

SUPPLEMENTARY INFORMATION

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, 2011

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, 2008	-	8,900,000	8,900,000	0.00%	79,482,997	11.2%
June 1, 2009	-	11,690,000	11,690,000	0.00%	81,082,682	14.4%
June 1, 2010	-	13,871,810	13,871,810	0.00%	83,590,384	16.6%

Schedule of Employer Contributions

Fiscal Year Ending	Annual Required Contribution (ARC)	Actual Contributions	Percent Funded
June 30, 2009	776,000	275,000	35%
June 30, 2010	957,000	548,000	57%
June 30, 2011	1,069,456	779,633	73%

GREENVILLE COUNTY, SOUTH CAROLINA

Schedule of Revenues and Expenditures
Budget and Actual (Budget Basis)
General Fund
Year Ended June 30, 2011

	Original Budget	Final Budget	Actual (Budget Basis)	Positive (Negative) Variance
Property taxes				
Current and delinquent	\$ 74,212,818	\$ 74,212,818	\$ 74,449,897	\$ 237,079
County offices				
Clerk of court	2,387,941	2,387,941	2,652,482	264,541
RMC	3,220,160	3,220,160	2,579,093	(641,067)
Probate court	852,151	852,151	892,868	40,717
Master in equity	1,290,427	1,290,427	1,496,332	205,905
Detention center	791,143	791,143	963,567	172,424
Sheriff	250,776	250,776	255,009	4,233
Tax collector	292,588	292,588	379,229	86,641
Magistrates	3,198,135	3,198,135	3,488,287	290,152
Information systems	110,000	110,000	123,330	13,330
General services	122,967	122,967	185,825	62,858
Health department	123,000	123,000	107,878	(15,122)
Building standards - codes	1,119,023	1,119,023	1,121,393	2,370
Emergency medical services	10,692,150	10,692,150	10,979,371	287,221
Planning commission	37,234	37,234	20,145	(17,089)
Law enforcement support	280,528	280,528	302,671	22,143
Engineering	13,072	13,072	22,100	9,028
Real property services	12,940	12,940	11,775	(1,165)
Code enforcement - zoning	23,600	23,600	19,375	(4,225)
	<u>24,817,835</u>	<u>24,817,835</u>	<u>25,600,730</u>	<u>782,895</u>
Intergovernmental revenues				
State of South Carolina:				
State allocations	19,596,654	19,596,654	16,163,840	(3,432,814)
Voter registration and election	12,000	12,000	-	(12,000)
Veterans affairs	14,200	14,200	11,163	(3,037)
Tax supplies	11,646	11,646	-	(11,646)
Accommodations tax	64,266	64,266	38,746	(25,520)
Multi-county park	90,000	90,000	118,956	28,956
Merchants inventory tax	523,743	523,743	523,743	-
Other	125,000	125,000	29,267	(95,733)
	<u>20,437,509</u>	<u>20,437,509</u>	<u>16,885,715</u>	<u>(3,551,794)</u>
Other revenues				
Interest and investment income	2,000,000	2,000,000	781,940	(1,218,060)
Rents	539,293	539,293	510,864	(28,429)
Indirect costs	229,523	229,523	311,077	81,554
Sale of property and equipment	794,755	794,755	879,538	84,783
Franchise fees	2,244,220	2,244,220	2,860,973	616,753
Other	145,000	145,000	98,558	(46,442)
	<u>5,952,791</u>	<u>5,952,791</u>	<u>5,442,950</u>	<u>(509,841)</u>
Total revenues	<u>125,420,953</u>	<u>125,420,953</u>	<u>122,379,292</u>	<u>(3,041,661)</u>

GREENVILLE COUNTY, SOUTH CAROLINA

Schedule of Revenues and Expenditures
Budget and Actual (Budget Basis)
General Fund
Year Ended June 30, 2011

	Original Budget	Final Budget	Actual (Budget Basis)	Positive (Negative) Variance
Current expenditures				
Administrative				
County Administrator				
Salaries	524,485	524,485	540,687	(16,202)
Operations	19,305	18,891	27,036	(8,145)
	<u>543,790</u>	<u>543,376</u>	<u>567,723</u>	<u>(24,347)</u>
County Attorney				
Salaries	616,806	616,806	613,144	3,662
Operations	48,000	48,000	39,276	8,724
	<u>664,806</u>	<u>664,806</u>	<u>652,420</u>	<u>12,386</u>
County Council				
Salaries	659,950	659,950	633,207	26,743
Operations	436,000	436,000	324,324	111,676
Contractual agreements	7,100	7,100	6,041	1,059
	<u>1,103,050</u>	<u>1,103,050</u>	<u>963,572</u>	<u>139,478</u>
Total administrative	<u>2,311,646</u>	<u>2,311,232</u>	<u>2,183,715</u>	<u>127,517</u>
General services				
Purchasing				
Salaries	363,169	363,169	308,455	54,714
Operations	17,106	17,106	18,971	(1,865)
Contractual agreements	2,344	2,344	1,629	715
	<u>382,619</u>	<u>382,619</u>	<u>329,055</u>	<u>53,564</u>
Financial operations				
Salaries	664,457	664,457	668,140	(3,683)
Operations	15,970	15,970	12,374	3,596
Contractual agreements	7,430	7,430	8,516	(1,086)
	<u>687,857</u>	<u>687,857</u>	<u>689,030</u>	<u>(1,173)</u>
Management and budget				
Salaries	578,814	578,814	576,915	1,899
Operations	23,000	23,000	10,587	12,413
	<u>601,814</u>	<u>601,814</u>	<u>587,502</u>	<u>14,312</u>
Information systems				
Salaries	2,803,734	2,803,734	2,725,159	78,575
Operations	1,834,258	1,834,258	1,825,151	9,107
Contractual agreements	345,000	345,000	345,001	(1)
	<u>4,982,992</u>	<u>4,982,992</u>	<u>4,895,311</u>	<u>87,681</u>
Tax collector				
Salaries	926,724	926,724	798,701	128,023
Operations	252,645	252,645	255,544	(2,899)
Contractual agreements	18,000	18,000	7,746	10,254
	<u>1,197,369</u>	<u>1,197,369</u>	<u>1,061,991</u>	<u>135,378</u>

GREENVILLE COUNTY, SOUTH CAROLINA

Schedule of Revenues and Expenditures
Budget and Actual (Budget Basis)
General Fund
Year Ended June 30, 2011

	Original Budget	Final Budget	Actual (Budget Basis)	Positive (Negative) Variance
Real property services				
Salaries	1,788,817	1,788,817	1,789,892	(1,075)
Operations	169,678	169,678	169,788	(110)
Contractual agreements	22,796	22,796	21,721	1,075
	<u>1,981,291</u>	<u>1,981,291</u>	<u>1,981,401</u>	<u>(110)</u>
GIS				
Salaries	447,598	447,598	443,240	4,358
Operations	29,290	29,290	26,756	2,534
Contractual agreements	52,810	52,810	51,736	1,074
	<u>529,698</u>	<u>529,698</u>	<u>521,732</u>	<u>7,966</u>
Total general services	<u>10,363,640</u>	<u>10,363,640</u>	<u>10,066,022</u>	<u>297,618</u>
Human resources				
Human resources				
Salaries	764,886	764,886	834,784	(69,898)
Operations	32,439	32,439	29,695	2,744
Contractual agreements	6,961	6,961	4,636	2,325
	<u>804,286</u>	<u>804,286</u>	<u>869,115</u>	<u>(64,829)</u>
Registration and election				
Salaries	726,286	726,286	703,626	22,660
Operations	85,000	85,000	15,624	69,376
Contractual agreements	60,000	60,000	72,671	(12,671)
	<u>871,286</u>	<u>871,286</u>	<u>791,921</u>	<u>79,365</u>
Human relations				
Salaries	134,061	134,061	134,428	(367)
Operations	6,362	3,914	14,004	(10,090)
Contractual agreements	2,688	2,688	2,660	28
	<u>143,111</u>	<u>140,663</u>	<u>151,092</u>	<u>(10,429)</u>
Veterans affairs				
Salaries	276,840	276,840	284,194	(7,354)
Operations	10,415	10,415	4,214	6,201
Contractual agreements	3,125	3,125	3,116	9
	<u>290,380</u>	<u>290,380</u>	<u>291,524</u>	<u>(1,144)</u>
Total human resources	<u>2,109,063</u>	<u>2,106,615</u>	<u>2,103,652</u>	<u>2,963</u>
Public works				
Engineering				
Salaries	4,760,004	4,760,004	4,627,129	132,875
Operations	1,254,700	1,254,700	1,412,022	(157,322)
Contractual agreements	59,259	59,259	52,567	6,692
Capital outlay	60,214	60,214	46,424	13,790
	<u>6,134,177</u>	<u>6,134,177</u>	<u>6,138,142</u>	<u>(3,965)</u>
Property management				
Salaries	1,638,587	1,638,587	1,608,825	29,762
Operations	3,601,748	3,599,502	3,079,419	520,083
Contractual agreements	913,519	913,519	933,652	(20,133)
	<u>6,153,854</u>	<u>6,151,608</u>	<u>5,621,896</u>	<u>529,712</u>

GREENVILLE COUNTY, SOUTH CAROLINA

Schedule of Revenues and Expenditures
Budget and Actual (Budget Basis)
General Fund
Year Ended June 30, 2011

	Original Budget	Final Budget	Actual (Budget Basis)	Positive (Negative) Variance
Codes enforcement				
Salaries	2,195,374	2,195,374	2,167,856	27,518
Operations	315,815	315,815	297,571	18,244
Contractual agreements	95,374	95,374	83,173	12,201
	<u>2,606,563</u>	<u>2,606,563</u>	<u>2,548,600</u>	<u>57,963</u>
Animal Care Services				
Salaries	582,342	582,342	740,069	(157,727)
Operations	432,955	432,955	331,714	101,241
Contractual agreements	51,760	51,760	37,800	13,960
	<u>1,067,057</u>	<u>1,067,057</u>	<u>1,109,583</u>	<u>(42,526)</u>
Total public works	<u>15,961,651</u>	<u>15,959,405</u>	<u>15,418,221</u>	<u>541,184</u>
Public safety				
Records				
Salaries	2,094,466	2,094,466	1,965,014	129,452
Operations	83,065	83,065	81,372	1,693
Contractual agreements	21,935	21,935	20,687	1,248
	<u>2,199,466</u>	<u>2,199,466</u>	<u>2,067,073</u>	<u>132,393</u>
Detention center				
Salaries	15,487,374	15,487,374	15,301,284	186,090
Operations	1,679,148	1,679,148	1,584,045	95,103
Contractual agreements	325,852	325,852	318,645	7,207
	<u>17,492,374</u>	<u>17,492,374</u>	<u>17,203,974</u>	<u>288,400</u>
Emergency medical services				
Salaries	13,191,056	13,191,056	13,581,421	(390,365)
Operations	1,589,504	1,589,504	1,634,851	(45,347)
Contractual agreements	268,543	268,543	264,386	4,157
	<u>15,049,103</u>	<u>15,049,103</u>	<u>15,480,658</u>	<u>(431,555)</u>
Indigent defense				
Salaries	157,671	157,671	146,712	10,959
Operations	4,356	4,356	1,490	2,866
Contractual agreements	894	894	429	465
	<u>162,921</u>	<u>162,921</u>	<u>148,631</u>	<u>14,290</u>
Forensics				
Salaries	1,869,773	1,869,773	1,721,368	148,405
Operations	110,943	110,943	131,388	(20,445)
Contractual agreements	118,057	118,057	97,528	20,529
Capital outlay	-	-	1,000	(1,000)
	<u>2,098,773</u>	<u>2,098,773</u>	<u>1,951,284</u>	<u>147,489</u>
Total public safety	<u>37,002,637</u>	<u>37,002,637</u>	<u>36,851,620</u>	<u>151,017</u>
Elected officials - Judicial				
Circuit Solicitor				
Salaries	5,334,980	5,334,980	5,324,599	10,381
Operations	116,090	116,090	114,689	1,401
Contractual agreements	168,960	168,960	125,988	42,972
	<u>5,620,030</u>	<u>5,620,030</u>	<u>5,565,276</u>	<u>54,754</u>

