

Greenville County, South Carolina

SUPPLEMENTARY INFORMATION Required Supplementary Information Other Postemployment Benefits - Defined Benefit Health Care Plan Schedule of Funding Progress and Employer Contributions Year Ended June 30, 2016

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, 2011	July 1, 2010	-	13,871,810	13,871,810	-	83,590,384
June 30, 2012	July 1, 2010	-	13,871,810	13,871,810	-	86,582,472
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
June 30, 2016	July 1, 2014	-	7,150,140	7,150,140	-	102,319,466

Schedule of Employer Contributions

Fiscal Year Ended	Annual Required Contribution (ARC)	Actual Contributions	Percent Funded
June 30, 2011	1,069,456	779,633	73 %
June 30, 2012	1,106,887	838,383	76 %
June 30, 2013	912,958	639,094	70 %
June 30, 2014	944,912	640,734	68 %
June 30, 2015	665,388	476,135	72 %
June 30, 2016	695,330	460,968	66 %

Greenville County, South Carolina

Required Supplementary Information
Schedule of the County's Proportionate Share of the Net Pension Liability
Employee Pension Plan
Year Ended June 30, 2016
 (amounts are expressed in thousands)

Fiscal Year	Proportion of the net pension liability (asset)	Proportionate share of net pension liability (asset)	Covered payroll during the measurement period	Proportionate share of net pension liability (asset) as percentage of covered payroll	Plan fiduciary net position as percentage of total pension liability
SCRS					
2015	0.65522 %	\$ 112,806	\$ 59,430	189.81 %	59.92 %
2016	0.65645 %	124,498	61,528	202.34 %	56.99 %
PORS					
2015	3.00146 %	57,461	36,156	158.93 %	67.55 %
2016	3.05000 %	\$ 66,478	\$ 37,785	175.94 %	64.57 %

Greenville County, South Carolina

Required Supplementary Information Schedule of County Contributions to Employee Pension Plan Year Ended June 30, 2016 (amounts expressed in thousands)

	2016	2015
SCRS		
Contractually required contribution	\$ 7,026	\$ 6,709
Contributions in relation to the contractually required contribution	7,026	6,709
Contribution deficiency (excess)	\$ -	\$ -
Covered payroll	\$ 63,528	\$ 61,528
Contributions as a percentage of covered payroll	0.11 %	0.11 %
 PORS		
Contractually required contribution	\$ 5,330	\$ 5,067
Contributions in relation to the contractually required contribution	5,330	5,067
Contribution deficiency (excess)	\$ -	\$ -
Covered payroll	\$ 38,792	\$ 37,786
Contributions as a percentage of covered payroll	0.14 %	0.13 %

Greenville County, South Carolina

Schedule of Revenues and Expenditures Budget and Actual (Budget Basis) General Fund Year Ended June 30, 2016

