

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, 2014

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	
		(a)	(b)	(b-a)	(a/b)	(c)	
June 30, 2012	July 1, 2010	-	13,871,810	13,871,810	- %	86,582,472	16.0 %
June 30, 2013	July 1, 2012	-	10,357,917	10,357,917	- %	87,500,939	11.8 %
June 30, 2014	July 1, 2012	-	10,357,917	10,357,917	- %	98,542,745	10.5 %

Schedule of Employer Contributions

Fiscal Year Ended	Annual Required Contribution (ARC)	Actual Contributions	Percent Funded
June 30, 2012	1,106,887	838,383	76 %
June 30, 2013	912,958	639,094	70 %
June 30, 2014	944,912	640,734	68 %

Greenville County, South Carolina

Schedule of Revenues and Expenditures Budget and Actual (Budget Basis) General Fund Year Ended June 30, 2014

	Original Budget	Final Budget	Actual (Budget Basis)	Positive (Negative) Variance
Property taxes				
Current and delinquent	\$ 78,226,747	\$ 78,226,747	\$ 78,465,819	\$ 239,072
County offices				
Clerk of court	2,256,056	2,256,056	2,115,306	(140,750)
Register of deeds	3,584,728	3,584,728	4,180,100	595,372
Probate court	925,000	925,000	849,251	(75,749)
Master in equity	1,430,964	1,430,964	1,323,354	(107,610)
Detention center	91,300	91,300	113,953	22,653
Sheriff	160,000	160,000	157,999	(2,001)
Animal care services	1,485,699	1,485,699	1,346,915	(138,784)
Magistrates	3,315,000	3,315,000	2,890,277	(424,723)
Information systems	79,000	79,000	89,204	10,204
General services	135,000	135,000	227,062	92,062
Health department	111,100	111,100	-	(111,100)
Building standards	1,897,465	1,897,465	1,569,154	(328,311)
Emergency medical services	12,206,910	12,206,910	11,945,721	(261,189)
Law enforcement support	308,050	308,050	306,600	(1,450)
Engineering, Roads/Bridges	22,000	22,000	43,437	21,437
Tax services	1,613,000	1,613,000	1,611,393	(1,607)
Planning and code enforcement	46,750	46,750	43,335	(3,415)
	<u>29,668,022</u>	<u>29,668,022</u>	<u>28,813,061</u>	<u>(854,961)</u>
Intergovernmental revenues				
State of South Carolina:				
State allocations	18,084,240	18,084,240	17,697,201	(387,039)
Voter registration and election	5,000	5,000	-	(5,000)
Veterans affairs	10,000	10,000	10,809	809
Accommodations tax	60,000	60,000	61,460	1,460
Multi-county park	1,231,141	1,231,141	1,188,467	(42,674)
Merchants inventory tax	523,743	523,743	523,743	-
Other	30,000	30,000	37,720	7,720
	<u>19,944,124</u>	<u>19,944,124</u>	<u>19,519,400</u>	<u>(424,724)</u>
Other revenues				
Interest and investment income	918,000	918,000	468,118	(449,882)
Rents	276,285	276,285	245,749	(30,536)
Indirect costs	289,000	289,000	244,966	(44,034)
Sale of property and equipment	1,272,573	1,272,573	1,329,524	56,951
Franchise fees	3,000,000	3,000,000	3,548,874	548,874
Other	300,000	300,000	143,520	(156,480)
	<u>6,055,858</u>	<u>6,055,858</u>	<u>5,980,751</u>	<u>(75,107)</u>
Total revenues	<u>133,894,751</u>	<u>133,894,751</u>	<u>132,779,031</u>	<u>(1,115,720)</u>

Greenville County, South Carolina

Schedule of Revenues and Expenditures Budget and Actual (Budget Basis) General Fund Year Ended June 30, 2014

	Original Budget	Final Budget	Actual (Budget Basis)	Positive (Negative) Variance
Current expenditures				
Administrative				
County administrator				
Salaries	668,638	658,422	658,416	6
Operations	29,435	29,435	26,225	3,210
	<u>698,073</u>	<u>687,857</u>	<u>684,641</u>	<u>3,216</u>
County Attorney				
Salaries	707,653	705,024	705,014	10
Operations	49,678	46,410	32,800	13,610
Contractual agreements	-	7,300	289	7,011
	<u>757,331</u>	<u>758,734</u>	<u>738,103</u>	<u>20,631</u>
County Council				
Salaries	721,330	687,238	687,235	3
Operations	182,233	427,705	275,015	152,690
Contractual agreements	7,000	7,000	7,000	-
	<u>910,563</u>	<u>1,121,943</u>	<u>969,250</u>	<u>152,693</u>
Total administrative	<u>2,365,967</u>	<u>2,568,534</u>	<u>2,391,994</u>	<u>176,540</u>
General services				
Procurement Services				
Salaries	389,690	346,520	346,514	6
Operations	14,391	19,440	19,320	120
Contractual agreements	2,033	2,033	2,033	-
	<u>406,114</u>	<u>367,993</u>	<u>367,867</u>	<u>126</u>
Financial operations				
Salaries	1,377,582	1,380,549	1,380,541	8
Operations	31,620	32,844	25,115	7,729
Contractual agreements	3,984	228	228	-
	<u>1,413,186</u>	<u>1,413,621</u>	<u>1,405,884</u>	<u>7,737</u>
Information systems				
Salaries	3,021,219	3,476,738	3,476,731	7
Operations	1,812,150	1,535,377	1,531,624	3,753
Contractual agreements	248,000	279,773	256,790	22,983
	<u>5,081,369</u>	<u>5,291,888</u>	<u>5,265,145</u>	<u>26,743</u>

Greenville County, South Carolina

Schedule of Revenues and Expenditures Budget and Actual (Budget Basis) General Fund Year Ended June 30, 2014

	Original Budget	Final Budget	Actual (Budget Basis)	Positive (Negative) Variance
Tax services				
Salaries	3,108,728	2,686,715	2,686,705	10
Operations	392,691	392,691	361,496	31,195
Contractual agreements	31,911	31,911	20,835	11,076
	<u>3,533,330</u>	<u>3,111,317</u>	<u>3,069,036</u>	<u>42,281</u>
Geographical Information Systems				
Salaries	486,927	497,701	497,694	7
Operations	27,826	33,419	29,539	3,880
Contractual agreements	54,598	49,005	49,004	1
	<u>569,351</u>	<u>580,125</u>	<u>576,237</u>	<u>3,888</u>
Human resources				
Salaries	839,673	843,082	843,075	7
Operations	42,895	42,895	31,612	11,283
Contractual agreements	6,000	6,000	5,991	9
	<u>888,568</u>	<u>891,977</u>	<u>880,678</u>	<u>11,299</u>
Registration and election				
Salaries	781,744	763,665	763,657	8
Operations	111,557	100,295	90,588	9,707
Contractual agreements	72,672	83,934	83,933	1
	<u>965,973</u>	<u>947,894</u>	<u>938,178</u>	<u>9,716</u>
Human relations				
Salaries	146,679	146,880	146,875	5
Operations	6,179	7,498	7,497	1
Contractual agreements	3,321	2,120	2,119	1
	<u>156,179</u>	<u>156,498</u>	<u>156,491</u>	<u>7</u>
Veterans affairs				
Salaries	302,857	303,464	303,460	4
Operations	9,329	9,329	9,116	213
Contractual agreements	2,425	2,425	1,732	693
	<u>314,611</u>	<u>315,218</u>	<u>314,308</u>	<u>910</u>
Total general services	<u>13,328,681</u>	<u>13,076,531</u>	<u>12,973,824</u>	<u>102,707</u>
Community development and planning				
Engineering, Roads/Bridges				
Salaries	4,665,862	4,402,468	4,400,703	1,765
Operations	1,198,795	1,268,924	1,220,012	48,912
Contractual agreements	69,216	122,571	111,682	10,889
Capital outlay	41,350	30,578	23,595	6,983
	<u>5,975,223</u>	<u>5,824,541</u>	<u>5,755,992</u>	<u>68,549</u>
Property maintenance				
Salaries	1,781,663	1,716,187	1,716,184	3
Operations	3,386,882	3,390,343	3,374,133	16,210
Contractual agreements	938,027	918,771	917,512	1,259
	<u>6,106,572</u>	<u>6,025,301</u>	<u>6,007,829</u>	<u>17,472</u>