GREENVILLE COUNTY, SOUTH CAROLINA

Schedule of Revenues and Expenditures
Budget and Actual (Budget Basis)
General Fund
Year Ended June 30, 2011

	Original Budget	Final Budget	Actual (Budget Basis)	Positive (Negative) Variance
Clerk of Court				
Salaries	3,125,601	3,125,601	3,068,579	57,022
Operations	215,200	215,200	193,054	22,146
Contractual agreements	38,800	38,800	37,802	998
	<u>3,379,601</u>	<u>3,379,601</u>	<u>3,299,435</u>	<u>80,166</u>
Probate Court				
Salaries	1,107,007	1,107,007	1,101,476	5,531
Operations	36,999	36,999	45,515	(8,516)
Contractual agreements	54,001	54,001	35,217	18,784
	<u>1,198,007</u>	<u>1,198,007</u>	<u>1,182,208</u>	<u>15,799</u>
Master in Equity				
Salaries	504,645	504,645	490,942	13,703
Operations	13,168	13,168	7,245	5,923
Contractual agreements	3,332	3,332	3,327	5
	<u>521,145</u>	<u>521,145</u>	<u>501,514</u>	<u>19,631</u>
Magistrates				
Salaries	3,913,946	3,913,946	3,940,072	(26,126)
Operations	296,620	296,620	284,697	11,923
Contractual agreements	27,787	27,787	20,597	7,190
	<u>4,238,353</u>	<u>4,238,353</u>	<u>4,245,366</u>	<u>(7,013)</u>
Public Defender				
Operations	1,922	1,922	1,800	122
Contractual agreements	432,000	432,000	432,000	-
	<u>433,922</u>	<u>433,922</u>	<u>433,800</u>	<u>122</u>
Total elected officials - Judicial	<u>15,391,058</u>	<u>15,391,058</u>	<u>15,227,599</u>	<u>163,459</u>
Elected officials - Fiscal				
Treasurer				
Salaries	368,907	368,907	346,976	21,931
Operations	12,700	12,700	11,875	825
Contractual agreements	575	575	492	83
	<u>382,182</u>	<u>382,182</u>	<u>359,343</u>	<u>22,839</u>
Register of Deeds				
Salaries	1,005,134	1,005,134	966,032	39,102
Operations	86,356	61,356	101,016	(39,660)
Contractual agreements	36,848	36,848	28,751	8,097
	<u>1,128,338</u>	<u>1,103,338</u>	<u>1,095,799</u>	<u>7,539</u>
Auditor				
Salaries	920,605	920,605	910,107	10,498
Operations	21,500	21,500	21,948	(448)
Contractual agreements	6,500	6,500	5,671	829
	<u>948,605</u>	<u>948,605</u>	<u>937,726</u>	<u>10,879</u>

GREENVILLE COUNTY, SOUTH CAROLINA

Schedule of Revenues and Expenditures
Budget and Actual (Budget Basis)
General Fund
Year Ended June 30, 2011

	Original Budget	Final Budget	Actual (Budget Basis)	Positive (Negative) Variance
Board of Appeals				
Operations	2,000	2,000	1,944	56
	<u>2,000</u>	<u>2,000</u>	<u>1,944</u>	<u>56</u>
Total elected officials - fiscal	2,461,125	2,436,125	2,394,812	41,313
Elected officials - law enforcement				
Sheriff				
Salaries	30,916,046	30,916,046	29,845,872	1,070,174
Operations	3,363,044	3,363,044	3,698,348	(335,304)
Contractual agreements	414,905	414,905	328,749	86,156
Capital outlay	110,745	110,745	230,730	(119,985)
	<u>34,804,740</u>	<u>34,804,740</u>	<u>34,103,699</u>	<u>701,041</u>
Coroner				
Salaries	458,280	458,280	473,338	(15,058)
Operations	52,000	52,000	59,448	(7,448)
	<u>510,280</u>	<u>510,280</u>	<u>532,786</u>	<u>(22,506)</u>
County Medical Examiner				
Operations	350,000	350,000	334,645	15,355
	<u>350,000</u>	<u>350,000</u>	<u>334,645</u>	<u>15,355</u>
Total elected officials - law enforcement	<u>35,665,020</u>	<u>35,665,020</u>	<u>34,971,130</u>	<u>693,890</u>
Boards, commissions and others				
Legislative Delegation				
Salaries	31,093	31,093	25,030	6,063
Operations	6,000	6,000	4,692	1,308
	<u>37,093</u>	<u>37,093</u>	<u>29,722</u>	<u>7,371</u>
Agencies and social service agencies				
Lump sum appropriations	1,156,117	1,156,117	1,157,547	(1,430)
	<u>1,156,117</u>	<u>1,156,117</u>	<u>1,157,547</u>	<u>(1,430)</u>

GREENVILLE COUNTY, SOUTH CAROLINA

Schedule of Revenues and Expenditures
Budget and Actual (Budget Basis)
General Fund
Year Ended June 30, 2011

	Original Budget	Final Budget	Actual (Budget Basis)	Positive (Negative) Variance
Planning				
Salaries	1,101,977	1,101,977	1,043,780	58,197
Operations	47,083	47,083	43,410	3,673
Contractual agreements	60,087	60,087	15,753	44,334
	<u>1,209,147</u>	<u>1,209,147</u>	<u>1,102,943</u>	<u>106,204</u>
Non-departmental				
Salaries	21,598	21,598	-	21,598
Operations	2,454,500	2,454,500	1,790,221	664,279
Contractual agreements	165,000	165,000	95,570	69,430
Capital outlay	50,000	50,000	-	50,000
	<u>2,691,098</u>	<u>2,691,098</u>	<u>1,885,791</u>	<u>805,307</u>
Employee benefit fund				
Salaries	372,232	372,232	199,249	172,983
Operations	18,100	18,100	25,650	(7,550)
	<u>390,332</u>	<u>390,332</u>	<u>224,899</u>	<u>165,433</u>
Total boards, commissions and others	<u>5,483,787</u>	<u>5,483,787</u>	<u>4,400,902</u>	<u>1,082,885</u>
 Total expenditures	 <u>126,749,627</u>	 <u>126,719,519</u>	 <u>123,617,673</u>	 <u>3,101,846</u>
Excess of revenues over expenditures	<u>(1,328,674)</u>	<u>(1,298,566)</u>	<u>(1,238,381)</u>	<u>60,185</u>
Other financing sources (uses)				
Transfers in	7,248,480	7,248,480	7,271,191	22,711
Transfers out	(5,913,769)	(5,913,769)	(5,088,962)	824,807
Fund balance usage	(6,037)	(36,145)	-	36,145
	<u>1,328,674</u>	<u>1,298,566</u>	<u>2,182,229</u>	<u>883,663</u>
Excess of revenues and other financing sources over expenditures and other financing uses	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 943,848</u>	<u>\$ 943,848</u>

GREENVILLE COUNTY, SOUTH CAROLINA

Combining Balance Sheet

Federal and State Grants

June 30, 2011

	Sheriff Federal Sharing	Circuit Solicitor Seized Funds	E-911
Assets			
Cash and cash equivalents	\$ 57,806	\$ 214,762	\$ 1,797,755
Other	357	723	5,541
Due from other governmental units	-	-	-
Prepaid items	-	-	331
Total assets	\$ 58,163	\$ 215,485	\$ 1,803,627
Liabilities and fund balances			
Liabilities:			
Accounts payable	\$ 505	\$ -	\$ 9,612
Accrued liabilities	-	-	18,849
Deferred revenue	-	-	-
Other liabilities	-	-	-
Total liabilities	505	-	28,461
Fund balances:			
Nonspendable:			
Prepaid items	-	-	331
Restricted:			
Law enforcement services - Sheriff	57,658	-	-
Judicial services - Solicitor	-	215,485	-
Law enforcement services - E-911	-	-	1,774,835
Judicial services - Clerk of Court	-	-	-
Boards, commission & others - Human Relations	-	-	-
Boards, commission & others - Public Works	-	-	-
Law enforcement services - Work Release	-	-	-
Boards, commission & others - Auditors Office	-	-	-
Boards, commission & others - Accommodations Tax	-	-	-
Law enforcement services - Emergency Preparedness	-	-	-
Public safety - Emergency Medical Services	-	-	-
Boards, commission & others - Animal Care Services	-	-	-
Boards, commission & others - Vehicle Service Center	-	-	-
Law enforcement services - Sheriff	-	-	-
Law enforcement services - Emergency Preparedness	-	-	-
Public works	-	-	-
Total fund balances	57,658	215,485	1,775,166
Total liabilities and fund balances	\$ 58,163	\$ 215,485	\$ 1,803,627

Sheriff's Narcotics Funds	Solicitor Expungement	Solicitor Estreatment	Miscellaneous Other Grants	Total Federal and State Grants
\$ 251,411	\$ 282,936	\$ 187,518	\$ 1,668,081	\$ 4,460,269
816	1,439	652	1,062,632	1,072,160
-	-	-	2,140,265	2,140,265
-	-	-	3,915	4,246
<u>\$ 252,227</u>	<u>\$ 284,375</u>	<u>\$ 188,170</u>	<u>\$ 4,874,893</u>	<u>\$ 7,676,940</u>
\$ 28,664	\$ -	\$ 111	\$ 676,515	\$ 715,407
-	-	-	319,826	338,675
-	-	-	1,366,360	1,366,360
-	-	-	917	917
<u>28,664</u>	<u>-</u>	<u>111</u>	<u>2,363,618</u>	<u>2,421,359</u>
-	-	-	3,915	4,246
223,563	-	-	74,286	355,507
-	284,375	188,059	628,402	1,316,321
-	-	-	-	1,774,835
-	-	-	288,118	288,118
-	-	-	19,795	19,795
-	-	-	10,000	10,000
-	-	-	33,163	33,163
-	-	-	22,645	22,645
-	-	-	339,794	339,794
-	-	-	89,455	89,455
-	-	-	45,204	45,204
-	-	-	53,636	53,636
-	-	-	111,726	111,726
-	-	-	144,402	144,402
-	-	-	85,900	85,900
-	-	-	560,834	560,834
<u>223,563</u>	<u>284,375</u>	<u>188,059</u>	<u>2,511,275</u>	<u>5,255,581</u>
<u>\$ 252,227</u>	<u>\$ 284,375</u>	<u>\$ 188,170</u>	<u>\$ 4,874,893</u>	<u>\$ 7,676,940</u>

GREENVILLE COUNTY, SOUTH CAROLINA

Combining Schedule of Revenues, Expenditures and Changes in Fund Balances
Federal and State Grants
Year Ended June 30, 2011