	Original Budget	Final Budget	Actual (Budget Basis)	Positive (Negative) Variance
Property taxes				
Current and delinquent	\$ 85,988,715	\$ 85,988,715	\$ 84,995,283	\$ (993,432)
County offices				
Clerk of court	2,162,976	2,162,976	1,788,482	(374,494)
Register of deeds	4,608,560	4,608,560	5,374,076	765,516
Probate court	1,028,526	1,028,526	999,595	(28,931)
Master in equity	1,376,817	1,376,817	831,725	(545,092)
Detention center	157,400	157,400	144,733	(12,667)
Sheriff	165,957	165,957	157,892	(8,065)
Animal care services	1,547,511	1,547,511	1,255,571	(291,940)
Magistrates	3,012,505	3,012,505	2,580,660	(431,845)
Information systems	96,474	96,474	91,508	(4,966)
General services	178,000	178,000	68,772	(109,228)
Building standards	2,311,000	2,311,000	2,772,115	461,115
Emergency medical services	13,306,000	13,306,000	13,311,680	5,680
Law enforcement support	434,040	434,040	527,038	92,998
Engineering, Roads/Bridges	42,859	42,859	80,094	37,235
Tax services	12,828	12,828	14,652	1,824
Planning and code enforcement	49,687	49,687	57,882	8,195
	<u>30,491,140</u>	<u>30,491,140</u>	<u>30,056,475</u>	<u>(434,665)</u>
Intergovernmental revenues				
State of South Carolina:				
State allocations	18,646,746	18,646,746	18,094,642	(552,104)
Veterans affairs	11,000	11,000	11,025	25
Accommodations tax	62,000	62,000	76,472	14,472
Multi-county park	1,430,154	1,430,154	1,392,372	(37,782)
Merchants inventory tax	523,743	523,743	523,743	-
Other	40,000	40,000	24,453	(15,547)
	<u>20,713,643</u>	<u>20,713,643</u>	<u>20,122,707</u>	<u>(590,936)</u>
Other revenues				
Interest and investment income	475,000	475,000	695,760	220,760
Rents	231,880	231,880	328,639	96,759
Indirect costs	250,000	250,000	237,363	(12,637)
Sale of property and equipment	1,295,625	1,295,625	1,434,583	138,958
Franchise fees	3,800,000	3,800,000	3,996,565	196,565
Other	950,000	950,000	1,015,354	65,354
	<u>7,002,505</u>	<u>7,002,505</u>	<u>7,708,264</u>	<u>705,759</u>
Total revenues	<u>144,196,003</u>	<u>144,196,003</u>	<u>142,882,729</u>	<u>(1,313,274)</u>

Greenville County, South Carolina

Schedule of Revenues and Expenditures Budget and Actual (Budget Basis) General Fund Year Ended June 30, 2016

	Original Budget	Final Budget	Actual (Budget Basis)	Positive (Negative) Variance
Current expenditures				
Administrative				
County administrator				
Salaries	712,580	697,005	686,255	10,750
Operations	25,435	25,508	24,466	1,042
	<u>738,015</u>	<u>722,513</u>	<u>710,721</u>	<u>11,792</u>
County attorney				
Salaries	768,477	811,398	811,346	52
Operations	49,678	38,748	38,746	2
Contractual agreements	18,500	2,011	2,010	1
	<u>836,655</u>	<u>852,157</u>	<u>852,102</u>	<u>55</u>
County council				
Salaries	756,502	756,502	749,168	7,334
Operations	394,105	394,105	272,254	121,851
Contractual agreements	7,000	7,000	839	6,161
	<u>1,157,607</u>	<u>1,157,607</u>	<u>1,022,261</u>	<u>135,346</u>
Total administrative	<u>2,732,277</u>	<u>2,732,277</u>	<u>2,585,084</u>	<u>147,193</u>
General services				
Procurement Services				
Salaries	472,878	474,415	474,410	5
Operations	16,391	16,391	16,389	2
Contractual agreements	2,033	2,033	2,033	-
	<u>491,302</u>	<u>492,839</u>	<u>492,832</u>	<u>7</u>
Financial operations				
Salaries	1,476,663	1,479,960	1,479,954	6
Operations	35,009	30,175	23,512	6,663
Contractual agreements	595	595	-	595
	<u>1,512,267</u>	<u>1,510,730</u>	<u>1,503,466</u>	<u>7,264</u>
Information systems				
Salaries	3,799,530	3,824,060	3,824,054	6
Operations	1,650,000	1,625,470	1,625,441	29
	<u>5,449,530</u>	<u>5,449,530</u>	<u>5,449,495</u>	<u>35</u>

Greenville County, South Carolina

Schedule of Revenues and Expenditures Budget and Actual (Budget Basis) General Fund Year Ended June 30, 2016

