

## **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, 2015

### 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, 2013	July 1, 2012	-	10,357,917	10,357,917	-	87,500,939
June 30, 2014	July 1, 2012	-	10,357,917	10,357,917	-	98,542,745
June 30, 2015	July 1, 2014	-	7,150,140	7,150,140	-	99,313,752

### Schedule of Employer Contributions

Fiscal Year Ended	Annual Required Contribution (ARC)	Actual Contributions	Percent Funded
June 30, 2013	912,958	639,094	70 %
June 30, 2014	944,912	640,734	68 %
June 30, 2015	665,388	476,135	72 %

# Greenville County, South Carolina

**Schedule of the County's Proportionate Share of the Net Pension Liability  
Employee Pension Plan  
Year Ended June 30, 2015  
(amounts are expressed in thousands)**

Fiscal Year	<u>Proportion of the net pension liability (asset)</u>	<u>Proportionate share of net pension liability (asset)</u>	<u>Covered payroll</u>	<u>Proportionate share of net pension liability (asset) as percentage of covered payroll</u>	<u>Plan fiduciary net position as percentage of total pension liability (PORS)</u>	<u>Plan fiduciary net position as percentage of total pension liability (SCRS)</u>
2015	3.66 %	\$ 170,267	\$ 99,314	171.44 %	67.50 %	59.90 %

# Greenville County, South Carolina

## Schedule of County Contributions to Employee Pension Plan Year Ended June 30, 2015 (amounts expressed in thousands)

	<u>2015</u>
Contractually required contribution	\$ 10,941
Contributions in relation to the contractually required contribution	<u>10,941</u>
Contribution deficiency (excess)	<u>\$ -</u>
Covered payroll	\$ 99,314
Contributions as a percentage of covered payroll	0.11 %

# Greenville County, South Carolina

## Schedule of Revenues and Expenditures Budget and Actual (Budget Basis) General Fund Year Ended June 30, 2015

	Original Budget	Final Budget	Actual (Budget Basis)	Positive (Negative) Variance
<b>Property taxes</b>				
Current and delinquent	\$ 80,573,549	\$ 80,573,549	\$ 80,918,480	\$ 344,931
<b>County offices</b>				
Clerk of court	2,275,522	2,275,522	2,120,669	(154,853)
Register of deeds	3,656,423	3,656,423	4,853,661	1,197,238
Probate court	940,000	940,000	978,743	38,743
Master in equity	1,459,583	1,459,583	997,304	(462,279)
Detention center	120,778	120,778	154,452	33,674
Sheriff	160,438	160,438	152,518	(7,920)
Animal care services	1,377,764	1,377,764	1,142,526	(235,238)
Magistrates	3,365,000	3,365,000	2,865,508	(499,492)
Information systems	79,000	79,000	78,390	(610)
General services	135,000	135,000	102,629	(32,371)
Health department	112,211	112,211	-	(112,211)
Building standards	2,119,972	2,119,972	2,194,578	74,606
Emergency medical services	12,552,928	12,552,928	12,357,118	(195,810)
Law enforcement support	311,131	311,131	479,200	168,069
Engineering, Roads/Bridges	22,000	22,000	63,775	41,775
Tax services	13,000	13,000	13,735	735
Planning and code enforcement	46,902	46,902	42,670	(4,232)
	<u>28,747,652</u>	<u>28,747,652</u>	<u>28,597,476</u>	<u>(150,176)</u>
<b>Intergovernmental revenues</b>				
State of South Carolina:				
State allocations	18,938,577	18,938,577	17,836,735	(1,101,842)
Voter registration and election	5,000	5,000	-	(5,000)
Veterans affairs	11,000	11,000	11,025	25
Accommodations tax	60,000	60,000	69,210	9,210
Multi-county park	1,420,466	1,420,466	1,475,889	55,423
Merchants inventory tax	523,743	523,743	523,743	-
Other	30,000	30,000	58,348	28,348
	<u>20,988,786</u>	<u>20,988,786</u>	<u>19,974,950</u>	<u>(1,013,836)</u>
<b>Other revenues</b>				
Interest and investment income	936,360	936,360	380,730	(555,630)
Rents	276,285	276,285	231,365	(44,920)
Indirect costs	289,000	289,000	220,137	(68,863)
Sale of property and equipment	1,300,514	1,300,514	1,436,997	136,483
Franchise fees	3,000,000	3,000,000	3,879,938	879,938
Other	2,115,000	2,115,000	1,906,494	(208,506)
	<u>7,917,159</u>	<u>7,917,159</u>	<u>8,055,661</u>	<u>138,502</u>
Total revenues	<u>138,227,146</u>	<u>138,227,146</u>	<u>137,546,567</u>	<u>(680,579)</u>

# Greenville County, South Carolina

## Schedule of Revenues and Expenditures Budget and Actual (Budget Basis) General Fund Year Ended June 30, 2015

	Original Budget	Final Budget	Actual (Budget Basis)	Positive (Negative) Variance
<b>Current expenditures</b>				
Administrative				
County administrator				
Salaries	690,287	665,137	665,130	7
Operations	25,435	29,304	29,302	2
	<u>715,722</u>	<u>694,441</u>	<u>694,432</u>	<u>9</u>
County attorney				
Salaries	729,430	744,744	744,738	6
Operations	49,678	45,445	45,444	1
Contractual agreements	17,500	16,914	16,913	1
	<u>796,608</u>	<u>807,103</u>	<u>807,095</u>	<u>8</u>
County council				
Salaries	744,280	709,672	709,667	5
Operations	429,705	415,797	298,662	117,135
Contractual agreements	7,000	-	-	-
	<u>1,180,985</u>	<u>1,125,469</u>	<u>1,008,329</u>	<u>117,140</u>
Total administrative	<u>2,693,315</u>	<u>2,627,013</u>	<u>2,509,856</u>	<u>117,157</u>
General services				
Procurement Services				
Salaries	402,167	402,170	402,166	4
Operations	14,391	16,983	16,981	2
Contractual agreements	2,033	2,033	2,033	-
	<u>418,591</u>	<u>421,186</u>	<u>421,180</u>	<u>6</u>
Financial operations				
Salaries	1,421,932	1,430,004	1,429,996	8
Operations	31,434	14,507	14,478	29
Contractual agreements	4,170	3,686	3,685	1
	<u>1,457,536</u>	<u>1,448,197</u>	<u>1,448,159</u>	<u>38</u>
Information systems				
Salaries	3,118,396	3,682,541	3,682,536	5
Operations	1,812,150	1,470,031	1,469,891	140
Contractual agreements	248,000	217,816	217,785	31
	<u>5,178,546</u>	<u>5,370,388</u>	<u>5,370,212</u>	<u>176</u>

# Greenville County, South Carolina

## Schedule of Revenues and Expenditures Budget and Actual (Budget Basis) General Fund Year Ended June 30, 2015

	Original Budget	Final Budget	Actual (Budget Basis)	Positive (Negative) Variance
Tax services				
Salaries	3,207,978	2,760,775	2,760,761	14
Operations	395,098	331,361	331,353	8
Contractual agreements	31,911	21,083	21,082	1
	<u>3,634,987</u>	<u>3,113,219</u>	<u>3,113,196</u>	<u>23</u>
Geographical information systems				
Salaries	502,576	526,918	526,913	5
Operations	27,826	27,013	27,012	1
Contractual agreements	54,598	50,174	50,174	-
	<u>585,000</u>	<u>604,105</u>	<u>604,099</u>	<u>6</u>
Human resources				
Salaries	866,474	841,711	841,703	8
Operations	39,895	30,282	30,279	3
Contractual agreements	6,000	5,754	5,754	-
	<u>912,369</u>	<u>877,747</u>	<u>877,736</u>	<u>11</u>
Registration and election				
Salaries	806,970	923,898	923,889	9
Operations	111,557	93,938	93,934	4
Contractual agreements	72,672	87,382	87,382	-
	<u>991,199</u>	<u>1,105,218</u>	<u>1,105,205</u>	<u>13</u>
Human relations				
Salaries	151,385	159,677	159,674	3
Operations	6,179	9,757	9,743	14
Contractual agreements	3,321	3,310	3,309	1
	<u>160,885</u>	<u>172,744</u>	<u>172,726</u>	<u>18</u>
Veterans affairs				
Salaries	312,543	312,895	312,893	2
Operations	9,329	9,319	9,313	6
Contractual agreements	2,425	2,293	2,292	1
	<u>324,297</u>	<u>324,507</u>	<u>324,498</u>	<u>9</u>
Total general services	<u>13,663,410</u>	<u>13,437,311</u>	<u>13,437,011</u>	<u>300</u>
Community development and planning				
Engineering, Roads/Bridges				
Salaries	4,814,420	4,516,311	4,516,296	15
Operations	1,200,863	1,198,626	1,198,332	294
Contractual agreements	67,648	45,831	45,829	2
Capital outlay	26,850	39,204	39,204	-
	<u>6,109,781</u>	<u>5,799,972</u>	<u>5,799,661</u>	<u>311</u>
Property maintenance				
Salaries	1,838,481	1,774,444	1,774,441	3
Operations	3,445,890	3,417,163	3,415,387	1,776
Contractual agreements	942,370	930,505	930,504	1
	<u>6,226,741</u>	<u>6,122,112</u>	<u>6,120,332</u>	<u>1,780</u>