	Sheriff Federal Sharing	Circuit Solicitor Seized Funds	E-911
	<u> </u>	<u> </u>	<u> </u>
Revenues			
Intergovernmental	\$ 118,361	\$ -	\$ 854,919
Fees	-	-	1,284,684
Interest and investment income	333	933	18,710
Other	-	80,579	-
Total revenues	<u>118,694</u>	<u>81,512</u>	<u>2,158,313</u>
Expenditures			
Current:			
Public works	-	-	-
Public safety	-	-	-
Judicial services	-	67,671	-
Law enforcement services	160,647	-	1,694,111
Boards, commission & others	-	-	-
Capital outlay	51,533	-	-
Total expenditures	<u>212,180</u>	<u>67,671</u>	<u>1,694,111</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(93,486)</u>	<u>13,841</u>	<u>464,202</u>
Other financing sources			
Transfers in	-	-	-
Transfers out	-	-	-
Total other financing sources	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	(93,486)	13,841	464,202
Fund balance - beginning	<u>151,144</u>	<u>201,644</u>	<u>1,310,964</u>
Fund balance - ending	<u>\$ 57,658</u>	<u>\$ 215,485</u>	<u>\$ 1,775,166</u>

Sheriff's Narcotics Funds	Solicitor Expungement	Solicitor Estreatment	Miscellaneous Other Grants	Total Federal and State Grants
\$ -	\$ -	\$ -	\$ 14,932,037	\$ 15,905,317
-	-	-	-	1,284,684
2,874	5,335	2,344	-	30,529
246,186	211,785	104,624	2,506,290	3,149,464
<u>249,060</u>	<u>217,120</u>	<u>106,968</u>	<u>17,438,327</u>	<u>20,369,994</u>
-	-	-	3,057,255	3,057,255
-	-	-	124,483	124,483
-	205,010	50,660	4,809,881	5,133,222
141,985	-	-	1,445,834	3,442,577
-	-	-	7,479,498	7,479,498
42,456	-	-	732,487	826,476
<u>184,441</u>	<u>205,010</u>	<u>50,660</u>	<u>17,649,438</u>	<u>20,063,511</u>
<u>64,619</u>	<u>12,110</u>	<u>56,308</u>	<u>(211,111)</u>	<u>306,483</u>
-	-	-	100,556	100,556
-	-	-	(34,306)	(34,306)
-	-	-	66,250	66,250
64,619	12,110	56,308	(144,861)	372,733
158,944	272,265	131,751	2,656,136	4,882,848
<u>\$ 223,563</u>	<u>\$ 284,375</u>	<u>\$ 188,059</u>	<u>\$ 2,511,275</u>	<u>\$ 5,255,581</u>

GREENVILLE COUNTY, SOUTH CAROLINA

Combining Schedule of Revenues, Expenditures and Changes in Fund Balances

Miscellaneous Other Grants

Year Ended June 30, 2011

	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
Revenues				
Intergovernmental	\$ -	\$ 549,771	\$ 108,227	\$ 73,659
Other	-	-	-	-
Total revenues	<u>-</u>	<u>549,771</u>	<u>108,227</u>	<u>73,659</u>
Expenditures				
Current:				
Public works	-	-	-	-
Public safety	-	-	-	-
Judicial services	103,692	549,771	165,345	73,659
Law enforcement services	-	-	-	-
Boards, commission & others	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	<u>103,692</u>	<u>549,771</u>	<u>165,345</u>	<u>73,659</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(103,692)</u>	<u>-</u>	<u>(57,118)</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	(103,692)	-	(57,118)	-
Fund balance (deficit)- beginning	<u>298,111</u>	<u>-</u>	<u>311,973</u>	<u>-</u>
Fund balance - ending	<u>\$ 194,419</u>	<u>\$ -</u>	<u>\$ 254,855</u>	<u>\$ -</u>

ARRA Criminal Domestic Violence 1GSO9109	Clerk of Court Bondsman Fees	HMEP Planning HMP0169100100	Victim's Bill of Rights	Victim Witness State Grant	Special Grant Assistance Solicitor	Community Forum - Palmetto Project
\$ 25,459	\$ -	\$ 6,284	\$ 705,661	\$ 49,448	\$ 984,459	\$ -
-	11,810	-	-	-	736,388	-
<u>25,459</u>	<u>11,810</u>	<u>6,284</u>	<u>705,661</u>	<u>49,448</u>	<u>1,720,847</u>	<u>-</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
25,459	5,014	-	643,948	49,448	1,699,006	-
-	-	6,284	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>25,459</u>	<u>5,014</u>	<u>6,284</u>	<u>643,948</u>	<u>49,448</u>	<u>1,699,006</u>	<u>-</u>
-	6,796	-	61,713	-	21,841	-
-	-	-	-	-	-	-
-	-	-	-	-	(3,795)	(7,345)
-	-	-	-	-	(3,795)	(7,345)
-	6,796	-	61,713	-	18,046	(7,345)
-	26,467	-	(61,713)	-	-	7,345
<u>\$ -</u>	<u>\$ 33,263</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 18,046</u>	<u>\$ -</u>

GREENVILLE COUNTY, SOUTH CAROLINA

Combining Schedule of Revenues, Expenditures and Changes in Fund Balances
Miscellaneous Other Grants
Year Ended June 30, 2011

	CDV			
	Prosecution Programs 1GO9017	Seized Funds Sheriff	Drug Court Funding	EMS Donations
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Revenues				
Intergovernmental	\$ 577	\$ -	\$ 142,321	\$ -
Other	-	48,794	-	29,955
Total revenues	<u>577</u>	<u>48,794</u>	<u>142,321</u>	<u>29,955</u>
Expenditures				
Current:				
Public works	-	-	-	-
Public safety	-	-	-	22,088
Judicial services	607	-	224,213	-
Law enforcement services	-	98,286	-	-
Boards, commission & others	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	<u>607</u>	<u>98,286</u>	<u>224,213</u>	<u>22,088</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(30)</u>	<u>(49,492)</u>	<u>(81,892)</u>	<u>7,867</u>
Other financing sources (uses)				
Transfers in	30	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>30</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	-	(49,492)	(81,892)	7,867
Fund balance - beginning	<u>-</u>	<u>80,875</u>	<u>332,636</u>	<u>37,337</u>
Fund balance - ending	<u>\$ -</u>	<u>\$ 31,383</u>	<u>\$ 250,744</u>	<u>\$ 45,204</u>

EMS Grant-in-Aid FY11	Sheriff's Bench Warrants	Whitfield Summer Camp	School Resource Officers	Model Approaches to Legal Assistance	False Alarm Fees	Solicitor CDV 33.9
\$ 34,046	\$ 26,947	\$ -	\$ 695,405	\$ 5,000	\$ -	\$ -
-	-	2,912	-	-	109,228	-
<u>34,046</u>	<u>26,947</u>	<u>2,912</u>	<u>695,405</u>	<u>5,000</u>	<u>109,228</u>	<u>-</u>
-	-	-	-	-	-	-
36,079	13,136	-	-	-	-	-
-	-	-	-	4,739	-	7,107
-	-	5,046	695,405	-	146,118	-
-	-	-	-	-	-	-
-	13,811	-	-	-	-	-
<u>36,079</u>	<u>26,947</u>	<u>5,046</u>	<u>695,405</u>	<u>4,739</u>	<u>146,118</u>	<u>7,107</u>
<u>(2,033)</u>	<u>-</u>	<u>(2,134)</u>	<u>-</u>	<u>261</u>	<u>(36,890)</u>	<u>(7,107)</u>
2,033	-	-	-	-	-	-
-	-	(7,800)	-	-	-	-
<u>2,033</u>	<u>-</u>	<u>(7,800)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	(9,934)	-	261	(36,890)	(7,107)
-	-	16,724	-	-	174,502	104,588
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,790</u>	<u>\$ -</u>	<u>\$ 261</u>	<u>\$ 137,612</u>	<u>\$ 97,481</u>

GREENVILLE COUNTY, SOUTH CAROLINA

Combining Schedule of Revenues, Expenditures and Changes in Fund Balances
Miscellaneous Other Grants
Year Ended June 30, 2011

	Homeless Prevention Rapid Rehousing	Study Juvenile Drug Court	ARRA Diesel Emission EQ-0-710	Hazardous Substance Fee
Revenues				
Intergovernmental	\$ 59,055	\$ -	\$ 91,866	\$ -
Other	-	11,200	-	53,800
Total revenues	<u>59,055</u>	<u>11,200</u>	<u>91,866</u>	<u>53,800</u>
Expenditures				
Current:				
Public works	-	-	91,866	-
Public safety	-	-	-	-
Judicial services	-	-	-	-
Law enforcement services	-	-	-	-
Boards, commission & others	59,057	-	-	-
Capital outlay	-	-	-	-
Total expenditures	<u>59,057</u>	<u>-</u>	<u>91,866</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(2)</u>	<u>11,200</u>	<u>-</u>	<u>53,800</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)	11,200	-	53,800
Fund balance - beginning	<u>2,260</u>	<u>13,382</u>	<u>-</u>	<u>32,100</u>
Fund balance - ending	<u>\$ 2,258</u>	<u>\$ 24,582</u>	<u>\$ -</u>	<u>\$ 85,900</u>

Directional Tourism/ Signage	Accommodations Tax	Citizen Corps 9CCP01	Circuit Defender State	Circuit Defender Civil/Probate	Comprehensive Plan	FTA Section 8
\$ -	\$ 637,148	\$ 498	\$ 700,727	\$ 419,639	\$ -	\$ 86,675
-	-	-	-	-	-	-
-	637,148	498	700,727	419,639	-	86,675
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	700,727	419,639	-	-
-	-	498	-	-	-	-
-	740,904	-	-	-	-	86,675
-	-	-	-	-	-	-
-	740,904	498	700,727	419,639	-	86,675
-	(103,756)	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	(1)	-
-	-	-	-	-	(1)	-
-	(103,756)	-	-	-	(1)	-
10,000	443,550	-	-	-	1	-
\$ 10,000	\$ 339,794	\$ -	\$ -	\$ -	\$ -	\$ -

GREENVILLE COUNTY, SOUTH CAROLINA

Combining Schedule of Revenues, Expenditures and Changes in Fund Balances
Miscellaneous Other Grants
Year Ended June 30, 2011

	<u>Facilities Rental</u>	<u>Court Fee Funding for Solicitors</u>	<u>WIA ARRA State Reserve Funds</u>	<u>Emergency Preparedness</u>
Revenues				
Intergovernmental	\$ -	\$ 16,585	\$ 201,500	\$ -
Other	-	-	-	15,000
Total revenues	<u>-</u>	<u>16,585</u>	<u>201,500</u>	<u>15,000</u>
Expenditures				
Current:				
Public works	-	-	-	-
Public safety	-	-	-	-
Judicial services	-	45,000	-	-
Law enforcement services	-	-	-	1,813
Boards, commission & others	-	-	201,500	-
Capital outlay	-	25,860	-	-
Total expenditures	<u>-</u>	<u>70,860</u>	<u>201,500</u>	<u>1,813</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>(54,275)</u>	<u>-</u>	<u>13,187</u>
Other financing sources (uses)				
Transfers in	-	-	-	-
Transfers out	(4,714)	-	-	-
Total other financing sources (uses)	<u>(4,714)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	(4,714)	(54,275)	-	13,187
Fund balance - beginning	<u>4,714</u>	<u>97,144</u>	<u>-</u>	<u>76,268</u>
Fund balance - ending	<u>\$ -</u>	<u>\$ 42,869</u>	<u>\$ -</u>	<u>\$ 89,455</u>

