

SUPPLEMENTARY INFORMATION

Greenville County, South Carolina

Required Supplementary Information Other Postemployment Benefits - Defined Benefit Health Care Plan Schedule of Funding Progress and Employer Contributions Year Ended June 30, 2013

Schedule of Funding Progress

Fiscal Year Ended	Actuarial Valuation Date	Actuarial Value of Assets	Actuarial Accrued Liability (AAL)	Unfunded AAL (UAAL)	Funded Ratio	Covered Payroll	UAAL as a Percentage of Covered Payroll
		(a)	(b)	(b-a)	(a/b)	(c)	[(b-a)/c]
June 30, 2011	July 1, 2010	-	13,871,810	13,871,810	0.00 %	83,590,384	16.6 %
June 30, 2012	July 1, 2010	-	13,871,810	13,871,810	0.00 %	86,582,472	16.0 %
June 30, 2013	July 1, 2012	-	10,357,917	10,357,917	0.00 %	87,500,939	11.8 %

Schedule of Employer Contributions

Fiscal Year Ended	Annual Required Contribution (ARC)	Actual Contributions	Percent Funded
June 30, 2011	1,069,456	779,633	73 %
June 30, 2012	1,106,887	838,383	76 %
June 30, 2013	912,958	639,094	70 %

Greenville County, South Carolina

Schedule of Revenues and Expenditures Budget and Actual (Budget Basis) General Fund Year Ended June 30, 2013

	Original Budget	Final Budget	Actual (Budget Basis)	Positive (Negative) Variance
Property taxes				
Current and delinquent	\$ 81,948,713	\$ 81,948,713	\$ 77,182,912	\$ (4,765,801)
County offices				
Clerk of court	2,344,959	2,344,959	2,007,260	(337,699)
Register of deeds	3,017,159	3,017,159	3,695,723	678,564
Probate court	861,990	861,990	798,478	(63,512)
Master in equity	1,378,954	1,378,954	1,405,022	26,068
Detention center	39,520	39,520	145,381	105,861
Sheriff	261,771	261,771	167,169	(94,602)
Animal care services	1,585,289	1,585,289	1,616,156	30,867
Magistrates	3,250,000	3,250,000	3,141,623	(108,377)
Information systems	74,236	74,236	99,579	25,343
General services	110,000	110,000	98,908	(11,092)
Health department	123,000	123,000	135,288	12,288
Building standards	1,010,320	1,010,320	1,600,387	590,067
Emergency medical services	11,058,840	11,058,840	12,675,897	1,617,057
Law enforcement support	306,861	306,861	446,936	140,075
Engineering, Roads/Bridges	20,000	20,000	32,949	12,949
Tax services	16,000	16,000	11,008	(4,992)
Planning and code enforcement	40,496	40,496	54,089	13,593
	<u>25,499,395</u>	<u>25,499,395</u>	<u>28,131,853</u>	<u>2,632,458</u>
Intergovernmental revenues				
State of South Carolina:				
State allocations	11,721,920	11,721,920	17,594,188	5,872,268
Voter registration and election	12,000	12,000	5,000	(7,000)
Veterans affairs	11,000	11,000	10,809	(191)
Accommodations tax	70,000	70,000	61,562	(8,438)
Multi-county park	1,191,083	1,191,083	1,160,446	(30,637)
Merchants inventory tax	523,743	523,743	523,743	-
Other	65,000	65,000	36,381	(28,619)
	<u>13,594,746</u>	<u>13,594,746</u>	<u>19,392,129</u>	<u>5,797,383</u>
Other revenues				
Interest and investment income	1,251,731	1,251,731	83,306	(1,168,425)
Rents	276,285	276,285	284,020	7,735
Indirect costs	366,704	366,704	256,766	(109,938)
Sale of property and equipment	844,755	844,755	862,625	17,870
Franchise fees	2,700,000	2,700,000	3,292,950	592,950
Other	145,000	145,000	685,267	540,267
	<u>5,584,475</u>	<u>5,584,475</u>	<u>5,464,934</u>	<u>(119,541)</u>
Total revenues	<u>126,627,329</u>	<u>126,627,329</u>	<u>130,171,828</u>	<u>3,544,499</u>

Greenville County, South Carolina

Schedule of Revenues and Expenditures Budget and Actual (Budget Basis) General Fund Year Ended June 30, 2013

	Original Budget	Final Budget	Actual (Budget Basis)	Positive (Negative) Variance
Current expenditures				
Administrative				
County administrator				
Salaries	585,515	638,807	638,801	6
Operations	26,774	25,873	25,868	5
	<u>612,289</u>	<u>664,680</u>	<u>664,669</u>	<u>11</u>
County Attorney				
Salaries	646,284	659,013	659,010	3
Operations	52,293	44,335	44,332	3
	<u>698,577</u>	<u>703,348</u>	<u>703,342</u>	<u>6</u>
County Council				
Salaries	662,803	670,806	670,800	6
Operations	183,350	151,843	151,832	11
Contractual agreements	7,100	-	-	-
	<u>853,253</u>	<u>822,649</u>	<u>822,632</u>	<u>17</u>
Total administrative	<u>2,164,119</u>	<u>2,190,677</u>	<u>2,190,643</u>	<u>34</u>
General services				
Procurement Services				
Salaries	367,815	326,139	326,135	4
Operations	15,148	15,967	15,961	6
Contractual agreements	2,033	2,033	2,033	-
	<u>384,996</u>	<u>344,139</u>	<u>344,129</u>	<u>10</u>
Financial operations				
Salaries	1,307,794	1,330,877	1,330,849	28
Operations	33,112	20,963	20,959	4
Contractual agreements	4,147	3,549	3,549	-
	<u>1,345,053</u>	<u>1,355,389</u>	<u>1,355,357</u>	<u>32</u>
Information systems				
Salaries	2,832,546	2,891,614	2,891,609	5
Operations	1,812,656	1,794,953	1,794,950	3
Contractual agreements	304,000	292,947	292,947	-
	<u>4,949,202</u>	<u>4,979,514</u>	<u>4,979,506</u>	<u>8</u>

Greenville County, South Carolina

Schedule of Revenues and Expenditures Budget and Actual (Budget Basis) General Fund Year Ended June 30, 2013

	Original Budget	Final Budget	Actual (Budget Basis)	Positive (Negative) Variance
Tax services				
Salaries	2,822,021	2,599,298	2,599,288	10
Operations	335,361	312,186	312,178	8
Contractual agreements	36,611	25,235	25,233	2
	<u>3,193,993</u>	<u>2,936,719</u>	<u>2,936,699</u>	<u>20</u>
Geographical Information Systems				
Salaries	457,316	471,443	471,438	5
Operations	29,290	23,743	23,742	1
Contractual agreements	48,834	48,762	48,762	-
	<u>535,440</u>	<u>543,948</u>	<u>543,942</u>	<u>6</u>
Human resources				
Salaries	822,204	793,019	793,016	3
Operations	39,889	45,536	45,532	4
Contractual agreements	-	6,320	6,320	-
	<u>862,093</u>	<u>844,875</u>	<u>844,868</u>	<u>7</u>
Registration and election				
Salaries	714,667	967,214	967,211	3
Operations	64,797	4,515	4,510	5
Contractual agreements	72,672	77,676	77,676	-
	<u>852,136</u>	<u>1,049,405</u>	<u>1,049,397</u>	<u>8</u>
Human relations				
Salaries	138,413	141,835	141,830	5
Operations	6,179	7,325	7,321	4
Contractual agreements	3,283	3,270	3,270	-
	<u>147,875</u>	<u>152,430</u>	<u>152,421</u>	<u>9</u>
Veterans affairs				
Salaries	285,895	292,701	292,695	6
Operations	9,820	5,987	5,985	2
Contractual agreements	2,425	1,586	1,585	1
	<u>298,140</u>	<u>300,274</u>	<u>300,265</u>	<u>9</u>
Total general services	<u>12,568,928</u>	<u>12,506,693</u>	<u>12,506,584</u>	<u>109</u>
Community development and planning				
Engineering, Roads/Bridges				
Salaries	4,524,328	4,306,131	4,306,115	16
Operations	1,028,554	1,143,227	1,143,202	25
Contractual agreements	54,216	48,079	48,078	1
Capital outlay	14,295	36,237	36,237	-
	<u>5,621,393</u>	<u>5,533,674</u>	<u>5,533,632</u>	<u>42</u>
Property maintenance				
Salaries	1,753,204	1,591,016	1,591,009	7
Operations	3,480,273	3,256,237	3,258,743	(2,506)
Contractual agreements	901,085	900,945	900,945	-
	<u>6,134,562</u>	<u>5,748,198</u>	<u>5,750,697</u>	<u>(2,499)</u>

