-	-	-	-
<u>993,193</u>	<u>133,857</u>	<u>94,329</u>	<u>88,412</u>	<u>53,114</u>	<u>500,000</u>	<u>15,325</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	15,325
-	-	-	-	-	-	-
-	-	-	-	-	-	-
993,193	133,857	94,329	88,412	53,114	500,000	-
-	-	-	-	-	-	-
<u>993,193</u>	<u>133,857</u>	<u>94,329</u>	<u>88,412</u>	<u>53,114</u>	<u>500,000</u>	<u>15,325</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**GREENVILLE COUNTY, SOUTH CAROLINA**

Combining Schedule of Revenues, Expenditures and Changes in Fund Balances

Miscellaneous Other Grants

Year Ended June 30, 2010

	WIA Reserve Funds 8SRF004	WIA ARRA Dislocated Worker ARRA-8DW004	WIA ARRA Adult ARRA-8A004	WIA ARRA State Reserve 9ARSF04
<b>Revenues</b>				
Intergovernmental	\$ 96,032	\$ 1,305,303	\$ 411,559	\$ 616,793
Other	-	-	-	-
Total revenues	<u>96,032</u>	<u>1,305,303</u>	<u>411,559</u>	<u>616,793</u>
<b>Expenditures</b>				
Current:				
Public works	-	-	-	-
Public safety	-	-	-	-
Judicial services	-	-	-	-
Law enforcement services	-	-	-	-
Boards, commission & others	96,032	1,305,303	411,559	616,793
Capital outlay	-	-	-	-
Total expenditures	<u>96,032</u>	<u>1,305,303</u>	<u>411,559</u>	<u>616,793</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>

Diesel Emission EQ-9-904	FEMA Flood Mitigation	ARRA Energy Efficient DE-EE0000947	BZPP FY08 8BZPP01	WIA Incentive 9INC004	Cove at Butler Springs Phase II	St. Mark's Pointe
\$ 22,076	\$ 275,122	\$ 432,912	\$ 45,300	\$ 13,108	\$ -	\$ -
-	-	-	-	-	8,193	1,102
<u>22,076</u>	<u>275,122</u>	<u>432,912</u>	<u>45,300</u>	<u>13,108</u>	<u>8,193</u>	<u>1,102</u>
22,076	275,122	432,912	-	-	8,193	1,102
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	45,300	-	-	-
-	-	-	-	13,108	-	-
-	-	-	-	-	-	-
<u>22,076</u>	<u>275,122</u>	<u>432,912</u>	<u>45,300</u>	<u>13,108</u>	<u>8,193</u>	<u>1,102</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

**GREENVILLE COUNTY, SOUTH CAROLINA**

Combining Schedule of Revenues, Expenditures and Changes in Fund Balances

Miscellaneous Other Grants

Year Ended June 30, 2010

	WIA Incentives 7INC004	Register of Deeds Fees	Drug Abuse Program	WIA Incumbent Worker 8IWT004
<b>Revenues</b>				
Intergovernmental	\$ 8,603	\$ -	\$ -	\$ 226,534
Other	-	4,300	-	-
Total revenues	<u>8,603</u>	<u>4,300</u>	<u>-</u>	<u>226,534</u>
<b>Expenditures</b>				
Current:				
Public works	-	-	-	-
Public safety	-	-	377,582	-
Judicial services	-	-	-	-
Law enforcement services	-	-	-	-
Boards, commission & others	8,603	-	-	226,534
Capital outlay	-	-	-	-
Total expenditures	<u>8,603</u>	<u>-</u>	<u>377,582</u>	<u>226,534</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>-</u>	<u>4,300</u>	<u>(377,582)</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>	-	4,300	(377,582)	-
<b>Fund balance - beginning</b>	<u>-</u>	<u>2,009</u>	<u>377,582</u>	<u>-</u>
<b>Fund balance - ending</b>	<u>\$ -</u>	<u>\$ 6,309</u>	<u>\$ -</u>	<u>\$ -</u>

<u>FY07 SHSP 7SHSP16</u>	<u>WIA Youth 8Y004</u>	<u>Auditor Fees</u>	<u>WIA Adult 8A004</u>	<u>WIA Adult 9A004</u>	<u>Total Miscellaneous Other Grants</u>
\$ 27,656	\$ 307,758	\$ -	\$ 130,554	\$ 874,988	\$ 18,478,255
-	-	2,807	-	-	1,993,705
<u>27,656</u>	<u>307,758</u>	<u>2,807</u>	<u>130,554</u>	<u>874,988</u>	<u>20,471,960</u>
-	-	-	-	-	898,928
-	-	-	-	-	468,723
-	-	-	-	-	5,258,531
27,656	-	-	-	-	2,022,924
-	307,758	-	130,554	874,988	12,503,173
-	-	-	-	-	357,588
<u>27,656</u>	<u>307,758</u>	<u>-</u>	<u>130,554</u>	<u>874,988</u>	<u>21,509,867</u>
-	-	2,807	-	-	(1,037,907)
-	-	-	-	-	181,858
-	-	-	-	-	181,858
-	-	2,807	-	-	(856,049)
-	-	22,362	-	-	3,512,185
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 25,169</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,656,136</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.

Special Source Revenue Bonds – This fund is used to account for principal and interest payments on the County’s special source revenue bonds.

### **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  
Capital Projects Reserve  
Capital Leases  
Facilities Projects

## GREENVILLE COUNTY, SOUTH CAROLINA

### Combining Balance Sheet Nonmajor Governmental Funds June 30, 2010

	Special Revenue Funds	Debt Service Funds	Capital Project Funds	Total Nonmajor Governmental Funds
<b>Assets</b>				
Cash and cash equivalents	\$ 18,480,574	\$ 4,302,809	\$ 15,404,209	\$ 38,187,592
Taxes receivable	1,172,943	810,996	-	1,983,939
Other	115,880	23,548	59,317	198,745
Investments	-	1,425,339	-	1,425,339
<b>Total assets</b>	<b>\$ 19,769,397</b>	<b>\$ 6,562,692</b>	<b>\$ 15,463,526</b>	<b>\$ 41,795,615</b>
<b>Liabilities and fund balances</b>				
Liabilities:				
Accounts payable	\$ 945,910	\$ -	\$ 95,245	\$ 1,041,155
Accrued liabilities	186,734	-	-	186,734
Deferred revenue	515,000	710,000	-	1,225,000
Due to other funds	-	-	969,443	969,443
Due to others	-	-	670,071	670,071
Total liabilities	1,647,644	710,000	1,734,759	4,092,403
Fund balances:				
Debt service	-	5,852,692	-	5,852,692
Undesignated	18,121,753	-	13,728,767	31,850,520
Total fund balances	18,121,753	5,852,692	13,728,767	37,703,212
<b>Total liabilities and fund balances</b>	<b>\$ 19,769,397</b>	<b>\$ 6,562,692</b>	<b>\$ 15,463,526</b>	<b>\$ 41,795,615</b>