Hollingsworth Financial Future	Work Release	United Way Financial Counseling	Waste Tire FY11	Waste Oil FY11	LIVESCAN Fingerprint Devices	Palmetto Pride FY10
\$ -	\$ -	73,632	\$ 85,619	\$ 24,109	\$ -	\$ -
25,000	72,105	-	-	-	-	3,337
<u>25,000</u>	<u>72,105</u>	<u>73,632</u>	<u>85,619</u>	<u>24,109</u>	<u>-</u>	<u>3,337</u>
-	-	-	85,619	8,645	-	3,337
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	91,999	-	-	-	-	-
25,000	-	73,632	-	-	-	-
-	-	-	-	15,464	-	-
<u>25,000</u>	<u>91,999</u>	<u>73,632</u>	<u>85,619</u>	<u>24,109</u>	<u>-</u>	<u>3,337</u>
-	(19,894)	-	-	-	-	-
-	-	-	-	-	6,712	-
-	-	-	-	-	-	-
-	-	-	-	-	6,712	-
-	(19,894)	-	-	-	6,712	-
-	53,057	-	-	-	-	-
<u>\$ -</u>	<u>\$ 33,163</u>	<u>-</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,712</u>	<u>\$ -</u>

GREENVILLE COUNTY, SOUTH CAROLINA

Combining Schedule of Revenues, Expenditures and Changes in Fund Balances
Miscellaneous Other Grants
Year Ended June 30, 2011

	<u>American Dream</u>	<u>HUD HC100422019</u>	<u>Homeland Security 9SHSP28</u>	<u>The Key Housing Counseling</u>
Revenues				
Intergovernmental	\$ -	\$ 16,532	\$ 224,942	\$ 50,000
Other	-	-	-	-
Total revenues	<u>-</u>	<u>16,532</u>	<u>224,942</u>	<u>50,000</u>
Expenditures				
Current:				
Public works	-	-	-	-
Public safety	-	-	-	-
Judicial services	-	-	-	-
Law enforcement services	-	-	-	-
Boards, commission & others	14,724	16,532	-	50,000
Capital outlay	-	-	224,942	-
Total expenditures	<u>14,724</u>	<u>16,532</u>	<u>224,942</u>	<u>50,000</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(14,724)</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	(14,724)	-	-	-
Fund balance - beginning	<u>23,383</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance - ending	<u>\$ 8,659</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Vehicle Insurance Recovery	Resource Remediation Fee	WIA ARRA WorkKeys 10AWP04	Encroachment Fee	WIA Technology Upgrade 10ATU04	County Waterline Installation	Sex Offender Program
\$ -	\$ -	\$ 10,601	\$ -	\$ 77,000	\$ -	\$ -
42,726	79,661	-	49,060	-	3,800	8,401
<u>42,726</u>	<u>79,661</u>	<u>10,601</u>	<u>49,060</u>	<u>77,000</u>	<u>3,800</u>	<u>8,401</u>
-	-	-	232	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	1,860
-	-	10,601	-	77,000	3,800	-
22,460	-	-	-	-	-	-
<u>22,460</u>	<u>-</u>	<u>10,601</u>	<u>232</u>	<u>77,000</u>	<u>3,800</u>	<u>1,860</u>
20,266	79,661	-	48,828	-	-	6,541
-	-	-	-	-	-	-
<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>
20,266	79,661	-	48,828	-	-	6,541
91,460	34,130	-	362,772	-	-	22,515
<u>\$ 111,726</u>	<u>\$ 113,791</u>	<u>\$ -</u>	<u>\$ 411,600</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 29,056</u>

GREENVILLE COUNTY, SOUTH CAROLINA

Combining Schedule of Revenues, Expenditures and Changes in Fund Balances
 Miscellaneous Other Grants
 Year Ended June 30, 2011

	NIMS Type I Swat Team Equipment	SCJAG Firearms Safety Lab	VSC Propane DE-EE002172	LEMPG 9EMPG01
Revenues				
Intergovernmental	\$ 37,653	\$ 26,850	\$ 25,650	\$ 11,038
Other	-	-	-	-
Total revenues	<u>37,653</u>	<u>26,850</u>	<u>25,650</u>	<u>11,038</u>
Expenditures				
Current:				
Public works	-	-	25,650	-
Public safety	-	-	-	-
Judicial services	-	-	-	-
Law enforcement services	-	-	-	11,038
Boards, commission & others	-	-	-	-
Capital outlay	37,653	26,850	-	-
Total expenditures	<u>37,653</u>	<u>26,850</u>	<u>25,650</u>	<u>11,038</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</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	 -	 -	 -	 -
Fund balance - beginning	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance - ending	<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>DUI Prosecution 2H110101</u>
\$ -	\$ 376	\$ -	\$ 64,727	\$ -	\$ -	\$ 46,017
49,935	-	-	-	9,125	-	-
<u>49,935</u>	<u>376</u>	<u>-</u>	<u>64,727</u>	<u>9,125</u>	<u>-</u>	<u>46,017</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	46,017
-	376	-	64,727	-	-	-
9,772	-	-	-	18,054	-	-
-	-	-	-	-	-	-
<u>9,772</u>	<u>376</u>	<u>-</u>	<u>64,727</u>	<u>18,054</u>	<u>-</u>	<u>46,017</u>
<u>40,163</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(8,929)</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-	-
-	-	(2,746)	-	-	(1,596)	-
-	-	<u>(2,746)</u>	-	-	<u>(1,596)</u>	-
40,163	-	(2,746)	-	(8,929)	(1,596)	-
<u>13,473</u>	<u>-</u>	<u>2,746</u>	<u>-</u>	<u>8,929</u>	<u>1,596</u>	<u>-</u>
<u>\$ 53,636</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, 2011

	WIA Incumbent Worker 10IWT04	WIA Youth 10Y004	Crime Scene Safety Equipment	WIA Dislocated Worker 10DW004
Revenues				
Intergovernmental	\$ 151,769	\$ 1,064,921	\$ 11,110	\$ 1,182,589
Other	-	-	-	-
Total revenues	<u>151,769</u>	<u>1,064,921</u>	<u>11,110</u>	<u>1,182,589</u>
Expenditures				
Current:				
Public works	-	-	-	-
Public safety	-	-	-	-
Judicial services	-	-	-	-
Law enforcement services	-	-	11,692	-
Boards, commission & others	151,769	1,064,921	-	1,182,589
Capital outlay	-	-	-	-
Total expenditures	<u>151,769</u>	<u>1,064,921</u>	<u>11,692</u>	<u>1,182,589</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>(582)</u>	<u>-</u>
Other financing sources (uses)				
Transfers in	-	-	582	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>582</u>	<u>-</u>
 Net change in fund balances	 -	 -	 -	 -
Fund balance - beginning	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

<u>JAG 2008DJBX0368</u>	<u>JAG Recovery Act 2009SBB90193</u>	<u>EUDL Alcohol and Drug Commission</u>	<u>Fair Housing (GCRA)</u>	<u>Fair Housing (City)</u>	<u>Planning Commission</u>	<u>LEMPG 8EMPG01</u>
\$ 12,554	\$ 179,875	\$ 3,250	\$ 47,187	\$ 7,750	\$ 575,146	\$ 5,465
-	-	-	-	-	-	-
<u>12,554</u>	<u>179,875</u>	<u>3,250</u>	<u>47,187</u>	<u>7,750</u>	<u>575,146</u>	<u>5,465</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
12,554	179,875	-	-	-	-	5,465
-	-	-	38,309	7,750	654,780	-
-	-	-	-	-	-	-
<u>12,554</u>	<u>179,875</u>	<u>-</u>	<u>38,309</u>	<u>7,750</u>	<u>654,780</u>	<u>5,465</u>
-	-	3,250	8,878	-	(79,634)	-
-	-	7,800	-	-	79,634	-
-	-	-	-	-	-	-
-	-	<u>7,800</u>	-	-	<u>79,634</u>	-
-	-	11,050	8,878	-	-	-
-	-	-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 11,050</u>	<u>\$ 8,878</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, 2011

	Cooley Bridge Rd Waterlines	WIA Incentive 10INC04	WIA Dislocated Worker 9DW004	WIA Trade Adjustment 9TAA-004
Revenues				
Intergovernmental	\$ -	\$ 14,034	\$ 86,878	\$ 132,925
Other	33,110	-	-	-
Total revenues	<u>33,110</u>	<u>14,034</u>	<u>86,878</u>	<u>132,925</u>
Expenditures				
Current:				
Public works	-	-	-	-
Public safety	-	-	-	-
Judicial services	-	-	-	-
Law enforcement services	-	-	-	-
Boards, commission & others	-	14,034	86,878	132,925
Capital outlay	-	-	-	-
Total expenditures	<u>-</u>	<u>14,034</u>	<u>86,878</u>	<u>132,925</u>
Excess (deficiency) of revenues over (under) expenditures	<u>33,110</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	33,110	-	-	-
Fund balance - beginning	<u>2,333</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance - ending	<u>\$ 35,443</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

WIA Youth 9Y004	DJJ Juvenile Arbitration	HUD HC090421164	Bosch Rexroth	Stenhouse Road	EMS/911 Joint Dispatch Study Center	EMS Apprenticeship 9APP010
\$ 56,413	\$ 30,000	\$ 3,083	\$ 200,000	\$ 59,134	\$ 10,206	\$ 42,974
-	-	-	-	-	-	-
<u>56,413</u>	<u>30,000</u>	<u>3,083</u>	<u>200,000</u>	<u>59,134</u>	<u>10,206</u>	<u>42,974</u>
-	-	-	-	-	-	-
-	-	-	-	-	10,206	42,974
-	30,000	-	-	-	-	-
-	-	-	-	-	-	-
56,413	-	3,083	200,000	59,134	-	-
-	-	-	-	-	-	-
<u>56,413</u>	<u>30,000</u>	<u>3,083</u>	<u>200,000</u>	<u>59,134</u>	<u>10,206</u>	<u>42,974</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, 2011

	<u>Century Plastics</u>	<u>WIA ARRA Dislocated Worker ARRA-8DW004</u>	<u>Safe Routes to Schools</u>	<u>WIA ARRA State Reserve 9ARSF04</u>
Revenues				
Intergovernmental	\$ 40,000	\$ 4,962	\$ -	\$ 2,942
Other	-	-	1,000	-
Total revenues	<u>40,000</u>	<u>4,962</u>	<u>1,000</u>	<u>2,942</u>
Expenditures				
Current:				
Public works	-	-	1,000	-
Public safety	-	-	-	-
Judicial services	-	-	-	-
Law enforcement services	-	-	-	-
Boards, commission & others	40,000	4,962	-	2,942
Capital outlay	-	-	-	-
Total expenditures	<u>40,000</u>	<u>4,962</u>	<u>1,000</u>	<u>2,942</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</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	-	-	-	-
Fund balance - beginning	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Diesel Emission EQ-9-904	FEMA Flood Mitigation	ARRA Energy Efficient DE-EE0000947	Fiesta Fiberweb	WIA Incentive 9INC004	Drive Me to Wellness	Bankrupt Developers
\$ 12,652	\$ 36,332	\$ 2,051,450	\$ 500,000	\$ 69,915	\$ -	\$ -
-	-	-	-	-	14,000	1,064,802
<u>12,652</u>	<u>36,332</u>	<u>2,051,450</u>	<u>500,000</u>	<u>69,915</u>	<u>14,000</u>	<u>1,064,802</u>
12,652	36,332	1,727,120	-	-	-	1,064,802
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	500,000	69,915	14,000	-
-	-	324,330	-	-	-	-
<u>12,652</u>	<u>36,332</u>	<u>2,051,450</u>	<u>500,000</u>	<u>69,915</u>	<u>14,000</u>	<u>1,064,802</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, 2011