Greenville County, South Carolina

Schedule of Revenues and Expenditures Budget and Actual (Budget Basis) General Fund Year Ended June 30, 2013

	Original Budget	Final Budget	Actual (Budget Basis)	Positive (Negative) Variance
Planning and code enforcement				
Salaries	3,349,270	3,375,329	3,375,323	6
Operations	390,763	341,084	341,068	16
Contractual agreements	108,534	100,223	100,221	2
	<u>3,848,567</u>	<u>3,816,636</u>	<u>3,816,612</u>	<u>24</u>
Animal care services				
Salaries	1,524,823	1,612,434	1,612,428	6
Operations	867,942	933,715	933,703	12
Contractual agreements	135,589	41,561	41,561	-
	<u>2,528,354</u>	<u>2,587,710</u>	<u>2,587,692</u>	<u>18</u>
Total community and development planning	<u>18,132,876</u>	<u>17,686,218</u>	<u>17,688,633</u>	<u>(2,415)</u>
Public safety				
Records management services division				
Salaries	2,019,237	2,007,401	2,007,400	1
Operations	42,010	26,038	26,031	7
Contractual agreements	9,466	9,386	9,386	-
	<u>2,070,713</u>	<u>2,042,825</u>	<u>2,042,817</u>	<u>8</u>
Detention division				
Salaries	15,982,440	16,460,766	16,460,760	6
Operations	1,824,370	1,731,880	1,731,868	12
Contractual agreements	342,403	352,619	352,617	2
	<u>18,149,213</u>	<u>18,545,265</u>	<u>18,545,245</u>	<u>20</u>
Forensic division				
Salaries	1,861,582	1,869,319	1,869,311	8
Operations	115,629	74,224	74,216	8
Contractual agreements	69,662	69,243	69,242	1
Capital outlay	-	15,925	15,925	-
	<u>2,046,873</u>	<u>2,028,711</u>	<u>2,028,694</u>	<u>17</u>
Indigent defense				
Salaries	151,701	156,113	156,109	4
Operations	1,941	1,855	1,855	-
Contractual agreements	503	503	502	1
	<u>154,145</u>	<u>158,471</u>	<u>158,466</u>	<u>5</u>
Total public safety	<u>22,420,944</u>	<u>22,775,272</u>	<u>22,775,222</u>	<u>50</u>
Emergency medical services				
Salaries	13,867,409	14,369,396	14,369,391	5
Operations	1,480,730	1,683,109	1,683,102	7
Contractual agreements	308,797	308,390	308,388	2
	<u>15,656,936</u>	<u>16,360,895</u>	<u>16,360,881</u>	<u>14</u>
Elected officials - Judicial				
Circuit solicitor				
Salaries	5,581,493	5,596,671	5,596,666	5
Operations	116,090	124,213	124,210	3
Contractual agreements	147,593	143,998	143,996	2
	<u>5,845,176</u>	<u>5,864,882</u>	<u>5,864,872</u>	<u>10</u>

Greenville County, South Carolina

Schedule of Revenues and Expenditures Budget and Actual (Budget Basis) General Fund Year Ended June 30, 2013

	Original Budget	Final Budget	Actual (Budget Basis)	Positive (Negative) Variance
Clerk of court				
Salaries	3,175,679	3,167,808	3,167,801	7
Operations	194,335	185,903	185,896	7
Contractual agreements	40,415	33,692	33,691	1
	<u>3,410,429</u>	<u>3,387,403</u>	<u>3,387,388</u>	<u>15</u>
Probate court				
Salaries	1,158,634	1,178,416	1,178,410	6
Operations	42,252	42,577	42,574	3
Contractual agreements	47,397	40,257	40,255	2
	<u>1,248,283</u>	<u>1,261,250</u>	<u>1,261,239</u>	<u>11</u>
Master in equity				
Salaries	510,767	522,576	522,572	4
Operations	9,403	6,002	6,000	2
Contractual agreements	1,800	-	-	-
	<u>521,970</u>	<u>528,578</u>	<u>528,572</u>	<u>6</u>
Magistrates				
Salaries	3,988,331	4,093,338	4,093,289	49
Operations	280,128	284,148	284,123	25
Contractual agreements	44,277	18,813	18,810	3
	<u>4,312,736</u>	<u>4,396,299</u>	<u>4,396,222</u>	<u>77</u>
Public defender				
Operations	1,922	75,356	75,355	1
Contractual agreements	512,000	438,250	438,250	-
	<u>513,922</u>	<u>513,606</u>	<u>513,605</u>	<u>1</u>
Total elected officials - Judicial	<u>15,852,516</u>	<u>15,952,018</u>	<u>15,951,898</u>	<u>120</u>
Elected officials - Fiscal				
Treasurer				
Salaries	382,364	385,922	385,919	3
Operations	11,321	10,722	10,720	2
Contractual agreements	500	480	479	1
	<u>394,185</u>	<u>397,124</u>	<u>397,118</u>	<u>6</u>
Register of deeds				
Salaries	927,665	951,224	951,218	6
Operations	97,997	94,464	94,460	4
Contractual agreements	20,840	17,746	17,746	-
	<u>1,046,502</u>	<u>1,063,434</u>	<u>1,063,424</u>	<u>10</u>
Auditor				
Salaries	1,033,266	1,039,246	1,039,243	3
Operations	25,899	25,557	25,554	3
	<u>1,059,165</u>	<u>1,064,803</u>	<u>1,064,797</u>	<u>6</u>

Greenville County, South Carolina

Schedule of Revenues and Expenditures Budget and Actual (Budget Basis) General Fund Year Ended June 30, 2013

	Original Budget	Final Budget	Actual (Budget Basis)	Positive (Negative) Variance
Board of appeals				
Operations	10,162	1,739	1,738	1
	<u>10,162</u>	<u>1,739</u>	<u>1,738</u>	<u>1</u>
Total elected officials - Fiscal	2,510,014	2,527,100	2,527,077	23
Elected officials - Law enforcement				
Sheriff				
Salaries	32,542,038	32,244,650	32,244,644	6
Operations	3,403,262	3,974,842	3,974,831	11
Contractual agreements	238,520	232,318	232,317	1
	<u>36,183,820</u>	<u>36,451,810</u>	<u>36,451,792</u>	<u>18</u>
Coroner				
Salaries	480,137	611,805	611,800	5
Operations	56,270	61,277	61,273	4
	<u>536,407</u>	<u>673,082</u>	<u>673,073</u>	<u>9</u>
County medical examiner				
Operations	350,000	363,695	363,695	-
	<u>350,000</u>	<u>363,695</u>	<u>363,695</u>	<u>-</u>
Total elected officials - law enforcement	37,070,227	37,488,587	37,488,560	27
Boards, commissions and others				
Legislative delegation				
Salaries	32,010	38,636	38,631	5
Operations	5,059	4,981	4,980	1
	<u>37,069</u>	<u>43,617</u>	<u>43,611</u>	<u>6</u>
Agencies and social service agencies				
Lump sum appropriations	1,227,817	1,248,267	1,248,266	1
	<u>1,227,817</u>	<u>1,248,267</u>	<u>1,248,266</u>	<u>1</u>
Non-departmental				
Salaries	21,600	-	-	-
Operations	2,780,477	2,263,987	2,263,985	2
Contractual agreements	135,000	132,248	132,247	1
	<u>2,937,077</u>	<u>2,396,235</u>	<u>2,396,232</u>	<u>3</u>
Employee benefit fund				
Salaries	390,300	70,501	70,501	-
Operations	27,200	25,575	25,575	-
	<u>417,500</u>	<u>96,076</u>	<u>96,076</u>	<u>-</u>
Total boards, commissions and others	4,619,463	3,784,195	3,784,185	10
Total expenditures	<u>130,996,023</u>	<u>131,271,655</u>	<u>131,273,683</u>	<u>(2,028)</u>
Excess (deficiency) of revenues over (under) expenses	<u>(4,368,694)</u>	<u>(4,644,326)</u>	<u>(1,101,855)</u>	<u>3,542,471</u>
Other financing sources (uses)				
Transfers in	4,534,602	4,534,602	4,537,119	2,517
Transfers out	(650,000)	(374,368)	(371,424)	2,944
Fund balance usage	484,092	484,092	-	(484,092)
	<u>4,368,694</u>	<u>4,644,326</u>	<u>4,165,695</u>	<u>(478,631)</u>
Excess of revenues and other financing sources over expenditures and other financing uses	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,063,840</u>	<u>\$ 3,063,840</u>