Greenville County, South Carolina

Schedule of Revenues and Expenditures Budget and Actual (Budget Basis) General Fund Year Ended June 30, 2014

	Original Budget	Final Budget	Actual (Budget Basis)	Positive (Negative) Variance
Planning and code enforcement				
Salaries	3,729,218	3,215,548	3,215,535	13
Operations	529,192	515,192	348,857	166,335
Contractual agreements	95,808	95,808	63,670	32,138
Capital outlay	43,270	43,270	42,607	663
	<u>4,397,488</u>	<u>3,869,818</u>	<u>3,670,669</u>	<u>199,149</u>
Animal care services				
Salaries	1,963,877	1,644,747	1,643,795	952
Operations	1,040,152	985,452	806,843	178,609
Contractual agreements	-	164,123	153,666	10,457
	<u>3,004,029</u>	<u>2,794,322</u>	<u>2,604,304</u>	<u>190,018</u>
Total community and development planning	<u>19,483,312</u>	<u>18,513,982</u>	<u>18,038,794</u>	<u>475,188</u>
Public safety				
Records management services division				
Salaries	2,204,812	2,137,298	2,137,294	4
Operations	33,835	33,835	25,770	8,065
Contractual agreements	15,541	15,541	14,979	562
	<u>2,254,188</u>	<u>2,186,674</u>	<u>2,178,043</u>	<u>8,631</u>
Detention division				
Salaries	16,844,746	17,634,083	17,634,075	8
Operations	1,743,425	1,636,934	1,614,727	22,207
Contractual agreements	332,130	138,465	138,364	101
	<u>18,920,301</u>	<u>19,409,482</u>	<u>19,387,166</u>	<u>22,316</u>
Forensic division				
Salaries	2,087,126	2,006,302	2,004,629	1,673
Operations	109,848	117,936	117,612	324
Contractual agreements	83,975	81,475	81,464	11
	<u>2,280,949</u>	<u>2,205,713</u>	<u>2,203,705</u>	<u>2,008</u>
Indigent defense				
Salaries	161,667	161,742	161,736	6
Operations	2,347	2,321	2,320	1
	<u>164,014</u>	<u>164,063</u>	<u>164,056</u>	<u>7</u>
Total public safety	<u>23,619,452</u>	<u>23,965,932</u>	<u>23,932,970</u>	<u>32,962</u>
Emergency medical services				
Salaries	14,395,115	14,933,404	14,933,397	7
Operations	1,571,730	1,683,952	1,683,760	192
Contractual agreements	378,628	378,628	371,723	6,905
	<u>16,345,473</u>	<u>16,995,984</u>	<u>16,988,880</u>	<u>7,104</u>
Elected officials - Judicial				
Circuit solicitor				
Salaries	5,960,458	5,996,945	5,987,183	9,762
Operations	113,890	109,208	109,090	118
Contractual agreements	149,493	158,493	158,493	-
	<u>6,223,841</u>	<u>6,264,646</u>	<u>6,254,766</u>	<u>9,880</u>

Greenville County, South Carolina

Schedule of Revenues and Expenditures Budget and Actual (Budget Basis) General Fund Year Ended June 30, 2014

	Original Budget	Final Budget	Actual (Budget Basis)	Positive (Negative) Variance
Clerk of court				
Salaries	3,272,320	3,234,791	3,234,782	9
Operations	195,391	204,880	200,182	4,698
Contractual agreements	34,500	24,500	24,390	110
	<u>3,502,211</u>	<u>3,464,171</u>	<u>3,459,354</u>	<u>4,817</u>
Probate court				
Salaries	1,288,888	1,306,320	1,306,314	6
Operations	47,139	49,812	47,683	2,129
Contractual agreements	97,397	94,724	94,622	102
	<u>1,433,424</u>	<u>1,450,856</u>	<u>1,448,619</u>	<u>2,237</u>
Master in equity				
Salaries	559,369	534,995	534,992	3
Operations	8,933	8,933	4,907	4,026
Contractual agreements	1,800	1,800	1,500	300
	<u>570,102</u>	<u>545,728</u>	<u>541,399</u>	<u>4,329</u>
Magistrates				
Salaries	4,156,006	4,283,468	4,283,408	60
Operations	288,798	291,302	271,601	19,701
Contractual agreements	38,480	27,144	22,666	4,478
	<u>4,483,284</u>	<u>4,601,914</u>	<u>4,577,675</u>	<u>24,239</u>
Public defender				
Salaries	-	68,630	68,630	-
Operations	65,825	77,195	74,548	2,647
Contractual agreements	548,000	468,000	468,000	-
	<u>613,825</u>	<u>613,825</u>	<u>611,178</u>	<u>2,647</u>
Total elected officials - Judicial	<u>16,826,687</u>	<u>16,941,140</u>	<u>16,892,991</u>	<u>48,149</u>
Elected officials - Fiscal				
Treasurer				
Salaries	405,403	405,972	405,967	5
Operations	11,321	10,539	8,599	1,940
Contractual agreements	500	713	606	107
	<u>417,224</u>	<u>417,224</u>	<u>415,172</u>	<u>2,052</u>
Register of deeds				
Salaries	1,015,157	973,181	973,179	2
Operations	93,172	88,687	87,402	1,285
Contractual agreements	18,840	23,325	23,263	62
	<u>1,127,169</u>	<u>1,085,193</u>	<u>1,083,844</u>	<u>1,349</u>
Auditor				
Salaries	1,093,977	1,089,490	1,089,484	6
Operations	24,604	24,604	21,962	2,642
	<u>1,118,581</u>	<u>1,114,094</u>	<u>1,111,446</u>	<u>2,648</u>

Greenville County, South Carolina

Schedule of Revenues and Expenditures Budget and Actual (Budget Basis) General Fund Year Ended June 30, 2014

	Original Budget	Final Budget	Actual (Budget Basis)	Positive (Negative) Variance
Board of appeals				
Operations	9,000	9,000	1,827	7,173
	<u>9,000</u>	<u>9,000</u>	<u>1,827</u>	<u>7,173</u>
Total elected officials - Fiscal	2,671,974	2,625,511	2,612,289	13,222
Elected officials - Law enforcement				
Sheriff				
Salaries	34,394,214	33,649,413	33,649,407	6
Operations	3,341,641	4,216,995	4,210,059	6,936
Contractual agreements	220,470	242,278	242,200	78
	<u>37,956,325</u>	<u>38,108,686</u>	<u>38,101,666</u>	<u>7,020</u>
Coroner				
Salaries	647,278	703,736	703,730	6
Operations	100,600	113,212	112,704	508
	<u>747,878</u>	<u>816,948</u>	<u>816,434</u>	<u>514</u>
County medical examiner				
Operations	353,839	353,839	343,471	10,368
	<u>353,839</u>	<u>353,839</u>	<u>343,471</u>	<u>10,368</u>
Total elected officials - law enforcement	39,058,042	39,279,473	39,261,571	17,902
Boards, commissions and others				
Legislative delegation				
Salaries	51,995	54,335	54,329	6
Operations	4,806	4,806	4,415	391
	<u>56,801</u>	<u>59,141</u>	<u>58,744</u>	<u>397</u>
Agencies and social service agencies				
Lump sum appropriations	1,288,017	1,301,540	1,300,752	788
	<u>1,288,017</u>	<u>1,301,540</u>	<u>1,300,752</u>	<u>788</u>
Non-departmental				
Salaries	21,600	-	-	-
Operations	3,196,526	2,438,718	2,098,172	340,546
Contractual agreements	120,000	147,000	96,256	50,744
	<u>3,338,126</u>	<u>2,585,718</u>	<u>2,194,428</u>	<u>391,290</u>
Employee benefit fund				
Salaries	390,300	859,346	65,163	794,183
Operations	38,000	38,000	37,725	275
	<u>428,300</u>	<u>897,346</u>	<u>102,888</u>	<u>794,458</u>
Total boards, commissions and others	5,111,244	4,843,745	3,656,812	1,186,933
Total expenditures	<u>138,810,832</u>	<u>138,810,832</u>	<u>136,750,125</u>	<u>2,060,707</u>
Excess (deficiency) of revenues over (under) expenses	<u>(4,916,081)</u>	<u>(4,916,081)</u>	<u>(3,971,094)</u>	<u>944,987</u>
Other financing sources (uses)				
Transfers in	6,565,294	6,565,294	6,565,294	-
Transfers out	(1,385,077)	(1,385,077)	(1,267,834)	117,243
Fund balance usage	(264,136)	(264,136)	-	264,136
	<u>4,916,081</u>	<u>4,916,081</u>	<u>5,297,460</u>	<u>381,379</u>
Excess of revenues and other financing sources over expenditures and other financing uses	\$ -	\$ -	\$ 1,326,366	\$ 1,326,366