**GREENVILLE COUNTY, SOUTH CAROLINA**

Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
 Nonmajor Governmental Funds  
 Year Ended June 30, 2010

	Special Revenue Funds	Debt Service Funds	Capital Project Funds	Total Nonmajor Governmental Funds
<b>Revenues</b>				
Property taxes	\$ 9,999,429	\$ 4,715,543	\$ -	\$ 14,714,972
Intergovernmental	750,927	6,319,899	-	7,070,826
Hospitality tax	6,690,579	-	-	6,690,579
Fees	5,720,641	-	-	5,720,641
Interest and investment income	163,153	27,722	111,066	301,941
Other	458,771	105,088	716,345	1,280,204
<b>Total revenues</b>	<u>23,783,500</u>	<u>11,168,252</u>	<u>827,411</u>	<u>35,779,163</u>
<b>Expenditures</b>				
<b>Current:</b>				
Administrative services	-	-	368,340	368,340
General services	-	-	1,953,411	1,953,411
Public works	1,573,542	-	185,647	1,759,189
Public safety	4,594,352	-	-	4,594,352
Boards, commission & others	1,647,023	-	-	1,647,023
Capital outlay	11,152,920	-	2,068,012	13,220,932
Principal retirement	-	12,473,015	-	12,473,015
Interest and fiscal charges	-	7,482,743	-	7,482,743
<b>Total expenditures</b>	<u>18,967,837</u>	<u>19,955,758</u>	<u>4,575,410</u>	<u>43,499,005</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>4,815,663</u>	<u>(8,787,506)</u>	<u>(3,747,999)</u>	<u>(7,719,842)</u>
<b>Other financing sources (uses)</b>				
Capital lease issuance	-	-	750,000	750,000
Transfers in	4,500,000	10,270,450	6,000,000	20,770,450
Transfers out	(16,790,702)	(4,403,748)	-	(21,194,450)
<b>Total other financing sources (uses)</b>	<u>(12,290,702)</u>	<u>5,866,702</u>	<u>6,750,000</u>	<u>326,000</u>
<b>Net change in fund balances</b>	(7,475,039)	(2,920,804)	3,002,001	(7,393,842)
<b>Fund balance - beginning</b>	<u>25,596,792</u>	<u>8,773,496</u>	<u>10,726,766</u>	<u>45,097,054</u>
<b>Fund balance - ending</b>	<u>\$ 18,121,753</u>	<u>\$ 5,852,692</u>	<u>\$ 13,728,767</u>	<u>\$ 37,703,212</u>

**GREENVILLE COUNTY, SOUTH CAROLINA**

Combining Balance Sheet  
 Nonmajor Special Revenue Funds  
 June 30, 2010

	<u>Infrastructure</u>	<u>Charity</u>	<u>Hospitality</u>	<u>Road</u>	<u>Total Nonmajor</u>
	<u>Bank</u>	<u>Hospitalization</u>	<u>Tax</u>	<u>Maintenance</u>	<u>Special Revenue</u>
		<u>Fund</u>		<u>Program</u>	<u>Funds</u>
<b>Assets</b>					
Cash and cash equivalents	\$ 7,016,455	\$ 541,230	\$ 3,643,877	\$ 7,279,012	\$ 18,480,574
Receivables:					
Taxes receivable	-	604,098	-	568,845	1,172,943
Other	46,045	1,570	21,829	46,436	115,880
<b>Total assets</b>	<u>\$ 7,062,500</u>	<u>\$ 1,146,898</u>	<u>\$ 3,665,706</u>	<u>\$ 7,894,293</u>	<u>\$ 19,769,397</u>
<b>Liabilities and fund balances</b>					
Liabilities:					
Accounts payable	\$ -	\$ 4,420	\$ -	\$ 941,490	\$ 945,910
Accrued liabilities	25,906	160,828	-	-	186,734
Deferred revenue	-	515,000	-	-	515,000
Total liabilities	<u>25,906</u>	<u>680,248</u>	<u>-</u>	<u>941,490</u>	<u>1,647,644</u>
Fund balances:					
Undesignated	7,036,594	466,650	3,665,706	6,952,803	18,121,753
Total fund balances	<u>7,036,594</u>	<u>466,650</u>	<u>3,665,706</u>	<u>6,952,803</u>	<u>18,121,753</u>
<b>Total liabilities and fund balances</b>	<u>\$ 7,062,500</u>	<u>\$ 1,146,898</u>	<u>\$ 3,665,706</u>	<u>\$ 7,894,293</u>	<u>\$ 19,769,397</u>

**GREENVILLE COUNTY, SOUTH CAROLINA**

Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
Nonmajor Special Revenue Funds  
Year Ended June 30, 2010

	Infrastructure Bank	Charity Hospitalization Fund	Hospitality Tax	Road Maintenance Program	Total Nonmajor Special Revenue Funds
<b>Revenues</b>					
Property taxes	\$ 5,779,609	\$ 4,219,820	\$ -	\$ -	\$ 9,999,429
Fees	-	-	-	5,720,641	5,720,641
Intergovernmental	-	145,829	-	605,098	750,927
Hospitality tax	-	-	6,690,579	-	6,690,579
Interest and investment income	61,591	4,866	31,966	64,730	163,153
Other	157,047	22,225	75,954	203,545	458,771
Total revenues	<u>5,998,247</u>	<u>4,392,740</u>	<u>6,798,499</u>	<u>6,594,014</u>	<u>23,783,500</u>
<b>Expenditures</b>					
Current:					
Public works	768,433	-	-	805,109	1,573,542
Public safety	-	4,594,352	-	-	4,594,352
Boards, commission & others	-	-	1,647,023	-	1,647,023
Capital outlay	-	-	-	11,152,920	11,152,920
Total expenditures	<u>768,433</u>	<u>4,594,352</u>	<u>1,647,023</u>	<u>11,958,029</u>	<u>18,967,837</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>5,229,814</u>	<u>(201,612)</u>	<u>5,151,476</u>	<u>(5,364,015)</u>	<u>4,815,663</u>
<b>Other financing sources (uses)</b>					
Transfers in	-	800,000	-	3,700,000	4,500,000
Transfers out	(6,775,733)	-	(4,014,969)	(6,000,000)	(16,790,702)
Total other financing sources (uses)	<u>(6,775,733)</u>	<u>800,000</u>	<u>(4,014,969)</u>	<u>(2,300,000)</u>	<u>(12,290,702)</u>
<b>Net change in fund balances</b>	(1,545,919)	598,388	1,136,507	(7,664,015)	(7,475,039)
<b>Fund balance (deficit) - beginning</b>	<u>8,582,513</u>	<u>(131,738)</u>	<u>2,529,199</u>	<u>14,616,818</u>	<u>25,596,792</u>
<b>Fund balance - ending</b>	<u>\$ 7,036,594</u>	<u>\$ 466,650</u>	<u>\$ 3,665,706</u>	<u>\$ 6,952,803</u>	<u>\$ 18,121,753</u>