# Greenville County, South Carolina

## Schedule of Revenues and Expenditures Budget and Actual (Budget Basis) General Fund Year Ended June 30, 2015

	Original Budget	Final Budget	Actual (Budget Basis)	Positive (Negative) Variance
Planning and code enforcement				
Salaries	3,849,963	3,353,713	3,353,708	5
Operations	511,862	424,828	422,754	2,074
Contractual agreements	96,191	92,891	92,796	95
	<u>4,458,016</u>	<u>3,871,432</u>	<u>3,869,258</u>	<u>2,174</u>
Animal care services				
Salaries	2,026,241	1,955,750	1,955,742	8
Operations	1,040,152	1,027,183	929,598	97,585
Capital outlay	-	22,500	22,354	146
	<u>3,066,393</u>	<u>3,005,433</u>	<u>2,907,694</u>	<u>97,739</u>
Total community and development planning	<u>19,860,931</u>	<u>18,798,949</u>	<u>18,696,945</u>	<u>102,004</u>
Public safety				
Records management services division				
Salaries	2,314,571	2,239,017	2,239,009	8
Operations	33,593	33,892	33,891	1
Contractual agreements	15,783	15,523	15,523	-
	<u>2,363,947</u>	<u>2,288,432</u>	<u>2,288,423</u>	<u>9</u>
Detention division				
Salaries	17,605,883	18,757,469	18,757,458	11
Operations	1,737,893	1,789,034	1,765,501	23,533
Contractual agreements	337,462	337,545	337,545	-
	<u>19,681,238</u>	<u>20,884,048</u>	<u>20,860,504</u>	<u>23,544</u>
Forensic division				
Salaries	2,157,010	2,106,153	2,106,147	6
Operations	109,848	198,250	198,244	6
Contractual agreements	83,975	83,221	83,221	-
Capital outlay	-	60,186	60,186	-
	<u>2,350,833</u>	<u>2,447,810</u>	<u>2,447,798</u>	<u>12</u>
Indigent defense				
Salaries	166,865	167,542	167,536	6
Operations	1,844	2,131	2,130	1
	<u>168,709</u>	<u>169,673</u>	<u>169,666</u>	<u>7</u>
Total public safety	<u>24,564,727</u>	<u>25,789,963</u>	<u>25,766,391</u>	<u>23,572</u>
Emergency medical services				
Salaries	14,807,109	15,225,156	15,225,151	5
Operations	1,571,730	1,636,053	1,636,037	16
Contractual agreements	378,628	373,068	373,068	-
Capital outlay	-	99,143	99,143	-
	<u>16,757,467</u>	<u>17,333,420</u>	<u>17,333,399</u>	<u>21</u>
Elected officials - Judicial				
Circuit solicitor				
Salaries	6,191,783	6,220,238	6,220,232	6
Operations	113,890	114,825	114,773	52
Contractual agreements	149,493	99,419	99,418	1
	<u>6,455,166</u>	<u>6,434,482</u>	<u>6,434,423</u>	<u>59</u>

# Greenville County, South Carolina

## Schedule of Revenues and Expenditures Budget and Actual (Budget Basis) General Fund Year Ended June 30, 2015

	Original Budget	Final Budget	Actual (Budget Basis)	Positive (Negative) Variance
Clerk of court				
Salaries	3,377,297	3,354,696	3,354,692	4
Operations	195,391	179,919	179,916	3
Contractual agreements	34,500	22,389	22,388	1
	<u>3,607,188</u>	<u>3,557,004</u>	<u>3,556,996</u>	<u>8</u>
Probate court				
Salaries	1,369,746	1,402,687	1,402,682	5
Operations	54,139	54,194	54,191	3
Contractual agreements	97,397	82,706	82,706	-
	<u>1,521,282</u>	<u>1,539,587</u>	<u>1,539,579</u>	<u>8</u>
Master in equity				
Salaries	577,347	540,207	540,203	4
Operations	8,933	6,173	6,171	2
Contractual agreements	1,800	500	500	-
	<u>588,080</u>	<u>546,880</u>	<u>546,874</u>	<u>6</u>
Magistrates				
Salaries	4,293,447	4,451,550	4,451,488	62
Operations	288,798	277,826	277,800	26
Contractual agreements	38,480	16,966	16,959	7
	<u>4,620,725</u>	<u>4,746,342</u>	<u>4,746,247</u>	<u>95</u>
Public defender				
Salaries	68,630	111,873	111,110	763
Operations	77,195	84,957	84,955	2
Contractual agreements	468,000	417,000	417,000	-
	<u>613,825</u>	<u>613,830</u>	<u>613,065</u>	<u>765</u>
Total elected officials - Judicial	<u>17,406,266</u>	<u>17,438,125</u>	<u>17,437,184</u>	<u>941</u>
Elected officials - Fiscal				
Treasurer				
Salaries	418,396	414,202	414,199	3
Operations	11,321	10,264	10,261	3
Contractual agreements	500	667	667	-
	<u>430,217</u>	<u>425,133</u>	<u>425,127</u>	<u>6</u>
Register of deeds				
Salaries	1,047,440	1,020,491	1,020,485	6
Operations	93,172	89,051	89,028	23
Contractual agreements	18,840	22,604	22,603	1
	<u>1,159,452</u>	<u>1,132,146</u>	<u>1,132,116</u>	<u>30</u>
Auditor				
Salaries	1,128,923	1,145,076	1,145,071	5
Operations	24,604	24,661	24,658	3
	<u>1,153,527</u>	<u>1,169,737</u>	<u>1,169,729</u>	<u>8</u>

# Greenville County, South Carolina

## Schedule of Revenues and Expenditures Budget and Actual (Budget Basis) General Fund Year Ended June 30, 2015

	Original Budget	Final Budget	Actual (Budget Basis)	Positive (Negative) Variance
Board of appeals				
Operations	9,000	1,316	1,316	-
	<u>9,000</u>	<u>1,316</u>	<u>1,316</u>	<u>-</u>
Total elected officials - Fiscal	2,752,196	2,728,332	2,728,288	44
Elected officials - Law enforcement				
Sheriff				
Salaries	35,846,541	35,004,809	35,004,451	358
Operations	3,341,641	3,784,036	3,766,825	17,211
Contractual agreements	220,470	221,928	221,927	1
Capital outlay	-	5,341	5,341	-
	<u>39,408,652</u>	<u>39,016,114</u>	<u>38,998,544</u>	<u>17,570</u>
Coroner				
Salaries	668,777	726,273	726,267	6
Operations	100,600	92,176	92,168	8
	<u>769,377</u>	<u>818,449</u>	<u>818,435</u>	<u>14</u>
County medical examiner				
Operations	353,839	351,686	351,683	3
	<u>353,839</u>	<u>351,686</u>	<u>351,683</u>	<u>3</u>
Total elected officials - law enforcement	40,531,868	40,186,249	40,168,662	17,587
Boards, commissions and others				
Legislative delegation				
Salaries	53,653	56,013	56,009	4
Operations	4,806	2,838	2,838	-
	<u>58,459</u>	<u>58,851</u>	<u>58,847</u>	<u>4</u>
Agencies and social service agencies				
Lump sum appropriations	1,338,217	1,332,327	1,331,126	1,201
	<u>1,338,217</u>	<u>1,332,327</u>	<u>1,331,126</u>	<u>1,201</u>
Non-departmental				
Salaries	21,600	1,416	1,416	-
Operations	2,933,554	3,047,955	2,256,970	790,985
Contractual agreements	120,000	220,680	220,680	-
	<u>3,075,154</u>	<u>3,270,051</u>	<u>2,479,066</u>	<u>790,985</u>
Employee benefit fund				
Salaries	390,300	81,494	81,493	1
Operations	38,000	48,225	48,225	-
	<u>428,300</u>	<u>129,719</u>	<u>129,718</u>	<u>1</u>
Total boards, commissions and others	4,900,130	4,790,948	3,998,757	792,191
Total expenditures	<u>143,130,310</u>	<u>143,130,310</u>	<u>142,076,493</u>	<u>1,053,817</u>
Excess (deficiency) of revenues over (under) expenses	(4,903,164)	(4,903,164)	(4,529,926)	373,238
Other financing sources (uses)				
Transfers in	6,595,986	6,595,986	6,495,986	(100,000)
Transfers out	(1,683,841)	(1,683,841)	(1,611,640)	72,201
Fund balance usage	(8,981)	(8,981)	-	8,981
	<u>4,903,164</u>	<u>4,903,164</u>	<u>4,884,346</u>	<u>(18,818)</u>
Excess of revenues and other financing sources over expenditures and other financing uses	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 354,420</u>	<u>\$ 354,420</u>

# Greenville County, South Carolina

## Combining Balance Sheet Federal and State Grant Fund June 30, 2015

	Sheriff Federal Sharing	Circuit Solicitor Seized Funds	E-911
<b>Assets</b>			
Cash and cash equivalents	\$ 1,088,989	\$ 233,096	\$ 4,289,989
Other	1,329	262	4,986
Due from other governmental units	-	-	-
<b>Total assets and deferred outflows</b>	<b>\$ 1,090,318</b>	<b>\$ 233,358</b>	<b>\$ 4,294,975</b>
<b>Liabilities and Fund balances (deficits)</b>			
Liabilities			
Accounts payable	\$ 1,225	\$ 1,034	\$ 41,714
Accrued liabilities	-	-	10,715
Unearned revenue	-	-	-
Other liabilities	-	-	-
Total liabilities and deferred inflows	1,225	1,034	52,429
Fund balances (deficits)			
<b>Nonspendable:</b>			
Nonspendable prepaid items	-	-	-
<b>Restricted:</b>			
Court support services	-	232,324	-
Sheriff	1,089,093	-	4,242,546
Housing programs	-	-	-
Recreation & tourism	-	-	-
Emergency management	-	-	-
Court fee funds	-	-	-
Clerk of court	-	-	-
Rescue services	-	-	-
<b>Committed:</b>			
Rescue services	-	-	-
Sheriff	-	-	-
Fleet services	-	-	-
Emergency management	-	-	-
Animal care	-	-	-
Public works	-	-	-
Total fund balances:	1,089,093	232,324	4,242,546
<b>Total liabilities, deferred inflows and fund balances (deficits):</b>	<b>\$ 1,090,318</b>	<b>\$ 233,358</b>	<b>\$ 4,294,975</b>