Greenville County, South Carolina

Combining Balance Sheet Federal and State Grant Fund June 30, 2014

	Sheriff Federal Sharing	Circuit Solicitor Seized Funds	E-911
Assets			
Cash and cash equivalents	\$ 265,969	\$ 281,901	\$ 4,050,211
Other	682	516	6,323
Due from other governmental units	-	-	-
Prepaid items	-	-	-
Total assets and deferred outflows	\$ 266,651	\$ 282,417	\$ 4,056,534
Liabilities and Fund balances (deficits)			
Liabilities			
Accounts payable	\$ 2,292	\$ 1,355	\$ 2,544
Accrued liabilities	-	-	8,574
Unearned revenue	-	-	-
Other liabilities	-	-	-
Total liabilities and deferred inflows	2,292	1,355	11,118
Fund balances (deficits)			
Nonspendable:			
Nonspendable prepaid items	-	-	-
Restricted:			
Court support services	-	281,062	-
Sheriff	264,359	-	4,045,416
Housing programs	-	-	-
Recreation & tourism	-	-	-
Emergency management	-	-	-
Court fee funds	-	-	-
Clerk of court	-	-	-
Rescue services	-	-	-
Committed:			
Rescue services	-	-	-
Sheriff	-	-	-
Fleet services	-	-	-
Emergency management	-	-	-
Animal care	-	-	-
Public works	-	-	-
Total fund balances:	264,359	281,062	4,045,416
Total liabilities, deferred inflows and fund balances (deficits):	\$ 266,651	\$ 282,417	\$ 4,056,534

Sheriff's Narcotics Funds	Solicitor Expungement	Solicitor Estreatment	Miscellaneous Other Grants	Total Federal and State Grants
\$ 145,146	\$ 201,688	\$ 222,610	\$ 2,105,406	\$ 7,272,931
304	452	398	438,284	446,959
-	-	-	2,105,215	2,105,215
-	-	-	475	475
\$ 145,450	\$ 202,140	\$ 223,008	\$ 4,649,380	\$ 9,825,580

\$ 1,534	\$ -	\$ 1,204	\$ 175,890	\$ 184,819
-	-	-	156,782	165,356
-	-	-	602,215	602,215
-	-	-	2,039	2,039
1,534	-	1,204	936,926	954,429

-	-	-	475	475
-	-	-	798,254	1,079,316
143,916	-	-	87,041	4,540,732
-	-	-	101,370	101,370
-	-	-	710,029	710,029
-	-	-	59,993	59,993
-	202,140	221,804	130,922	554,866
-	-	-	291,488	291,488
-	-	-	114,500	114,500
-	-	-	13,201	13,201
-	-	-	4,781	4,781
-	-	-	167,481	167,481
-	-	-	167,817	167,817
-	-	-	156,329	156,329
-	-	-	908,773	908,773
143,916	202,140	221,804	3,712,454	8,871,151
\$ 145,450	\$ 202,140	\$ 223,008	\$ 4,649,380	\$ 9,825,580

Greenville County, South Carolina

Combining Schedule of Revenues, Expenditures and Changes in Fund Balances Federal and State Grant Fund Year Ended June 30, 2014

	Sheriff Federal Sharing	Circuit Solicitor Seized Funds	E-911
Revenues			
Intergovernmental	\$ 432,676	\$ -	\$ 1,662,618
Fees	-	-	876,856
Interest and investment income	2,814	1,465	21,455
Other	-	56,857	-
Total revenues	435,490	58,322	2,560,929
Expenditures			
Current:			
Emergency medical services	-	-	-
Community development and planning	-	-	-
Public safety	-	-	-
Judicial services	-	58,501	-
Law enforcement services	365,931	-	2,102,510
Boards, commission & others	-	-	-
Capital outlay	125,899	-	-
Total expenditures	491,830	58,501	2,102,510
Excess (deficiency) of revenues over (under) expenditures	(56,340)	(179)	458,419
Other financing sources (uses)			
Transfers in	-	-	-
Total Other financing sources (uses)	-	-	-
Net change in fund balances	(56,340)	(179)	458,419
Fund balance - beginning	320,699	281,241	3,586,997
Fund balance - ending	\$ 264,359	\$ 281,062	\$ 4,045,416

Sheriff's Narcotics Funds	Solicitor Expungement	Solicitor Estreatment	Miscellaneous Other Grants	Total Federal and State Grants
\$ -	\$ -	\$ -	\$ 13,631,329	\$ 15,726,623
-	-	-	-	876,856
960	1,411	1,364	-	29,469
127,155	199,134	77,659	1,924,363	2,385,168
128,115	200,545	79,023	15,555,692	19,018,116
-	-	-	36,274	36,274
-	-	-	3,141,211	3,141,211
-	-	-	34,648	34,648
-	173,118	64,113	5,328,911	5,624,643
152,266	-	-	1,779,821	4,400,528
-	-	-	4,610,704	4,610,704
-	-	-	172,931	298,830
152,266	173,118	64,113	15,104,500	18,146,838
(24,151)	27,427	14,910	451,192	871,278
-	-	-	76,257	76,257
-	-	-	76,257	76,257
(24,151)	27,427	14,910	527,449	947,535
168,067	174,713	206,894	3,185,005	7,923,616
\$ 143,916	\$ 202,140	\$ 221,804	\$ 3,712,454	\$ 8,871,151

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.

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, vehicles and real estate..

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:

Parks, Recreation & Tourism

Ortho Photography

Information Technology

Construction Management

Capital Projects Reserve

Capital Leases

Facilities Projects

Greenville County, South Carolina

Combining Balance Sheet Nonmajor Governmental Funds June 30, 2014

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Project Funds	Total Nonmajor Governmental Funds
Assets				
Cash and cash equivalents	\$ 10,347,984	\$ 743,122	\$ 5,364,889	\$ 16,455,995
Taxes receivable	383,678	440,642	-	824,320
Other receivables	553,665	1,267	13,442	568,374
Due from other funds	-	-	1,625,986	1,625,986
Prepaid items	-	188,588	-	188,588
Investments	-	1,396,827	-	1,396,827
Total assets	<u>\$ 11,285,327</u>	<u>\$ 2,770,446</u>	<u>\$ 7,004,317</u>	<u>\$ 21,060,090</u>
Liabilities, deferred inflows of resources and fund balances				
Liabilities:				
Accounts payable	\$ 71,245	\$ 1,100	\$ 57,841	\$ 130,186
Accrued liabilities	59,663	-	-	59,663
Due to other funds	-	1,356,921	1,625,986	2,982,907
Total liabilities	<u>\$ 130,908</u>	<u>\$ 1,358,021</u>	<u>\$ 1,683,827</u>	<u>\$ 3,172,756</u>
Deferred Inflows of Resources				
Unavailable revenues-property taxes	299,000	342,000	-	641,000
Total liabilities and deferred inflows of resources	<u>429,908</u>	<u>1,700,021</u>	<u>1,683,827</u>	<u>3,813,756</u>
Fund balances (deficits)				
Nonspendable				
Nonspendable prepaid items	-	188,588	-	188,588
Restricted				
Infrastructure	7,217,213	-	-	7,217,213
Public safety	607,581	-	-	607,581
Debt service	-	929,168	-	929,168
Recreation & tourism	3,030,625	-	901,194	3,931,819
Committed				
Capital projects - other miscellaneous	-	-	365,869	365,869
Capital projects - construction and facilities	-	-	5,711,648	5,711,648
Unassigned (Deficit)	-	(47,331)	(1,658,221)	(1,705,552)
Total fund balances	<u>10,855,419</u>	<u>1,070,425</u>	<u>5,320,490</u>	<u>17,246,334</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 11,285,327</u>	<u>\$ 2,770,446</u>	<u>\$ 7,004,317</u>	<u>\$ 21,060,090</u>

Greenville County, South Carolina

Combining Statement of Revenues, Expenditures and Changes in Fund Balances Nonmajor Governmental Funds Year Ended June 30, 2014