Greenville County, South Carolina

Combining Balance Sheet Federal and State Grant Fund June 30, 2013

	Sheriff Federal Sharing	Circuit Solicitor Seized Funds	E-911
Assets			
Cash and cash equivalents	\$ 320,453	\$ 304,753	\$ 3,592,060
Other	760	823	5,637
Due from other governmental units	-	-	-
Prepaid items	-	-	-
Total Assets	\$ 321,213	\$ 305,576	\$ 3,597,697
Liabilities and Fund balances (deficits)			
Liabilities			
Accounts payable	\$ 514	\$ 24,335	\$ 3,891
Accrued liabilities	-	-	6,809
Unearned revenue	-	-	-
Other liabilities	-	-	-
Total liabilities	514	24,335	10,700
Fund balances (deficits)			
Nonspendable:			
Prepaid items	-	-	-
Restricted:			
Community development and planning	-	-	-
Judicial services	-	281,241	-
Law enforcement	320,699	-	3,586,997
Boards, commission & others	-	-	-
Committed:			
Administrative			
General services			
Emergency medical services	-	-	-
Community development and planning	-	-	-
Law enforcement	-	-	-
Boards, commission & others	-	-	-
Total fund balances:	320,699	281,241	3,586,997
Total liabilities and fund balances:	\$ 321,213	\$ 305,576	\$ 3,597,697

Sheriff's Narcotics Funds	Solicitor Expungement	Solicitor Estreatment	Miscellaneous Other Grants	Total Federal and State Grants
\$ 171,736	\$ 174,131	\$ 209,845	\$ 966,556	\$ 5,739,534
362	582	365	559,707	568,236
-	-	-	3,098,778	3,098,778
-	-	-	1,070	1,070
<u>\$ 172,098</u>	<u>\$ 174,713</u>	<u>\$ 210,210</u>	<u>\$ 4,626,111</u>	<u>\$ 9,407,618</u>

\$ 4,031	\$ -	\$ 3,316	\$ 752,045	\$ 788,132
-	-	-	116,637	123,446
-	-	-	570,206	570,206
-	-	-	2,218	2,218
<u>4,031</u>	<u>-</u>	<u>3,316</u>	<u>1,441,106</u>	<u>1,484,002</u>

-	-	-	1,070	1,070
-	-	-	10,000	10,000
-	174,713	206,894	1,009,411	1,672,259
168,067	-	-	151,571	4,227,334
-	-	-	800,307	800,307
-	-	-	18,760	18,760
-	-	-	791,022	791,022
-	-	-	151,313	151,313
-	-	-	251,551	251,551
<u>168,067</u>	<u>174,713</u>	<u>206,894</u>	<u>3,185,005</u>	<u>7,923,616</u>
<u>\$ 172,098</u>	<u>\$ 174,713</u>	<u>\$ 210,210</u>	<u>\$ 4,626,111</u>	<u>\$ 9,407,618</u>

Greenville County, South Carolina

Combining Schedule of Revenues, Expenditures and Changes in Fund Balances Federal and State Grant Fund Year Ended June 30, 2013

	Sheriff Federal Sharing	Circuit Solicitor Seized Funds	E-911
Revenues			
Intergovernmental	\$ 153,571	\$ -	\$ 1,324,273
Fees	-	-	1,567,912
Interest and investment income	-	393	2,925
Other	-	105,028	-
Total Revenues	153,571	105,421	2,895,110
Expenditures			
Current:			
Emergency medical services	-	-	-
Community development and planning	-	-	-
Public safety	-	-	-
Judicial services	-	54,405	-
Law enforcement services	194,703	-	1,755,406
Boards, commission & others	-	-	-
Capital outlay	32,365	-	-
Total Expenditures	227,068	54,405	1,755,406
Excess (deficiency) of revenues over (under) expenditures	(73,497)	51,016	1,139,704
Other financing sources (uses)			
Transfers in	-	-	-
Total Other financing sources (uses)	-	-	-
Net change in fund balances	(73,497)	51,016	1,139,704
Fund balance - beginning	394,196	230,225	2,447,293
Fund balance - ending	\$ 320,699	\$ 281,241	\$ 3,586,997

Sheriff's Narcotics Funds	Solicitor Expungement	Solicitor Estreatment	Miscellaneous Other Grants	Total Federal and State Grants
\$ -	\$ -	\$ -	\$ 14,532,860	\$ 16,010,704
-	-	-	-	1,567,912
-	-	-	-	3,318
151,991	169,804	84,454	2,456,640	2,967,917
<u>151,991</u>	<u>169,804</u>	<u>84,454</u>	<u>16,989,500</u>	<u>20,549,851</u>
-	-	-	119,727	119,727
-	-	-	1,259,928	1,259,928
-	-	-	121,297	121,297
-	257,685	48,391	5,236,445	5,596,926
192,677	-	-	1,900,314	4,043,100
-	-	-	7,103,619	7,103,619
-	-	-	898,156	930,521
<u>192,677</u>	<u>257,685</u>	<u>48,391</u>	<u>16,639,486</u>	<u>19,175,118</u>
<u>(40,686)</u>	<u>(87,881)</u>	<u>36,063</u>	<u>350,014</u>	<u>1,374,733</u>
-	-	-	158,081	158,081
-	-	-	158,081	158,081
(40,686)	(87,881)	36,063	508,095	1,532,814
208,753	262,594	170,831	2,676,910	6,390,802
<u>\$ 168,067</u>	<u>\$ 174,713</u>	<u>\$ 206,894</u>	<u>\$ 3,185,005</u>	<u>\$ 7,923,616</u>

Greenville County, South Carolina

Nonmajor Governmental Funds Special Revenue Funds

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

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

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

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

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

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:

Ortho Photography	Agencies – Greenville Technical College
Information Technology	Capital Projects Reserve
Construction Management	Capital Leases
	Facilities Projects

Greenville County, South Carolina

Combining Balance Sheet Nonmajor Governmental Funds June 30, 2013

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Project Funds	Total Nonmajor Governmental Funds
Assets				
Cash and cash equivalents	\$ 9,334,265	\$ 245,849	\$ 6,991,750	\$ 16,571,864
Taxes receivable	947,767	538,480	-	1,486,247
Other receivables	27,610	684	19,139	47,433
Investments	-	1,353,833	-	1,353,833
Total assets	\$ 10,309,642	\$ 2,138,846	\$ 7,010,889	\$ 19,459,377
Liabilities and fund balances				
Liabilities:				
Accounts payable	\$ 550,198	\$ -	\$ 299,182	\$ 849,380
Accrued liabilities	47,094	-	-	47,094
Deferred revenue	371,000	439,000	-	810,000
Due to other funds	-	1,604,977	-	1,604,977
Total liabilities	968,292	2,043,977	299,182	3,311,451
Fund balances (deficits)				
Restricted				
Community development and planning	5,109,978	-	-	5,109,978
Public safety	1,067,285	-	-	1,067,285
Boards, commission & others	3,164,087	-	-	3,164,087
Debt service	-	246,312	-	246,312
Committed				
General services	-	-	633,481	633,481
Community development and planning	-	-	6,092,674	6,092,674
Unassigned (Deficit)	-	(151,443)	(14,448)	(165,891)
Total fund balances	9,341,350	94,869	6,711,707	16,147,926
Total liabilities and fund balances	\$ 10,309,642	\$ 2,138,846	\$ 7,010,889	\$ 19,459,377

Greenville County, South Carolina

Combining Statement of Revenues, Expenditures and Changes in Fund Balances Nonmajor Governmental Funds Year Ended June 30, 2013