<b>Sheriff's Narcotics Funds</b>	<b>Solicitor Expungement</b>	<b>Solicitor Estreatment</b>	<b>Miscellaneous Other Grants</b>	<b>Total Federal and State Grants</b>
\$ 192,801	\$ 210,493	\$ 307,471	\$ 1,031,488	\$ 7,354,327
237	378	339	1,218,372	1,225,903
-	-	-	3,260,297	3,260,297
<u>\$ 193,038</u>	<u>\$ 210,871</u>	<u>\$ 307,810</u>	<u>\$ 5,510,157</u>	<u>\$ 11,840,527</u>

\$ 5,487	\$ -	\$ 3,517	\$ 379,122	\$ 432,099
-	-	-	171,181	181,896
-	-	-	608,314	608,314
-	-	-	1,730	1,730
<u>5,487</u>	<u>-</u>	<u>3,517</u>	<u>1,160,347</u>	<u>1,224,039</u>

-	-	-	-	-
-	-	-	817,683	1,050,007
187,551	-	-	101,915	5,621,105
-	-	-	24,954	24,954
-	-	-	707,265	707,265
-	-	-	59,954	59,954
-	210,871	304,293	335,665	850,829
-	-	-	396,585	396,585
-	-	-	71,431	71,431
-	-	-	7,832	7,832
-	-	-	5,856	5,856
-	-	-	259,946	259,946
-	-	-	190,638	190,638
-	-	-	285,743	285,743
-	-	-	1,084,343	1,084,343
<u>187,551</u>	<u>210,871</u>	<u>304,293</u>	<u>4,349,810</u>	<u>10,616,488</u>
<u>\$ 193,038</u>	<u>\$ 210,871</u>	<u>\$ 307,810</u>	<u>\$ 5,510,157</u>	<u>\$ 11,840,527</u>

## Greenville County, South Carolina

### Combining Schedule of Revenues, Expenditures and Changes in Fund Balances Federal and State Grant Fund Year Ended June 30, 2015

	<b>Sheriff Federal Sharing</b>	<b>Circuit Solicitor Seized Funds</b>	<b>E-911</b>
<b>Revenues</b>			
Intergovernmental	\$ 1,444,019	\$ -	\$ 1,738,813
Fees	-	-	1,503,716
Interest and investment income	6,035	1,348	24,417
Other	-	111,128	-
Total revenues	1,450,054	112,476	3,266,946
<b>Expenditures</b>			
Current:			
Emergency medical services	-	-	-
Community development and planning	-	-	-
Public safety	-	-	-
Judicial services	-	161,214	-
Law enforcement services	535,793	-	2,063,328
Parks, recreation & tourism	-	-	-
Boards, commission & others	-	-	-
Capital outlay	89,527	-	1,292,088
Total expenditures	625,320	161,214	3,355,416
<b>Excess (deficiency) of revenues over (under) expenditures</b>	824,734	(48,738)	(88,470)
<b>Other financing sources (uses)</b>			
Transfers in	-	-	285,600
Total Other financing sources (uses)	-	-	285,600
<b>Net change in fund balances</b>	824,734	(48,738)	197,130
<b>Fund balance - beginning</b>	264,359	281,062	4,045,416
<b>Fund balance - ending</b>	\$ 1,089,093	\$ 232,324	\$ 4,242,546

<b>Sheriff's Narcotics Funds</b>	<b>Solicitor Expungement</b>	<b>Solicitor Estreatment</b>	<b>Miscellaneous Other Grants</b>	<b>Total Federal and State Grants</b>
\$ -	\$ -	\$ -	\$ 13,188,901	\$ 16,371,733
-	-	-	-	1,503,716
1,127	1,649	1,518	-	36,094
232,756	183,500	143,446	2,379,519	3,050,349
<u>233,883</u>	<u>185,149</u>	<u>144,964</u>	<u>15,568,420</u>	<u>20,961,892</u>
-	-	-	16,783	16,783
-	-	-	2,087,255	2,087,255
-	-	-	145,552	145,552
-	176,418	62,475	5,462,469	5,862,576
190,248	-	-	1,756,350	4,545,719
-	-	-	5,935	5,935
-	-	-	4,973,465	4,973,465
-	-	-	611,054	1,992,669
<u>190,248</u>	<u>176,418</u>	<u>62,475</u>	<u>15,058,863</u>	<u>19,629,954</u>
<u>43,635</u>	<u>8,731</u>	<u>82,489</u>	<u>509,557</u>	<u>1,331,938</u>
-	-	-	127,799	413,399
-	-	-	127,799	413,399
43,635	8,731	82,489	637,356	1,745,337
143,916	202,140	221,804	3,712,454	8,871,151
<u>\$ 187,551</u>	<u>\$ 210,871</u>	<u>\$ 304,293</u>	<u>\$ 4,349,810</u>	<u>\$ 10,616,488</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.

**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**  
**Capital Projects Reserve**  
**Information Technology**  
**Capital Leases**  
**Construction Management**  
**Facilities Projects**

# Greenville County, South Carolina

## Combining Balance Sheet Nonmajor Governmental Funds June 30, 2015

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Project Funds	Total Nonmajor Governmental Funds
<b>Assets</b>				
Cash and cash equivalents	\$ 11,740,699	\$ 1,287,587	\$ 5,014,041	\$ 18,042,327
Taxes receivable	1,008,472	420,076	-	1,428,548
Other receivables	13,722	1,853	7,546	23,121
Due from other funds	-	-	1,289,485	1,289,485
Prepaid items	-	389,154	-	389,154
Investments	-	1,794,179	-	1,794,179
Total assets	<u>\$ 12,762,893</u>	<u>\$ 3,892,849</u>	<u>\$ 6,311,072</u>	<u>\$ 22,966,814</u>
<b>Liabilities, deferred inflows of resources and fund balances</b>				
Liabilities:				
Accounts payable	\$ 563,454	\$ -	\$ 254,311	\$ 817,765
Accrued liabilities	70,980	-	-	70,980
Due to other funds	-	1,763,659	1,289,485	3,053,144
Total liabilities	<u>\$ 634,434</u>	<u>\$ 1,763,659</u>	<u>\$ 1,543,796</u>	<u>\$ 3,941,889</u>
<b>Deferred Inflows of Resources</b>				
Unavailable revenues-property taxes	277,000	309,000	-	586,000
Total liabilities and deferred inflows of resources	<u>911,434</u>	<u>2,072,659</u>	<u>1,543,796</u>	<u>4,527,889</u>
Fund balances (deficits)				
<b>Nonspendable</b>				
Nonspendable prepaid items	-	389,154	-	389,154
<b>Restricted</b>				
Infrastructure	9,116,366	-	-	9,116,366
Public safety	134,535	-	-	134,535
Parks, Recreation & Tourism capital projects	-	-	2,308,818	2,308,818
Debt service	-	1,658,985	-	1,658,985
Recreation & tourism	2,600,558	-	-	2,600,558
<b>Committed</b>				
Capital projects - other miscellaneous	-	-	305,863	305,863
Capital projects - construction and facilities	-	-	5,573,378	5,573,378
<b>Unassigned (Deficit)</b>	-	(227,949)	(3,420,783)	(3,648,732)
Total fund balances	<u>11,851,459</u>	<u>1,820,190</u>	<u>4,767,276</u>	<u>18,438,925</u>
<b>Total liabilities, deferred inflows of resources, and fund balances</b>	<u>\$ 12,762,893</u>	<u>\$ 3,892,849</u>	<u>\$ 6,311,072</u>	<u>\$ 22,966,814</u>

# Greenville County, South Carolina

## Combining Statement of Revenues, Expenditures and Changes in Fund Balances Nonmajor Governmental Funds Year Ended June 30, 2015

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Project Funds	Total Nonmajor Governmental Funds
<b>Revenues</b>				
Property taxes	\$ 12,818,829	\$ 5,268,502	\$ -	\$ 18,087,331
Intergovernmental	146,785	8,034,014	-	8,180,799
Hospitality tax	7,728,443	-	-	7,728,443
Fees	6,406,093	-	-	6,406,093
Interest and investment income	66,119	8,749	36,766	111,634
Total revenues	<u>27,166,269</u>	<u>13,311,265</u>	<u>36,766</u>	<u>40,514,300</u>
<b>Expenditures</b>				
Current:				
General services	-	-	1,055,791	1,055,791
Community development and planning	2,367,712	-	455,228	2,822,940
Public safety	4,934,583	-	-	4,934,583
Judicial services	-	-	19,328	19,328
Law enforcement services	-	-	155,818	155,818
Boards, commission & others	613,845	-	-	613,845
Parks, recreation & tourism	-	-	858,228	858,228
Capital outlay	4,395,360	-	2,919,350	7,314,710
Principal retirement	-	15,973,925	-	15,973,925
Interest and fiscal charges	-	5,695,620	-	5,695,620
Total expenditures	<u>12,311,500</u>	<u>21,669,545</u>	<u>5,463,743</u>	<u>39,444,788</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>14,854,769</u>	<u>(8,358,280)</u>	<u>(5,426,977)</u>	<u>1,069,512</u>
<b>Other financing sources (uses)</b>				
Capital lease issuance	-	-	2,000,000	2,000,000
Refunding bond issuance	-	38,650,000	-	38,650,000
Payment to refunded bond escrow agent	-	(40,586,776)	-	(40,586,776)
Transfers in	3,500,000	8,624,744	4,967,502	17,092,246
Transfers out	(17,358,729)	-	(2,093,739)	(19,452,468)
Bond discount	-	(208,849)	-	(208,849)
Bond premium	-	2,628,926	-	2,628,926
Total other financing sources (uses)	<u>(13,858,729)</u>	<u>9,108,045</u>	<u>4,873,763</u>	<u>123,079</u>
<b>Net change in fund balances</b>	996,040	749,765	(553,214)	1,192,591
<b>Fund balance - beginning</b>	10,855,419	1,070,425	5,320,490	17,246,334
<b>Fund balance - ending</b>	<u>\$ 11,851,459</u>	<u>\$ 1,820,190</u>	<u>\$ 4,767,276</u>	<u>\$ 18,438,925</u>