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Project Funds	Total Nonmajor Governmental Funds
Revenues				
Property taxes	\$ 11,655,672	\$ 5,255,893	\$ -	\$ 16,911,565
Intergovernmental	144,445	6,443,070	210,698	6,798,213
Hospitality tax	7,604,841	-	-	7,604,841
Fees	6,221,498	-	-	6,221,498
Interest and investment income	71,320	3,665	43,977	118,962
Total revenues	25,697,776	11,702,628	254,675	37,655,079
Expenditures				
Current:				
Administrative services	-	-	5,933	5,933
General services	-	-	1,214,159	1,214,159
Community development and planning	1,714,648	-	273,788	1,988,436
Public safety	4,770,568	-	-	4,770,568
Judicial services	-	-	54,583	54,583
Law enforcement services	-	-	277,939	277,939
Boards, commission & others	977,383	-	-	977,383
Parks, recreation & tourism	-	-	129,374	129,374
Capital outlay	3,664,431	-	2,663,201	6,327,632
Principal retirement	-	14,036,732	-	14,036,732
Interest and fiscal charges	-	5,397,405	-	5,397,405
Total expenditures	11,127,030	19,434,137	4,618,977	35,180,144
Excess (deficiency) of revenues over (under) expenditures	14,570,746	(7,731,509)	(4,364,302)	2,474,935
Other financing sources (uses)				
Capital lease issuance	-	-	2,000,000	2,000,000
Bond issuance	-	25,000,000	-	25,000,000
Transfers in	3,500,000	8,481,543	1,809,602	13,791,145
Transfers out	(16,556,677)	(24,800,000)	(836,517)	(42,193,194)
Bond discount	-	(91,551)	-	(91,551)
Bond premium	-	117,073	-	117,073
Total other financing sources (uses)	(13,056,677)	8,707,065	2,973,085	(1,376,527)
Net change in fund balances	1,514,069	975,556	(1,391,217)	1,098,408
Fund balance - beginning	9,341,350	94,869	6,711,707	16,147,926
Fund balance - ending	\$ 10,855,419	\$ 1,070,425	\$ 5,320,490	\$ 17,246,334

Greenville County, South Carolina

Combining Balance Sheet Nonmajor Special Revenue Funds June 30, 2014

	Infrastructure Bank	Charity Hospitalization	Hospitality Tax	Road Maintenance Program	Total Nonmajor Special Revenue Funds
Assets					
Cash and cash equivalents	\$ 5,168,940	\$ 597,622	\$ 3,021,945	\$ 1,559,477	\$ 10,347,984
Receivables:					
Taxes receivable	-	383,678	-	-	383,678
Other receivables	12,437	1,612	8,680	530,936	553,665
Total assets	<u>\$ 5,181,377</u>	<u>\$ 982,912</u>	<u>\$ 3,030,625</u>	<u>\$ 2,090,413</u>	<u>\$ 11,285,327</u>
Liabilities, deferred inflows of resources and fund balances					
Liabilities:					
Accounts payable	\$ -	\$ 28,639	\$ -	\$ 42,606	\$ 71,245
Accrued liabilities	11,971	47,692	-	-	59,663
Total liabilities	<u>11,971</u>	<u>76,331</u>	<u>-</u>	<u>42,606</u>	<u>130,908</u>
Deferred inflows of resources					
Unavailable revenues-property taxes	-	299,000	-	-	299,000
Total liabilities and deferred inflows of resources	<u>11,971</u>	<u>375,331</u>	<u>-</u>	<u>42,606</u>	<u>429,908</u>
Fund balances (deficits)					
Restricted	5,169,406	607,581	3,030,625	2,047,807	10,855,419
Total fund balances	<u>5,169,406</u>	<u>607,581</u>	<u>3,030,625</u>	<u>2,047,807</u>	<u>10,855,419</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 5,181,377</u>	<u>\$ 982,912</u>	<u>\$ 3,030,625</u>	<u>\$ 2,090,413</u>	<u>\$ 11,285,327</u>

Greenville County, South Carolina

Combining Statement of Revenues, Expenditures and Changes in Fund Balances Nonmajor Special Revenue Funds Year Ended June 30, 2014

	Infrastructure Bank	Charity Hospitalization	Hospitality Tax	Road Maintenance Program	Total Nonmajor Special Revenue Funds
Revenues					
Property taxes	\$ 7,013,203	\$ 4,642,469	\$ -	\$ -	\$ 11,655,672
Fees	-	21,057	-	6,200,441	6,221,498
Intergovernmental	-	144,445	-	-	144,445
Hospitality tax	-	-	7,604,841	-	7,604,841
Interest and investment income	37,006	2,893	29,933	1,488	71,320
Total revenues	<u>7,050,209</u>	<u>4,810,864</u>	<u>7,634,774</u>	<u>6,201,929</u>	<u>25,697,776</u>
Expenditures					
Current:					
Community development and planning	1,014,648	-	-	700,000	1,714,648
Public safety	-	4,770,568	-	-	4,770,568
Boards, commission & others	-	-	977,383	-	977,383
Capital outlay	-	-	-	3,664,431	3,664,431
Total expenditures	<u>1,014,648</u>	<u>4,770,568</u>	<u>977,383</u>	<u>4,364,431</u>	<u>11,127,030</u>
Excess (deficiency) of revenues over (under) expenditures	<u>6,035,561</u>	<u>40,296</u>	<u>6,657,391</u>	<u>1,837,498</u>	<u>14,570,746</u>
Other financing sources (uses)					
Transfers in	-	-	-	3,500,000	3,500,000
Transfers out	(5,765,824)	(500,000)	(6,790,853)	(3,500,000)	(16,556,677)
Total other financing sources (uses)	<u>(5,765,824)</u>	<u>(500,000)</u>	<u>(6,790,853)</u>	<u>-</u>	<u>(13,056,677)</u>
Net change in fund balance	269,737	(459,704)	(133,462)	1,837,498	1,514,069
Fund balance - beginning	4,899,669	1,067,285	3,164,087	210,309	9,341,350
Fund balance - ending	<u>\$ 5,169,406</u>	<u>\$ 607,581</u>	<u>\$ 3,030,625</u>	<u>\$ 2,047,807</u>	<u>\$ 10,855,419</u>

Greenville County, South Carolina

Combining Balance Sheet Nonmajor Debt Service Funds June 30, 2014

	General Obligation Bonds	Certificates of Participation	Special Source Revenue Bonds	Capital Leases	Total Nonmajor Debt Service Funds
Assets					
Cash and cash equivalents	\$ 490,723	\$ -	\$ 252,399	\$ -	\$ 743,122
Taxes receivable	226,119	214,523	-	-	440,642
Other receivables	962	-	232	73	1,267
Prepaid items	-	-	-	188,588	188,588
Restricted assets					
Investments	-	1,273,994	122,833	-	1,396,827
Total assets	<u>717,804</u>	<u>1,488,517</u>	<u>375,464</u>	<u>188,661</u>	<u>2,770,446</u>
Liabilities, deferred inflows of resources and fund balances					
Liabilities:					
Accounts payable	-	-	1,100	-	1,100
Due to other funds	-	1,319,249	-	37,672	1,356,921
Total liabilities	<u>-</u>	<u>1,319,249</u>	<u>1,100</u>	<u>37,672</u>	<u>1,358,021</u>
Deferred Inflows of Resources					
Unavailable revenues-property taxes	163,000	179,000	-	-	342,000
Total liabilities and deferred inflows of resources	<u>163,000</u>	<u>1,498,249</u>	<u>1,100</u>	<u>37,672</u>	<u>1,700,021</u>
Fund balances (deficits)					
Nonspendable prepaid items	-	-	-	188,588	188,588
Restricted	554,804	-	374,364	-	929,168
Unassigned (deficit)	-	(9,732)	-	(37,599)	(47,331)
Total fund balances (deficits)	<u>554,804</u>	<u>(9,732)</u>	<u>374,364</u>	<u>150,989</u>	<u>1,070,425</u>
Total liabilities, deferred inflows and fund balances (deficits)	<u>\$ 717,804</u>	<u>\$ 1,488,517</u>	<u>\$ 375,464</u>	<u>\$ 188,661</u>	<u>\$ 2,770,446</u>

Greenville County, South Carolina

Combining Statement of Revenues, Expenditures and Changes in Fund Balances Nonmajor Debt Service Funds Year Ended June 30, 2014