	WIA Rapid Response 10RRA04	Register of Deeds Fees	Support Services for Victims	SC HELP
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Revenues				
Intergovernmental	\$ 739,477	\$ -	\$ 12,725	\$ -
Other	-	-	-	24,700
Total revenues	<u>739,477</u>	<u>-</u>	<u>12,725</u>	<u>24,700</u>
Expenditures				
Current:				
Public works	-	-	-	-
Public safety	-	-	-	-
Judicial services	-	-	16,490	-
Law enforcement services	-	-	-	-
Boards, commission & others	739,477	-	-	24,700
Capital outlay	-	-	-	-
Total expenditures	<u>739,477</u>	<u>-</u>	<u>16,490</u>	<u>24,700</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>(3,765)</u>	<u>-</u>
Other financing sources (uses)				
Transfers in	-	-	3,765	-
Transfers out	-	(6,309)	-	-
Total other financing sources (uses)	<u>-</u>	<u>(6,309)</u>	<u>3,765</u>	<u>-</u>
Net change in fund balances	-	(6,309)	-	-
Fund balance - beginning	<u>-</u>	<u>6,309</u>	<u>-</u>	<u>-</u>
Fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Regional EOD Team 6SHSP37	JAG 2010DJBX0915	Auditor Fees	WIA Adult 10A004	WIA Adult 9A004	Total Miscellaneous Other Grants
\$ 44,378	\$ 109,537	\$ -	\$ 949,514	\$ 85,187	\$ 14,932,037
-	-	6,441	-	-	2,506,290
<u>44,378</u>	<u>109,537</u>	<u>6,441</u>	<u>949,514</u>	<u>85,187</u>	<u>17,438,327</u>
-	-	-	-	-	3,057,255
-	-	-	-	-	124,483
-	-	-	-	-	4,809,881
15,124	97,674	-	-	-	1,445,834
-	-	8,965	949,514	85,187	7,479,498
29,254	11,863	-	-	-	732,487
<u>44,378</u>	<u>109,537</u>	<u>8,965</u>	<u>949,514</u>	<u>85,187</u>	<u>17,649,438</u>
-	-	(2,524)	-	-	(211,111)
-	-	-	-	-	100,556
-	-	-	-	-	(34,306)
-	-	-	-	-	66,250
-	-	(2,524)	-	-	(144,861)
-	-	25,169	-	-	2,656,136
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 22,645</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,511,275</u>

Nonmajor Governmental Funds

Special Revenue Funds

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

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

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

Hospitality Tax – This fund is used to account for the collection and allocation of the County’s two percent tax on prepared foods and beverages.

Road Maintenance Program – This fund is used to account for the proceeds of specific revenue sources (other than major capital projects) that are legally restricted for road maintenance.

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 Leases – This fund is used to account for principal and interest payments on the County’s leases of machinery, equipment and vehicles.

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

Agencies – Greenville Technical College
Capital Projects Reserve
Capital Leases
Facilities Projects

GREENVILLE COUNTY, SOUTH CAROLINA

Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2011

	Special Revenue Funds	Debt Service Funds	Capital Project Funds	Total Nonmajor Governmental Funds
Assets				
Cash and cash equivalents	\$ 14,702,345	\$ 251,656	\$ 13,105,784	\$ 28,059,785
Taxes receivable	1,199,937	794,852	-	1,994,789
Other	72,117	5,267	53,971	131,355
Investments	-	1,490,667	-	1,490,667
Total assets	<u>\$ 15,974,399</u>	<u>\$ 2,542,442</u>	<u>\$ 13,159,755</u>	<u>\$ 31,676,596</u>
Liabilities and fund balances				
Liabilities:				
Accounts payable	\$ 797,931	\$ -	\$ 200,746	\$ 998,677
Accrued liabilities	112,632	-	-	112,632
Deferred revenue	567,000	723,000	-	1,290,000
Due to other funds	-	369,001	-	369,001
Due to others	-	-	353,443	353,443
Total liabilities	<u>1,477,563</u>	<u>1,092,001</u>	<u>554,189</u>	<u>3,123,753</u>
Fund balances:				
Restricted				
Capital outlay - Greenville technical college			43,363	43,363
Boards, commission & others - Hospitality Tax	4,369,929	-	-	4,369,929
Public works - Infrastructure Bank	5,313,987	-	-	5,313,987
Public safety - Charity Hospitalization	842,127	-	-	842,127
Public works - Road Maintenance	3,970,793	-	-	3,970,793
Debt service - Certificates of participation		1,437,566	-	1,437,566
Debt service - Special source revenue bonds		98,563	-	98,563
Debt service - Capital leases		191,648	-	191,648
Committed				
General services - Ortho photography	-	-	538,775	538,775
General services - Information technology	-	-	1,219,441	1,219,441
Capital outlay - Construction management	-	-	5,351,238	5,351,238
Capital outlay - Capital project reserve	-	-	5,461,743	5,461,743
Unassigned	-	(277,336)	(8,994)	(286,330)
Total fund balances	<u>14,496,836</u>	<u>1,450,441</u>	<u>12,605,566</u>	<u>28,552,843</u>
Total liabilities and fund balances	<u>\$ 15,974,399</u>	<u>\$ 2,542,442</u>	<u>\$ 13,159,755</u>	<u>\$ 31,676,596</u>

GREENVILLE COUNTY, SOUTH CAROLINA

Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
Year Ended June 30, 2011

	Special Revenue Funds	Debt Service Funds	Capital Project Funds	Total Nonmajor Governmental Funds
Revenues				
Property taxes	\$ 10,439,582	\$ 4,797,559	\$ -	\$ 15,237,141
Intergovernmental	630,322	6,553,264	-	7,183,586
Hospitality tax	6,887,767	-	-	6,887,767
Fees	5,829,431	-	-	5,829,431
Interest and investment income	166,422	18,918	185,746	371,086
Other	16,289	-	-	16,289
Total revenues	23,969,813	11,369,741	185,746	35,525,300
Expenditures				
Current:				
Administrative services	-	-	3,800	3,800
General services	-	-	1,739,712	1,739,712
Public works	1,949,362	-	768,214	2,717,576
Public safety	4,229,482	-	-	4,229,482
Boards, commission & others	2,239,523	-	-	2,239,523
Capital outlay	8,590,760	-	2,044,064	10,634,824
Principal retirement	-	14,602,502	-	14,602,502
Interest and fiscal charges	-	7,006,613	3,158	7,009,771
Pass through funding - culture and recreation	-	14,707,288	-	14,707,288
Debt service expenditures-current refunding	-	24,347,200	-	24,347,200
Total expenditures	17,009,127	60,663,603	4,558,948	82,231,678
Excess (deficiency) of revenues over (under) expenditures	6,960,686	(49,293,862)	(4,373,202)	(46,706,378)
Other financing sources (uses)				
Capital lease issuance	-	-	750,000	750,000
Bond issuance	-	39,040,000	-	39,040,000
Transfers in	6,150,000	6,914,538	9,481,317	22,545,855
Transfers out	(16,735,603)	(1,077,415)	(6,981,316)	(24,794,334)
Bond discount	-	(91,296)	-	(91,296)
Bond premium	-	105,784	-	105,784
Total other financing sources (uses)	(10,585,603)	44,891,611	3,250,001	37,556,009
Net change in fund balances	(3,624,917)	(4,402,251)	(1,123,201)	(9,150,369)
Fund balance - beginning	18,121,753	5,852,692	13,728,767	37,703,212
Fund balance - ending	\$ 14,496,836	\$ 1,450,441	\$ 12,605,566	\$ 28,552,843

GREENVILLE COUNTY, SOUTH CAROLINA

Combining Balance Sheet
Nonmajor Special Revenue Funds
June 30, 2011

	<u>Infrastructure Bank</u>	<u>Charity Hospitalization Fund</u>	<u>Hospitality Tax</u>	<u>Road Maintenance Program</u>	<u>Total Nonmajor Special Revenue Funds</u>
Assets					
Cash and cash equivalents	\$ 5,310,597	\$ 861,496	\$ 4,347,995	\$ 4,182,257	\$ 14,702,345
Receivables:					
Taxes receivable	-	636,819	-	563,118	1,199,937
Other	32,102	2,762	21,934	15,319	72,117
Total assets	<u>\$ 5,342,699</u>	<u>\$ 1,501,077</u>	<u>\$ 4,369,929</u>	<u>\$ 4,760,694</u>	<u>\$ 15,974,399</u>
Liabilities and fund balances					
Liabilities:					
Accounts payable	\$ -	\$ 8,030	\$ -	\$ 789,901	\$ 797,931
Accrued liabilities	28,712	83,920	-	-	112,632
Deferred revenue	-	567,000	-	-	567,000
Total liabilities	<u>28,712</u>	<u>658,950</u>	<u>-</u>	<u>789,901</u>	<u>1,477,563</u>
Fund balances:					
Restricted	5,313,987	842,127	4,369,929	3,970,793	14,496,836
Total fund balances	<u>5,313,987</u>	<u>842,127</u>	<u>4,369,929</u>	<u>3,970,793</u>	<u>14,496,836</u>
Total liabilities and fund balances	<u>\$ 5,342,699</u>	<u>\$ 1,501,077</u>	<u>\$ 4,369,929</u>	<u>\$ 4,760,694</u>	<u>\$ 15,974,399</u>

GREENVILLE COUNTY, SOUTH CAROLINA

Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
Year Ended June 30, 2011

	Infrastructure Bank	Charity Hospitalization Fund	Hospitality Tax	Road Maintenance Program	Total Nonmajor Special Revenue Funds
Revenues					
Property taxes	\$ 6,006,829	\$ 4,432,753	\$ -	\$ -	\$ 10,439,582
Fees	-	-	-	5,829,431	5,829,431
Intergovernmental	-	148,825	-	481,497	630,322
Hospitality tax	-	-	6,887,767	-	6,887,767
Interest and investment income	78,395	7,092	70,948	9,987	166,422
Other	-	16,289	-	-	16,289
Total revenues	<u>6,085,224</u>	<u>4,604,959</u>	<u>6,958,715</u>	<u>6,320,915</u>	<u>23,969,813</u>
Expenditures					
Current:					
Public works	1,087,197	-	-	862,165	1,949,362
Public safety	-	4,229,482	-	-	4,229,482
Boards, commission & others	-	-	2,239,523	-	2,239,523
Capital outlay	-	-	-	8,590,760	8,590,760
Total expenditures	<u>1,087,197</u>	<u>4,229,482</u>	<u>2,239,523</u>	<u>9,452,925</u>	<u>17,009,127</u>
Excess (deficiency) of revenues over (under) expenditures	<u>4,998,027</u>	<u>375,477</u>	<u>4,719,192</u>	<u>(3,132,010)</u>	<u>6,960,686</u>
Other financing sources (uses)					
Transfers in	-	-	-	6,150,000	6,150,000
Transfers out	(6,720,634)	-	(4,014,969)	(6,000,000)	(16,735,603)
Total other financing sources (uses)	<u>(6,720,634)</u>	<u>-</u>	<u>(4,014,969)</u>	<u>150,000</u>	<u>(10,585,603)</u>
Net change in fund balances	(1,722,607)	375,477	704,223	(2,982,010)	(3,624,917)
Fund balance - beginning	<u>7,036,594</u>	<u>466,650</u>	<u>3,665,706</u>	<u>6,952,803</u>	<u>18,121,753</u>
Fund balance - ending	<u>\$ 5,313,987</u>	<u>\$ 842,127</u>	<u>\$ 4,369,929</u>	<u>\$ 3,970,793</u>	<u>\$ 14,496,836</u>