# Greenville County, South Carolina

## Combining Balance Sheet Nonmajor Special Revenue Funds June 30, 2015

	<b>Infrastructure Bank</b>	<b>Charity Hospitalization</b>	<b>Hospitality Tax</b>	<b>Road Maintenance Program</b>	<b>Total Nonmajor Special Revenue Funds</b>
<b>Assets</b>					
Cash and cash equivalents	\$ 5,966,977	\$ 210,499	\$ 2,597,332	\$ 2,965,891	\$ 11,740,699
Receivables:					
Taxes receivable	-	373,149	-	635,323	1,008,472
Other receivables	7,006	571	3,226	2,919	13,722
Total assets	<u>\$ 5,973,983</u>	<u>\$ 584,219</u>	<u>\$ 2,600,558</u>	<u>\$ 3,604,133</u>	<u>\$ 12,762,893</u>
<b>Liabilities, deferred inflows of resources and fund balances</b>					
Liabilities:					
Accounts payable	\$ 12,500	\$ 119,813	\$ -	\$ 431,141	\$ 563,454
Accrued liabilities	18,109	52,871	-	-	70,980
Total liabilities	<u>30,609</u>	<u>172,684</u>	<u>-</u>	<u>431,141</u>	<u>634,434</u>
<b>Deferred inflows of resources</b>					
Unavailable revenues-property taxes	-	277,000	-	-	277,000
Total liabilities and deferred inflows of resources	<u>30,609</u>	<u>449,684</u>	<u>-</u>	<u>431,141</u>	<u>911,434</u>
Fund balances (deficits)					
Restricted	5,943,374	134,535	2,600,558	3,172,992	11,851,459
Total fund balances	<u>5,943,374</u>	<u>134,535</u>	<u>2,600,558</u>	<u>3,172,992</u>	<u>11,851,459</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 5,973,983</u>	<u>\$ 584,219</u>	<u>\$ 2,600,558</u>	<u>\$ 3,604,133</u>	<u>\$ 12,762,893</u>

# Greenville County, South Carolina

## Combining Statement of Revenues, Expenditures and Changes in Fund Balances Nonmajor Special Revenue Funds Year Ended June 30, 2015

	Infrastructure Bank	Charity Hospitalization	Hospitality Tax	Road Maintenance Program	Total Nonmajor Special Revenue Funds
<b>Revenues</b>					
Property taxes	\$ 8,034,632	\$ 4,784,197	\$ -	\$ -	\$ 12,818,829
Fees	-	28,834	-	6,377,259	6,406,093
Intergovernmental	-	146,785	-	-	146,785
Hospitality tax	-	-	7,728,443	-	7,728,443
Interest and investment income	30,801	1,721	20,279	13,318	66,119
Total revenues	<u>8,065,433</u>	<u>4,961,537</u>	<u>7,748,722</u>	<u>6,390,577</u>	<u>27,166,269</u>
<b>Expenditures</b>					
Current:					
Community development and planning	1,497,680	-	-	870,032	2,367,712
Public safety	-	4,934,583	-	-	4,934,583
Boards, commission & others	-	-	613,845	-	613,845
Capital outlay	-	-	-	4,395,360	4,395,360
Total expenditures	<u>1,497,680</u>	<u>4,934,583</u>	<u>613,845</u>	<u>5,265,392</u>	<u>12,311,500</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>6,567,753</u>	<u>26,954</u>	<u>7,134,877</u>	<u>1,125,185</u>	<u>14,854,769</u>
<b>Other financing sources (uses)</b>					
Transfers in	-	-	-	3,500,000	3,500,000
Transfers out	(5,793,785)	(500,000)	(7,564,944)	(3,500,000)	(17,358,729)
Total other financing sources (uses)	<u>(5,793,785)</u>	<u>(500,000)</u>	<u>(7,564,944)</u>	<u>-</u>	<u>(13,858,729)</u>
<b>Net change in fund balance</b>	773,968	(473,046)	(430,067)	1,125,185	996,040
<b>Fund balance - beginning</b>	<u>5,169,406</u>	<u>607,581</u>	<u>3,030,625</u>	<u>2,047,807</u>	<u>10,855,419</u>
<b>Fund balance - ending</b>	<u>\$ 5,943,374</u>	<u>\$ 134,535</u>	<u>\$ 2,600,558</u>	<u>\$ 3,172,992</u>	<u>\$ 11,851,459</u>

# Greenville County, South Carolina

## Combining Balance Sheet Nonmajor Debt Service Funds June 30, 2015

	Blended Component Units						Total Nonmajor Debt Service Funds
	General Obligation Bonds	Certificates of Participation	Special Source Revenue Bonds	Capital Leases	Tourism Public Facilities Corporation	Public Facilities Corporation	
<b>Assets</b>							
Cash and cash equivalents	\$ 946,006	\$ -	\$ 341,581	\$ -	\$ -	\$ -	\$ 1,287,587
Taxes receivable	230,378	189,698	-	-	-	-	420,076
Other receivables	1,207	-	452	194	-	-	1,853
Prepaid items	-	-	-	389,154	-	-	389,154
Restricted assets							
Investments	-	1,670,158	124,021	-	-	-	1,794,179
Total assets	<u>1,177,591</u>	<u>1,859,856</u>	<u>466,054</u>	<u>389,348</u>	<u>\$ -</u>	<u>\$ -</u>	<u>3,892,849</u>
<b>Liabilities, deferred inflows of resources and fund balances</b>							
<b>Liabilities:</b>							
Due to other funds	-	1,535,516	-	228,143	-	-	1,763,659
Total liabilities	<u>-</u>	<u>1,535,516</u>	<u>-</u>	<u>228,143</u>	<u>\$ -</u>	<u>\$ -</u>	<u>1,763,659</u>
<b>Deferred Inflows of Resources</b>							
Unavailable revenues-property taxes	158,000	151,000	-	-	-	-	309,000
Total liabilities and deferred inflows of resources	<u>158,000</u>	<u>1,686,516</u>	<u>-</u>	<u>228,143</u>	<u>-</u>	<u>-</u>	<u>2,072,659</u>
<b>Fund balances (deficits)</b>							
Nonspendable prepaid items	-	-	-	389,154	-	-	389,154
Restricted	1,019,591	173,340	466,054	-	-	-	1,658,985
Unassigned (deficit)	-	-	-	(227,949)	-	-	(227,949)
Total fund balances (deficits)	<u>1,019,591</u>	<u>173,340</u>	<u>466,054</u>	<u>161,205</u>	<u>-</u>	<u>-</u>	<u>1,820,190</u>
<b>Total liabilities, deferred inflows and fund balances (deficits)</b>	<u>\$ 1,177,591</u>	<u>\$ 1,859,856</u>	<u>\$ 466,054</u>	<u>\$ 389,348</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,892,849</u>

# Greenville County, South Carolina

## Combining Statement of Revenues, Expenditures and Changes in Fund Balances Nonmajor Debt Service Funds Year Ended June 30, 2015

	Blended Component Units							Total Nonmajor Debt Service Funds
	General Obligation Bonds	Certificates of Participation	Special Source Revenue Bonds	Capital Leases	Tourism Public Facilities Corporation	Public Facilities Corporation		
<b>Revenues</b>								
Property taxes	\$ 3,435,387	\$ 1,833,115	\$ -	\$ -	\$ -	\$ -		\$ 5,268,502
Intergovernmental	5,519,438	2,415,646	98,930	-	-	-		8,034,014
Interest and investment income	5,095	34	1,660	1,960	-	-		8,749
Total revenues	<u>8,959,920</u>	<u>4,248,795</u>	<u>100,590</u>	<u>1,960</u>	<u>-</u>	<u>-</u>		<u>13,311,265</u>
<b>Expenditures</b>								
Current:								
Debt service:								
Principal retirement	5,893,671	6,040,000	2,215,000	1,825,254	-	-		15,973,925
Interest and fiscal charges	2,695,460	1,922,098	578,753	110,006	252,403	136,900		5,695,620
Total expenditures	<u>8,589,131</u>	<u>7,962,098</u>	<u>2,793,753</u>	<u>1,935,260</u>	<u>252,403</u>	<u>136,900</u>		<u>21,669,545</u>
Excess (deficiency) of revenues over expenditures	<u>370,789</u>	<u>(3,713,303)</u>	<u>(2,693,163)</u>	<u>(1,933,300)</u>	<u>(252,403)</u>	<u>(136,900)</u>		<u>(8,358,280)</u>
<b>Other financing sources (uses)</b>								
Refunding bond issuance	8,880,000	-	-	-	24,815,000	4,955,000		38,650,000
Payment to refunded bond escrow agent	(9,636,318)	-	-	-	(26,135,358)	(4,815,100)		(40,586,776)
Transfers in	-	3,896,375	2,784,853	1,943,516	-	-		8,624,744
Bond discount	(40,027)	-	-	-	(165,822)	(3,000)		(208,849)
Bond premium	890,343	-	-	-	1,738,583	-		2,628,926
Total other financing sources (uses)	<u>93,998</u>	<u>3,896,375</u>	<u>2,784,853</u>	<u>1,943,516</u>	<u>252,403</u>	<u>136,900</u>		<u>9,108,045</u>
<b>Net change in fund balance</b>	464,787	183,072	91,690	10,216	-	-		749,765
Fund balance (deficit)- beginning	<u>554,804</u>	<u>(9,732)</u>	<u>374,364</u>	<u>150,989</u>	<u>-</u>	<u>-</u>		<u>1,070,425</u>
Fund balance (deficit)- ending	<u>\$ 1,019,591</u>	<u>\$ 173,340</u>	<u>\$ 466,054</u>	<u>\$ 161,205</u>	<u>\$ -</u>	<u>\$ -</u>		<u>\$ 1,820,190</u>