	General Obligation Bonds	Certificates of Participation	Special Source Revenue Bonds	Capital Leases	Total Nonmajor Debt Service Funds
Revenues					
Property taxes	\$ 3,429,930	\$ 1,825,963	\$ -	\$ -	\$ 5,255,893
Intergovernmental	3,872,104	2,412,311	158,655	-	6,443,070
Interest and investment income	2,591	-	925	149	3,665
Total revenues	<u>7,304,625</u>	<u>4,238,274</u>	<u>159,580</u>	<u>149</u>	<u>11,702,628</u>
Expenditures					
Current:					
Debt service:					
Principal retirement	4,855,516	5,470,000	2,120,000	1,591,216	14,036,732
Interest and fiscal charges	2,098,709	2,538,456	641,324	118,916	5,397,405
Total expenditures	<u>6,954,225</u>	<u>8,008,456</u>	<u>2,761,324</u>	<u>1,710,132</u>	<u>19,434,137</u>
Excess (deficiency) of revenues over expenditures	<u>350,400</u>	<u>(3,770,182)</u>	<u>(2,601,744)</u>	<u>(1,709,983)</u>	<u>(7,731,509)</u>
Other financing sources (uses)					
Bond issuance	25,000,000	-	-	-	25,000,000
Transfers in	-	3,890,775	2,875,082	1,715,686	8,481,543
Transfers out	(24,800,000)	-	-	-	(24,800,000)
Bond discount	(91,551)	-	-	-	(91,551)
Bond premium	117,073	-	-	-	117,073
Total other financing sources (uses)	<u>225,522</u>	<u>3,890,775</u>	<u>2,875,082</u>	<u>1,715,686</u>	<u>8,707,065</u>
Net change in fund balance	575,922	120,593	273,338	5,703	975,556
Fund balance (deficit)- beginning	(21,118)	(130,325)	101,026	145,286	94,869
Fund balance (deficit)- ending	<u>\$ 554,804</u>	<u>\$ (9,732)</u>	<u>\$ 374,364</u>	<u>\$ 150,989</u>	<u>\$ 1,070,425</u>

Greenville County, South Carolina

Combining Balance Sheet Nonmajor Capital Project Funds June 30, 2014

	Ortho Photography	Information Technology
Assets		
Cash and cash equivalents	\$ 365,098	\$ -
Other receivables	771	1
Due from other funds	-	-
Total assets	\$ 365,869	\$ 1
Liabilities and fund balances		
Liabilities:		
Accounts payable	\$ -	\$ 23,994
Due to other funds	-	1,092,771
Total liabilities	-	1,116,765
Fund balances (deficits)		
Restricted	-	-
Committed	365,869	-
Unassigned (Deficit)	-	(1,116,764)
Total fund balances (deficits)	365,869	(1,116,764)
Total liabilities and fund balances (deficits)	\$ 365,869	\$ 1

Construction Management	Parks, Recreation & Tourism	Capital Projects Reserve	Capital Leases	Facilities Projects	Total Nonmajor Capital Project Funds
\$ 2,276,299	\$ 911,457	\$ 1,797,248	\$ 14,241	\$ 546	\$ 5,364,889
5,133	-	7,371	-	166	13,442
-	-	1,625,986	-	-	1,625,986
<u>\$ 2,281,432</u>	<u>\$ 911,457</u>	<u>\$ 3,430,605</u>	<u>\$ 14,241</u>	<u>\$ 712</u>	<u>\$ 7,004,317</u>
\$ 389	\$ 10,263	\$ -	\$ 12,000	\$ 11,195	\$ 57,841
-	-	-	462,611	70,604	1,625,986
<u>389</u>	<u>10,263</u>	<u>-</u>	<u>474,611</u>	<u>81,799</u>	<u>1,683,827</u>
-	901,194	-	-	-	901,194
2,281,043	-	3,430,605	-	-	6,077,517
-	-	-	(460,370)	(81,087)	(1,658,221)
<u>2,281,043</u>	<u>901,194</u>	<u>3,430,605</u>	<u>(460,370)</u>	<u>(81,087)</u>	<u>5,320,490</u>
<u>\$ 2,281,432</u>	<u>\$ 911,457</u>	<u>\$ 3,430,605</u>	<u>\$ 14,241</u>	<u>\$ 712</u>	<u>\$ 7,004,317</u>

Greenville County, South Carolina

Combining Statement of Revenues, Expenditures and Changes in Fund Balances Nonmajor Capital Project Funds Year Ended June 30, 2014

	Ortho Photography	Information Technology
Revenues		
Intergovernmental	\$ -	\$ -
Interest and investment income	2,664	-
Total revenues	2,664	-
Expenditures		
Current:		
Administrative services	-	-
General services	99,843	1,114,316
Community development and planning	-	-
Judicial services	-	-
Law enforcement services	-	-
Parks, recreation & tourism	-	-
Capital outlay	5,641	-
Total expenditures	105,484	1,114,316
Excess (deficiency) of revenues over (under) expenditures	(102,820)	(1,114,316)
Other financing sources (uses)		
Capital lease issuance	-	-
Transfers in	-	-
Transfers out	-	-
Total other financing sources (uses)	-	-
Net change in fund balances	(102,820)	(1,114,316)
Fund balance (deficit) - beginning	468,689	(2,448)
Fund balance (deficit) - ending	\$ 365,869	\$ (1,116,764)

Construction Management	Parks, Recreation & Tourism	Capital Projects Reserve	Capital Leases	Facilities Projects	Total Nonmajor Capital Project Funds
\$ -	\$ 210,698	\$ -	\$ -	\$ -	\$ 210,698
15,424	53	24,635	-	1,201	43,977
15,424	210,751	24,635	-	1,201	254,675
-	-	5,933	-	-	5,933
-	-	-	-	-	1,214,159
87,970	-	-	-	185,818	273,788
-	-	54,583	-	-	54,583
-	-	-	277,939	-	277,939
-	129,374	-	-	-	129,374
272,599	147,172	-	2,176,527	61,262	2,663,201
360,569	276,546	60,516	2,454,466	247,080	4,618,977
(345,145)	(65,795)	(35,881)	(2,454,466)	(245,879)	(4,364,302)
-	-	-	2,000,000	-	2,000,000
-	1,277,580	-	532,022	-	1,809,602
-	(310,591)	-	(525,926)	-	(836,517)
-	966,989	-	2,006,096	-	2,973,085
(345,145)	901,194	(35,881)	(448,370)	(245,879)	(1,391,217)
2,626,188	-	3,466,486	(12,000)	164,792	6,711,707
\$ 2,281,043	\$ 901,194	\$ 3,430,605	\$ (460,370)	\$ (81,087)	\$ 5,320,490

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, 2014

	Infrastructure Bank			
	Original Budget	Final Budget	Actual (Budget Basis)	Variance With Final Positive (Negative)
Revenues				
Property taxes	\$ 6,261,906	\$ 6,261,906	\$ 7,013,203	\$ 751,297
Interest and investment income	70,000	70,000	37,006	(32,994)
Total revenues	6,331,906	6,331,906	7,050,209	718,303
Expenditures				
Current:				
Community development and planning	1,065,248	1,065,248	1,014,648	50,600
Total expenditures	1,065,248	1,065,248	1,014,648	50,600
Excess (deficiency) of revenues over (under) expenditures	5,266,658	5,266,658	6,035,561	768,903
Other financing sources (uses)				
Transfers out	(5,765,824)	(5,765,824)	(5,765,824)	-
Total other financing sources (uses)	(5,765,824)	(5,765,824)	(5,765,824)	-
Net change in fund balances	\$ (499,166)	\$ (499,166)	269,737	\$ 768,903
Fund balance - beginning			4,899,669	
Adjustment: Budget to GAAP basis (Note I-D)			-	
Fund balance - ending			\$ 5,169,406	

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, 2014

	Charity Hospitalization			
	Original Budget	Final Budget	Actual (Budget Basis)	Variance With Final Positive (Negative)
Revenues				
Property taxes	\$ 4,972,096	\$ 4,972,096	\$ 4,642,469	\$ (329,627)
Intergovernmental	247,700	247,700	144,445	(103,255)
Interest and investment income	5,000	5,000	2,893	(2,107)
Fees	25,000	25,000	21,057	(3,943)
Total revenues	5,249,796	5,249,796	4,810,864	(438,932)
Expenditures				
Current:				
Public safety	4,749,739	4,749,739	4,728,631	21,108
Total expenditures	4,749,739	4,749,739	4,728,631	21,108
Excess (deficiency) of revenues over (under) expenditures	500,057	500,057	82,233	(417,824)
Other financing sources (uses)				
Transfers out	(500,000)	(500,000)	(500,000)	-
Total other financing sources (uses)	(500,000)	(500,000)	(500,000)	-
Net change in fund balances	\$ 57	\$ 57	(417,767)	\$ (417,824)
Fund balance - beginning			1,067,285	
Adjustment: Budget to GAAP basis (Note 1-D)			(41,937)	
Fund balance - ending			\$ 607,581	