**GREENVILLE COUNTY, SOUTH CAROLINA**

Combining Balance Sheet  
Nonmajor Debt Service Funds  
June 30, 2010

	<u>General</u>	<u>Certificates of</u>	<u>Special Source</u>	<u>Capital</u>	<u>Total Nonmajor</u>
	<u>Obligation</u>	<u>Participation</u>	<u>Revenue Bonds</u>	<u>Leases</u>	<u>Debt Service</u>
	<u>Bonds</u>				<u>Funds</u>
<b>Assets</b>					
Cash and cash equivalents	\$ 1,153,958	\$ 2,691,535	\$ 333,090	\$ 124,226	\$ 4,302,809
Taxes receivable	288,245	522,751	-	-	810,996
Other	5,406	15,514	488	2,140	23,548
Restricted assets					
Investments	-	1,242,003	183,336	-	1,425,339
<b>Total assets</b>	<u>\$ 1,447,609</u>	<u>\$ 4,471,803</u>	<u>\$ 516,914</u>	<u>\$ 126,366</u>	<u>\$ 6,562,692</u>
<b>Liabilities and fund balances</b>					
Liabilities:					
Deferred revenue	<u>\$ 252,000</u>	<u>\$ 458,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 710,000</u>
Total liabilities	<u>252,000</u>	<u>458,000</u>	<u>-</u>	<u>-</u>	<u>710,000</u>
Fund balances:					
Reserved					
Debt service	<u>1,195,609</u>	<u>4,013,803</u>	<u>516,914</u>	<u>126,366</u>	<u>5,852,692</u>
Total fund balances	<u>1,195,609</u>	<u>4,013,803</u>	<u>516,914</u>	<u>126,366</u>	<u>5,852,692</u>
<b>Total liabilities and fund balances</b>	<u>\$ 1,447,609</u>	<u>\$ 4,471,803</u>	<u>\$ 516,914</u>	<u>\$ 126,366</u>	<u>\$ 6,562,692</u>

**GREENVILLE COUNTY, SOUTH CAROLINA**

Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
Nonmajor Debt Service Funds  
Year Ended June 30, 2010

	General Obligation Bonds	Certificates of Participation	Special Source Revenue Bonds	Capital Leases	Total Nonmajor Debt Service Funds
<b>Revenues</b>					
Property taxes	\$ 1,878,055	\$ 2,837,488	\$ -	\$ -	\$ 4,715,543
Intergovernmental	3,614,304	2,593,245	112,350	-	6,319,899
Interest and investment income	98	23,612	2,922	1,090	27,722
Other	36,824	40,909	1,731	25,624	105,088
Total revenues	<u>5,529,281</u>	<u>5,495,254</u>	<u>117,003</u>	<u>26,714</u>	<u>11,168,252</u>
<b>Expenditures</b>					
Current:					
Principal retirement	4,110,000	5,640,000	2,015,000	708,015	12,473,015
Interest and fiscal charges	3,079,787	3,197,719	1,097,733	107,504	7,482,743
Total expenditures	<u>7,189,787</u>	<u>8,837,719</u>	<u>3,112,733</u>	<u>815,519</u>	<u>19,955,758</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>(1,660,506)</u>	<u>(3,342,465)</u>	<u>(2,995,730)</u>	<u>(788,805)</u>	<u>(8,787,506)</u>
<b>Other financing sources (uses)</b>					
Transfers in	-	2,790,969	3,075,733	4,403,748	10,270,450
Transfers out	-	(4,403,748)	-	-	(4,403,748)
Total other financing sources (uses)	<u>-</u>	<u>(1,612,779)</u>	<u>3,075,733</u>	<u>4,403,748</u>	<u>5,866,702</u>
<b>Net change in fund balances</b>	(1,660,506)	(4,955,244)	80,003	3,614,943	(2,920,804)
<b>Fund balance (deficit) - beginning</b>	<u>2,856,115</u>	<u>8,969,047</u>	<u>436,911</u>	<u>(3,488,577)</u>	<u>8,773,496</u>
<b>Fund balance - ending</b>	<u>\$ 1,195,609</u>	<u>\$ 4,013,803</u>	<u>\$ 516,914</u>	<u>\$ 126,366</u>	<u>\$ 5,852,692</u>

**GREENVILLE COUNTY, SOUTH CAROLINA**

Combining Balance Sheet  
 Nonmajor Capital Project Funds  
 June 30, 2010

	<u>Real Property Fund</u>	<u>Ortho Photography</u>	<u>Information Technology</u>
<b>Assets</b>			
Cash and cash equivalents	\$ -	\$ 575,999	\$ 713,232
Other	578	2,423	1,092
<b>Total assets</b>	<u>\$ 578</u>	<u>\$ 578,422</u>	<u>\$ 714,324</u>
<b>Liabilities and fund balances</b>			
Liabilities:			
Accounts payable	\$ -	\$ -	\$ 46,800
Due to other funds	51,702	-	-
Due to others	-	-	-
<b>Total liabilities</b>	<u>51,702</u>	<u>-</u>	<u>46,800</u>
Fund balances:			
Undesignated	(51,124)	578,422	667,524
<b>Total fund balances</b>	<u>(51,124)</u>	<u>578,422</u>	<u>667,524</u>
<b>Total liabilities and fund balances</b>	<u>\$ 578</u>	<u>\$ 578,422</u>	<u>\$ 714,324</u>