# Greenville County, South Carolina

## Combining Balance Sheet Nonmajor Capital Project Funds June 30, 2015

	<u>Ortho Photography</u>	<u>Information Technology</u>
<b>Assets</b>		
Cash and cash equivalents	\$ 305,484	\$ -
Other receivables	379	-
Due from other funds	-	-
Total assets	<u>\$ 305,863</u>	<u>\$ -</u>
<b>Liabilities and fund balances</b>		
Liabilities:		
Accounts payable	\$ -	\$ 16,916
Due to other funds	-	-
Total liabilities	<u>-</u>	<u>16,916</u>
Fund balances (deficits)		
Restricted	-	-
Committed	305,863	-
Unassigned (Deficit)	<u>-</u>	<u>(16,916)</u>
Total fund balances (deficits)	<u>305,863</u>	<u>(16,916)</u>
Total liabilities and fund balances (deficits)	<u>\$ 305,863</u>	<u>\$ -</u>

<b>Construction Management</b>	<b>Parks, Recreation &amp; Tourism</b>	<b>Capital Projects Reserve</b>	<b>Capital Leases</b>	<b>Facilities Projects</b>	<b>Total Nonmajor Capital Project Funds</b>
\$ 2,141,560	\$ 2,522,800	\$ 44,197	\$ -	\$ -	\$ 5,014,041
3,081	-	4,079	-	7	7,546
-	-	1,289,485	-	-	1,289,485
<u>\$ 2,144,641</u>	<u>\$ 2,522,800</u>	<u>\$ 1,337,761</u>	<u>\$ -</u>	<u>\$ 7</u>	<u>\$ 6,311,072</u>
\$ 2,763	\$ 213,982	\$ -	\$ 20,650	\$ -	\$ 254,311
-	-	-	398,851	890,634	1,289,485
<u>2,763</u>	<u>213,982</u>	<u>-</u>	<u>419,501</u>	<u>890,634</u>	<u>1,543,796</u>
-	2,308,818	-	-	-	2,308,818
2,141,878	-	3,431,500	-	-	5,879,241
-	-	(2,093,739)	(419,501)	(890,627)	(3,420,783)
<u>2,141,878</u>	<u>2,308,818</u>	<u>1,337,761</u>	<u>(419,501)</u>	<u>(890,627)</u>	<u>4,767,276</u>
<u>\$ 2,144,641</u>	<u>\$ 2,522,800</u>	<u>\$ 1,337,761</u>	<u>\$ -</u>	<u>\$ 7</u>	<u>\$ 6,311,072</u>

# Greenville County, South Carolina

## Combining Statement of Revenues, Expenditures and Changes in Fund Balances Nonmajor Capital Project Funds Year Ended June 30, 2015

	<b>Ortho Photography</b>	<b>Information Technology</b>
<b>Revenues</b>		
Interest and investment income	\$ 1,894	\$ -
Total revenues	1,894	-
<b>Expenditures</b>		
Current:		
General services	61,900	993,891
Community development and planning	-	-
Judicial services	-	-
Law enforcement services	-	-
Parks, recreation & tourism	-	-
Capital outlay	-	-
Total expenditures	61,900	993,891
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>(60,006)</b>	<b>(993,891)</b>
<b>Other financing sources (uses)</b>		
Capital lease issuance	-	-
Transfers in	-	2,093,739
Transfers out	-	-
Total other financing sources (uses)	-	2,093,739
<b>Net change in fund balances</b>	<b>(60,006)</b>	<b>1,099,848</b>
<b>Fund balance (deficit) - beginning</b>	<b>365,869</b>	<b>(1,116,764)</b>
<b>Fund balance (deficit) - ending</b>	<b>\$ 305,863</b>	<b>\$ (16,916)</b>

<b>Construction Management</b>	<b>Parks, Recreation &amp; Tourism</b>	<b>Capital Projects Reserve</b>	<b>Capital Leases</b>	<b>Facilities Projects</b>	<b>Total Nonmajor Capital Project Funds</b>
\$ 13,048	\$ 1,597	\$ 20,223	\$ -	\$ 4	\$ 36,766
<u>13,048</u>	<u>1,597</u>	<u>20,223</u>	<u>-</u>	<u>4</u>	<u>36,766</u>
-	-	-	-	-	1,055,791
32,284	-	-	-	422,944	455,228
-	-	19,328	-	-	19,328
-	-	-	155,818	-	155,818
-	858,228	-	-	-	858,228
119,929	609,508	-	1,803,313	386,600	2,919,350
<u>152,213</u>	<u>1,467,736</u>	<u>19,328</u>	<u>1,959,131</u>	<u>809,544</u>	<u>5,463,743</u>
<u>(139,165)</u>	<u>(1,466,139)</u>	<u>895</u>	<u>(1,959,131)</u>	<u>(809,540)</u>	<u>(5,426,977)</u>
-	-	-	2,000,000	-	2,000,000
-	2,873,763	-	-	-	4,967,502
-	-	(2,093,739)	-	-	(2,093,739)
-	<u>2,873,763</u>	<u>(2,093,739)</u>	<u>2,000,000</u>	<u>-</u>	<u>4,873,763</u>
(139,165)	1,407,624	(2,092,844)	40,869	(809,540)	(553,214)
2,281,043	901,194	3,430,605	(460,370)	(81,087)	5,320,490
<u>\$ 2,141,878</u>	<u>\$ 2,308,818</u>	<u>\$ 1,337,761</u>	<u>\$ (419,501)</u>	<u>\$ (890,627)</u>	<u>\$ 4,767,276</u>

# Greenville County, South Carolina

## Schedule of Revenues, Expenditures and Changes in Fund Balances Budget and Actual (Budget Basis) - Nonmajor Funds with Legally Adopted Budgets Year Ended June 30, 2015

	<b>Infrastructure Bank</b>			<b>Variance With Final Positive (Negative)</b>
	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual (Budget Basis)</b>	
<b>Revenues</b>				
Property taxes	\$ 6,324,525	\$ 6,324,525	\$ 8,034,632	\$ 1,710,107
Interest and investment income	70,000	70,000	30,801	(39,199)
Total revenues	<u>6,394,525</u>	<u>6,394,525</u>	<u>8,065,433</u>	<u>1,670,908</u>
<b>Expenditures</b>				
Current:				
Community development and planning	1,158,299	1,158,299	1,497,680	(339,381)
Total expenditures	<u>1,158,299</u>	<u>1,158,299</u>	<u>1,497,680</u>	<u>(339,381)</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>5,236,226</u>	<u>5,236,226</u>	<u>6,567,753</u>	<u>1,331,527</u>
<b>Other financing sources (uses)</b>				
Transfers out	<u>(5,793,785)</u>	<u>(5,793,785)</u>	<u>(5,793,785)</u>	<u>-</u>
Total other financing sources (uses)	<u>(5,793,785)</u>	<u>(5,793,785)</u>	<u>(5,793,785)</u>	<u>-</u>
<b>Net change in fund balances</b>	<u>\$ (557,559)</u>	<u>\$ (557,559)</u>	<u>773,968</u>	<u>\$ 1,331,527</u>
Fund balance - beginning			5,169,406	
Adjustment: Budget to GAAP basis (Note I-D)			-	
Fund balance - ending			<u>\$ 5,943,374</u>	

# Greenville County, South Carolina

## Schedule of Revenues, Expenditures and Changes in Fund Balances Budget and Actual (Budget Basis) - Nonmajor Funds with Legally Adopted Budgets Year Ended June 30, 2015

<b>Charity Hospitalization</b>				<b>Variance With Final Positive (Negative)</b>
	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual (Budget Basis)</b>	<b>(Negative)</b>
<b>Revenues</b>				
Property taxes	\$ 5,071,538	\$ 5,071,538	\$ 4,784,197	\$ (287,341)
Intergovernmental	247,700	247,700	146,785	(100,915)
Interest and investment income	5,000	5,000	1,721	(3,279)
Fees	25,000	25,000	28,834	3,834
Total revenues	<u>5,349,238</u>	<u>5,349,238</u>	<u>4,961,537</u>	<u>(387,701)</u>
<b>Expenditures</b>				
Current:				
Public safety	4,828,379	4,828,379	4,813,730	14,649
Total expenditures	<u>4,828,379</u>	<u>4,828,379</u>	<u>4,813,730</u>	<u>14,649</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>520,859</u>	<u>520,859</u>	<u>147,807</u>	<u>(373,052)</u>
<b>Other financing sources (uses)</b>				
Transfers out	(500,000)	(500,000)	(500,000)	-
Total other financing sources (uses)	<u>(500,000)</u>	<u>(500,000)</u>	<u>(500,000)</u>	<u>-</u>
<b>Net change in fund balances</b>	<u>\$ 20,859</u>	<u>\$ 20,859</u>	<u>(352,193)</u>	<u>\$ (373,052)</u>
Fund balance - beginning			607,581	
Adjustment: Budget to GAAP basis (Note 1-D)			<u>(120,853)</u>	
Fund balance - ending			<u>\$ 134,535</u>	