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, 2014

	Hospitality Tax			Variance With Final Positive (Negative)
	Original Budget	Final Budget	Actual (Budget Basis)	
Revenues				
Hospitality tax	\$ 6,900,000	\$ 6,900,000	\$ 7,604,841	\$ 704,841
Interest and investment income	-	-	29,933	29,933
Total revenues	6,900,000	6,900,000	7,634,774	734,774
Expenditures				
Current:				
Boards, commission & others	1,347,876	1,347,876	977,383	370,493
Total expenditures	1,347,876	1,347,876	977,383	370,493
Excess (deficiency) of revenues over (under) expenditures	5,552,124	5,552,124	6,657,391	1,105,267
Other financing sources (uses)				
Transfers out	(5,456,069)	(5,456,069)	(6,790,853)	(1,334,784)
Total other financing sources (uses)	(5,456,069)	(5,456,069)	(6,790,853)	(1,334,784)
Net change in fund balances	\$ 96,055	\$ 96,055	(133,462)	\$ (229,517)
Fund balance - beginning			3,164,087	
Fund balance - ending			\$ 3,030,625	

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, 2014

	Road Maintenance Program			
	Original Budget	Final Budget	Actual (Budget Basis)	Variance With Final Positive (Negative)
Revenues				
Interest and investment income	\$ -	\$ -	\$ 1,488	\$ 1,488
Fees	6,032,251	6,032,251	6,200,441	168,190
Total revenues	6,032,251	6,032,251	6,201,929	169,678
Expenditures				
Current:				
Community development and planning	-	700,000	700,000	-
Capital outlay	4,500,000	3,800,000	3,800,000	-
Total expenditures	4,500,000	4,500,000	4,500,000	-
Excess (deficiency) of revenues over (under) expenditures	1,532,251	1,532,251	1,701,929	169,678
Other financing sources (uses)				
Transfers in	3,500,000	3,500,000	3,500,000	-
Transfers out	(3,500,000)	(3,500,000)	(3,500,000)	-
Net change in fund balances	\$ 1,532,251	\$ 1,532,251	1,701,929	\$ 169,678
Fund balance (deficit) - beginning			210,309	
Adjustment: Budget to GAAP basis (Note 1-D)			135,569	
Fund balance (deficit) - ending			\$ 2,047,807	

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, 2014

Parks, Recreation & Tourism - Capital Projects				
	Original Budget	Final Budget	Actual (Budget Basis)	Variance With Final Positive (Negative)
Revenues				
Intergovernmental	\$ -	\$ -	\$ 210,698	\$ 210,698
Interest and investment income	-	-	53	53
Total revenues	-	-	210,751	210,751
Expenditures				
Current:				
Parks, recreation & tourism	521,557	521,557	214,865	306,692
Capital outlay	147,172	147,172	147,172	-
Total expenditures	668,729	668,729	362,037	306,692
Excess (deficiency) of revenues over (under) expenditures	(668,729)	(668,729)	(151,286)	517,443
Other financing sources (uses)				
Transfers in	-	-	1,277,580	1,277,580
Transfers out	-	-	(310,591)	(310,591)
Total other financing sources (uses)	-	-	966,989	966,989
Net change in fund balances	\$ (668,729)	\$ (668,729)	815,703	\$ 1,484,432
Adjustment: Budget to GAAP basis (Note 1-D)			85,491	
Fund balance - ending			\$ 901,194	

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, 2014

	Ortho Photography			
	Original Budget	Final Budget	Actual (Budget Basis)	Variance With Final Positive (Negative)
Revenues				
Interest and investment income	\$ -	\$ -	\$ 2,664	\$ 2,664
Total revenues	-	-	2,664	2,664
Expenditures				
Current:				
General services	506,558	506,558	481	506,077
Capital outlay	47,995	47,995	-	47,995
Total expenditures	554,553	554,553	481	554,072
Excess (deficiency) of revenues over (under) expenditures	(554,553)	(554,553)	2,183	556,736
Other financing sources (uses)				
Net change in fund balances	\$ (554,553)	\$ (554,553)	2,183	\$ 556,736
Fund balance - beginning			468,689	
Adjustment: Budget to GAAP basis (Note 1-D)			(105,003)	
Fund balance - ending			\$ 365,869	

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, 2014

	Information Technology			
	Original Budget	Final Budget	Actual (Budget Basis)	Variance With Final Positive (Negative)
Revenues				
Total revenues	\$ -	\$ -	\$ -	-
Expenditures				
Current:				
General services	1,165,000	1,165,000	1,156,857	8,143
Total expenditures	1,165,000	1,165,000	1,156,857	8,143
Excess (deficiency) of revenues over (under) expenditures	(1,165,000)	(1,165,000)	(1,156,857)	8,143
Other financing sources (uses)				
Net change in fund balances	\$ (1,165,000)	\$ (1,165,000)	(1,156,857)	\$ 8,143
Fund balance - beginning			(2,448)	
Adjustment: Budget to GAAP basis (Note 1-D)			42,541	
Fund balance (deficit) - ending			\$ (1,116,764)	

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, 2014

	General Obligation Bonds			
	Original Budget	Final Budget	Actual (Budget Basis)	Variance With Final Positive (Negative)
Revenues				
Property taxes	\$ 2,888,124	\$ 2,888,124	\$ 3,429,930	\$ 541,806
Intergovernmental	4,151,609	4,151,609	3,872,104	(279,505)
Interest and investment income	100	100	2,591	2,491
Total revenues	7,039,833	7,039,833	7,304,625	264,792
Expenditures				
Current:				
Principal retirement	4,660,000	4,660,000	4,855,516	(195,516)
Interest and fiscal charges	1,882,444	1,882,444	2,099,659	(217,215)
Total expenditures	6,542,444	6,542,444	6,955,175	(412,731)
Excess (deficiency) of revenues over (under) expenditures	497,389	497,389	349,450	(147,939)
Other financing sources (uses)				
Bond issuance	-	-	25,000,000	25,000,000
Bond discount	-	-	(91,551)	(91,551)
Bond premium	-	-	117,073	117,073
Transfers out	-	-	(24,800,000)	(24,800,000)
Total other financing sources (uses)	-	-	225,522	225,522
Net change in fund balances	\$ 497,389	\$ 497,389	574,972	\$ 77,583
Fund balance (deficit) - beginning			(21,118)	
Adjustment: Budget to GAAP basis (Note 1-D)			950	
Fund balance (deficit) - ending			\$ 554,804	

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, 2014

	Certificates of Participation			
	Original Budget	Final Budget	Actual (Budget Basis)	Variance With Final Positive (Negative)
Revenues				
Property taxes	\$ 2,055,996	\$ 2,055,996	\$ 1,825,963	\$ (230,033)
Intergovernmental	2,389,629	2,389,629	2,412,311	22,682
Total revenues	4,445,625	4,445,625	4,238,274	(207,351)
Expenditures				
Current:				
Principal retirement	5,470,000	5,470,000	5,470,000	-
Interest and fiscal charges	2,534,320	2,534,320	2,538,456	(4,136)
Total expenditures	8,004,320	8,004,320	8,008,456	(4,136)
Excess (deficiency) of revenues over (under) expenditures	(3,558,695)	(3,558,695)	(3,770,182)	(211,487)
Other financing sources (uses)				
Transfers in	3,890,775	3,890,775	3,890,775	-
Total other financing sources (uses)	3,890,775	3,890,775	3,890,775	-
Net change in fund balances	\$ 332,080	\$ 332,080	120,593	\$ (211,487)
Fund balance - beginning			(130,325)	
Fund balance (deficit) - ending			\$ (9,732)	