	Original Budget	Final Budget	Actual (Budget Basis)	Positive (Negative) Variance
Tax services				
Salaries	3,322,162	2,766,807	2,766,792	15
Operations	562,493	641,993	555,352	86,641
Contractual agreements	29,616	29,616	10,537	19,079
	<u>3,914,271</u>	<u>3,438,416</u>	<u>3,332,681</u>	<u>105,735</u>
Geographical information systems				
Salaries	545,217	547,364	547,364	-
Operations	29,475	29,475	25,216	4,259
Contractual agreements	56,635	54,488	53,817	671
	<u>631,327</u>	<u>631,327</u>	<u>626,397</u>	<u>4,930</u>
Human resources				
Salaries	891,496	894,441	894,435	6
Operations	39,895	36,481	34,247	2,234
Contractual agreements	6,000	6,000	6,000	-
	<u>937,391</u>	<u>936,922</u>	<u>934,682</u>	<u>2,240</u>
Registration and election				
Salaries	825,072	1,148,222	1,148,216	6
Operations	111,557	83,833	83,830	3
Contractual agreements	90,002	89,106	89,105	1
	<u>1,026,631</u>	<u>1,321,161</u>	<u>1,321,151</u>	<u>10</u>
Human relations				
Salaries	145,384	151,645	151,641	4
Operations	6,179	10,977	10,973	4
Contractual agreements	3,321	3,244	3,244	-
	<u>154,884</u>	<u>165,866</u>	<u>165,858</u>	<u>8</u>
Veterans affairs				
Salaries	324,445	330,046	330,045	1
Operations	9,329	4,917	4,911	6
Contractual agreements	2,425	3,092	3,092	-
	<u>336,199</u>	<u>338,055</u>	<u>338,048</u>	<u>7</u>
Total general services	<u>14,453,802</u>	<u>14,284,846</u>	<u>14,164,610</u>	<u>120,236</u>
Community development and planning				
Engineering, Roads/Bridges				
Salaries	4,788,100	4,745,780	4,745,746	34
Operations	1,215,700	1,281,368	1,281,345	23
Contractual agreements	67,810	61,426	61,413	13
Capital outlay	11,850	-	-	-
	<u>6,083,460</u>	<u>6,088,574</u>	<u>6,088,504</u>	<u>70</u>
Property maintenance				
Salaries	1,894,704	1,795,639	1,785,602	10,037
Operations	3,514,066	3,571,223	3,537,896	33,327
Contractual agreements	922,394	865,237	425,971	439,266
	<u>6,331,164</u>	<u>6,232,099</u>	<u>5,749,469</u>	<u>482,630</u>

Greenville County, South Carolina

Schedule of Revenues and Expenditures Budget and Actual (Budget Basis) General Fund Year Ended June 30, 2016