Construction Management	Agencies	Agencies - Greenville Tech College	Capital Projects Reserve	Capital Leases	Facilities Projects	Total Nonmajor Capital Project Funds
\$ 9,601,855	\$ 186,936	\$ 708,113	\$ 2,592,749	\$ -	\$ 1,025,325	\$ 15,404,209
42,708	-	8,436	160	-	3,920	59,317
<u>\$ 9,644,563</u>	<u>\$ 186,936</u>	<u>\$ 716,549</u>	<u>\$ 2,592,909</u>	<u>\$ -</u>	<u>\$ 1,029,245</u>	<u>\$ 15,463,526</u>
\$ 3,788	\$ -	\$ -	\$ -	\$ 44,657	\$ -	\$ 95,245
-	-	-	-	917,741	-	969,443
-	-	670,071	-	-	-	670,071
<u>3,788</u>	<u>-</u>	<u>670,071</u>	<u>-</u>	<u>962,398</u>	<u>-</u>	<u>1,734,759</u>
9,640,775	186,936	46,478	2,592,909	(962,398)	1,029,245	13,728,767
<u>9,640,775</u>	<u>186,936</u>	<u>46,478</u>	<u>2,592,909</u>	<u>(962,398)</u>	<u>1,029,245</u>	<u>13,728,767</u>
<u>\$ 9,644,563</u>	<u>\$ 186,936</u>	<u>\$ 716,549</u>	<u>\$ 2,592,909</u>	<u>\$ -</u>	<u>\$ 1,029,245</u>	<u>\$ 15,463,526</u>

**GREENVILLE COUNTY, SOUTH CAROLINA**

Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
 Nonmajor Capital Project Funds  
 Year Ended June 30, 2010

	Real Property Fund	Ortho Photography	Information Technology	Construction Management
<b>Revenues</b>				
Interest and investment income	\$ -	\$ 5,052	\$ 6,258	\$ 84,234
Other	3,823	10,276	1,216	157,911
Total revenues	<u>3,823</u>	<u>15,328</u>	<u>7,474</u>	<u>242,145</u>
<b>Expenditures</b>				
Current:				
Administrative services	368,340	-	-	-
General services	-	274,850	1,678,561	-
Public works	-	-	-	2,748
Public safety	-	-	-	-
Capital outlay	-	-	469,459	878,749
Total expenditures	<u>368,340</u>	<u>274,850</u>	<u>2,148,020</u>	<u>881,497</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>(364,517)</u>	<u>(259,522)</u>	<u>(2,140,546)</u>	<u>(639,352)</u>
<b>Other financing sources</b>				
Capital lease issuance	-	-	-	-
Transfers in	-	100,000	3,093,070	-
Total other financing sources	<u>-</u>	<u>100,000</u>	<u>3,093,070</u>	<u>-</u>
<b>Net change in fund balances</b>	(364,517)	(159,522)	952,524	(639,352)
<b>Fund balance - beginning</b>	<u>313,393</u>	<u>737,944</u>	<u>(285,000)</u>	<u>10,280,127</u>
<b>Fund balance - ending</b>	<u><u>\$ (51,124)</u></u>	<u><u>\$ 578,422</u></u>	<u><u>\$ 667,524</u></u>	<u><u>\$ 9,640,775</u></u>

Agencies	Agencies - Greenville Tech College	Capital Projects Reserve	Capital Leases	Facilities Projects	Total Nonmajor Capital Project Funds
\$ -	\$ 6,212	\$ 315	\$ -	\$ 8,995	\$ 111,066
527,797	-	730	-	14,592	716,345
<u>527,797</u>	<u>6,212</u>	<u>1,045</u>	<u>-</u>	<u>23,587</u>	<u>827,411</u>
-	-	-	-	-	368,340
-	-	-	-	-	1,953,411
-	-	-	-	182,899	185,647
-	-	-	-	-	-
-	-	-	719,804	-	2,068,012
-	-	-	<u>719,804</u>	<u>182,899</u>	<u>4,575,410</u>
<u>527,797</u>	<u>6,212</u>	<u>1,045</u>	<u>(719,804)</u>	<u>(159,312)</u>	<u>(3,747,999)</u>
-	-	-	750,000	-	750,000
-	-	2,556,930	-	250,000	6,000,000
-	-	<u>2,556,930</u>	<u>750,000</u>	<u>250,000</u>	<u>6,750,000</u>
527,797	6,212	2,557,975	30,196	90,688	3,002,001
<u>(340,861)</u>	<u>40,266</u>	<u>34,934</u>	<u>(992,594)</u>	<u>938,557</u>	<u>10,726,766</u>
<u>\$ 186,936</u>	<u>\$ 46,478</u>	<u>\$ 2,592,909</u>	<u>\$ (962,398)</u>	<u>\$ 1,029,245</u>	<u>\$ 13,728,767</u>

**GREENVILLE COUNTY, SOUTH CAROLINA**

Schedule of Revenues, Expenditures and Changes in Fund Balances  
Budget and Actual (Budget Basis) - Nonmajor Funds with Legally Adopted Budgets  
Year Ended June 30, 2010

	Infrastructure Bank			
	Original Budget	Final Budget	Actual	Variance With Final Positive (Negative)
<b>Revenues</b>				
Property taxes	\$ 5,475,618	\$ 5,475,618	\$ 5,779,609	\$ 303,991
Intergovernmental	-	-	-	-
Other	274,733	274,733	218,638	(56,095)
Total revenues	<u>5,750,351</u>	<u>5,750,351</u>	<u>5,998,247</u>	<u>247,896</u>
<b>Expenditures</b>				
Current:				
General services	-	-	-	-
Public works	760,970	762,970	768,433	(5,463)
Public safety	-	-	-	-
Total expenditures	<u>760,970</u>	<u>762,970</u>	<u>768,433</u>	<u>(5,463)</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>4,989,381</u>	<u>4,987,381</u>	<u>5,229,814</u>	<u>242,433</u>
<b>Other financing sources (uses)</b>				
Transfers in	-	-	-	-
Transfers out	(6,775,733)	(6,775,733)	(6,775,733)	-
Total other financing sources (uses)	<u>(6,775,733)</u>	<u>(6,775,733)</u>	<u>(6,775,733)</u>	<u>-</u>
<b>Net change in fund balances</b>	<u>\$ (1,786,352)</u>	<u>\$ (1,788,352)</u>	<u>(1,545,919)</u>	<u>\$ 242,433</u>
Fund balance - beginning			8,582,513	
Adjustment: Budget to GAAP basis			-	
Fund balance - ending			<u>\$ 7,036,594</u>	