# 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, 2015

	Hospitality Tax			Variance
	Original Budget	Final Budget	Actual (Budget Basis)	With Final Positive (Negative)
<b>Revenues</b>				
Hospitality tax	\$ 6,900,000	\$ 6,900,000	\$ 7,728,443	\$ 828,443
Interest and investment income	-	-	20,279	20,279
Total revenues	<u>6,900,000</u>	<u>6,900,000</u>	<u>7,748,722</u>	<u>848,722</u>
<b>Expenditures</b>				
Current:				
Boards, commission & others	1,347,876	1,347,876	613,845	734,031
Total expenditures	<u>1,347,876</u>	<u>1,347,876</u>	<u>613,845</u>	<u>734,031</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>5,552,124</u>	<u>5,552,124</u>	<u>7,134,877</u>	<u>1,582,753</u>
<b>Other financing sources (uses)</b>				
Transfers out	-	-	(7,564,944)	(7,564,944)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>(7,564,944)</u>	<u>(7,564,944)</u>
<b>Net change in fund balances</b>	<u>\$ 5,552,124</u>	<u>\$ 5,552,124</u>	<u>(430,067)</u>	<u>\$ (5,982,191)</u>
Fund balance - beginning			3,030,625	
Fund balance - ending			<u>\$ 2,600,558</u>	

# 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, 2015

<b>Road Maintenance Program</b>				<b>Variance With Final Positive (Negative)</b>
	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual (Budget Basis)</b>	<b>(Negative)</b>
<b>Revenues</b>				
Interest and investment income	\$ -	\$ -	\$ 13,318	\$ 13,318
Fees	<u>6,092,574</u>	<u>6,092,574</u>	<u>6,377,259</u>	<u>284,685</u>
Total revenues	<u>6,092,574</u>	<u>6,092,574</u>	<u>6,390,577</u>	<u>298,003</u>
<b>Expenditures</b>				
Current:				
Community development and planning	4,500,000	4,500,000	1,096,082	3,403,918
Capital outlay	<u>-</u>	<u>-</u>	<u>4,395,360</u>	<u>(4,395,360)</u>
Total expenditures	<u>4,500,000</u>	<u>4,500,000</u>	<u>5,491,442</u>	<u>(991,442)</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>1,592,574</u>	<u>1,592,574</u>	<u>899,135</u>	<u>(693,439)</u>
<b>Other financing sources (uses)</b>				
Transfers in	3,500,000	3,500,000	3,500,000	-
Transfers out	<u>(3,500,000)</u>	<u>(3,500,000)</u>	<u>(3,500,000)</u>	<u>-</u>
<b>Net change in fund balances</b>	<u>\$ 1,592,574</u>	<u>\$ 1,592,574</u>	<u>899,135</u>	<u>\$ (693,439)</u>
Fund balance (deficit) - beginning			2,047,807	
Adjustment: Budget to GAAP basis (Note 1-D)			<u>226,050</u>	
Fund balance (deficit) - ending			<u>\$ 3,172,992</u>	

# 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, 2015

<b>Parks, Recreation &amp; Tourism - Capital Projects</b>				
	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual (Budget Basis)</b>	<b>Variance With Final Positive (Negative)</b>
<b>Revenues</b>				
Interest and investment income	\$ -	\$ -	\$ 1,597	\$ 1,597
Total revenues	<u>-</u>	<u>-</u>	<u>1,597</u>	<u>1,597</u>
<b>Expenditures</b>				
Current:				
Parks, recreation & tourism	1,124,472	1,109,375	841,094	268,281
Capital outlay	1,073,800	1,091,095	617,466	473,629
Total expenditures	<u>2,198,272</u>	<u>2,200,470</u>	<u>1,458,560</u>	<u>741,910</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>(2,198,272)</u>	<u>(2,200,470)</u>	<u>(1,456,963)</u>	<u>743,507</u>
<b>Other financing sources (uses)</b>				
Transfers in	-	-	2,873,763	2,873,763
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>2,873,763</u>	<u>2,873,763</u>
<b>Net change in fund balances</b>	<u>\$ (2,198,272)</u>	<u>\$ (2,200,470)</u>	<u>1,416,800</u>	<u>\$ 3,617,270</u>
Fund balance - beginning			901,194	
Adjustment: Budget to GAAP basis (Note 1-D)			<u>(9,176)</u>	
Fund balance - ending			<u>\$ 2,308,818</u>	

# 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, 2015

<b>Ortho Photography</b>				
	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual (Budget Basis)</b>	<b>Variance With Final Positive (Negative)</b>
<b>Revenues</b>				
Interest and investment income	\$ -	\$ -	\$ 1,894	\$ 1,894
Total revenues	<u>-</u>	<u>-</u>	<u>1,894</u>	<u>1,894</u>
<b>Expenditures</b>				
Current:				
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>-</u>	<u>-</u>	<u>1,894</u>	<u>1,894</u>
<b>Other financing sources (uses)</b>				
<b>Net change in fund balances</b>	<u>\$ -</u>	<u>\$ -</u>	<u>1,894</u>	<u>\$ 1,894</u>
Fund balance - beginning			365,869	
Adjustment: Budget to GAAP basis (Note 1-D)			(61,900)	
Fund balance - ending			<u>\$ 305,863</u>	

# 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, 2015

	Information Technology			Variance With Final Positive (Negative)
	Original Budget	Final Budget	Actual (Budget Basis)	
<b>Revenues</b>				
Total revenues	\$ -	\$ -	\$ -	\$ -
<b>Expenditures</b>				
Current:				
General services	1,000,000	1,000,000	957,733	42,267
Total expenditures	1,000,000	1,000,000	957,733	42,267
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>(1,000,000)</u>	<u>(1,000,000)</u>	<u>(957,733)</u>	<u>42,267</u>
<b>Other financing sources (uses)</b>				
Transfers in	-	-	2,093,739	2,093,739
Total other financing sources (uses)	-	-	2,093,739	2,093,739
<b>Net change in fund balances</b>	<u>\$ (1,000,000)</u>	<u>\$ (1,000,000)</u>	<u>1,136,006</u>	<u>\$ 2,136,006</u>
Fund balance - beginning			(1,116,764)	
Adjustment: Budget to GAAP basis (Note 1-D)			(36,158)	
Fund balance (deficit) - ending			<u>\$ (16,916)</u>	

# 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, 2015

	<b>General Obligation Bonds</b>			<b>Variance With Final Positive (Negative)</b>
	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual (Budget Basis)</b>	
<b>Revenues</b>				
Property taxes	\$ 3,143,578	\$ 3,143,578	\$ 3,435,387	\$ 291,809
Intergovernmental	3,663,310	3,663,310	5,519,438	1,856,128
Interest and investment income	100	100	5,095	4,995
Total revenues	<u>6,806,988</u>	<u>6,806,988</u>	<u>8,959,920</u>	<u>2,152,932</u>
<b>Expenditures</b>				
Current:				
Principal retirement	4,715,000	4,715,000	5,893,671	(1,178,671)
Interest and fiscal charges	1,730,862	1,730,862	2,693,310	(962,448)
Total expenditures	<u>6,445,862</u>	<u>6,445,862</u>	<u>8,586,981</u>	<u>(2,141,119)</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>361,126</u>	<u>361,126</u>	<u>372,939</u>	<u>11,813</u>
<b>Other financing sources (uses)</b>				
Refunded bond payments	-	-	8,880,000	8,880,000
Payment to refunded bond escrow agent	-	-	(9,636,318)	(9,636,318)
Bond discount	-	-	(40,027)	(40,027)
Bond premium	-	-	890,343	890,343
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>93,998</u>	<u>93,998</u>
<b>Net change in fund balances</b>	<u>\$ 361,126</u>	<u>\$ 361,126</u>	<u>466,937</u>	<u>\$ 105,811</u>
Fund balance (deficit) - beginning			554,804	
Adjustment: Budget to GAAP basis (Note 1-D)			<u>(2,150)</u>	
Fund balance (deficit) - ending			<u>\$ 1,019,591</u>	

# 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, 2015

Certificates of Participation				Variance With Final Positive (Negative)
	Original Budget	Final Budget	Actual (Budget Basis)	
<b>Revenues</b>				
Property taxes	\$ 1,847,708	\$ 1,847,708	\$ 1,833,115	\$ (14,593)
Intergovernmental	2,392,447	2,392,447	2,415,646	23,199
Interest and investment income	-	-	34	34
Total revenues	4,240,155	4,240,155	4,248,795	8,640
<b>Expenditures</b>				
Current:				
Principal retirement	5,655,000	5,655,000	6,040,000	(385,000)
Interest and fiscal charges	2,355,234	2,355,234	1,920,198	435,036
Total expenditures	8,010,234	8,010,234	7,960,198	50,036
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>(3,770,079)</b>	<b>(3,770,079)</b>	<b>(3,711,403)</b>	<b>58,676</b>
<b>Other financing sources (uses)</b>				
Transfers in	3,896,375	3,896,375	3,896,375	-
Total other financing sources (uses)	3,896,375	3,896,375	3,896,375	-
<b>Net change in fund balances</b>	<b>\$ 126,296</b>	<b>\$ 126,296</b>	<b>184,972</b>	<b>\$ 58,676</b>
Fund balance - beginning			(9,732)	
Adjustment: Budget to GAAP basis (Note 1-D)			(1,900)	
Fund balance (deficit) - ending			<b>\$ 173,340</b>	