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Project Funds	Total Nonmajor Governmental Funds
Revenues				
Property taxes	\$ 10,360,474	\$ 4,992,805	\$ -	\$ 15,353,279
Intergovernmental	148,308	6,403,706	274,877	6,826,891
Hospitality tax	7,319,810	-	-	7,319,810
Fees	6,016,750	-	-	6,016,750
Interest and investment income	8,729	2,855	8,267	19,851
Total revenues	<u>23,854,071</u>	<u>11,399,366</u>	<u>283,144</u>	<u>35,536,581</u>
Expenditures				
Current:				
Administrative services	-	-	29,997	29,997
General services	-	-	1,373,428	1,373,428
Community development and planning	2,282,311	-	97,420	2,379,731
Public safety	4,439,563	-	-	4,439,563
Judicial services	-	-	109,333	109,333
Law enforcement services	-	-	252,601	252,601
Boards, commission & others	1,818,324	-	-	1,818,324
Capital outlay	4,159,483	-	3,918,532	8,078,015
Principal retirement	-	12,029,981	-	12,029,981
Interest and fiscal charges	-	6,126,556	-	6,126,556
Total expenditures	<u>12,699,681</u>	<u>18,156,537</u>	<u>5,781,311</u>	<u>36,637,529</u>
Excess (deficiency) of revenues over (under) expenditures	<u>11,154,390</u>	<u>(6,757,171)</u>	<u>(5,498,167)</u>	<u>(1,100,948)</u>
Other financing sources (uses)				
Capital lease issuance	-	-	1,000,000	1,000,000
Refunding bond issuance	-	22,560,000	-	22,560,000
Payment to refunded bond escrow agent	-	(22,641,524)	-	(22,641,524)
Transfers in	2,500,000	7,395,179	2,117,495	12,012,674
Transfers out	(13,016,438)	(800,000)	(2,117,495)	(15,933,933)
Bond discount	-	(129,305)	-	(129,305)
Bond premium	-	380,699	-	380,699
Total other financing sources (uses)	<u>(10,516,438)</u>	<u>6,765,049</u>	<u>1,000,000</u>	<u>(2,751,389)</u>
Net change in fund balances	637,952	7,878	(4,498,167)	(3,852,337)
Fund balance - beginning	8,703,398	86,991	11,209,874	20,000,263
Fund balance - ending	<u>\$ 9,341,350</u>	<u>\$ 94,869</u>	<u>\$ 6,711,707</u>	<u>\$ 16,147,926</u>

Greenville County, South Carolina

Combining Balance Sheet Nonmajor Special Revenue Funds June 30, 2013

	Infrastructure Bank	Charity Hospitalization	Hospitality Tax	Road Maintenance Program	Total Nonmajor Special Revenue Funds
Assets					
Cash and cash equivalents	\$ 4,897,242	\$ 1,102,321	\$ 3,153,856	\$ 180,846	\$ 9,334,265
Receivables:					
Taxes receivable	-	461,017	-	486,750	947,767
Other receivables	13,564	3,365	10,231	450	27,610
Total Assets	<u>\$ 4,910,806</u>	<u>\$ 1,566,703</u>	<u>\$ 3,164,087</u>	<u>\$ 668,046</u>	<u>\$ 10,309,642</u>
Liabilities and fund balances					
Liabilities:					
Accounts payable	\$ -	\$ 92,461	\$ -	\$ 457,737	\$ 550,198
Accrued liabilities	11,137	35,957	-	-	47,094
Deferred revenue	-	371,000	-	-	371,000
Total Liabilities:	<u>11,137</u>	<u>499,418</u>	<u>-</u>	<u>457,737</u>	<u>968,292</u>
Fund balances (deficits)					
Restricted	4,899,669	1,067,285	3,164,087	210,309	9,341,350
Total fund balances	<u>4,899,669</u>	<u>1,067,285</u>	<u>3,164,087</u>	<u>210,309</u>	<u>9,341,350</u>
Total liabilities and fund balances	<u>\$ 4,910,806</u>	<u>\$ 1,566,703</u>	<u>\$ 3,164,087</u>	<u>\$ 668,046</u>	<u>\$ 10,309,642</u>

Greenville County, South Carolina

Combining Statement of Revenues, Expenditures and Changes in Fund Balances Nonmajor Special Revenue Funds Year Ended June 30, 2013

	Infrastructure Bank	Charity Hospitalization	Hospitality Tax	Road Maintenance Program	Total Nonmajor Special Revenue Funds
Revenues					
Property taxes	\$ 5,762,148	\$ 4,598,326	\$ -	\$ -	\$ 10,360,474
Fees	-	18,720	-	5,998,030	6,016,750
Intergovernmental	-	148,308	-	-	148,308
Hospitality tax	-	-	7,319,810	-	7,319,810
Interest and investment income	7,873	-	-	856	8,729
Total Revenues	<u>5,770,021</u>	<u>4,765,354</u>	<u>7,319,810</u>	<u>5,998,886</u>	<u>23,854,071</u>
Expenditures					
Current:					
Community development and planning	1,029,426	-	-	1,252,885	2,282,311
Public safety	-	4,439,563	-	-	4,439,563
Boards, commission & others	-	-	1,818,324	-	1,818,324
Capital outlay	-	-	-	4,159,483	4,159,483
Total Expenditures	<u>1,029,426</u>	<u>4,439,563</u>	<u>1,818,324</u>	<u>5,412,368</u>	<u>12,699,681</u>
Excess (deficiency) of revenues over (under) expenditures	<u>4,740,595</u>	<u>325,791</u>	<u>5,501,486</u>	<u>586,518</u>	<u>11,154,390</u>
Other financing sources (uses)					
Transfers in	-	-	-	2,500,000	2,500,000
Transfers out	(4,920,158)	(100,000)	(5,426,577)	(2,569,703)	(13,016,438)
Total Other financing sources (uses)	<u>(4,920,158)</u>	<u>(100,000)</u>	<u>(5,426,577)</u>	<u>(69,703)</u>	<u>(10,516,438)</u>
Net change in fund balance	(179,563)	225,791	74,909	516,815	637,952
Fund balance - beginning	<u>5,079,232</u>	<u>841,494</u>	<u>3,089,178</u>	<u>(306,506)</u>	<u>8,703,398</u>
Fund balance - ending	<u>\$ 4,899,669</u>	<u>\$ 1,067,285</u>	<u>\$ 3,164,087</u>	<u>\$ 210,309</u>	<u>\$ 9,341,350</u>

Greenville County, South Carolina

Combining Balance Sheet Nonmajor Debt Service Funds June 30, 2013

	<u>General Obligation Bonds</u>	<u>Certificates of Participation</u>	<u>Special Source Revenue Bonds</u>	<u>Capital Leases</u>	<u>Total Nonmajor Debt Service Funds</u>
Assets					
Cash and cash equivalents	\$ -	\$ -	\$ 100,835	\$ 145,014	\$ 245,849
Taxes receivable	241,139	297,341	-	-	538,480
Other receivables	528	-	62	94	684
Restricted assets					
Investments	-	1,353,526	129	178	1,353,833
Total Assets	<u>\$ 241,667</u>	<u>\$ 1,650,867</u>	<u>\$ 101,026</u>	<u>\$ 145,286</u>	<u>\$ 2,138,846</u>
Liabilities and fund balances					
Liabilities:					
Deferred revenue	\$ 183,000	\$ 256,000	\$ -	\$ -	\$ 439,000
Due to other funds	79,785	1,525,192	-	-	1,604,977
Total Liabilities:	<u>262,785</u>	<u>1,781,192</u>	<u>-</u>	<u>-</u>	<u>2,043,977</u>
Fund balances (deficits)					
Restricted	-	-	101,026	145,286	246,312
Unassigned (Deficit)	(21,118)	(130,325)	-	-	(151,443)
Total Fund balances (deficits)	<u>(21,118)</u>	<u>(130,325)</u>	<u>101,026</u>	<u>145,286</u>	<u>94,869</u>
Total Liabilities and fund balances	<u>\$ 241,667</u>	<u>\$ 1,650,867</u>	<u>\$ 101,026</u>	<u>\$ 145,286</u>	<u>\$ 2,138,846</u>

Greenville County, South Carolina

Combining Statement of Revenues, Expenditures and Changes in Fund Balances Nonmajor Debt Service Funds Year Ended June 30, 2013