	Original Budget	Final Budget	Actual (Budget Basis)	Positive (Negative) Variance
Planning and code enforcement				
Salaries	3,501,076	3,375,010	3,308,796	66,214
Operations	472,257	471,837	395,728	76,109
Contractual agreements	90,491	90,911	90,892	19
	<u>4,063,824</u>	<u>3,937,758</u>	<u>3,795,416</u>	<u>142,342</u>
Animal care services				
Salaries	2,657,939	2,598,821	2,573,735	25,086
Operations	1,272,757	1,272,757	1,132,772	139,985
Contractual agreements	2,400	2,400	410	1,990
	<u>3,933,096</u>	<u>3,873,978</u>	<u>3,706,917</u>	<u>167,061</u>
Total community and development planning	<u>20,411,544</u>	<u>20,132,409</u>	<u>19,340,306</u>	<u>792,103</u>
Public safety				
Records management services division				
Salaries	2,427,077	2,230,222	2,230,216	6
Operations	33,593	33,183	31,322	1,861
Contractual agreements	16,833	17,243	17,229	14
	<u>2,477,503</u>	<u>2,280,648</u>	<u>2,278,767</u>	<u>1,881</u>
Detention division				
Salaries	18,529,402	19,303,356	19,299,673	3,683
Operations	1,785,893	1,739,060	1,733,769	5,291
Contractual agreements	365,513	177,998	177,987	11
Capital outlay	-	-	438,746	(438,746)
	<u>20,680,808</u>	<u>21,220,414</u>	<u>21,650,175</u>	<u>(429,761)</u>
Forensic division				
Salaries	2,312,312	2,259,606	2,259,601	5
Operations	159,848	162,575	159,872	2,703
Contractual agreements	83,975	78,975	78,912	63
	<u>2,556,135</u>	<u>2,501,156</u>	<u>2,498,385</u>	<u>2,771</u>
Indigent defense				
Salaries	212,249	199,116	199,112	4
Operations	2,347	2,074	2,057	17
	<u>214,596</u>	<u>201,190</u>	<u>201,169</u>	<u>21</u>
Total public safety	<u>25,929,042</u>	<u>26,203,408</u>	<u>26,628,496</u>	<u>(425,088)</u>
Emergency medical services				
Salaries	15,710,284	15,895,403	15,895,399	4
Operations	1,649,530	2,036,909	2,033,790	3,119
Contractual agreements	1,007,709	433,371	433,371	-
Capital outlay	-	42,000	41,437	563
	<u>18,367,523</u>	<u>18,407,683</u>	<u>18,403,997</u>	<u>3,686</u>
Total Emergency medical services	<u>18,367,523</u>	<u>18,407,683</u>	<u>18,403,997</u>	<u>3,686</u>
Elected officials - Judicial				
Circuit solicitor				
Salaries	6,358,630	6,508,859	6,508,853	6
Operations	124,334	127,994	127,990	4
Contractual agreements	141,493	109,242	109,240	2
	<u>6,624,457</u>	<u>6,746,095</u>	<u>6,746,083</u>	<u>12</u>

Greenville County, South Carolina

Schedule of Revenues and Expenditures Budget and Actual (Budget Basis) General Fund Year Ended June 30, 2016

	Original Budget	Final Budget	Actual (Budget Basis)	Positive (Negative) Variance
Clerk of court				
Salaries	3,481,579	3,450,102	3,450,099	3
Operations	207,328	205,761	190,608	15,153
Contractual agreements	22,563	22,063	22,041	22
	<u>3,711,470</u>	<u>3,677,926</u>	<u>3,662,748</u>	<u>15,178</u>
Probate court				
Salaries	1,506,363	1,554,558	1,554,552	6
Operations	54,536	78,583	78,579	4
Contractual agreements	97,000	69,414	69,413	1
	<u>1,657,899</u>	<u>1,702,555</u>	<u>1,702,544</u>	<u>11</u>
Master in equity				
Salaries	584,700	540,044	539,270	774
Operations	8,733	8,733	7,101	1,632
Contractual agreements	2,000	2,000	562	1,438
	<u>595,433</u>	<u>550,777</u>	<u>546,933</u>	<u>3,844</u>
Magistrates				
Salaries	4,609,904	4,689,421	4,689,275	146
Operations	305,944	282,927	282,913	14
Contractual agreements	49,058	26,102	26,094	8
	<u>4,964,906</u>	<u>4,998,450</u>	<u>4,998,282</u>	<u>168</u>
Public defender				
Salaries	189,630	249,630	249,630	-
Operations	118,195	98,195	95,004	3,191
Contractual agreements	440,000	400,000	400,000	-
	<u>747,825</u>	<u>747,825</u>	<u>744,634</u>	<u>3,191</u>
Total elected officials - Judicial	<u>18,301,990</u>	<u>18,423,628</u>	<u>18,401,224</u>	<u>22,404</u>
Elected officials - Fiscal				
Treasurer				
Salaries	434,668	434,668	425,706	8,962
Operations	13,921	13,881	11,732	2,149
Contractual agreements	700	740	734	6
	<u>449,289</u>	<u>449,289</u>	<u>438,172</u>	<u>11,117</u>
Register of deeds				
Salaries	1,062,893	1,062,893	1,042,735	20,158
Operations	91,910	91,910	91,409	501
Contractual agreements	18,250	18,250	18,001	249
	<u>1,173,053</u>	<u>1,173,053</u>	<u>1,152,145</u>	<u>20,908</u>
Auditor				
Salaries	1,199,124	1,199,124	1,180,815	18,309
Operations	26,604	26,604	26,152	452
	<u>1,225,728</u>	<u>1,225,728</u>	<u>1,206,967</u>	<u>18,761</u>