Charity Hospitalization				Information Technology			
Original Budget	Final Budget	Actual	Variance With Final Positive (Negative)	Original Budget	Final Budget	Actual	Variance With Final Positive (Negative)
\$ 4,233,287	\$ 4,233,287	\$ 4,219,820	\$ (13,467)	\$ -	\$ -	\$ -	\$ -
179,520	179,520	145,829	(33,691)	-	-	-	-
23,202	23,202	27,091	3,889	-	-	7,474	7,474
<u>4,436,009</u>	<u>4,436,009</u>	<u>4,392,740</u>	<u>(43,269)</u>	<u>-</u>	<u>-</u>	<u>7,474</u>	<u>7,474</u>
-	-	-	-	3,093,000	3,093,000	2,454,629	638,371
-	-	-	-	-	-	-	-
5,121,029	5,121,029	4,594,737	526,292	-	-	-	-
<u>5,121,029</u>	<u>5,121,029</u>	<u>4,594,737</u>	<u>526,292</u>	<u>3,093,000</u>	<u>3,093,000</u>	<u>2,454,629</u>	<u>638,371</u>
<u>(685,020)</u>	<u>(685,020)</u>	<u>(201,997)</u>	<u>483,023</u>	<u>(3,093,000)</u>	<u>(3,093,000)</u>	<u>(2,447,155)</u>	<u>645,845</u>
800,000	800,000	800,000	-	3,093,000	3,093,000	3,093,070	70
-	-	-	-	-	-	-	-
<u>800,000</u>	<u>800,000</u>	<u>800,000</u>	<u>-</u>	<u>3,093,000</u>	<u>3,093,000</u>	<u>3,093,070</u>	<u>70</u>
<u>\$ 114,980</u>	<u>\$ 114,980</u>	598,003	<u>\$ 483,023</u>	<u>\$ -</u>	<u>\$ -</u>	645,915	<u>\$ 645,915</u>
		(131,738)				(285,000)	
		385				306,609	
		<u>\$ 466,650</u>				<u>\$ 667,524</u>	

**GREENVILLE COUNTY, SOUTH CAROLINA**

Schedule of Revenues, Expenditures and Changes in Fund Balances  
Budget and Actual (Budget Basis) - Nonmajor Funds with Legally Adopted Budgets  
Year Ended June 30, 2010

	Ortho Photography			Variance With Final Positive (Negative)
	Original Budget	Final Budget	Actual	
<b>Revenues</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-
Other	-	-	15,328	15,328
Total revenues	-	-	15,328	15,328
<b>Expenditures</b>				
Current:				
General services	100,000	100,000	275,075	(175,075)
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total expenditures	100,000	100,000	275,075	(175,075)
<b>Excess (deficiency) of revenues over (under) expenditures</b>	(100,000)	(100,000)	(259,747)	(159,747)
<b>Other financing sources (uses)</b>				
Transfers in	100,000	100,000	100,000	-
Transfers out	-	-	-	-
Total other financing sources (uses)	100,000	100,000	100,000	-
 <b>Net change in fund balances</b>	 \$ -	 \$ -	 (159,747)	 \$ (159,747)
Fund balance - beginning			737,944	
Adjustment: Budget to GAAP basis			225	
Fund balance - ending			\$ 578,422	

General Obligation Bonds				Certificates of Participation			
Original Budget	Final Budget	Actual	Variance With Final Positive (Negative)	Original Budget	Final Budget	Actual	Variance With Final Positive (Negative)
\$ 4,233,287	\$ 4,233,287	\$ 1,878,055	\$ (2,355,232)	\$ -	\$ -	\$ 2,837,488	\$ 2,837,488
179,520	179,520	3,614,304	3,434,784	-	-	2,593,245	2,593,245
-	-	36,922	36,922	-	-	64,521	64,521
<u>4,412,807</u>	<u>4,412,807</u>	<u>5,529,281</u>	<u>1,116,474</u>	<u>-</u>	<u>-</u>	<u>5,495,254</u>	<u>5,495,254</u>
-	-	-	-	-	-	-	-
4,110,000	4,110,000	4,110,000	-	5,640,000	5,640,000	5,640,000	-
2,957,709	2,957,709	3,079,787	(122,078)	3,484,447	3,484,447	3,197,719	286,728
<u>7,067,709</u>	<u>7,067,709</u>	<u>7,189,787</u>	<u>(122,078)</u>	<u>9,124,447</u>	<u>9,124,447</u>	<u>8,837,719</u>	<u>286,728</u>
<u>(2,654,902)</u>	<u>(2,654,902)</u>	<u>(1,660,506)</u>	<u>994,396</u>	<u>(9,124,447)</u>	<u>(9,124,447)</u>	<u>(3,342,465)</u>	<u>5,781,982</u>
-	-	-	-	-	-	2,790,969	2,790,969
-	-	-	-	-	-	(4,403,748)	(4,403,748)
-	-	-	-	-	-	<u>(1,612,779)</u>	<u>(1,612,779)</u>
\$ <u>(2,654,902)</u>	\$ <u>(2,654,902)</u>	(1,660,506)	<u>994,396</u>	\$ <u>(9,124,447)</u>	\$ <u>(9,124,447)</u>	(4,955,244)	\$ <u>4,169,203</u>
		2,856,115				8,969,047	
		<u>-</u>				<u>-</u>	
		\$ <u>1,195,609</u>				\$ <u>4,013,803</u>	

**GREENVILLE COUNTY, SOUTH CAROLINA**

Schedule of Revenues, Expenditures and Changes in Fund Balances  
Budget and Actual (Budget Basis) - Nonmajor Funds with Legally Adopted Budgets  
Year Ended June 30, 2010

		Special Source Revenue Bonds			
		Original Budget	Final Budget	Actual	Variance With Final Positive (Negative)
<b>Revenues</b>					
Intergovernmental	\$	-	-	\$ 112,350	\$ 112,350
Other		-	-	4,653	4,653
Total revenues		-	-	117,003	117,003
<b>Expenditures</b>					
Current:					
Principal retirement		2,015,000	2,015,000	2,015,000	-
Interest and fiscal charges		1,079,733	1,079,733	1,097,733	(18,000)
Total expenditures		3,094,733	3,094,733	3,112,733	(18,000)
<b>Excess (deficiency) of revenues over (under) expenditures</b>		(3,094,733)	(3,094,733)	(2,995,730)	99,003
<b>Other financing sources (uses)</b>					
Transfers in		-	-	3,075,733	3,075,733
Total other financing sources (uses)		-	-	3,075,733	3,075,733
 <b>Net change in fund balances</b>	 \$	 (3,094,733)	 (3,094,733)	 80,003	 \$ 3,174,736
Fund balance - beginning				436,911	
Adjustment: Budget to GAAP basis				-	
Fund balance - ending				\$ 516,914	