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, 2014

	Special Source Revenue Bonds			
	Original Budget	Final Budget	Actual (Budget Basis)	Variance With Final Positive (Negative)
Revenues				
Intergovernmental	\$ 85,760	\$ 85,760	\$ 158,655	\$ 72,895
Interest and investment income	-	-	925	925
Total revenues	85,760	85,760	159,580	73,820
Expenditures				
Current:				
Principal retirement	1,775,000	1,775,000	2,120,000	(345,000)
Interest and fiscal charges	490,824	490,824	640,024	(149,200)
Total expenditures	2,265,824	2,265,824	2,760,024	(494,200)
Excess (deficiency) of revenues over (under) expenditures	(2,180,064)	(2,180,064)	(2,600,444)	(420,380)
Other financing sources (uses)				
Transfers in	2,265,824	2,265,824	2,875,082	609,258
Total other financing sources (uses)	2,265,824	2,265,824	2,875,082	609,258
Net change in fund balances	\$ 85,760	\$ 85,760	274,638	\$ 188,878
Fund balance (deficit) - beginning			101,026	
Adjustment: Budget to GAAP basis (Note 1-D)			(1,300)	
Fund balance (deficit) - ending			\$ 374,364	

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, 2014

	Capital Leases			Variance With Final Positive (Negative)
	Original Budget	Final Budget	Actual (Budget Basis)	
Revenues				
Interest and investment income	\$ -	\$ -	\$ 149	\$ 149
Total revenues	-	-	149	149
Expenditures				
Current:				
Principal retirement	1,592,884	1,592,884	1,591,216	1,668
Interest and fiscal charges	122,853	122,853	118,916	3,937
Total expenditures	1,715,737	1,715,737	1,710,132	5,605
Excess (deficiency) of revenues over (under) expenditures	(1,715,737)	(1,715,737)	(1,709,983)	5,754
Other financing sources (uses)				
Transfers in	1,189,077	1,189,077	1,715,686	526,609
Total other financing sources (uses)	1,189,077	1,189,077	1,715,686	526,609
Net change in fund balances	\$ (526,660)	\$ (526,660)	5,703	\$ 532,363
Fund balance - beginning			145,286	
Adjustment: Budget to GAAP basis (Note 1-D)			-	
Fund balance - ending			\$ 150,989	

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, 2014

	Victim's Bill of Rights			Variance With Final Positive (Negative)
	Original Budget	Final Budget	Actual (Budget Basis)	
Revenues				
Intergovernmental	\$ 675,000	\$ 675,000	\$ 636,315	\$ (38,685)
Total revenues	675,000	675,000	636,315	(38,685)
Expenditures				
Current:				
Judicial services	635,273	635,273	611,104	24,169
Total expenditures	635,273	635,273	611,104	24,169
Excess (deficiency) of revenues over (under) expenditures	39,727	39,727	25,211	(14,516)
Net change in fund balances	\$ 39,727	\$ 39,727	25,211	\$ (14,516)
Fund balance - beginning			211,446	
Adjustment: Budget to GAAP basis (Note 1-D)			-	
Fund balance - ending			\$ 236,657	

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, 2014

	E-911			
	Original Budget	Final Budget	Actual (Budget Basis)	Variance With Final Positive (Negative)
Revenues				
Intergovernmental	\$ 720,000	\$ 720,000	\$ 1,662,618	\$ 942,618
Interest and investment income	-	-	21,455	21,455
Fees	1,630,000	1,630,000	876,856	(753,144)
Total revenues	2,350,000	2,350,000	2,560,929	210,929
Expenditures				
Current:				
Law enforcement	2,038,660	2,038,660	2,151,430	(112,770)
Total expenditures	2,038,660	2,038,660	2,151,430	(112,770)
Excess (deficiency) of revenues over (under) expenditures	311,340	311,340	409,499	98,159
Net change in fund balances	\$ 311,340	\$ 311,340	409,499	\$ 98,159
Fund balance - beginning			3,586,997	
Adjustment: Budget to GAAP basis (Note 1-D)			48,920	
Fund balance - ending			\$ 4,045,416	

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, 2014

	Accommodations Tax			Variance With Final Positive (Negative)
	Original Budget	Final Budget	Actual (Budget Basis)	
Revenues				
Intergovernmental	\$ 732,856	\$ 732,856	\$ 750,119	\$ 17,263
Total revenues	732,856	732,856	750,119	17,263
Expenditures				
Current:				
Boards, commission & others	732,856	732,856	637,663	95,193
Total expenditures	732,856	732,856	637,663	95,193
Excess (deficiency) of revenues over (under) expenditures	-	-	112,456	112,456
Net change in fund balances	\$ -	\$ -	112,456	\$ 112,456
Fund balance - beginning			390,153	
Adjustment: Budget to GAAP basis (Note 1-D)			-	
Fund balance - ending			\$ 502,609	

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, 2014

	Vehicle Service Center	Workers' Compensation Fund	Health and Dental Fund	Total
Assets				
Current assets				
Cash and cash equivalents	\$ 332,196	\$ 2,703,681	\$ 12,161,946	\$ 15,197,823
Other receivables	19,344	5,712	25,188	50,244
Due from other governmental units	53,956	-	-	53,956
Inventory	520,024	-	-	520,024
Total current assets	<u>925,520</u>	<u>2,709,393</u>	<u>12,187,134</u>	<u>15,822,047</u>
Noncurrent assets				
Capital assets, net of accumulated depreciation	241,282	-	-	241,282
Total noncurrent assets	<u>241,282</u>	<u>-</u>	<u>-</u>	<u>241,282</u>
Total assets	<u>1,166,802</u>	<u>2,709,393</u>	<u>12,187,134</u>	<u>16,063,329</u>
Liabilities				
Current liabilities				
Accounts payable	204,888	-	112,546	317,434
Accrued liabilities	22,021	-	-	22,021
IBNR payable - current	-	1,300,000	2,058,000	3,358,000
Compensated absences payable - current	9,121	-	-	9,121
Total current liabilities	<u>236,030</u>	<u>1,300,000</u>	<u>2,170,546</u>	<u>3,706,576</u>
Noncurrent liabilities				
Compensated absences payable - long-term	92,220	-	-	92,220
IBNR payable - long-term	-	700,000	42,000	742,000
Net OPEB obligation	-	-	2,570,335	2,570,335
Total noncurrent liabilities	<u>92,220</u>	<u>700,000</u>	<u>2,612,335</u>	<u>3,404,555</u>
Total liabilities	<u>328,250</u>	<u>2,000,000</u>	<u>4,782,881</u>	<u>7,111,131</u>
Net position				
Net investment in capital assets	241,282	-	-	241,282
Unrestricted	597,270	709,393	7,404,253	8,710,916
Total net position	<u>\$ 838,552</u>	<u>\$ 709,393</u>	<u>\$ 7,404,253</u>	<u>\$ 8,952,198</u>

Greenville County, South Carolina

Combining Statement of Revenues, Expenses, and Changes in Net Position Internal Service Funds Year Ended June 30, 2014

	Vehicle Service Center	Workers' Compensation Fund	Health and Dental Fund	Total
Operating revenues				
Intergovernmental	\$ 53,956	\$ -	\$ -	\$ 53,956
Charges for services	7,766,583	-	-	7,766,583
Premiums	-	2,204,188	25,295,658	27,499,846
Total operating revenues	<u>7,820,539</u>	<u>2,204,188</u>	<u>25,295,658</u>	<u>35,320,385</u>
Operating expenses				
Cost of materials used	6,256,151	-	-	6,256,151
Personnel services	1,321,047	-	-	1,321,047
Copy expense	447	-	-	447
Printing and binding	854	-	-	854
Advertising	99	-	-	99
Membership, dues	550	-	-	550
Gas, oil, tires	25,640	-	-	25,640
Tools	14,596	-	-	14,596
Operational support	12,605	-	-	12,605
Fire protection	975	-	-	975
Indirect cost	10,500	-	-	10,500
Depreciation	24,929	-	-	24,929
Training, travel and conference	9,645	-	-	9,645
Office supplies and postage	947	-	-	947
Utilities	59,708	-	-	59,708
Equipment maintenance	7,498	-	-	7,498
Insurance	7,000	-	-	7,000
Other maintenance	62,023	-	-	62,023
Technical and professional services	302	-	-	302
Uniforms	7,274	-	-	7,274
Contractual agreements	7,460	-	-	7,460
Administrative expenses	-	68,101	2,096,693	2,164,794
Claims	-	2,301,829	25,923,561	28,225,390
Reinsurance	-	39,636	511,842	551,478
Second injury assessment	-	100,618	-	100,618
Total operating expenses	<u>7,830,250</u>	<u>2,510,184</u>	<u>28,532,096</u>	<u>38,872,530</u>
Operating income (loss)	<u>(9,711)</u>	<u>(305,996)</u>	<u>(3,236,438)</u>	<u>(3,552,145)</u>
Nonoperating revenues (expenses)				
Interest and investment income (expense)	354	16,516	71,437	88,307
Total nonoperating revenues (expenses)	<u>354</u>	<u>16,516</u>	<u>71,437</u>	<u>88,307</u>
Income (Loss) before Operating Transfers	<u>(9,357)</u>	<u>(289,480)</u>	<u>(3,165,001)</u>	<u>(3,463,838)</u>
Transfers out	-	(1,000,000)	-	(1,000,000)
Change in net position	<u>(9,357)</u>	<u>(1,289,480)</u>	<u>(3,165,001)</u>	<u>(4,463,838)</u>
Total net position - beginning	847,909	1,998,873	10,569,254	13,416,036
Total net position - ending	<u>\$ 838,552</u>	<u>\$ 709,393</u>	<u>\$ 7,404,253</u>	<u>\$ 8,952,198</u>