GREENVILLE COUNTY, SOUTH CAROLINA

Combining Balance Sheet
Nonmajor Debt Service Funds
June 30, 2011

	General Obligation Bonds	Certificates of Participation	Special Source Revenue Bonds	Capital Leases	Blended Component Units		Total Nonmajor Debt Service Funds
					Tourism Public Facilities Corporation	Public Facilities Corporation	
Assets							
Cash and cash equivalents	\$ -	\$ -	\$ 61,693	\$ 189,963	\$ -	\$ -	\$ 251,656
Taxes receivable	278,884	515,968	-	-	-	-	794,852
Other	3,401	1,500	182	184	-	-	5,267
Restricted assets							
Investments	-	1,452,478	36,688	1,501	-	-	1,490,667
Total assets	\$ 282,285	\$ 1,969,946	\$ 98,563	\$ 191,648	\$ -	\$ -	\$ 2,542,442
Liabilities and fund balances							
Liabilities:							
Deferred revenue	\$ 250,000	\$ 473,000	\$ -	\$ -	\$ -	\$ -	\$ 723,000
Due to other funds	309,621	59,380	-	-	-	-	369,001
Total liabilities	559,621	532,380	-	-	-	-	1,092,001
Fund balances:							
Restricted	-	1,437,566	98,563	191,648	-	-	1,727,777
Unassigned	(277,336)	-	-	-	-	-	(277,336)
Total fund balances	(277,336)	1,437,566	98,563	191,648	-	-	1,450,441
Total liabilities and fund balances	\$ 282,285	\$ 1,969,946	\$ 98,563	\$ 191,648	\$ -	\$ -	\$ 2,542,442

GREENVILLE COUNTY, SOUTH CAROLINA

Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Debt Service Funds
Year Ended June 30, 2011

	Blended Component Units						Total Nonmajor Debt Service Funds
	General Obligation Bonds	Certificates of Participation	Special Source Revenue Bonds	Capital Leases	Tourism Public Facilities Corporation	Public Facilities Corporation	
Revenues							
Property taxes	\$ 1,968,860	\$ 2,828,699	\$ -	\$ -	\$ -	\$ -	4,797,559
Intergovernmental	3,588,145	2,839,521	125,598	-	-	-	6,553,264
Interest and investment income	6,581	11,004	1,067	266	-	-	18,918
Total revenues	<u>5,563,586</u>	<u>5,679,224</u>	<u>126,665</u>	<u>266</u>	<u>-</u>	<u>-</u>	<u>11,369,741</u>
Expenditures							
Current:							
Debt service:							
Principal retirement	4,245,000	6,737,500	2,700,000	920,002	-	-	14,602,502
Interest and fiscal charges	2,791,531	3,207,035	915,650	92,397	-	-	7,006,613
Pass through funding - culture and recreation	-	-	-	-	14,707,288	-	14,707,288
Debt service expenditures-current refunding	-	8,285,800	6,766,200	-	-	9,295,200	24,347,200
Total expenditures	<u>7,036,531</u>	<u>18,230,335</u>	<u>10,381,850</u>	<u>1,012,399</u>	<u>14,707,288</u>	<u>9,295,200</u>	<u>60,663,603</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(1,472,945)</u>	<u>(12,551,111)</u>	<u>(10,255,185)</u>	<u>(1,012,133)</u>	<u>(14,707,288)</u>	<u>(9,295,200)</u>	<u>(49,293,862)</u>
Other financing sources (uses)							
Bond issuance	-	8,290,000	6,770,000	-	14,680,000	9,300,000	39,040,000
Transfers in	-	2,766,489	3,070,634	1,077,415	-	-	6,914,538
Transfers out	-	(1,077,415)	-	-	-	-	(1,077,415)
Bond discount	-	(4,200)	(3,800)	-	(78,496)	(4,800)	(91,296)
Bond premium	-	-	-	-	105,784	-	105,784
Total other financing sources (uses)	<u>-</u>	<u>9,974,874</u>	<u>9,836,834</u>	<u>1,077,415</u>	<u>14,707,288</u>	<u>9,295,200</u>	<u>44,891,611</u>
Net change in fund balances	<u>(1,472,945)</u>	<u>(2,576,237)</u>	<u>(418,351)</u>	<u>65,282</u>	<u>-</u>	<u>-</u>	<u>(4,402,251)</u>
Fund balance - beginning	<u>1,195,609</u>	<u>4,013,803</u>	<u>516,914</u>	<u>126,366</u>	<u>-</u>	<u>-</u>	<u>5,852,692</u>
Fund balance (deficit)- ending	<u>\$ (277,336)</u>	<u>\$ 1,437,566</u>	<u>\$ 98,563</u>	<u>\$ 191,648</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,450,441</u>

GREENVILLE COUNTY, SOUTH CAROLINA

Combining Balance Sheet
 Nonmajor Capital Project Funds
 June 30, 2011

	Real Property Fund	Ortho Photography	Information Technology
	<u> </u>	<u> </u>	<u> </u>
Assets			
Cash and cash equivalents	\$ -	\$ 539,076	\$ 1,241,188
Other	-	2,199	1,732
Total assets	<u>\$ -</u>	<u>\$ 541,275</u>	<u>\$ 1,242,920</u>
Liabilities and fund balances			
Liabilities:			
Accounts payable	\$ -	\$ 2,500	\$ 23,479
Due to others	-	-	-
Total liabilities	<u>-</u>	<u>2,500</u>	<u>23,479</u>
Fund balances:			
Restricted	-	-	-
Committed	-	538,775	1,219,441
Unassigned	-	-	-
Total fund balances	<u>-</u>	<u>538,775</u>	<u>1,219,441</u>
Total liabilities and fund balances	<u>\$ -</u>	<u>\$ 541,275</u>	<u>\$ 1,242,920</u>

Construction Management	Agencies	Agencies - Greenville Tech College	Capital Projects Reserve	Capital Leases	Facilities Projects	Total Nonmajor Capital Project Funds
\$ 5,329,939	\$ -	\$ 394,984	\$ 5,451,542	\$ -	\$ 149,055	\$ 13,105,784
36,032	-	1,822	10,201	-	1,985	53,971
<u>\$ 5,365,971</u>	<u>\$ -</u>	<u>\$ 396,806</u>	<u>\$ 5,461,743</u>	<u>\$ -</u>	<u>\$ 151,040</u>	<u>\$ 13,159,755</u>
\$ 14,733	\$ -	\$ -	\$ -	\$ -	\$ 160,034	\$ 200,746
-	-	353,443	-	-	-	353,443
<u>14,733</u>	<u>-</u>	<u>353,443</u>	<u>-</u>	<u>-</u>	<u>160,034</u>	<u>554,189</u>
-	-	43,363	-	-	-	43,363
5,351,238	-	-	5,461,743	-	-	12,571,197
-	-	-	-	-	(8,994)	(8,994)
<u>5,351,238</u>	<u>-</u>	<u>43,363</u>	<u>5,461,743</u>	<u>-</u>	<u>(8,994)</u>	<u>12,605,566</u>
<u>\$ 5,365,971</u>	<u>\$ -</u>	<u>\$ 396,806</u>	<u>\$ 5,461,743</u>	<u>\$ -</u>	<u>\$ 151,040</u>	<u>\$ 13,159,755</u>

GREENVILLE COUNTY, SOUTH CAROLINA

Combining Statement of Revenues, Expenditures and Changes in Fund Balances
 Nonmajor Capital Project Funds
 Year Ended June 30, 2011

	Real Property Fund	Ortho Photography	Information Technology
	<u> </u>	<u> </u>	<u> </u>
Revenues			
Interest and investment income	\$ -	\$ 6,829	\$ 8,980
Total revenues	<u>-</u>	<u>6,829</u>	<u>8,980</u>
Expenditures			
Current:			
Administrative services	3,800	-	-
General services	-	2,500	1,737,212
Public works	-	-	-
Capital outlay	-	-	268,935
Interest and fiscal charges	43	-	-
Total expenditures	<u>3,843</u>	<u>2,500</u>	<u>2,006,147</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(3,843)</u>	<u>4,329</u>	<u>(1,997,167)</u>
Other financing sources			
Capital lease issuance	-	-	-
Transfers in	54,967	-	2,760,825
Transfers out	-	(43,976)	(211,741)
Total other financing sources	<u>54,967</u>	<u>(43,976)</u>	<u>2,549,084</u>
Net change in fund balances	51,124	(39,647)	551,917
Fund balance (deficit) - beginning	<u>(51,124)</u>	<u>578,422</u>	<u>667,524</u>
Fund balance (deficit) - ending	<u>\$ -</u>	<u>\$ 538,775</u>	<u>\$ 1,219,441</u>

Construction Management	Agencies	Agencies - Greenville Tech College	Capital Projects Reserve	Capital Leases	Facilities Projects	Total Nonmajor Capital Project Funds
\$ 110,057	\$ -	\$ -	\$ 59,111	\$ -	\$ 769	\$ 185,746
<u>110,057</u>	<u>-</u>	<u>-</u>	<u>59,111</u>	<u>-</u>	<u>769</u>	<u>185,746</u>
-	-	-	-	-	-	3,800
-	-	-	-	-	-	1,739,712
35,416	-	-	-	-	732,798	768,214
334,122	-	-	-	720,202	720,805	2,044,064
-	-	3,115	-	-	-	3,158
<u>369,538</u>	<u>-</u>	<u>3,115</u>	<u>-</u>	<u>720,202</u>	<u>1,453,603</u>	<u>4,558,948</u>
<u>(259,481)</u>	<u>-</u>	<u>(3,115)</u>	<u>59,111</u>	<u>(720,202)</u>	<u>(1,452,834)</u>	<u>(4,373,202)</u>
-	-	-	-	750,000	-	750,000
-	-	-	5,318,330	932,600	414,595	9,481,317
<u>(4,030,056)</u>	<u>(186,936)</u>	<u>-</u>	<u>(2,508,607)</u>	<u>-</u>	<u>-</u>	<u>(6,981,316)</u>
<u>(4,030,056)</u>	<u>(186,936)</u>	<u>-</u>	<u>2,809,723</u>	<u>1,682,600</u>	<u>414,595</u>	<u>3,250,001</u>
(4,289,537)	(186,936)	(3,115)	2,868,834	962,398	(1,038,239)	(1,123,201)
<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>\$ 5,351,238</u>	<u>\$ -</u>	<u>\$ 43,363</u>	<u>\$ 5,461,743</u>	<u>\$ -</u>	<u>\$ (8,994)</u>	<u>\$ 12,605,566</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, 2011

	Infrastructure Bank			
	Original Budget	Final Budget	Actual (Budget Basis)	Variance With Final Positive (Negative)
Revenues				
Property taxes	\$ 5,530,374	\$ 5,530,374	\$ 6,006,829	\$ 476,455
Intergovernmental	-	-	-	-
Other	221,142	221,142	-	(221,142)
Interest	-	-	78,395	78,395
Total revenues	<u>5,751,516</u>	<u>5,751,516</u>	<u>6,085,224</u>	<u>333,708</u>
Expenditures				
Current:				
General services	-	-	-	-
Public works	782,299	782,299	1,087,197	(304,898)
Public safety	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	<u>782,299</u>	<u>782,299</u>	<u>1,087,197</u>	<u>(304,898)</u>
Excess (deficiency) of revenues over (under) expenditures	<u>4,969,217</u>	<u>4,969,217</u>	<u>4,998,027</u>	<u>28,810</u>
Other financing sources (uses)				
Transfers in	-	-	-	-
Transfers out	(6,720,634)	(6,720,634)	(6,720,634)	-
Total other financing sources (uses)	<u>(6,720,634)</u>	<u>(6,720,634)</u>	<u>(6,720,634)</u>	<u>-</u>
Net change in fund balances	<u>\$ (1,751,417)</u>	<u>\$ (1,751,417)</u>	<u>(1,722,607)</u>	<u>\$ 28,810</u>
Fund balance - beginning			7,036,594	
Adjustment: Budget to GAAP basis (Note I-D)			-	
Fund balance - ending			<u>\$ 5,313,987</u>	