Greenville County, South Carolina

Schedule of Revenues and Expenditures Budget and Actual (Budget Basis) General Fund Year Ended June 30, 2016

	Original Budget	Final Budget	Actual (Budget Basis)	Positive (Negative) Variance
Board of appeals				
Operations	9,000	9,000	773	8,227
	<u>9,000</u>	<u>9,000</u>	<u>773</u>	<u>8,227</u>
Total elected officials - Fiscal	2,857,070	2,857,070	2,798,057	59,013
Elected officials - Law enforcement				
Sheriff				
Salaries	37,389,033	37,010,340	36,812,841	197,499
Operations	3,411,674	3,644,907	3,649,530	(4,623)
Contractual agreements	256,437	256,437	255,282	1,155
	<u>41,057,144</u>	<u>40,911,684</u>	<u>40,717,653</u>	<u>194,031</u>
Coroner				
Salaries	694,538	851,123	851,118	5
Operations	132,875	121,750	121,747	3
	<u>827,413</u>	<u>972,873</u>	<u>972,865</u>	<u>8</u>
County medical examiner				
Operations	353,839	353,839	347,325	6,514
	<u>353,839</u>	<u>353,839</u>	<u>347,325</u>	<u>6,514</u>
Total elected officials - law enforcement	42,238,396	42,238,396	42,037,843	200,553
Boards, commissions and others				
Legislative delegation				
Salaries	57,992	58,333	58,328	5
Operations	4,806	4,465	611	3,854
	<u>62,798</u>	<u>62,798</u>	<u>58,939</u>	<u>3,859</u>
Agencies and social service agencies				
Lump sum appropriations	1,340,829	1,394,530	1,401,553	(7,023)
	<u>1,340,829</u>	<u>1,394,530</u>	<u>1,401,553</u>	<u>(7,023)</u>
Non-departmental				
Salaries	21,600	1,036	1,036	-
Operations	3,152,105	3,367,630	2,440,422	927,208
Contractual agreements	120,000	201,805	201,804	1
	<u>3,293,705</u>	<u>3,570,471</u>	<u>2,643,262</u>	<u>927,209</u>
Employee benefit fund				
Salaries	390,738	56,048	44,120	11,928
Operations	38,000	54,150	54,150	-
	<u>428,738</u>	<u>110,198</u>	<u>98,270</u>	<u>11,928</u>
Total boards, commissions and others	5,126,070	5,137,997	4,202,024	935,973
Total expenditures	150,417,714	150,417,714	148,561,641	1,856,073
Excess (deficiency) of revenues over (under) expenses	(6,221,711)	(6,221,711)	(5,678,912)	542,799
Other financing sources (uses)				
Transfers in	6,277,906	6,277,906	6,277,906	-
Transfers out	(4,244,728)	(4,244,728)	(4,201,607)	43,121
Proceeds of land held for resale	-	-	1,486,060	1,486,060
Fund balance usage	4,188,533	4,188,533	-	(4,188,533)
	<u>6,221,711</u>	<u>6,221,711</u>	<u>3,562,359</u>	<u>(2,659,352)</u>
Excess of revenues and other financing sources over expenditures and other financing uses	\$ -	\$ -	\$ (2,116,553)	\$ (2,116,553)