Capital Leases

Original Budget	Final Budget	Actual	Variance With Final Positive (Negative)
\$ -	\$ -	\$ -	-
-	-	26,714	26,714
-	-	26,714	26,714
717,662	717,662	708,015	9,647
94,409	94,409	107,504	(13,095)
812,071	812,071	815,519	(3,448)
(812,071)	(812,071)	(788,805)	23,266
-	-	4,403,748	(4,403,748)
-	-	4,403,748	(4,403,748)
\$ (812,071)	\$ (812,071)	3,614,943	\$ 4,427,014
		(3,488,577)	
		-	
		\$ 126,366	

**GREENVILLE COUNTY, SOUTH CAROLINA**

Statement of Revenues, Expenditures and Changes in Fund Balances  
Budget and Actual (Budget Basis) - Nonmajor Funds with Legally Adopted Budgets  
Year Ended June 30, 2010

	Road Maintenance Program			
	Original Budget	Final Budget	Actual (Budget Basis)	Variance With Final Positive (Negative)
<b>Revenues</b>				
Intergovernmental	\$ -	\$ -	\$ 605,098	\$ 605,098
Interest and investment income	-	-	64,730	64,730
Other	360,000	360,000	203,545	(156,455)
Fees	6,367,595	6,367,595	5,720,641	(646,954)
Total revenues	<u>6,727,595</u>	<u>6,727,595</u>	<u>6,594,014</u>	<u>(133,581)</u>
<b>Expenditures</b>				
Current:				
Public works	-	-	1,656,479	(1,656,479)
Capital outlay	9,400,000	9,400,000	11,152,920	(1,752,920)
Total expenditures	<u>9,400,000</u>	<u>9,400,000</u>	<u>12,809,399</u>	<u>(3,409,399)</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>(2,672,405)</u>	<u>(2,672,405)</u>	<u>(6,215,385)</u>	<u>(3,542,980)</u>
<b>Other financing sources (uses)</b>				
Transfers in	3,700,000	3,700,000	3,700,000	-
Transfers out	(6,000,000)	(6,000,000)	(6,000,000)	-
Total other financing sources (uses)	<u>(2,300,000)</u>	<u>(2,300,000)</u>	<u>(2,300,000)</u>	<u>-</u>
<b>Net change in fund balances</b>	<u>\$ (4,972,405)</u>	<u>\$ (4,972,405)</u>	(8,515,385)	<u>\$ (3,542,980)</u>
Fund balance - beginning			14,616,818	
Adjustment: Budget to GAAP basis (Note I-D)			<u>851,370</u>	
Fund balance - ending			<u>\$ 6,952,803</u>	

**GREENVILLE COUNTY, SOUTH CAROLINA**

Schedule of Revenues, Expenditures and Changes in Fund Balances  
Budget and Actual (Budget Basis) - Subfunds of Federal and State Grant Fund with Legally Adopted Budgets  
Year Ended June 30, 2010

	Victims Bill of Rights			
	Original Budget	Final Budget	Actual	Variance With Final Positive (Negative)
<b>Revenues</b>				
Intergovernmental	\$ 833,250	\$ 833,250	\$ 715,594	\$ (117,656)
Other	-	-	-	-
Total revenues	833,250	833,250	715,594	(117,656)
<b>Expenditures</b>				
Current:				
Judicial services	845,009	845,051	864,425	(19,374)
Total expenditures	845,009	845,051	864,425	(19,374)
<b>Excess (deficiency) of revenues over (under) expenditures</b>	(11,759)	(11,801)	(148,831)	(137,030)
<b>Other financing sources (uses)</b>				
Transfers in	-	-	-	-
Total other financing sources (uses)	-	-	-	-
<b>Net change in fund balances</b>	\$ (11,759)	\$ (11,801)	(148,831)	\$ (137,030)
Fund balance - beginning			87,076	
Adjustment: Budget to GAAP basis			42	
Fund balance (deficit) - ending			\$ (61,713)	

**GREENVILLE COUNTY, SOUTH CAROLINA**

Schedule of Revenues, Expenditures and Changes in Fund Balances  
 Budget and Actual (Budget Basis) - Subfunds of Federal and State Grant Fund with Legally Adopted Budgets  
 Year Ended June 30, 2010

	E-911			
	Original Budget	Final Budget	Actual	Variance With Final Positive (Negative)
<b>Revenues</b>				
Intergovernmental	\$ 560,000	\$ 560,000	\$ 883,842	\$ 323,842
Fees	1,160,000	1,160,000	1,307,693	
Interest and investment income	-	-	11,998	
Other	-	-	18,490	18,490
Total revenues	1,720,000	1,720,000	2,222,023	342,332
<b>Expenditures</b>				
Current:				
Law enforcement services	1,645,316	1,672,784	1,726,517	(53,733)
Boards, commission & others	-	-	-	-
Total expenditures	1,645,316	1,672,784	1,726,517	(53,733)
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>74,684</b>	<b>47,216</b>	<b>495,506</b>	<b>448,290</b>
<b>Other financing sources (uses)</b>				
Transfers in	-	-	-	-
Total other financing sources (uses)	-	-	-	-
<b>Net change in fund balances</b>	<b>\$ 74,684</b>	<b>\$ 47,216</b>	<b>495,506</b>	<b>\$ 448,290</b>
Fund balance - beginning			812,592	
Adjustment: Budget to GAAP basis			2,866	
Fund balance - ending			\$ 1,310,964	

Accommodations Tax				Home Incarceration			
Original Budget	Final Budget	Actual	Variance With Final Positive (Negative)	Original Budget	Final Budget	Actual	Variance With Final Positive (Negative)
\$ 772,610	\$ 772,610	\$ 644,347	\$ (128,263)	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>772,610</u>	<u>772,610</u>	<u>644,347</u>	<u>(128,263)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	62,256	62,256	62,257	(1)
<u>772,610</u>	<u>827,031</u>	<u>574,070</u>	<u>252,961</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>772,610</u>	<u>827,031</u>	<u>574,070</u>	<u>252,961</u>	<u>62,256</u>	<u>62,256</u>	<u>62,257</u>	<u>(1)</u>
-	(54,421)	70,277	124,698	(62,256)	(62,256)	(62,257)	(1)
-	-	-	-	62,256	62,256	62,256	-
-	-	-	-	62,256	62,256	62,256	-
<u>\$ -</u>	<u>\$ (54,421)</u>	70,277	\$ 124,698	<u>\$ -</u>	<u>\$ -</u>	(1)	<u>\$ (1)</u>
		373,273				1	
		-				-	
		<u>\$ 443,550</u>				<u>\$ -</u>	