	General Obligation Bonds	Certificates of Participation	Special Source Revenue Bonds	Capital Leases	Total Nonmajor Debt Service Funds
Revenues					
Property taxes	\$ 2,973,292	\$ 2,019,513	\$ -	\$ -	\$ 4,992,805
Intergovernmental	3,886,443	2,424,455	92,808	-	6,403,706
Interest and investment income	1,676	1	1,178	-	2,855
Total Revenues	<u>6,861,411</u>	<u>4,443,969</u>	<u>93,986</u>	<u>-</u>	<u>11,399,366</u>
Expenditures					
Current:					
Debt service:					
Principal retirement	4,070,000	5,300,000	1,635,000	1,024,981	12,029,981
Interest and fiscal charges	2,750,965	2,716,841	599,700	59,050	6,126,556
Total Expenditures	<u>6,820,965</u>	<u>8,016,841</u>	<u>2,234,700</u>	<u>1,084,031</u>	<u>18,156,537</u>
Excess (deficiency) of revenues over expenditures	<u>40,446</u>	<u>(3,572,872)</u>	<u>(2,140,714)</u>	<u>(1,084,031)</u>	<u>(6,757,171)</u>
Other financing sources (uses)					
Refunding bond issuance	22,560,000	-	-	-	22,560,000
Payment to refunded bond escrow agent	(22,641,524)	-	-	-	(22,641,524)
Transfers in	-	3,891,975	2,420,159	1,083,045	7,395,179
Transfers out	-	(800,000)	-	-	(800,000)
Bond discount	(129,305)	-	-	-	(129,305)
Bond premium	380,699	-	-	-	380,699
Total Other financing sources (uses)	<u>169,870</u>	<u>3,091,975</u>	<u>2,420,159</u>	<u>1,083,045</u>	<u>6,765,049</u>
Net change in fund balance	210,316	(480,897)	279,445	(986)	7,878
Fund balance (deficit)- beginning	<u>(231,434)</u>	<u>350,572</u>	<u>(178,419)</u>	<u>146,272</u>	<u>86,991</u>
Fund balance (deficit)- ending	<u>\$ (21,118)</u>	<u>\$ (130,325)</u>	<u>\$ 101,026</u>	<u>\$ 145,286</u>	<u>\$ 94,869</u>

Greenville County, South Carolina

Combining Balance Sheet Nonmajor Capital Project Funds June 30, 2013

	<u>Ortho Photography</u>	<u>Information Technology</u>
Assets		
Cash and cash equivalents	\$ 467,780	\$ 416
Other receivables	909	16
Total assets	<u>\$ 468,689</u>	<u>\$ 432</u>
Liabilities and fund balances		
Liabilities:		
Accounts payable	\$ -	\$ 2,880
Total liabilities	<u>-</u>	<u>2,880</u>
Fund balances (deficits)		
Committed	468,689	-
Unassigned (Deficit)	<u>-</u>	<u>(2,448)</u>
Total fund balances	<u>468,689</u>	<u>(2,448)</u>
Total liabilities and fund balances	<u>\$ 468,689</u>	<u>\$ 432</u>

Construction Management	Agencies - Greenville Technical College	Capital Projects Reserve	Capital Leases	Facilities Projects	Total Nonmajor Capital Project Funds
\$ 2,903,329	\$ -	\$ 3,455,810	\$ -	\$ 164,415	\$ 6,991,750
7,161	-	10,676	-	377	19,139
<u>\$ 2,910,490</u>	<u>\$ -</u>	<u>\$ 3,466,486</u>	<u>\$ -</u>	<u>\$ 164,792</u>	<u>\$ 7,010,889</u>
\$ 284,302	\$ -	\$ -	\$ 12,000	\$ -	\$ 299,182
<u>284,302</u>	<u>-</u>	<u>-</u>	<u>12,000</u>	<u>-</u>	<u>299,182</u>
2,626,188	-	3,466,486	-	164,792	6,726,155
-	-	-	(12,000)	-	(14,448)
<u>2,626,188</u>	<u>-</u>	<u>3,466,486</u>	<u>(12,000)</u>	<u>164,792</u>	<u>6,711,707</u>
<u>\$ 2,910,490</u>	<u>\$ -</u>	<u>\$ 3,466,486</u>	<u>\$ -</u>	<u>\$ 164,792</u>	<u>\$ 7,010,889</u>

Greenville County, South Carolina

Combining Statement of Revenues, Expenditures and Changes in Fund Balances Nonmajor Capital Project Funds Year Ended June 30, 2013

	Ortho Photography	Information Technology
Revenues		
Intergovernmental	\$ -	\$ -
Interest and investment income	3,783	-
Total Revenues	3,783	-
Expenditures		
Current:		
Administrative services	-	-
General services	20,191	1,353,237
Community development and planning	-	-
Judicial services	-	-
Law enforcement services	-	-
Capital outlay	-	-
Total Expenditures	20,191	1,353,237
Excess (deficiency) of revenues over (under) expenditures	(16,408)	(1,353,237)
Other financing sources (uses)		
Capital lease issuance	-	-
Transfers in	-	1,330,630
Transfers out	-	-
Total other financing sources (uses)	-	1,330,630
Net change in fund balances	(16,408)	(22,607)
Fund balance (deficit) - beginning	485,097	20,159
Fund balance (deficit) - ending	\$ 468,689	\$ (2,448)

Construction Management	Agencies - Greenville Technical College	Capital Projects Reserve	Capital Leases	Facilities Projects	Total Nonmajor Capital Project Funds
\$ -	\$ -	\$ 174,302	\$ -	\$ 100,575	\$ 274,877
-	-	4,484	-	-	8,267
-	-	178,786	-	100,575	283,144
-	-	29,997	-	-	29,997
-	-	-	-	-	1,373,428
15,542	597	-	-	81,281	97,420
-	-	109,333	-	-	109,333
-	-	-	252,601	-	252,601
2,305,442	-	-	1,263,546	349,544	3,918,532
2,320,984	597	139,330	1,516,147	430,825	5,781,311
(2,320,984)	(597)	39,456	(1,516,147)	(330,250)	(5,498,167)
-	-	-	1,000,000	-	1,000,000
-	-	110,986	675,879	-	2,117,495
-	-	(2,117,495)	-	-	(2,117,495)
-	-	(2,006,509)	1,675,879	-	1,000,000
(2,320,984)	(597)	(1,967,053)	159,732	(330,250)	(4,498,167)
4,947,172	597	5,433,539	(171,732)	495,042	11,209,874
\$ 2,626,188	\$ -	\$ 3,466,486	\$ (12,000)	\$ 164,792	\$ 6,711,707

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, 2013

	Infrastructure Bank			
	Original Budget	Final Budget	Actual (Budget Basis)	Variance With Final Positive (Negative)
Revenues				
Property taxes	\$ 5,340,000	\$ 5,340,000	\$ 5,762,148	\$ 422,148
Interest and investment income	80,000	80,000	7,873	(72,127)
Total revenues	5,420,000	5,420,000	5,770,021	350,021
Expenditures				
Current:				
Community development and planning	993,516	993,516	1,029,426	(35,910)
Total expenditures	993,516	993,516	1,029,426	(35,910)
Excess (deficiency) of revenues over (under) expenditures	4,426,484	4,426,484	4,740,595	314,111
Other financing sources (uses)				
Transfers out	(4,920,158)	(4,920,158)	(4,920,158)	-
Total other financing sources (uses)	(4,920,158)	(4,920,158)	(4,920,158)	-
Net change in fund balances	\$ (493,674)	\$ (493,674)	(179,563)	\$ 314,111
Fund balance - beginning			5,079,232	
Adjustment: Budget to GAAP basis (Note I-D)			-	
Fund balance - ending			\$ 4,899,669	

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, 2013

	Charity Hospitalization			
	Original Budget	Final Budget	Actual (Budget Basis)	Variance With Final Positive (Negative)
Revenues				
Property taxes	\$ 4,627,823	\$ 4,627,823	\$ 4,598,326	\$ (29,497)
Intergovernmental	145,829	145,829	148,308	2,479
Interest and investment income	5,000	5,000	-	(5,000)
Fees	25,971	25,971	18,720	(7,251)
Total revenues	4,804,623	4,804,623	4,765,354	(39,269)
Expenditures				
Current:				
Public safety	4,640,750	4,640,750	4,598,412	42,338
Total expenditures	4,640,750	4,640,750	4,598,412	42,338
Excess (deficiency) of revenues over (under) expenditures	163,873	163,873	166,942	3,069
Other financing sources (uses)				
Transfers out	(100,000)	(100,000)	(100,000)	-
Total other financing sources (uses)	(100,000)	(100,000)	(100,000)	-
Net change in fund balances	\$ 63,873	\$ 63,873	66,942	\$ 3,069
Fund balance - beginning			841,494	
Adjustment: Budget to GAAP basis (Note 1-D)			158,849	
Fund balance - ending			\$ 1,067,285	

Greenville County, South Carolina

Schedule of Revenue, Expenditures and Changes in Fund Balances Budget and Actual (Budget Basis) - Nonmajor Funds with Legally Adopted Budgets Year Ended June 30, 2013