Charity Hospitalization				Information Technology			
Original Budget	Final Budget	Actual (Budget Basis)	Variance With Final Positive (Negative)	Original Budget	Final Budget	Actual (Budget Basis)	Variance With Final Positive (Negative)
\$ 4,317,953	\$ 4,317,953	\$ 4,432,753	\$ 114,800	\$ -	\$ -	\$ -	\$ -
179,520	179,520	148,825	(30,695)	-	-	-	-
7,453	7,453	16,289	8,836	-	-	-	-
18,000	18,000	7,092	(10,908)	-	-	8,980	8,980
<u>4,522,926</u>	<u>4,522,926</u>	<u>4,604,959</u>	<u>82,033</u>	<u>-</u>	<u>-</u>	<u>8,980</u>	<u>8,980</u>
-	-	-	-	2,761,000	2,761,000	2,068,705	692,295
-	-	-	-	-	-	-	-
5,180,876	5,180,876	4,691,519	489,357	-	-	-	-
-	-	-	-	-	-	268,935	(268,935)
<u>5,180,876</u>	<u>5,180,876</u>	<u>4,691,519</u>	<u>489,357</u>	<u>2,761,000</u>	<u>2,761,000</u>	<u>2,337,640</u>	<u>423,360</u>
<u>(657,950)</u>	<u>(657,950)</u>	<u>(86,560)</u>	<u>571,390</u>	<u>(2,761,000)</u>	<u>(2,761,000)</u>	<u>(2,328,660)</u>	<u>432,340</u>
650,000	650,000	-	(650,000)	2,760,825	2,760,825	2,760,825	-
-	-	-	-	-	-	(211,741)	(211,741)
<u>650,000</u>	<u>650,000</u>	<u>-</u>	<u>(650,000)</u>	<u>2,760,825</u>	<u>2,760,825</u>	<u>2,549,084</u>	<u>(211,741)</u>
<u>\$ (7,950)</u>	<u>\$ (7,950)</u>	<u>(86,560)</u>	<u>\$ (78,610)</u>	<u>\$ (175)</u>	<u>(175)</u>	<u>220,424</u>	<u>\$ 220,599</u>
		466,650				667,524	
		462,037				331,493	
		<u>\$ 842,127</u>				<u>\$ 1,219,441</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, 2011

	Ortho Photography			
	Original Budget	Final Budget	Actual (Budget Basis)	Variance With Final Positive (Negative)
Revenues				
Property taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-
Other	-	-	-	-
Interest	-	-	6,829	6,829
Total revenues	-	-	6,829	6,829
Expenditures				
Current:				
General services	105,000	105,000	2,500	102,500
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Debt service expenditures-current refunding	-	-	-	-
Total expenditures	105,000	105,000	2,500	102,500
Excess (deficiency) of revenues over (under) expenditures	(105,000)	(105,000)	4,329	109,329
Other financing sources (uses)				
Bond Issuance	-	-	-	-
Transfers in	100,000	100,000	-	(100,000)
Transfers out	-	-	(43,976)	(43,976)
Bond discount	-	-	-	-
Total other financing sources (uses)	100,000	100,000	(43,976)	(143,976)
Net change in fund balances	\$ (5,000)	\$ (5,000)	(39,647)	\$ (34,647)
Fund balance - beginning			578,422	
Adjustment: Budget to GAAP basis (Note I-D)			-	
Fund balance (deficit)- ending			\$ 538,775	

General Obligation Bonds				Certificates of Participation			
Original Budget	Final Budget	Actual (Budget Basis)	Variance With Final Positive (Negative)	Original Budget	Final Budget	Actual (Budget Basis)	Variance With Final Positive (Negative)
\$ -	\$ -	\$ 1,968,860	\$ 1,968,860	\$ -	\$ -	\$ 2,828,699	\$ 2,828,699
-	-	3,588,145	3,588,145	-	-	2,839,521	2,839,521
-	-	-	-	-	-	-	-
-	-	6,581	6,581	-	-	11,004	11,004
-	-	5,563,586	5,563,586	-	-	5,679,224	5,679,224
-	-	-	-	-	-	-	-
4,245,000	4,245,000	4,245,000	-	5,860,000	5,860,000	6,737,500	(877,500)
2,783,828	2,783,828	2,800,031	(16,203)	2,948,302	2,948,302	3,208,535	(260,233)
-	-	-	-	-	-	8,285,800	(8,285,800)
<u>7,028,828</u>	<u>7,028,828</u>	<u>7,045,031</u>	<u>(16,203)</u>	<u>8,808,302</u>	<u>8,808,302</u>	<u>18,231,835</u>	<u>(1,137,733)</u>
<u>(7,028,828)</u>	<u>(7,028,828)</u>	<u>(1,481,445)</u>	<u>5,547,383</u>	<u>(8,808,302)</u>	<u>(8,808,302)</u>	<u>(12,552,611)</u>	<u>(3,744,309)</u>
-	-	-	-	-	-	8,290,000	8,290,000
-	-	-	-	-	-	2,766,489	2,766,489
-	-	-	-	-	-	(1,077,415)	(1,077,415)
-	-	-	-	-	-	(4,200)	(4,200)
-	-	-	-	-	-	9,974,874	9,974,874
<u>\$ (7,028,828)</u>	<u>\$ (7,028,828)</u>	<u>(1,481,445)</u>	<u>\$ 5,547,383</u>	<u>\$ (8,808,302)</u>	<u>\$ (8,808,302)</u>	<u>(2,577,737)</u>	<u>\$ 6,230,565</u>
		1,195,609				4,013,803	
		8,500				1,500	
		<u>\$ (277,336)</u>				<u>\$ 1,437,566</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, 2011

	Special Source Revenue Bonds			
	Original Budget	Final Budget	Actual (Budget Basis)	Variance With Final Positive (Negative)
Revenues				
Intergovernmental	-	-	125,598	125,598
Other	-	-	-	-
Interest	-	-	1,067	1,067
Total revenues	-	-	126,665	126,665
Expenditures				
Current:				
Principal retirement	2,100,000	2,100,000	2,700,000	(600,000)
Interest and fiscal charges	989,634	989,634	915,650	73,984
Debt service expenditures-current refunding	-	-	6,766,200	(6,766,200)
Total expenditures	3,089,634	3,089,634	10,381,850	(7,292,216)
Excess (deficiency) of revenues over (under) expenditures	(3,089,634)	(3,089,634)	(10,255,185)	(7,165,551)
Other financing sources (uses)				
Bond Issuance	-	-	6,770,000	6,770,000
Transfers in	-	-	3,070,634	3,070,634
Bond discount	-	-	(3,800)	(3,800)
Total other financing sources (uses)	-	-	9,836,834	9,836,834
Net change in fund balances	\$ (3,089,634)	\$ (3,089,634)	(418,351)	\$ 2,671,283
Fund balance - beginning			516,914	
Adjustment: Budget to GAAP basis (Note I-D)			-	
Fund balance - ending			\$ 98,563	

Capital Leases

Original Budget	Final Budget	Actual (Budget Basis)	Variance With Final Positive (Negative)
-	-	-	-
-	-	-	-
-	-	266	266
-	-	266	266
962,098	962,098	920,002	42,096
115,317	115,317	92,397	22,920
-	-	-	-
<u>1,077,415</u>	<u>1,077,415</u>	<u>1,012,399</u>	<u>65,016</u>
<u>(1,077,415)</u>	<u>(1,077,415)</u>	<u>(1,012,133)</u>	<u>65,282</u>
-	-	-	-
-	-	1,077,415	(1,077,415)
-	-	-	-
<u>-</u>	<u>-</u>	<u>1,077,415</u>	<u>(1,077,415)</u>
<u>\$ (1,077,415)</u>	<u>\$ (1,077,415)</u>	65,282	<u>\$ 1,142,697</u>
		126,366	
		<u>-</u>	
		<u>\$ 191,648</u>	

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, 2011

	Road Maintenance Program			
	Original Budget	Final Budget	Actual (Budget Basis)	Variance With Final Positive Negative
Revenues				
Intergovernmental	\$ 332,962	\$ 332,962	\$ 481,497	\$ 148,535
Interest and investment income	-	-	9,987	9,987
Fees	6,558,623	6,558,623	5,829,431	(729,192)
Total revenues	6,891,585	6,891,585	6,320,915	(570,670)
Expenditures				
Current:				
Public works	-	-	7,220,174	(7,220,174)
Capital outlay	9,400,000	9,400,000	8,590,760	809,240
Total expenditures	9,400,000	9,400,000	15,810,934	(6,410,934)
Excess (deficiency) of revenues over (under) expenditures	(2,508,415)	(2,508,415)	(9,490,019)	(6,981,604)
Other financing sources (uses)				
Transfers in	7,150,000	7,150,000	6,150,000	(1,000,000)
Transfers out	(6,000,000)	(6,000,000)	(6,000,000)	-
Total other financing sources (uses)	1,150,000	1,150,000	150,000	(1,000,000)
Net change in fund balances	\$ (1,358,415)	\$ (1,358,415)	(9,340,019)	\$ (7,981,604)
Fund balance - beginning			6,952,803	
Adjustment: Budget to GAAP basis (Note I-D)			6,358,009	
Fund balance - ending			\$ 3,970,793	

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, 2011

	Victims Bill of Rights			
	Original Budget	Final Budget	Actual (Budget Basis)	Variance With Final Positive (Negative)
Revenues				
Intergovernmental	\$ 841,583	\$ 841,583	\$ 705,661	\$ (135,922)
Total revenues	841,583	841,583	705,661	(135,922)
Expenditures				
Current:				
Judicial services	866,037	866,037	643,990	222,047
Total expenditures	866,037	866,037	643,990	222,047
Excess (deficiency) of revenues over (under) expenditures	(24,454)	(24,454)	61,671	86,125
Net change in fund balances	\$ (24,454)	\$ (24,454)	61,671	\$ 86,125
Fund balance - beginning			(61,713)	
Adjustment: Budget to GAAP basis (Note I-D)			42	
Fund balance - ending			\$ -	

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, 2011

	E-911			
	Original Budget	Final Budget	Actual (Budget Basis)	Variance With Final Positive (Negative)
Revenues				
Intergovernmental	\$ 560,000	\$ 560,000	\$ 854,919	\$ 294,919
Fees	1,160,000	1,160,000	1,284,684	124,684
Interest and investment income	-	-	18,710	18,710
Total revenues	1,720,000	1,720,000	2,158,313	438,313
Expenditures				
Current:				
Law enforcement services	1,767,458	1,767,458	1,702,551	64,907
Boards, commission & others	-	-	-	-
Total expenditures	1,767,458	1,767,458	1,702,551	64,907
Excess (deficiency) of revenues over (under) expenditures	(47,458)	(47,458)	455,762	503,220
Net change in fund balances	\$ (47,458)	\$ (47,458)	455,762	\$ 503,220
Fund balance - beginning			1,310,964	
Adjustment: Budget to GAAP basis (Note I-D)			8,440	
Fund balance - ending			\$ 1,775,166	

Accommodations Tax

Original Budget	Final Budget	Actual (Budget Basis)	Variance With Final Positive (Negative)
\$ 772,610	\$ 772,610	\$ 637,148	\$ (135,462)
-	-	-	-
772,610	772,610	637,148	(135,462)
-	-	-	-
772,610	772,610	740,904	31,706
772,610	772,610	740,904	31,706
-	-	(103,756)	(103,756)
-	-	(103,756)	(103,756)
-	-	(103,756)	(103,756)
		443,550	
		-	
		\$ 339,794	