Greenville County, South Carolina

Combining Statement of Cash Flows Internal Service Funds Year Ended June 30, 2014

	Vehicle Service Center	Workers' Compensation Fund	Health and Dental Fund	Total
Operating activities				
Cash received from customers	\$ 7,924,856	\$ 2,204,918	\$ 25,619,715	\$ 35,749,489
Cash paid to suppliers	(6,555,893)	541,645	(2,325,749)	(8,339,997)
Cash paid to employees	(1,307,251)	-	-	(1,307,251)
Cash paid for claims	-	(2,301,829)	(25,923,561)	(28,225,390)
Net cash provided by (used in) operating activities	61,712	444,734	(2,629,595)	(2,123,149)
Noncapital financing activities				
Transfers out	-	(1,000,000)	-	(1,000,000)
Net cash provided by (used in) noncapital financing activities	-	(1,000,000)	-	(1,000,000)
Investing activities				
Interest	354	16,516	71,437	88,307
Net cash provided by investing activities	354	16,516	71,437	88,307
Net increase (decrease) in cash and cash equivalents	62,066	(538,750)	(2,558,158)	(3,034,842)
Cash and cash equivalents				
Beginning of year	270,130	3,242,431	14,720,104	18,232,665
End of Year	\$ 332,196	\$ 2,703,681	\$ 12,161,946	\$ 15,197,823
Reconciliation of operating income (loss) to net cash provided by (used in) operating activities				
Operating income (loss)	\$ (9,711)	\$ (305,996)	\$ (3,236,438)	\$ (3,552,145)
Adjustment to reconcile operating income (loss) to net cash provided by (used in) operating activities:				
Depreciation expense	24,929	-	-	24,929
Change in assets and liabilities				
(Increase) decrease in other receivables	68,940	730	5,372	75,042
(Increase) decrease in due from other governmental units	35,377	-	-	35,377
(Increase) decrease in inventory	(8,189)	-	-	(8,189)
Increase (decrease) in accounts payable	(67,726)	-	82,786	15,060
Increase (decrease) in accrued liabilities	4,296	-	-	4,296
Increase (decrease) in other liabilities	-	487,500	196,000	683,500
Increase (decrease) in compensated absences	13,796	-	-	13,796
Increase (decrease) in IBNR payable - long-term	-	262,500	4,000	266,500
Increase (decrease) in Net OPEB obligation	-	-	318,685	318,685
Total adjustments	71,423	750,730	606,843	1,428,996
Net cash provided by (used in) operating activities	\$ 61,712	\$ 444,734	\$ (2,629,595)	\$ (2,123,149)

Greenville County, South Carolina

Combining Statement of Changes in Fiduciary Assets and Liabilities Fiduciary Funds Year Ended June 30, 2014

	<u>July 01, 2013</u>	<u>Additions</u>	<u>Deductions</u>	<u>June 30, 2014</u>
<u>Property Tax Fund</u>				
Assets				
Cash and equivalents	\$ 4,238,688	\$ 624,049,882	\$ 623,858,595	\$ 4,429,975
Taxes receivable	41,100,753	-	-	41,100,753
Total assets	<u>\$ 45,339,441</u>	<u>\$ 624,049,882</u>	<u>\$ 623,858,595</u>	<u>\$ 45,530,728</u>
Liabilities				
Due to other taxing units	\$ 45,339,441	\$ 624,049,882	\$ 623,858,595	\$ 45,530,728
Total liabilities	<u>\$ 45,339,441</u>	<u>\$ 624,049,882</u>	<u>\$ 623,858,595</u>	<u>\$ 45,530,728</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	\$ 95,105	\$ 36,648,174	\$ 36,687,399	\$ 55,880
Total assets	<u>\$ 95,105</u>	<u>\$ 36,648,174</u>	<u>\$ 36,687,399</u>	<u>\$ 55,880</u>
Liabilities				
Due to others	\$ 95,105	\$ 36,648,174	\$ 36,687,399	\$ 55,880
Total liabilities	<u>\$ 95,105</u>	<u>\$ 36,648,174</u>	<u>\$ 36,687,399</u>	<u>\$ 55,880</u>
<u>Master in Equity Fund</u>				
Assets				
Cash and equivalents	\$ 1,525,751	\$ 31,303,494	\$ 31,755,332	\$ 1,073,913
Total assets	<u>\$ 1,525,751</u>	<u>\$ 31,303,494</u>	<u>\$ 31,755,332</u>	<u>\$ 1,073,913</u>
Liabilities				
Due to others	\$ 1,525,751	\$ 31,303,494	\$ 31,755,332	\$ 1,073,913
Total liabilities	<u>\$ 1,525,751</u>	<u>\$ 31,303,494</u>	<u>\$ 31,755,332</u>	<u>\$ 1,073,913</u>

Greenville County, South Carolina

Combining Statement of Changes in Fiduciary Assets and Liabilities Fiduciary Funds Year Ended June 30, 2014

	July 01, 2013	Additions	Deductions	June 30, 2014
<u>Clerk of Court Fund</u>				
Assets				
Cash and equivalents	\$ 1,923,498	\$ 4,261,488	\$ 4,597,873	\$ 1,587,113
Total assets	\$ 1,923,498	\$ 4,261,488	\$ 4,597,873	\$ 1,587,113
Liabilities				
Due to others	\$ 1,923,498	\$ 4,261,488	\$ 4,597,873	\$ 1,587,113
Total liabilities	\$ 1,923,498	\$ 4,261,488	\$ 4,597,873	\$ 1,587,113
<u>Pretrial Intervention Fund</u>				
Assets				
Cash and equivalents	\$ 234,495	\$ 1,012,249	\$ 1,083,074	\$ 163,670
Total assets	\$ 234,495	\$ 1,012,249	\$ 1,083,074	\$ 163,670
Liabilities				
Due to others	\$ 234,495	\$ 1,012,249	\$ 1,083,074	\$ 163,670
Total liabilities	\$ 234,495	\$ 1,012,249	\$ 1,083,074	\$ 163,670
<u>Special Districts Fund</u>				
Assets				
Cash and equivalents	\$ 48,497,586	\$ 702,908,219	\$ 705,239,179	\$ 46,166,626
Total assets	\$ 48,497,586	\$ 702,908,219	\$ 705,239,179	\$ 46,166,626
Liabilities				
Due to other taxing units	\$ 48,497,586	\$ 702,908,219	\$ 705,239,179	\$ 46,166,626
Total Liabilities	\$ 48,497,586	\$ 702,908,219	\$ 705,239,179	\$ 46,166,626
<u>Total All Agency Funds</u>				
Assets				
Cash and equivalents	\$ 56,515,123	\$ 1,400,183,506	\$ 1,403,221,452	\$ 53,477,177
Taxes receivable	41,100,753	-	-	41,100,753
Other receivable	9,516	-	-	9,516
Total assets	\$ 97,625,392	\$ 1,400,183,506	\$ 1,403,221,452	\$ 94,587,446
Liabilities				
Due to other taxing units	\$ 93,837,027	\$ 1,326,958,101	\$ 1,329,097,774	\$ 91,697,354
Due to others	3,778,849	73,225,405	74,123,678	2,880,576
Matured interest payable	9,516	-	-	9,516
Total liabilities	\$ 97,625,392	\$ 1,400,183,506	\$ 1,403,221,452	\$ 94,587,446