	Information Technology			
	Original Budget	Final Budget	Actual (Budget Basis)	Variance With Final Positive (Negative)
Revenues				
Expenditures				
Current:				
General services	\$ 1,556,612	\$ 1,556,611	\$ 1,298,895	\$ 257,716
Total expenditures	1,556,612	1,556,611	1,298,895	257,716
Excess (deficiency) of revenues over (under) expenditures	(1,556,612)	(1,556,611)	(1,298,895)	257,716
Other financing sources (uses)				
Transfers in	-	-	1,330,630	1,330,630
Total other financing sources (uses)	-	-	1,330,630	1,330,630
Net change in fund balances	\$ (1,556,612)	\$ (1,556,611)	31,735	\$ 1,588,346
Fund balance - beginning			20,159	
Adjustment: Budget to GAAP basis (Note 1-D)			(54,342)	
Fund balance (deficit) - ending			\$ (2,448)	

Greenville County, South Carolina

Schedule of Revenue, Expenditures and Changes in Fund Balances Budget and Actual (Budget Basis) - Nonmajor Funds with Legally Adopted Budgets Year Ended June 30, 2013

	Ortho Photography			
	Original Budget	Final Budget	Actual (Budget Basis)	Variance With Final Positive (Negative)
Revenues				
Interest and investment income	\$ -	\$ -	\$ 3,783	\$ 3,783
Total revenues	-	-	3,783	3,783
Expenditures				
Current:				
Excess (deficiency) of revenues over (under) expenditures	-	-	3,783	3,783
Other financing sources (uses)				
Net change in fund balances	\$ -	\$ -	3,783	\$ 3,783
Fund balance - beginning			485,097	
Adjustment: Budget to GAAP basis (Note 1-D)			(20,191)	
Fund balance - ending			\$ 468,689	

Greenville County, South Carolina

Schedule of Revenue, Expenditures and Changes in Fund Balances Budget and Actual (Budget Basis) - Nonmajor Funds with Legally Adopted Budgets Year Ended June 30, 2013

	General Obligation Bonds			Variance With Final Positive (Negative)
	Original Budget	Final Budget	Actual (Budget Basis)	
Revenues				
Property taxes	\$ 2,892,390	\$ 2,892,390	\$ 2,973,292	\$ 80,902
Intergovernmental	1,576,915	1,576,915	3,886,443	2,309,528
Interest and investment income	25,000	25,000	1,676	(23,324)
Total revenues	4,494,305	4,494,305	6,861,411	2,367,106
Expenditures				
Current:				
Principal retirement	-	-	4,070,000	(4,070,000)
Interest and fiscal charges	10,100	10,100	2,758,965	(2,748,865)
Total expenditures	10,100	10,100	6,828,965	(6,818,865)
Excess (deficiency) of revenues over (under) expenditures	4,484,205	4,484,205	32,446	(4,451,759)
Other financing sources (uses)				
Refunded bond payments	-	-	22,560,000	22,560,000
Payment to refunded bond escrow agent	-	-	(22,641,524)	(22,641,524)
Bond discount	-	-	(129,305)	(129,305)
Bond premium	-	-	380,699	380,699
Total other financing sources (uses)	-	-	169,870	169,870
Net change in fund balances	\$ 4,484,205	\$ 4,484,205	202,316	\$ (4,281,889)
Fund balance (deficit) - beginning			(231,434)	
Adjustment: Budget to GAAP basis (Note 1-D)			8,000	
Fund balance (deficit) - ending			\$ (21,118)	

Greenville County, South Carolina

Schedule of Revenue, Expenditures and Changes in Fund Balances Budget and Actual (Budget Basis) - Nonmajor Funds with Legally Adopted Budgets Year Ended June 30, 2013

	Certificates of Participation			Variance With Final Positive (Negative)
	Original Budget	Final Budget	Actual (Budget Basis)	
Revenues				
Property taxes	\$ 1,928,260	\$ 1,928,260	\$ 2,019,513	\$ 91,253
Intergovernmental	2,565,464	2,565,464	2,424,455	(141,009)
Interest and investment income	-	-	1	1
Total revenues	4,493,724	4,493,724	4,443,969	(49,755)
Expenditures				
Current:				
Principal retirement	-	-	5,300,000	(5,300,000)
Interest and fiscal charges	10,000	10,000	2,719,341	(2,709,341)
Total expenditures	10,000	10,000	8,019,341	(8,009,341)
Excess (deficiency) of revenues over (under) expenditures	4,483,724	4,483,724	(3,575,372)	(8,059,096)
Other financing sources (uses)				
Transfers in	2,787,969	2,787,969	3,891,975	1,104,006
Transfers out	-	-	(800,000)	(800,000)
Total other financing sources (uses)	2,787,969	2,787,969	3,091,975	304,006
Net change in fund balances	\$ 7,271,693	\$ 7,271,693	(483,397)	\$ (7,755,090)
Fund balance - beginning			350,572	
Adjustment: Budget to GAAP basis (Note 1-D)			2,500	
Fund balance (deficit) - ending			\$ (130,325)	

Greenville County, South Carolina

Schedule of Revenue, Expenditures and Changes in Fund Balances Budget and Actual (Budget Basis) - Nonmajor Funds with Legally Adopted Budgets Year Ended June 30, 2013

	Special Source Revenue Bonds			
	Original Budget	Final Budget	Actual (Budget Basis)	Variance With Final Positive (Negative)
Revenues				
Intergovernmental	\$ 25,000	\$ 25,000	\$ 92,808	\$ 67,808
Interest and investment income	-	-	1,178	1,178
Total revenues	25,000	25,000	93,986	68,986
Expenditures				
Current:				
Principal retirement	-	-	1,635,000	(1,635,000)
Interest and fiscal charges	3,500	3,500	600,600	(597,100)
Total expenditures	3,500	3,500	2,235,600	(2,232,100)
Excess (deficiency) of revenues over (under) expenditures	21,500	21,500	(2,141,614)	(2,163,114)
Other financing sources (uses)				
Transfers in	2,420,159	2,420,159	2,420,159	-
Total other financing sources (uses)	2,420,159	2,420,159	2,420,159	-
Net change in fund balances	\$ 2,441,659	\$ 2,441,659	278,545	\$ (2,163,114)
Fund balance (deficit) - beginning			(178,419)	
Adjustment: Budget to GAAP basis (Note 1-D)			900	
Fund balance (deficit) - ending			\$ 101,026	

Greenville County, South Carolina

Schedule of Revenue, Expenditures and Changes in Fund Balances Budget and Actual (Budget Basis) - Nonmajor Funds with Legally Adopted Budgets Year Ended June 30, 2013

	Capital Leases			
	Original Budget	Final Budget	Actual (Budget Basis)	Variance With Final Positive (Negative)
Revenues				
Expenditures				
Current:				
Principal retirement	\$ 1,024,985	\$ 1,024,985	\$ 1,024,981	\$ 4
Interest and fiscal charges	58,066	58,066	59,050	(984)
Total expenditures	1,083,051	1,083,051	1,084,031	(980)
Excess (deficiency) of revenues over (under) expenditures	(1,083,051)	(1,083,051)	(1,084,031)	(980)
Other financing sources (uses)				
Transfers in	1,248,930	1,248,930	1,083,045	(165,885)
Total other financing sources (uses)	1,248,930	1,248,930	1,083,045	(165,885)
Net change in fund balances	\$ 165,879	\$ 165,879	(986)	\$ (166,865)
Fund balance - beginning			146,272	
Adjustment: Budget to GAAP basis (Note 1-D)			-	
Fund balance - ending			\$ 145,286	

Greenville County, South Carolina

Schedule of Revenue, Expenditures and Changes in Fund Balances Budget and Actual (Budget Basis) - Nonmajor Funds with Legally Adopted Budgets Year Ended June 30, 2013