Greenville County, South Carolina

Combining Balance Sheet Federal and State Grant Fund June 30, 2016

	Sheriff Federal Sharing	Circuit Solicitor Seized Funds	E-911
Assets			
Cash and cash equivalents	\$ 1,909,813	\$ 772,387	\$ 6,727,851
Other	2,466	1,038	7,140
Due from other governmental units	-	-	-
Total assets and deferred outflows	\$ 1,912,279	\$ 773,425	\$ 6,734,991
Liabilities and Fund balances (deficits)			
Liabilities			
Accounts payable	\$ -	\$ -	\$ 45,343
Accrued liabilities	-	-	13,975
Unearned revenue	-	-	-
Other liabilities	-	-	-
Total liabilities and deferred inflows	-	-	59,318
Fund balances (deficits)			
Nonspendable:			
Nonspendable prepaid items	-	-	-
Restricted:			
Court support services	-	773,425	-
Sheriff	1,912,279	-	6,675,673
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:	1,912,279	773,425	6,675,673
Total liabilities, deferred inflows and fund balances (deficits):	\$ 1,912,279	\$ 773,425	\$ 6,734,991

Sheriff's Narcotics Funds	Solicitor Expungement	Solicitor Estreatment	Miscellaneous Other Grants	Total Federal and State Grants
\$ 518,851	\$ 359,854	\$ 233,856	\$ 1,666,897	\$ 12,189,509
598	495	435	1,274,665	1,286,837
-	-	-	2,977,619	2,977,619
<u>\$ 519,449</u>	<u>\$ 360,349</u>	<u>\$ 234,291</u>	<u>\$ 5,919,181</u>	<u>\$ 16,453,965</u>

\$ 2,397	\$ -	\$ 9,075	\$ 323,611	\$ 380,426
-	-	-	208,866	222,841
-	-	-	520,040	520,040
-	-	-	2,234	2,234
<u>2,397</u>	<u>-</u>	<u>9,075</u>	<u>1,054,751</u>	<u>1,125,541</u>

-	-	-	-	-
-	-	-	656,548	1,429,973
517,052	-	-	98,685	9,203,689
-	-	-	31,550	31,550
-	-	-	817,161	817,161
-	-	-	62,738	62,738
-	360,349	225,216	418,374	1,003,939
-	-	-	524,786	524,786
-	-	-	10,958	10,958
-	-	-	1,070	1,070
-	-	-	9,266	9,266
-	-	-	233,469	233,469
-	-	-	209,019	209,019
-	-	-	584,978	584,978
-	-	-	1,205,828	1,205,828
<u>517,052</u>	<u>360,349</u>	<u>225,216</u>	<u>4,864,430</u>	<u>15,328,424</u>
<u>\$ 519,449</u>	<u>\$ 360,349</u>	<u>\$ 234,291</u>	<u>\$ 5,919,181</u>	<u>\$ 16,453,965</u>

Greenville County, South Carolina

Combining Schedule of Revenues, Expenditures and Changes in Fund Balances Federal and State Grant Fund Year Ended June 30, 2016

	Sheriff Federal Sharing	Circuit Solicitor Seized Funds	E-911
Revenues			
Intergovernmental	\$ 957,324	\$ -	\$ 1,707,016
Fees	-	-	2,761,240
Interest and investment income	17,461	7,386	58,028
Other revenue	-	747,405	-
Total revenues	974,785	754,791	4,526,284
Expenditures			
Current:			
Emergency medical services	-	-	-
Community development and planning	-	-	-
Public safety	-	-	-
Judicial services	-	213,690	-
Law enforcement services	106,275	-	1,994,111
Parks, recreation & tourism	-	-	-
Boards, commission & others	-	-	-
Capital outlay	45,324	-	99,046
Total expenditures	151,599	213,690	2,093,157
Excess (deficiency) of revenues over (under) expenditures	823,186	541,101	2,433,127
Other financing sources (uses)			
Transfers in	-	-	-
Total Other financing sources (uses)	-	-	-
Net change in fund balances	823,186	541,101	2,433,127
Fund balance - beginning	1,089,093	232,324	4,242,546
Fund balance - ending	\$ 1,912,279	\$ 773,425	\$ 6,675,673