## **Nonmajor Proprietary Funds**

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

### **Internal Service Funds**

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

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

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

**GREENVILLE COUNTY, SOUTH CAROLINA**

Combining Statement of Net Assets

Internal Service Funds

June 30, 2010

	<u>Vehicle Service Center</u>	<u>Workers' Compensation Fund</u>	<u>Health and Dental Fund</u>	<u>Total</u>
<b>Assets</b>				
Current assets				
Cash and cash equivalents	\$ 365,091	\$ 2,061,712	\$ 21,346,752	\$ 23,773,555
Receivables:				
Other	89,046	8,131	96,877	194,054
Inventory	351,075	-	-	351,075
Total current assets	<u>805,212</u>	<u>2,069,843</u>	<u>21,443,629</u>	<u>24,318,684</u>
Noncurrent assets				
Capital assets, net of accumulated depreciation	358,673	-	-	358,673
Total noncurrent assets	<u>358,673</u>	<u>-</u>	<u>-</u>	<u>358,673</u>
<b>Total assets</b>	<u>1,163,885</u>	<u>2,069,843</u>	<u>21,443,629</u>	<u>24,677,357</u>
<b>Liabilities</b>				
Current liabilities				
Accounts payable	157,687	-	2,925	160,612
Accrued liabilities	131,396	-	-	131,396
IBNR payable - current portion	-	1,202,500	1,568,000	2,770,500
Total current liabilities	<u>289,083</u>	<u>1,202,500</u>	<u>1,570,925</u>	<u>3,062,508</u>
Noncurrent liabilities				
IBNR payable - long-term portion	-	647,500	32,000	679,500
Net OPEB obligation	-	-	1,387,000	1,387,000
Total noncurrent liabilities	<u>-</u>	<u>647,500</u>	<u>1,419,000</u>	<u>2,066,500</u>
Total liabilities	<u>289,083</u>	<u>1,850,000</u>	<u>2,989,925</u>	<u>5,129,008</u>
Net assets				
Invested in capital assets	358,673	-	-	358,673
Unrestricted	516,129	219,843	18,453,704	19,189,676
Total net assets	<u>\$ 874,802</u>	<u>\$ 219,843</u>	<u>\$ 18,453,704</u>	<u>\$ 19,548,349</u>

**GREENVILLE COUNTY, SOUTH CAROLINA**

Combining Statement of Revenues, Expenses, and Changes in Fund Net Assets  
Internal Service Funds  
Year Ended June 30, 2010

	Vehicle Service Center	Workers' Compensation Fund	Health and Dental Fund	Total
<b>Operating revenues</b>				
Charges for services	\$ 6,597,294	\$ -	\$ -	\$ 6,597,294
Premiums	-	2,194,154	21,961,800	24,155,954
Total operating revenues	<u>6,597,294</u>	<u>2,194,154</u>	<u>21,961,800</u>	<u>30,753,248</u>
<b>Operating expenses</b>				
Cost of materials used	5,142,830	-	-	5,142,830
Personnel services	1,151,365	-	-	1,151,365
Copy expense	442	-	-	442
Printing and binding	1,264	-	-	1,264
Gas, oil, tires	43,603	-	-	43,603
Tools	14,633	-	-	14,633
Operational support	12,745	-	-	12,745
Fire protection	975	-	-	975
Indirect cost	10,500	-	-	10,500
Depreciation	31,844	-	-	31,844
Training, travel and conference	3,821	-	-	3,821
Office supplies and postage	987	-	-	987
Utilities	63,330	-	-	63,330
Equipment maintenance	13,842	-	-	13,842
Insurance	7,000	-	-	7,000
Other maintenance	46,819	-	-	46,819
Technical and professional services	27	-	-	27
Uniforms	9,110	-	-	9,110
Contractual agreements	5,797	-	-	5,797
Administrative expenses	-	57,534	1,533,812	1,591,346
Claims	-	1,095,087	20,836,377	21,931,464
Reinsurance	-	310,798	397,857	708,655
Second injury assessment	-	188,246	-	188,246
Total operating expenses	<u>6,560,934</u>	<u>1,651,665</u>	<u>22,768,046</u>	<u>30,980,645</u>
<b>Operating income (loss)</b>	<u>36,360</u>	<u>542,489</u>	<u>(806,246)</u>	<u>(227,397)</u>
<b>Nonoperating revenue</b>				
Interest and investment income	2,130	44,897	544,779	591,806
Total nonoperating revenue	<u>2,130</u>	<u>44,897</u>	<u>544,779</u>	<u>591,806</u>
<b>Income (loss) before contributions</b>	38,490	587,386	(261,467)	364,409
Contribution of capital assets	99,644	-	-	99,644
<b>Change in net assets</b>	<u>138,134</u>	<u>587,386</u>	<u>(261,467)</u>	<u>464,053</u>
<b>Total net assets (deficit) - beginning</b>	<u>736,668</u>	<u>(367,543)</u>	<u>18,715,171</u>	<u>19,084,296</u>
<b>Total net assets - ending</b>	<u>\$ 874,802</u>	<u>\$ 219,843</u>	<u>\$ 18,453,704</u>	<u>\$ 19,548,349</u>

**GREENVILLE COUNTY, SOUTH CAROLINA**

Combining Statement of Cash Flows

Internal Service Funds

Year Ended June 30, 2010

	Vehicle Service Center	Workers' Compensation Fund	Health and Dental Fund	Total
<b>Operating activities</b>				
Cash received from customers	\$ 6,625,021	\$ 2,194,373	\$ 21,998,219	\$ 30,817,613
Cash paid to suppliers	(5,328,270)	(556,578)	(1,517,838)	(7,402,686)
Cash paid to employees	(1,151,365)	-	-	(1,151,365)
Cash paid for claims	-	(1,095,087)	(20,836,377)	(21,931,464)
<b>Net cash provided by (used in) operating activities</b>	<u>145,386</u>	<u>542,708</u>	<u>(355,996)</u>	<u>332,098</u>
<b>Investing activities</b>				
Interest	2,130	44,897	544,779	591,806
<b>Net cash provided by investing activities</b>	<u>2,130</u>	<u>44,897</u>	<u>544,779</u>	<u>591,806</u>
<b>Net increase in cash and cash equivalents</b>	<u>147,516</u>	<u>587,605</u>	<u>188,783</u>	<u>923,904</u>
<b>Cash and cash equivalents</b>				
<b>Beginning of year</b>	<u>217,575</u>	<u>1,474,107</u>	<u>21,157,969</u>	<u>22,849,651</u>
<b>End of year</b>	<u>\$ 365,091</u>	<u>\$ 2,061,712</u>	<u>\$ 21,346,752</u>	<u>\$ 23,773,555</u>
<b>Reconciliation of operating income (loss) to net cash provided by (used in) operating activities</b>				
Operating income (loss)	\$ 36,360	\$ 542,489	\$ (806,246)	\$ (227,397)
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:				
Depreciation expense	31,844	-	-	31,844
Change in assets and liabilities				
Decrease in miscellaneous receivable	27,727	219	36,419	64,365
Increase (decrease) in accounts payable	60,197	-	(2,169)	58,028
Increase (decrease) in accrued liabilities	(10,742)	-	-	(10,742)
Increase (decrease) in OPEB obligation	-	-	416,000	416,000
Total adjustments	<u>109,026</u>	<u>219</u>	<u>450,250</u>	<u>559,495</u>
<b>Net cash provided by (used in) operating activities</b>	<u>\$ 145,386</u>	<u>\$ 542,708</u>	<u>\$ (355,996)</u>	<u>\$ 332,098</u>
<b>Noncash investing, capital, and financing activities:</b>				
Contribution of capital assets	<u>\$ 99,644</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 99,644</u>