	Road Maintenance Program			
	Original Budget	Final Budget	Actual (Budget Basis)	Variance With Final Positive (Negative)
Revenues				
Intergovernmental	\$ 2,000,000	\$ 2,000,000	\$ -	\$ (2,000,000)
Interest and investment income	335,000	335,000	856	(334,144)
Fees	6,000,000	6,000,000	5,998,030	(1,970)
Total revenues	8,335,000	8,335,000	5,998,886	(2,336,114)
Expenditures				
Current:				
Community development and planning	-	700,000	699,999	1
Capital outlay	4,500,000	4,416,402	3,726,718	689,684
Total expenditures	4,500,000	5,116,402	4,426,717	689,685
Excess (deficiency) of revenues over (under) expenditures	3,835,000	3,218,598	1,572,169	(1,646,429)
Other financing sources (uses)				
Transfers in	2,500,000	2,500,000	2,500,000	-
Transfers out	(2,500,000)	(2,500,000)	(2,569,703)	(69,703)
Total other financing sources (uses)	-	-	(69,703)	(69,703)
Net change in fund balances	\$ 3,835,000	\$ 3,218,598	1,502,466	\$ (1,716,132)
Fund balance (deficit) - beginning			(306,506)	
Adjustment: Budget to GAAP basis (Note 1-D)			(985,651)	
Fund balance (deficit) - ending			\$ 210,309	

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, 2013

				Victim's Bill of Rights			
				Original Budget	Final Budget	Actual (Budget Basis)	Variance With Final Positive (Negative)
Revenues							
Intergovernmental	\$	715,000	\$	715,000	\$	652,297	\$ (62,703)
Total revenues		715,000		715,000		652,297	(62,703)
Expenditures							
Current:							
Judicial services		583,288		583,288		552,790	30,498
Total expenditures		583,288		583,288		552,790	30,498
Excess (deficiency) of revenues over (under) expenditures		131,712		131,712		99,507	(32,205)
Net change in fund balances	\$	131,712	\$	131,712		99,507	\$ (32,205)
Fund balance - beginning						111,939	
Adjustment: Budget to GAAP basis (Note 1-D)						-	
Fund balance - ending					\$	211,446	

Greenville County, South Carolina

Schedule of Revenue, 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, 2013

	E-911			
	Original Budget	Final Budget	Actual (Budget Basis)	Variance With Final Positive (Negative)
Revenues				
Intergovernmental	\$ 850,000	\$ 850,000	\$ 1,324,273	\$ 474,273
Interest and investment income	-	-	2,925	2,925
Fees	1,250,000	1,250,000	1,567,912	317,912
Total revenues	2,100,000	2,100,000	2,895,110	795,110
Expenditures				
Current:				
Law enforcement	1,818,796	1,818,796	1,780,552	38,244
Total expenditures	1,818,796	1,818,796	1,780,552	38,244
Excess (deficiency) of revenues over (under) expenditures	281,204	281,204	1,114,558	833,354
Net change in fund balances	\$ 281,204	\$ 281,204	1,114,558	\$ 833,354
Fund balance - beginning			2,447,293	
Adjustment: Budget to GAAP basis (Note 1-D)			25,146	
Fund balance - ending			\$ 3,586,997	

Greenville County, South Carolina

Schedule of Revenue, 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, 2013

	Accommodations Tax			Variance With Final Positive (Negative)
	Original Budget	Final Budget	Actual (Budget Basis)	
Revenues				
Intergovernmental	\$ 772,610	\$ 772,610	\$ 739,612	\$ (32,998)
Total revenues	772,610	772,610	739,612	(32,998)
Expenditures				
Current:				
Boards, commission & others	558,608	558,608	622,968	(64,360)
Total expenditures	558,608	558,608	622,968	(64,360)
Excess (deficiency) of revenues over (under) expenditures	214,002	214,002	116,644	(97,358)
Net change in fund balances	\$ 214,002	\$ 214,002	116,644	\$ (97,358)
Fund balance - beginning			273,509	
Adjustment: Budget to GAAP basis (Note 1-D)			-	
Fund balance - ending			\$ 390,153	

Greenville County, South Carolina

Nonmajor Proprietary Funds

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

Internal Service Funds

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

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 Position Internal Service Funds June 30, 2013

	Vehicle Service Center	Workers' Compensation Fund	Health and Dental Fund	Total
Assets				
Current assets				
Cash and cash equivalents	\$ 270,130	\$ 3,242,431	\$ 14,720,104	\$ 18,232,665
Other receivables	88,284	6,442	30,560	125,286
Due from other governmental units	89,333	-	-	89,333
Inventory	511,835	-	-	511,835
Total current assets	<u>959,582</u>	<u>3,248,873</u>	<u>14,750,664</u>	<u>18,959,119</u>
Noncurrent assets				
Capital assets, net of accumulated depreciation	266,211	-	-	266,211
Total noncurrent assets	<u>266,211</u>	<u>-</u>	<u>-</u>	<u>266,211</u>
Total assets	<u>1,225,793</u>	<u>3,248,873</u>	<u>14,750,664</u>	<u>19,225,330</u>
Liabilities				
Current liabilities				
Accounts payable	272,614	-	29,760	302,374
Accrued liabilities	17,725	-	-	17,725
IBNR payable - current	-	812,500	1,862,000	2,674,500
Compensated absences payable - current	7,879	-	-	7,879
Total current liabilities	<u>298,218</u>	<u>812,500</u>	<u>1,891,760</u>	<u>3,002,478</u>
Noncurrent liabilities				
Compensated absences payable - long-term	79,666	-	-	79,666
IBNR payable - long-term	-	437,500	38,000	475,500
Net OPEB obligation	-	-	2,251,650	2,251,650
Total noncurrent liabilities	<u>79,666</u>	<u>437,500</u>	<u>2,289,650</u>	<u>2,806,816</u>
Total liabilities	<u>377,884</u>	<u>1,250,000</u>	<u>4,181,410</u>	<u>5,809,294</u>
Net position				
Net investment in capital assets	266,211	-	-	266,211
Unrestricted	581,698	1,998,873	10,569,254	13,149,825
Total net position	<u>\$ 847,909</u>	<u>\$ 1,998,873</u>	<u>\$ 10,569,254</u>	<u>\$ 13,416,036</u>

Greenville County, South Carolina

Combining Statement of Revenues, Expenses, and Changes in Net Position Internal Service Funds Year Ended June 30, 2013

	Vehicle Service Center	Workers' Compensation Fund	Health and Dental Fund	Total
Operating revenues				
Intergovernmental	\$ 89,333	\$ -	\$ -	\$ 89,333
Charges for services	7,357,078	-	-	7,357,078
Premiums	-	2,035,223	24,155,158	26,190,381
Total operating revenues	<u>7,446,411</u>	<u>2,035,223</u>	<u>24,155,158</u>	<u>33,636,792</u>
Operating expenses				
Cost of materials used	6,128,312	-	-	6,128,312
Personnel services	1,275,524	-	-	1,275,524
Copy expense	307	-	-	307
Printing and binding	779	-	-	779
Gas, oil, tires	40,507	-	-	40,507
Tools	6,945	-	-	6,945
Operational support	10,702	-	-	10,702
Fire protection	975	-	-	975
Indirect cost	10,500	-	-	10,500
Depreciation	24,877	-	-	24,877
Training, travel and conference	5,091	-	-	5,091
Office supplies and postage	1,003	-	-	1,003
Utilities	59,719	-	-	59,719
Equipment maintenance	19,887	-	-	19,887
Insurance	7,000	-	-	7,000
Other maintenance	68,150	-	-	68,150
Technical and professional services	67	-	-	67
Uniforms	6,250	-	-	6,250
Contractual agreements	2,757	-	-	2,757
Administrative expenses	-	74,917	1,826,151	1,901,068
Claims	-	1,714,027	23,751,816	25,465,843
Reinsurance	-	36,543	487,374	523,917
Second injury assessment	-	155,712	-	155,712
Total operating expenses	<u>7,669,352</u>	<u>1,981,199</u>	<u>26,065,341</u>	<u>35,715,892</u>
Operating income (loss)	<u>(222,941)</u>	<u>54,024</u>	<u>(1,910,183)</u>	<u>(2,079,100)</u>
Nonoperating revenues (expenses)				
Interest and investment income	642	437	405	1,484
Gain on disposal of asset	2,850	-	-	2,850
Total nonoperating revenues (expenses)	<u>3,492</u>	<u>437</u>	<u>405</u>	<u>4,334</u>
Transfers out	-	(400,000)	-	(400,000)
Change in net position	<u>(219,449)</u>	<u>(345,539)</u>	<u>(1,909,778)</u>	<u>(2,474,766)</u>
Total net position - beginning	<u>1,067,358</u>	<u>2,344,412</u>	<u>12,479,032</u>	<u>15,890,802</u>
Total net position - ending	<u>\$ 847,909</u>	<u>\$ 1,998,873</u>	<u>\$ 10,569,254</u>	<u>\$ 13,416,036</u>