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, 2011

	Vehicle Service Center	Workers' Compensation Fund	Health and Dental Fund	Total
Assets				
Current assets				
Cash and cash equivalents	\$ 469,163	\$ 3,108,484	\$ 19,742,378	\$ 23,320,025
Receivables:				
Other	150,645	9,596	75,071	235,312
Inventory	514,956	-	-	514,956
Total current assets	1,134,764	3,118,080	19,817,449	24,070,293
Noncurrent assets				
Capital assets, net of accumulated depreciation	321,980	-	-	321,980
Total noncurrent assets	321,980	-	-	321,980
Total assets	1,456,744	3,118,080	19,817,449	24,392,273
Liabilities				
Current liabilities				
Accounts payable	436,325	-	26,451	462,776
Accrued liabilities	46,949	-	-	46,949
IBNR payable - current portion	-	702,000	1,862,000	2,564,000
Total current liabilities	483,274	702,000	1,888,451	3,073,725
Noncurrent liabilities				
IBNR payable - long-term portion	-	378,000	38,000	416,000
Net OPEB obligation	-	-	1,685,759	1,685,759
Total noncurrent liabilities	-	378,000	1,723,759	2,101,759
Total liabilities	483,274	1,080,000	3,612,210	5,175,484
Net assets				
Invested in capital assets	321,980	-	-	321,980
Unrestricted	651,490	2,038,080	16,205,239	18,894,809
Total net assets	\$ 973,470	\$ 2,038,080	\$ 16,205,239	\$ 19,216,789

GREENVILLE COUNTY, SOUTH CAROLINA

Combining Statement of Revenues, Expenses, and Changes in Fund Net Assets
Internal Service Funds
Year Ended June 30, 2011

	<u>Vehicle Service Center</u>	<u>Workers' Compensation Fund</u>	<u>Health and Dental Fund</u>	<u>Total</u>
Operating revenues				
Charges for services	\$ 7,126,056	\$ -	\$ -	\$ 7,126,056
Premiums	-	2,242,184	22,073,739	24,315,923
Total operating revenues	<u>7,126,056</u>	<u>2,242,184</u>	<u>22,073,739</u>	<u>31,441,979</u>
Operating expenses				
Cost of materials used	5,597,262	-	-	5,597,262
Personnel services	1,107,082	-	-	1,107,082
Copy expense	450	-	-	450
Printing and binding	936	-	-	936
Gas, oil, tires	37,130	-	-	37,130
Tools	10,145	-	-	10,145
Operational support	8,604	-	-	8,604
Fire protection	975	-	-	975
Indirect cost	10,500	-	-	10,500
Depreciation	36,693	-	-	36,693
Training, travel and conference	6,173	-	-	6,173
Office supplies and postage	925	-	-	925
Utilities	59,396	-	-	59,396
Equipment maintenance	22,791	-	-	22,791
Insurance	7,000	-	-	7,000
Other maintenance	108,709	-	-	108,709
Uniforms	8,867	-	-	8,867
Contractual agreements	4,795	-	-	4,795
Administrative expenses	-	(709,855)	1,869,251	1,159,396
Claims	-	886,778	22,266,404	23,153,182
Reinsurance	-	183,350	414,752	598,102
Second injury assessment	-	98,193	-	98,193
Total operating expenses	<u>7,028,433</u>	<u>458,466</u>	<u>24,550,407</u>	<u>32,037,306</u>
Operating income (loss)	<u>97,623</u>	<u>1,783,718</u>	<u>(2,476,668)</u>	<u>(595,327)</u>
Nonoperating revenue				
Interest and investment income	1,045	34,519	228,203	263,767
Total nonoperating revenue	<u>1,045</u>	<u>34,519</u>	<u>228,203</u>	<u>263,767</u>
Change in net assets	98,668	1,818,237	(2,248,465)	(331,560)
Total net assets - beginning	<u>874,802</u>	<u>219,843</u>	<u>18,453,704</u>	<u>19,548,349</u>
Total net assets - ending	<u>\$ 973,470</u>	<u>\$ 2,038,080</u>	<u>\$ 16,205,239</u>	<u>\$ 19,216,789</u>

GREENVILLE COUNTY, SOUTH CAROLINA

Combining Statement of Cash Flows

Internal Service Funds

Year Ended June 30, 2011

	Vehicle Service Center	Workers' Compensation Fund	Health and Dental Fund	Total
Operating activities				
Cash received from customers	\$ 7,064,457	\$ 2,240,719	\$ 22,095,545	\$ 31,400,721
Cash paid to suppliers	(5,854,348)	(341,688)	(1,661,718)	(7,857,754)
Cash paid to employees	(1,107,082)	-	-	(1,107,082)
Cash paid for claims	-	(886,778)	(22,266,404)	(23,153,182)
Net cash provided by (used in) operating activities	<u>103,027</u>	<u>1,012,253</u>	<u>(1,832,577)</u>	<u>(717,297)</u>
Investing activities				
Interest	1,045	34,519	228,203	263,767
Net cash provided by investing activities	<u>1,045</u>	<u>34,519</u>	<u>228,203</u>	<u>263,767</u>
Net increase (decrease) in cash and cash equivalents	<u>104,072</u>	<u>1,046,772</u>	<u>(1,604,374)</u>	<u>(453,530)</u>
Cash and cash equivalents				
Beginning of year	<u>365,091</u>	<u>2,061,712</u>	<u>21,346,752</u>	<u>23,773,555</u>
End of year	<u>\$ 469,163</u>	<u>\$ 3,108,484</u>	<u>\$ 19,742,378</u>	<u>\$ 23,320,025</u>
Reconciliation of operating income (loss) to net cash provided by (used in) operating activities				
Operating income (loss)	\$ 97,623	\$ 1,783,718	\$ (2,476,668)	\$ (595,327)
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:				
Depreciation expense	36,693	-	-	36,693
Change in assets and liabilities				
(Increase) decrease in miscellaneous receivable	(61,599)	(1,465)	21,806	(41,258)
(Increase) decrease in inventory	(163,881)	-	-	(163,881)
Increase (decrease) in accounts payable	278,638	-	23,526	302,164
Increase (decrease) in accrued liabilities	(84,447)	-	-	(84,447)
Increase (decrease) in IBNR payable	-	(770,000)	300,000	(470,000)
Increase (decrease) in OPEB obligation	-	-	298,759	298,759
Total adjustments	<u>5,404</u>	<u>(771,465)</u>	<u>644,091</u>	<u>(121,970)</u>
Net cash provided by (used in) operating activities	<u>\$ 103,027</u>	<u>\$ 1,012,253</u>	<u>\$ (1,832,577)</u>	<u>\$ (717,297)</u>

GREENVILLE COUNTY, SOUTH CAROLINA

Combining Statement of Changes in Fiduciary Assets and Liabilities

Agency Funds

Year Ended June 30, 2011

	<u>July 1, 2010</u>	<u>Additions</u>	<u>Deductions</u>	<u>June 30, 2011</u>
<u>Property Tax Fund</u>				
Assets				
Cash and equivalents	\$ 4,664,199	\$ 582,130,646	\$ 583,947,380	\$ 2,847,465
Taxes receivable	51,760,354	5,748,655	-	57,509,009
Total assets	<u>\$ 56,424,553</u>	<u>\$ 587,879,301</u>	<u>\$ 583,947,380</u>	<u>\$ 60,356,474</u>
Liabilities				
Due to other taxing units	\$ 56,424,553	\$ 587,879,301	\$ 583,947,380	\$ 60,356,474
Total liabilities	<u>\$ 56,424,553</u>	<u>\$ 587,879,301</u>	<u>\$ 583,947,380</u>	<u>\$ 60,356,474</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	\$ 132,846	\$ 36,340,645	\$ 36,382,292	\$ 91,199
Total assets	<u>\$ 132,846</u>	<u>\$ 36,340,645</u>	<u>\$ 36,382,292</u>	<u>\$ 91,199</u>
Liabilities				
Due to others	\$ 132,846	\$ 36,340,645	\$ 36,382,292	\$ 91,199
Total liabilities	<u>\$ 132,846</u>	<u>\$ 36,340,645</u>	<u>\$ 36,382,292</u>	<u>\$ 91,199</u>
<u>Master in Equity Fund</u>				
Assets				
Cash and equivalents	\$ 1,780,473	\$ 14,704,577	\$ 15,649,661	\$ 835,389
Total assets	<u>\$ 1,780,473</u>	<u>\$ 14,704,577</u>	<u>\$ 15,649,661</u>	<u>\$ 835,389</u>
Liabilities				
Due to others	\$ 1,780,473	\$ 14,704,577	\$ 15,649,661	\$ 835,389
Total liabilities	<u>\$ 1,780,473</u>	<u>\$ 14,704,577</u>	<u>\$ 15,649,661</u>	<u>\$ 835,389</u>
<u>Clerk of Court Fund</u>				
Assets				
Cash and equivalents	\$ 1,168,351	\$ 4,283,978	\$ 3,962,819	\$ 1,489,510
Total assets	<u>\$ 1,168,351</u>	<u>\$ 4,283,978</u>	<u>\$ 3,962,819</u>	<u>\$ 1,489,510</u>
Liabilities				
Due to others	\$ 1,168,351	\$ 4,283,978	\$ 3,962,819	\$ 1,489,510
Total liabilities	<u>\$ 1,168,351</u>	<u>\$ 4,283,978</u>	<u>\$ 3,962,819</u>	<u>\$ 1,489,510</u>

GREENVILLE COUNTY, SOUTH CAROLINA

Combining Statement of Changes in Fiduciary Assets and Liabilities

Agency Funds

Year Ended June 30, 2011

	<u>July 1, 2010</u>	<u>Additions</u>	<u>Deductions</u>	<u>June 30, 2011</u>
<u>Pretrial Intervention Fund</u>				
Assets				
Cash and equivalents	\$ 242,444	\$ 1,171,313	\$ 1,129,433	\$ 284,324
Total assets	<u>\$ 242,444</u>	<u>\$ 1,171,313</u>	<u>\$ 1,129,433</u>	<u>\$ 284,324</u>
Liabilities				
Due to others	\$ 242,444	\$ 1,171,313	\$ 1,129,433	\$ 284,324
Total liabilities	<u>\$ 242,444</u>	<u>\$ 1,171,313</u>	<u>\$ 1,129,433</u>	<u>\$ 284,324</u>
<u>Special Districts Fund</u>				
Assets				
Cash and equivalents	\$ 41,362,281	\$ 580,665,099	\$ 585,953,675	\$ 36,073,705
Total assets	<u>\$ 41,362,281</u>	<u>\$ 580,665,099</u>	<u>\$ 585,953,675</u>	<u>\$ 36,073,705</u>
Liabilities				
Due to other taxing units	\$ 41,362,281	\$ 580,665,099	\$ 585,953,675	\$ 36,073,705
Total liabilities	<u>\$ 41,362,281</u>	<u>\$ 580,665,099</u>	<u>\$ 585,953,675</u>	<u>\$ 36,073,705</u>
<u>Total All Agency Funds</u>				
Assets				
Cash and equivalents	\$ 49,350,594	\$ 1,219,296,258	\$ 1,227,025,260	\$ 41,621,592
Taxes receivable	51,760,354	5,748,655	-	57,509,009
Other receivables	9,516	-	-	9,516
Total assets	<u>\$ 101,120,464</u>	<u>\$ 1,225,044,913</u>	<u>\$ 1,227,025,260</u>	<u>\$ 99,140,117</u>
Liabilities				
Due to other taxing units	\$ 97,786,834	\$ 1,168,544,400	\$ 1,169,901,055	\$ 96,430,179
Due to others	3,324,114	56,500,513	57,124,205	2,700,422
Matured interest payable	9,516	-	-	9,516
Total liabilities	<u>\$ 101,120,464</u>	<u>\$ 1,225,044,913</u>	<u>\$ 1,227,025,260</u>	<u>\$ 99,140,117</u>