# 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, 2015

<b>Special Source Revenue Bonds</b>				
	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual (Budget Basis)</b>	<b>Variance With Final Positive (Negative)</b>
<b>Revenues</b>				
Intergovernmental	\$ 77,984	\$ 77,984	\$ 98,930	\$ 20,946
Interest and investment income	-	-	1,660	1,660
Total revenues	<u>77,984</u>	<u>77,984</u>	<u>100,590</u>	<u>22,606</u>
<b>Expenditures</b>				
Current:				
Principal retirement	1,855,000	1,855,000	2,215,000	(360,000)
Interest and fiscal charges	438,785	438,785	577,853	(139,068)
Total expenditures	<u>2,293,785</u>	<u>2,293,785</u>	<u>2,792,853</u>	<u>(499,068)</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>(2,215,801)</u>	<u>(2,215,801)</u>	<u>(2,692,263)</u>	<u>(476,462)</u>
<b>Other financing sources (uses)</b>				
Transfers in	2,293,785	2,293,785	2,784,853	491,068
Total other financing sources (uses)	<u>2,293,785</u>	<u>2,293,785</u>	<u>2,784,853</u>	<u>491,068</u>
<b>Net change in fund balances</b>	<u>\$ 77,984</u>	<u>\$ 77,984</u>	<u>92,590</u>	<u>\$ 14,606</u>
Fund balance (deficit) - beginning			374,364	
Adjustment: Budget to GAAP basis (Note 1-D)			(900)	
Fund balance (deficit) - ending			<u>\$ 466,054</u>	

# 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, 2015

	Capital Leases			Variance With Final Positive (Negative)
	Original Budget	Final Budget	Actual (Budget Basis)	
<b>Revenues</b>				
Interest and investment income	\$ 50	\$ 50	\$ 1,960	\$ 1,910
Total revenues	50	50	1,960	1,910
<b>Expenditures</b>				
Current:				
Principal retirement	1,833,261	1,833,261	1,825,254	8,007
Interest and fiscal charges	110,306	110,306	110,006	300
Total expenditures	1,943,567	1,943,567	1,935,260	8,307
<b>Excess (deficiency) of revenues over (under) expenditures</b>	(1,943,517)	(1,943,517)	(1,933,300)	10,217
<b>Other financing sources (uses)</b>				
Transfers in	1,483,841	1,483,841	1,943,516	459,675
Total other financing sources (uses)	1,483,841	1,483,841	1,943,516	459,675
<b>Net change in fund balances</b>	\$ (459,676)	\$ (459,676)	10,216	\$ 469,892
Fund balance - beginning			150,989	
Adjustment: Budget to GAAP basis (Note 1-D)			-	
Fund balance - ending			\$ 161,205	

# 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, 2015

				Victim's Bill of Rights			Variance With Final Positive (Negative)
				Original Budget	Final Budget	Actual (Budget Basis)	
				<u>        </u>	<u>        </u>	<u>        </u>	<u>        </u>
<b>Revenues</b>							
	Intergovernmental			\$ 675,000	\$ 675,000	\$ 634,415	\$ (40,585)
	Total revenues			<u>675,000</u>	<u>675,000</u>	<u>634,415</u>	<u>(40,585)</u>
<b>Expenditures</b>							
	Current:						
	Judicial services			655,390	655,390	652,119	3,271
	Total expenditures			<u>655,390</u>	<u>655,390</u>	<u>652,119</u>	<u>3,271</u>
	<b>Excess (deficiency) of revenues over (under) expenditures</b>			<u>19,610</u>	<u>19,610</u>	<u>(17,704)</u>	<u>(37,314)</u>
	<b>Net change in fund balances</b>			<u>\$ 19,610</u>	<u>\$ 19,610</u>	<u>(17,704)</u>	<u>\$ (37,314)</u>
	Fund balance - beginning					236,657	
	Adjustment: Budget to GAAP basis (Note 1-D)					-	
	Fund balance - ending					<u>\$ 218,953</u>	

# 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, 2015

E-911

	Original Budget	Final Budget	Actual (Budget Basis)	Variance With Final Positive (Negative)
<b>Revenues</b>				
Intergovernmental	\$ 720,000	\$ 720,000	\$ 1,738,813	\$ 1,018,813
Interest and investment income	-	-	24,417	24,417
Fees	1,630,000	1,630,000	1,503,716	(126,284)
Total revenues	2,350,000	2,350,000	3,266,946	916,946
<b>Expenditures</b>				
Current:				
Law enforcement	2,140,136	2,155,377	2,148,651	6,726
Capital outlay	200,000	1,539,759	1,361,666	178,093
Total expenditures	2,340,136	3,695,136	3,510,317	184,819
<b>Excess (deficiency) of revenues over (under) expenditures</b>	9,864	(1,345,136)	(243,371)	1,101,765
Transfers in	-	-	285,600	285,600
Total Other Financing Sources (Uses)	-	-	285,600	285,600
<b>Net change in fund balances</b>	\$ 9,864	\$ (1,345,136)	42,229	\$ 1,387,365
Fund balance - beginning			4,045,416	
Adjustment: Budget to GAAP basis (Note 1-D)			154,901	
Fund balance - ending			\$ 4,242,546	

# 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, 2015

	Accommodations Tax			Variance With Final Positive (Negative)
	Original Budget	Final Budget	Actual (Budget Basis)	
<b>Revenues</b>				
Intergovernmental	\$ 740,185	\$ 740,185	\$ 964,569	\$ 224,384
Total revenues	740,185	740,185	964,569	224,384
<b>Expenditures</b>				
Current:				
Boards, commission & others	740,185	740,185	894,767	(154,582)
Total expenditures	740,185	740,185	894,767	(154,582)
<b>Excess (deficiency) of revenues over (under) expenditures</b>	-	-	69,802	69,802
<b>Net change in fund balances</b>	\$ -	\$ -	69,802	\$ 69,802
Fund balance - beginning			502,609	
Adjustment: Budget to GAAP basis (Note 1-D)			-	
Fund balance - ending			\$ 572,411	

# 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, 2015

	Vehicle Service Center	Workers' Compensation Fund	Health and Dental Fund	Total
<b>Assets</b>				
Current assets				
Cash and cash equivalents	\$ 865,728	\$ 2,886,344	\$ 8,338,989	\$ 12,091,061
Other receivables	110,160	3,248	11,389	124,797
Due from other governmental units	46,961	-	-	46,961
Inventory	391,563	-	-	391,563
Total current assets	<u>1,414,412</u>	<u>2,889,592</u>	<u>8,350,378</u>	<u>12,654,382</u>
Noncurrent assets				
Capital assets, net of accumulated depreciation	216,353	-	-	216,353
Total noncurrent assets	<u>216,353</u>	<u>-</u>	<u>-</u>	<u>216,353</u>
Total assets	<u>1,630,765</u>	<u>2,889,592</u>	<u>8,350,378</u>	<u>12,870,735</u>
<b>Liabilities</b>				
Current liabilities				
Accounts payable	464,717	-	16,323	481,040
Accrued liabilities	23,818	-	-	23,818
IBNR payable - current	-	1,495,000	2,156,000	3,651,000
Compensated absences payable - current	7,416	-	-	7,416
Total current liabilities	<u>495,951</u>	<u>1,495,000</u>	<u>2,172,323</u>	<u>4,163,274</u>
Noncurrent liabilities				
Compensated absences payable - long-term	74,979	-	-	74,979
IBNR payable - long-term	-	805,000	44,000	849,000
Net OPEB obligation	-	-	2,776,149	2,776,149
Total noncurrent liabilities	<u>74,979</u>	<u>805,000</u>	<u>2,820,149</u>	<u>3,700,128</u>
Total liabilities	<u>570,930</u>	<u>2,300,000</u>	<u>4,992,472</u>	<u>7,863,402</u>
<b>Net position</b>				
Net investment in capital assets	216,353	-	-	216,353
Unrestricted	843,482	589,592	3,357,906	4,790,980
<b>Total net position</b>	<u>\$ 1,059,835</u>	<u>\$ 589,592</u>	<u>\$ 3,357,906</u>	<u>\$ 5,007,333</u>

# Greenville County, South Carolina

## Combining Statement of Revenues, Expenses, and Changes in Net Position Internal Service Funds Year Ended June 30, 2015

	Vehicle Service Center	Workers' Compensation Fund	Health and Dental Fund	Total
<b>Operating revenues</b>				
Intergovernmental	\$ 46,961	\$ -	\$ -	\$ 46,961
Charges for services	7,403,437	-	-	7,403,437
Premiums	-	2,428,633	26,438,760	28,867,393
Total operating revenues	<u>7,450,398</u>	<u>2,428,633</u>	<u>26,438,760</u>	<u>36,317,791</u>
<b>Operating expenses</b>				
Cost of materials used	5,708,750	-	-	5,708,750
Personnel services	1,247,283	-	-	1,247,283
Copy expense	37	-	-	37
Printing and binding	2,142	-	-	2,142
Advertising	198	-	-	198
Membership, dues	574	-	-	574
Gas, oil, tires	19,372	-	-	19,372
Tools	12,894	-	-	12,894
Operational support	13,027	-	-	13,027
Fire protection	975	-	-	975
Indirect cost	10,500	-	-	10,500
Depreciation	24,929	-	-	24,929
Training, travel and conference	7,141	-	-	7,141
Office supplies and postage	858	-	-	858
Utilities	65,519	-	-	65,519
Equipment maintenance	6,854	-	-	6,854
Insurance	7,000	-	-	7,000
Other maintenance	86,558	-	-	86,558
Technical and professional services	219	-	-	219
Uniforms	7,051	-	-	7,051
Contractual agreements	8,882	-	-	8,882
Administrative expenses	-	17,679	2,845,156	2,862,835
Claims	-	1,506,800	27,380,462	28,887,262
Reinsurance	-	45,305	317,210	362,515
Second injury assessment	-	94,687	-	94,687
Total operating expenses	<u>7,230,763</u>	<u>1,664,471</u>	<u>30,542,828</u>	<u>39,438,062</u>
<b>Operating income (loss)</b>	<u>219,635</u>	<u>764,162</u>	<u>(4,104,068)</u>	<u>(3,120,271)</u>
<b>Nonoperating revenues (expenses)</b>				
Interest and investment income (expense)	1,648	16,037	57,721	75,406
Total nonoperating revenues (expenses)	<u>1,648</u>	<u>16,037</u>	<u>57,721</u>	<u>75,406</u>
Income (Loss) before Operating Transfers	<u>221,283</u>	<u>780,199</u>	<u>(4,046,347)</u>	<u>(3,044,865)</u>
Transfers out	-	(900,000)	-	(900,000)
<b>Change in net position</b>	221,283	(119,801)	(4,046,347)	(3,944,865)
<b>Total net position - beginning</b>	838,552	709,393	7,404,253	8,952,198
<b>Total net position - ending</b>	<u>\$ 1,059,835</u>	<u>\$ 589,592</u>	<u>\$ 3,357,906</u>	<u>\$ 5,007,333</u>