Greenville County, South Carolina

Combining Statement of Cash Flows Internal Service Funds Year Ended June 30, 2013

	Vehicle Service Center	Workers' Compensation Fund	Health and Dental Fund	Total
Operating activities				
Cash received from customers	\$ 7,374,737	\$ 2,037,127	\$ 24,459,157	\$ 33,871,021
Cash paid to suppliers	(6,254,019)	(97,172)	(2,299,772)	(8,650,963)
Cash paid to employees	(1,279,848)	-	-	(1,279,848)
Cash paid for claims	-	(1,714,027)	(23,751,816)	(25,465,843)
Net cash provided by (used in) operating activities	<u>(159,130)</u>	<u>225,928</u>	<u>(1,592,431)</u>	<u>(1,525,633)</u>
Transfers out	-	(400,000)	-	(400,000)
Net cash provided by (used in) noncapital financing activities	<u>-</u>	<u>(400,000)</u>	<u>-</u>	<u>(400,000)</u>
Proceeds received from the sale of capital assets	2,850	-	-	2,850
Net cash provided by capital and related financing activities	<u>2,850</u>	<u>-</u>	<u>-</u>	<u>2,850</u>
Investing activities				
Interest	642	437	405	1,484
Net cash provided by investing activities	<u>642</u>	<u>437</u>	<u>405</u>	<u>1,484</u>
Net increase (decrease) in cash and cash equivalents	<u>(155,638)</u>	<u>(173,635)</u>	<u>(1,592,026)</u>	<u>(1,921,299)</u>
Cash and cash equivalents				
Beginning of year	425,768	3,416,066	16,312,130	20,153,964
End of Year	<u>\$ 270,130</u>	<u>\$ 3,242,431</u>	<u>\$ 14,720,104</u>	<u>\$ 18,232,665</u>
Reconciliation of operating income (loss) to net cash provided by (used in) operating activities				
Operating income (loss)	\$ (222,941)	\$ 54,024	\$ (1,910,183)	\$ (2,079,100)
Adjustment to reconcile operating income (loss) to net cash provided by (used in) operating activities:				
Depreciation expense	24,877	-	-	24,877
Change in assets and liabilities				
(Increase) decrease in other receivables	17,659	1,904	17,473	37,036
(Increase) decrease in due from other governmental units	(89,333)	-	-	(89,333)
(Increase) decrease in inventory	(21,745)	-	-	(21,745)
Increase (decrease) in accounts payable	135,737	-	13,753	149,490
Increase (decrease) in accrued liabilities	940	-	-	940
Increase (decrease) in other liabilities	-	110,500	-	110,500
Increase (decrease) in compensated absences	(4,324)	-	-	(4,324)
Increase (decrease) in IBNR payable - long-term	-	59,500	-	59,500
Increase (decrease) in Net OPEB obligation	-	-	286,526	286,526
Total adjustments	<u>63,811</u>	<u>171,904</u>	<u>317,752</u>	<u>553,467</u>
Net cash provided by (used in) operating activities	<u>\$ (159,130)</u>	<u>\$ 225,928</u>	<u>\$ (1,592,431)</u>	<u>\$ (1,525,633)</u>

Greenville County, South Carolina

Combining Statement of Changes in Fiduciary Assets and Liabilities Fiduciary Funds Year Ended June 30, 2013

	<u>July 01, 2012</u>	<u>Additions</u>	<u>Deductions</u>	<u>June 30, 2013</u>
<u>Property Tax Fund</u>				
Assets				
Cash and equivalents	\$ 3,143,610	\$ 567,140,789	\$ 566,045,711	\$ 4,238,688
Taxes receivable	33,705,987	7,394,766	-	41,100,753
Total assets	<u>\$ 36,849,597</u>	<u>\$ 574,535,555</u>	<u>\$ 566,045,711</u>	<u>\$ 45,339,441</u>
Liabilities				
Due to other taxing units	\$ 36,849,597	\$ 574,535,555	\$ 566,045,711	\$ 45,339,441
Total liabilities	<u>\$ 36,849,597</u>	<u>\$ 574,535,555</u>	<u>\$ 566,045,711</u>	<u>\$ 45,339,441</u>
<u>Special District Debt Service Fund</u>				
Assets				
Other receivables	\$ 9,516	\$ -	\$ -	\$ 9,516
Total assets	<u>\$ 9,516</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 9,516</u>
Liabilities				
Matured interest payable	\$ 9,516	\$ -	\$ -	\$ 9,516
Total liabilities	<u>\$ 9,516</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 9,516</u>
<u>Family Court Fund</u>				
Assets				
Cash and equivalents	\$ 106,133	\$ 36,272,255	\$ 36,283,283	\$ 95,105
Total assets	<u>\$ 106,133</u>	<u>\$ 36,272,255</u>	<u>\$ 36,283,283</u>	<u>\$ 95,105</u>
Liabilities				
Due to others	\$ 106,133	\$ 36,272,255	\$ 36,283,283	\$ 95,105
Total liabilities	<u>\$ 106,133</u>	<u>\$ 36,272,255</u>	<u>\$ 36,283,283</u>	<u>\$ 95,105</u>
<u>Master in Equity Fund</u>				
Assets				
Cash and equivalents	\$ 853,150	\$ 18,074,055	\$ 17,401,454	\$ 1,525,751
Total assets	<u>\$ 853,150</u>	<u>\$ 18,074,055</u>	<u>\$ 17,401,454</u>	<u>\$ 1,525,751</u>
Liabilities				
Due to others	\$ 853,150	\$ 18,074,055	\$ 17,401,454	\$ 1,525,751
Total liabilities	<u>\$ 853,150</u>	<u>\$ 18,074,055</u>	<u>\$ 17,401,454</u>	<u>\$ 1,525,751</u>
<u>Clerk of Court Fund</u>				
Assets				
Cash and equivalents	\$ 2,177,977	\$ 4,171,774	\$ 4,426,253	\$ 1,923,498
Total assets	<u>\$ 2,177,977</u>	<u>\$ 4,171,774</u>	<u>\$ 4,426,253</u>	<u>\$ 1,923,498</u>
Liabilities				
Due to others	\$ 2,177,977	\$ 4,171,744	\$ 4,426,253	\$ 1,923,468
Total liabilities	<u>\$ 2,177,977</u>	<u>\$ 4,171,744</u>	<u>\$ 4,426,253</u>	<u>\$ 1,923,468</u>
<u>Pretrial Intervention Fund</u>				
Assets				
Cash and equivalents	\$ 224,758	\$ 1,057,355	\$ 1,047,618	\$ 234,495
Total assets	<u>\$ 224,758</u>	<u>\$ 1,057,355</u>	<u>\$ 1,047,618</u>	<u>\$ 234,495</u>
Liabilities				
Due to others	\$ 224,758	\$ 1,057,355	\$ 1,047,618	\$ 234,495

Greenville County, South Carolina

Combining Statement of Changes in Fiduciary Assets and Liabilities Fiduciary Funds Year Ended June 30, 2013

	July 01, 2012	Additions	Deductions	June 30, 2013
Total liabilities	\$ 224,758	\$ 1,057,355	\$ 1,047,618	\$ 234,495
<u>Special Districts Fund</u>				
Assets				
Cash and equivalents	\$ 39,719,697	\$ 751,159,254	\$ 742,381,365	\$ 48,497,586
Total assets	\$ 39,719,697	\$ 751,159,254	\$ 742,381,365	\$ 48,497,586
Liabilities				
Due to other taxing units	\$ 39,719,697	\$ 751,159,254	\$ 742,381,365	\$ 48,497,586
Total Liabilities	\$ 39,719,697	\$ 751,159,254	\$ 742,381,365	\$ 48,497,586
<u>Total All Agency Funds</u>				
Assets				
Cash and equivalents	\$ 46,225,325	\$ 1,377,875,482	\$ 1,367,585,684	\$ 56,515,123
Taxes receivable	33,705,987	7,394,766	-	41,100,753
Other receivable	9,516	-	-	9,516
Total assets	\$ 79,940,828	\$ 1,385,270,248	\$ 1,367,585,684	\$ 97,625,392
Liabilities				
Due to other taxing units	\$ 76,569,294	\$ 1,325,694,809	\$ 1,308,427,076	\$ 93,837,027
Due to others	3,362,018	59,575,439	59,158,608	3,778,849
Matured interest payable	9,516	-	-	9,516
Total liabilities	\$ 79,940,828	\$ 1,385,270,248	\$ 1,367,585,684	\$ 97,625,392