**GREENVILLE COUNTY, SOUTH CAROLINA**

Combining Statement of Changes in Fiduciary Assets and Liabilities

Agency Funds

Year Ended June 30, 2010

	Restated July 1, 2009	Additions	Deductions	June 30, 2010
<b><u>Property Tax Fund</u></b>				
<b>Assets</b>				
Cash and equivalents	\$ 4,513,311	\$ 549,428,550	\$ 549,277,662	\$ 4,664,199
Taxes receivable	56,027,388	1,044	4,268,078	51,760,354
Total assets	<u>\$ 60,540,699</u>	<u>\$ 549,429,594</u>	<u>\$ 553,545,740</u>	<u>\$ 56,424,553</u>
<b>Liabilities</b>				
Due to other taxing units	\$ 60,540,699	\$ 549,429,594	\$ 553,545,740	\$ 56,424,553
Total liabilities	<u>\$ 60,540,699</u>	<u>\$ 549,429,594</u>	<u>\$ 553,545,740</u>	<u>\$ 56,424,553</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	\$ 94,144	\$ 35,552,335	\$ 35,513,633	\$ 132,846
Total assets	<u>\$ 94,144</u>	<u>\$ 35,552,335</u>	<u>\$ 35,513,633</u>	<u>\$ 132,846</u>
<b>Liabilities</b>				
Due to others	\$ 94,144	\$ 35,552,335	\$ 35,513,633	\$ 132,846
Total liabilities	<u>\$ 94,144</u>	<u>\$ 35,552,335</u>	<u>\$ 35,513,633</u>	<u>\$ 132,846</u>
<b><u>Master in Equity Fund</u></b>				
<b>Assets</b>				
Cash and equivalents	\$ 7,707,290	\$ 16,879,896	\$ 22,806,713	\$ 1,780,473
Total assets	<u>\$ 7,707,290</u>	<u>\$ 16,879,896</u>	<u>\$ 22,806,713</u>	<u>\$ 1,780,473</u>
<b>Liabilities</b>				
Due to others	\$ 7,707,290	\$ 16,879,896	\$ 22,806,713	\$ 1,780,473
Total liabilities	<u>\$ 7,707,290</u>	<u>\$ 16,879,896</u>	<u>\$ 22,806,713</u>	<u>\$ 1,780,473</u>
<b><u>Clerk of Court Fund</u></b>				
<b>Assets</b>				
Cash and equivalents	\$ 5,018,735	\$ 3,967,886	\$ 7,818,270	\$ 1,168,351
Total assets	<u>\$ 5,018,735</u>	<u>\$ 3,967,886</u>	<u>\$ 7,818,270</u>	<u>\$ 1,168,351</u>
<b>Liabilities</b>				
Due to others	\$ 5,018,735	\$ 3,967,886	\$ 7,818,270	\$ 1,168,351
Total liabilities	<u>\$ 5,018,735</u>	<u>\$ 3,967,886</u>	<u>\$ 7,818,270</u>	<u>\$ 1,168,351</u>

**GREENVILLE COUNTY, SOUTH CAROLINA**

Combining Statement of Changes in Fiduciary Assets and Liabilities

Agency Funds

Year Ended June 30, 2010

	Restated July 1, 2009	Additions	Deductions	June 30, 2010
<b><u>Pretrial Intervention Fund</u></b>				
<b>Assets</b>				
Cash and equivalents	\$ 237,272	\$ 1,285,480	\$ 1,280,308	\$ 242,444
Total assets	<u>\$ 237,272</u>	<u>\$ 1,285,480</u>	<u>\$ 1,280,308</u>	<u>\$ 242,444</u>
<b>Liabilities</b>				
Due to others	\$ 237,272	\$ 1,285,480	\$ 1,280,308	\$ 242,444
Total liabilities	<u>\$ 237,272</u>	<u>\$ 1,285,480</u>	<u>\$ 1,280,308</u>	<u>\$ 242,444</u>
<b><u>Special Districts Fund</u></b>				
<b>Assets</b>				
Cash and equivalents	\$ 33,657,929	\$ 680,666,958	\$ 672,962,606	\$ 41,362,281
Total assets	<u>\$ 33,657,929</u>	<u>\$ 680,666,958</u>	<u>\$ 672,962,606</u>	<u>\$ 41,362,281</u>
<b>Liabilities</b>				
Due to other taxing units	\$ 33,657,929	\$ 680,666,958	\$ 672,962,606	\$ 41,362,281
Total liabilities	<u>\$ 33,657,929</u>	<u>\$ 680,666,958</u>	<u>\$ 672,962,606</u>	<u>\$ 41,362,281</u>
<b><u>Total All Agency Funds</u></b>				
<b>Assets</b>				
Cash and equivalents	\$ 51,228,681	\$ 1,287,781,105	\$ 1,289,659,192	\$ 49,350,594
Taxes receivable	56,027,388	1,044	4,268,078	51,760,354
Other receivables	9,516	-	-	9,516
Total assets	<u>\$ 107,265,585</u>	<u>\$ 1,287,782,149</u>	<u>\$ 1,293,927,270</u>	<u>\$ 101,120,464</u>
<b>Liabilities</b>				
Due to other taxing units	\$ 94,198,628	\$ 1,230,096,552	\$ 1,226,508,346	\$ 97,786,834
Due to others	13,057,441	57,685,597	67,418,924	3,324,114
Matured interest payable	9,516	-	-	9,516
Total liabilities	<u>\$ 107,265,585</u>	<u>\$ 1,287,782,149</u>	<u>\$ 1,293,927,270</u>	<u>\$ 101,120,464</u>