# Greenville County, South Carolina

## Combining Statement of Cash Flows Internal Service Funds Year Ended June 30, 2015

	Vehicle Service Center	Workers' Compensation Fund	Health and Dental Fund	Total
<b>Operating activities</b>				
Cash received from customers	\$ 7,366,577	\$ 2,431,097	\$ 26,658,373	\$ 36,456,047
Cash paid to suppliers	(5,568,464)	(157,671)	(3,258,589)	(8,984,724)
Cash paid to employees	(1,266,229)	-	-	(1,266,229)
Cash paid for claims	-	(1,206,800)	(27,280,462)	(28,487,262)
<b>Net cash provided by (used in) operating activities</b>	<u>531,884</u>	<u>1,066,626</u>	<u>(3,880,678)</u>	<u>(2,282,168)</u>
<b>Noncapital financing activities</b>				
Transfers out	-	(900,000)	-	(900,000)
<b>Net cash provided by (used in) noncapital financing activities</b>	<u>-</u>	<u>(900,000)</u>	<u>-</u>	<u>(900,000)</u>
<b>Investing activities</b>				
Interest	1,648	16,037	57,721	75,406
<b>Net cash provided by investing activities</b>	<u>1,648</u>	<u>16,037</u>	<u>57,721</u>	<u>75,406</u>
<b>Net increase (decrease) in cash and cash equivalents</b>	<u>533,532</u>	<u>182,663</u>	<u>(3,822,957)</u>	<u>(3,106,762)</u>
<b>Cash and cash equivalents</b>				
Beginning of year	332,196	2,703,681	12,161,946	15,197,823
<b>End of Year</b>	<u>\$ 865,728</u>	<u>\$ 2,886,344</u>	<u>\$ 8,338,989</u>	<u>\$ 12,091,061</u>
<b>Reconciliation of operating income (loss) to net cash provided by (used in) operating activities</b>				
Operating income (loss)	\$ 219,635	\$ 764,162	\$ (4,104,068)	\$ (3,120,271)
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	(90,816)	2,464	13,799	(74,553)
(Increase) decrease in due from other governmental units	6,995	-	-	6,995
(Increase) decrease in inventory	128,461	-	-	128,461
Increase (decrease) in accounts payable	259,829	-	(96,223)	163,606
Increase (decrease) in accrued liabilities	1,797	-	-	1,797
Increase (decrease) in other liabilities	-	195,000	98,000	293,000
Increase (decrease) in compensated absences	(18,946)	-	-	(18,946)
Increase (decrease) in IBNR payable - long-term	-	105,000	2,000	107,000
Increase (decrease) in Net OPEB obligation	-	-	205,814	205,814
Total adjustments	<u>312,249</u>	<u>302,464</u>	<u>223,390</u>	<u>838,103</u>
<b>Net cash provided by (used in) operating activities</b>	<u>\$ 531,884</u>	<u>\$ 1,066,626</u>	<u>\$ (3,880,678)</u>	<u>\$ (2,282,168)</u>

# Greenville County, South Carolina

## Combining Statement of Changes in Fiduciary Assets and Liabilities Fiduciary Funds Year Ended June 30, 2015

	<u>July 01, 2014</u>	<u>Additions</u>	<u>Deductions</u>	<u>June 30, 2015</u>
<b><u>Property Tax Fund</u></b>				
<b>Assets</b>				
Cash and equivalents	\$ 4,429,975	\$ 715,652,549	\$ 714,019,036	\$ 6,063,488
Taxes receivable	41,100,753	-	7,699,143	33,401,610
Total assets	<u>\$ 45,530,728</u>	<u>\$ 715,652,549</u>	<u>\$ 721,718,179</u>	<u>\$ 39,465,098</u>
<b>Liabilities</b>				
Due to other taxing units	\$ 45,530,728	\$ 715,652,549	\$ 721,718,179	\$ 39,465,098
Total liabilities	<u>\$ 45,530,728</u>	<u>\$ 715,652,549</u>	<u>\$ 721,718,179</u>	<u>\$ 39,465,098</u>
<b><u>Special District Debt Service Fund</u></b>				
<b>Assets</b>				
Other receivables	\$ 9,516	\$ -	\$ -	\$ 9,516
Total assets	<u>\$ 9,516</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 9,516</u>
<b>Liabilities</b>				
Matured interest payable	\$ 9,516	\$ -	\$ -	\$ 9,516
Total liabilities	<u>\$ 9,516</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 9,516</u>
<b><u>Family Court Fund</u></b>				
<b>Assets</b>				
Cash and equivalents	\$ 55,880	\$ 37,974,941	\$ 37,992,267	\$ 38,554
Total assets	<u>\$ 55,880</u>	<u>\$ 37,974,941</u>	<u>\$ 37,992,267</u>	<u>\$ 38,554</u>
<b>Liabilities</b>				
Due to others	\$ 55,880	\$ 37,974,941	\$ 37,992,267	\$ 38,554
Total liabilities	<u>\$ 55,880</u>	<u>\$ 37,974,941</u>	<u>\$ 37,992,267</u>	<u>\$ 38,554</u>
<b><u>Master in Equity Fund</u></b>				
<b>Assets</b>				
Cash and equivalents	\$ 1,073,913	\$ 33,593,696	\$ 32,546,531	\$ 2,121,078
Total assets	<u>\$ 1,073,913</u>	<u>\$ 33,593,696</u>	<u>\$ 32,546,531</u>	<u>\$ 2,121,078</u>
<b>Liabilities</b>				
Due to others	\$ 1,073,913	\$ 33,593,696	\$ 32,546,531	\$ 2,121,078
Total liabilities	<u>\$ 1,073,913</u>	<u>\$ 33,593,696</u>	<u>\$ 32,546,531</u>	<u>\$ 2,121,078</u>

# Greenville County, South Carolina

## Combining Statement of Changes in Fiduciary Assets and Liabilities Fiduciary Funds Year Ended June 30, 2015

	<u>July 01, 2014</u>	<u>Additions</u>	<u>Deductions</u>	<u>June 30, 2015</u>
<b><u>Clerk of Court Fund</u></b>				
<b>Assets</b>				
Cash and equivalents	\$ 1,587,113	\$ 21,593,260	\$ 4,277,566	\$ 18,902,807
Total assets	<u>\$ 1,587,113</u>	<u>\$ 21,593,260</u>	<u>\$ 4,277,566</u>	<u>\$ 18,902,807</u>
<b>Liabilities</b>				
Due to others	\$ 1,587,113	\$ 21,593,260	\$ 4,277,566	\$ 18,902,807
Total liabilities	<u>\$ 1,587,113</u>	<u>\$ 21,593,260</u>	<u>\$ 4,277,566</u>	<u>\$ 18,902,807</u>
<b><u>Pretrial Intervention Fund</u></b>				
<b>Assets</b>				
Cash and equivalents	\$ 163,670	\$ 800,483	\$ 499,836	\$ 464,317
Total assets	<u>\$ 163,670</u>	<u>\$ 800,483</u>	<u>\$ 499,836</u>	<u>\$ 464,317</u>
<b>Liabilities</b>				
Due to others	\$ 163,670	\$ 800,483	\$ 499,836	\$ 464,317
Total liabilities	<u>\$ 163,670</u>	<u>\$ 800,483</u>	<u>\$ 499,836</u>	<u>\$ 464,317</u>
<b><u>Special Districts Fund</u></b>				
<b>Assets</b>				
Cash and equivalents	\$ 46,166,626	\$ 809,163,377	\$ 805,869,564	\$ 49,460,439
Total assets	<u>\$ 46,166,626</u>	<u>\$ 809,163,377</u>	<u>\$ 805,869,564</u>	<u>\$ 49,460,439</u>
<b>Liabilities</b>				
Due to other taxing units	\$ 46,166,626	\$ 809,163,377	\$ 805,869,564	\$ 49,460,439
Total Liabilities	<u>\$ 46,166,626</u>	<u>\$ 809,163,377</u>	<u>\$ 805,869,564</u>	<u>\$ 49,460,439</u>
<b><u>Total All Agency Funds</u></b>				
<b>Assets</b>				
Cash and equivalents	\$ 53,477,177	\$ 1,618,778,306	\$ 1,595,204,800	\$ 77,050,683
Taxes receivable	41,100,753	-	7,699,143	33,401,610
Other receivable	9,516	-	-	9,516
Total assets	<u>\$ 94,587,446</u>	<u>\$ 1,618,778,306</u>	<u>\$ 1,602,903,943</u>	<u>\$ 110,461,809</u>
<b>Liabilities</b>				
Due to other taxing units	\$ 91,697,354	\$ 1,524,815,926	\$ 1,527,587,743	\$ 88,925,537
Due to others	2,880,576	93,962,380	75,316,200	21,526,756
Matured interest payable	9,516	-	-	9,516
Total liabilities	<u>\$ 94,587,446</u>	<u>\$ 1,618,778,306</u>	<u>\$ 1,602,903,943</u>	<u>\$ 110,461,809</u>