Sheriff's Narcotics Funds	Solicitor Expungement	Solicitor Estreatment	Miscellaneous Other Grants	Total Federal and State Grants
\$ -	\$ -	\$ -	\$ 11,851,778	\$ 14,516,118
-	-	-	-	2,761,240
4,319	3,611	3,134	-	93,939
530,142	170,033	86,199	2,549,285	4,083,064
<u>534,461</u>	<u>173,644</u>	<u>89,333</u>	<u>14,401,063</u>	<u>21,454,361</u>
-	-	-	94,144	94,144
-	-	-	1,431,102	1,431,102
-	-	-	29,907	29,907
-	24,166	168,410	5,560,382	5,966,648
179,527	-	-	1,852,803	4,132,716
-	-	-	54,536	54,536
-	-	-	4,545,770	4,545,770
25,433	-	-	474,678	644,481
<u>204,960</u>	<u>24,166</u>	<u>168,410</u>	<u>14,043,322</u>	<u>16,899,304</u>
<u>329,501</u>	<u>149,478</u>	<u>(79,077)</u>	<u>357,741</u>	<u>4,555,057</u>
-	-	-	156,879	156,879
-	-	-	156,879	156,879
329,501	149,478	(79,077)	514,620	4,711,936
187,551	210,871	304,293	4,349,810	10,616,488
<u>\$ 517,052</u>	<u>\$ 360,349</u>	<u>\$ 225,216</u>	<u>\$ 4,864,430</u>	<u>\$ 15,328,424</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, 2016

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Project Funds	Total Nonmajor Governmental Funds
Assets				
Cash and cash equivalents	\$ 15,918,025	\$ 845,827	\$ 3,903,749	\$ 20,667,601
Taxes receivable	977,773	365,569	-	1,343,342
Other receivables	21,576	2,339	6,978	30,893
Prepaid items	-	458,705	-	458,705
Investments	-	3,305,118	-	3,305,118
Total assets	<u>\$ 16,917,374</u>	<u>\$ 4,977,558</u>	<u>\$ 3,910,727</u>	<u>\$ 25,805,659</u>
Liabilities, deferred inflows of resources and fund balances				
Liabilities:				
Accounts payable	\$ 1,040,046	\$ 550	\$ 507,167	\$ 1,547,763
Accrued liabilities	85,461	-	-	85,461
Due to other funds	-	1,445,350	-	1,445,350
Total liabilities	<u>\$ 1,125,507</u>	<u>\$ 1,445,900</u>	<u>\$ 507,167</u>	<u>\$ 3,078,574</u>
Deferred Inflows of Resources				
Deferred inflows-property taxes	272,000	276,000	-	548,000
Total liabilities and deferred inflows of resources	<u>1,397,507</u>	<u>1,721,900</u>	<u>507,167</u>	<u>3,626,574</u>
Fund balances (deficits)				
Nonspendable				
Nonspendable prepaid items	-	307,369	-	307,369
Restricted				
General services capital projects	-	-	339,317	339,317
Infrastructure	12,499,119	-	-	12,499,119
Public safety	292,390	-	-	292,390
Parks, Recreation & Tourism capital projects	-	-	2,836,504	2,836,504
Debt service	-	2,948,289	-	2,948,289
Recreation & tourism	2,728,358	-	-	2,728,358
Committed				
Capital projects - other miscellaneous	-	-	413,852	413,852
Unassigned (Deficit)				
	-	-	(186,113)	(186,113)
Total fund balances	<u>15,519,867</u>	<u>3,255,658</u>	<u>3,403,560</u>	<u>22,179,085</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 16,917,374</u>	<u>\$ 4,977,558</u>	<u>\$ 3,910,727</u>	<u>\$ 25,805,659</u>

Greenville County, South Carolina

Combining Statement of Revenues, Expenditures and Changes in Fund Balances Nonmajor Governmental Funds Year Ended June 30, 2016

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Project Funds	Total Nonmajor Governmental Funds
Revenues				
Property taxes	\$ 13,443,088	\$ 4,633,448	\$ -	\$ 18,076,536
Intergovernmental	163,291	7,959,215	1,000,000	9,122,506
Hospitality tax	8,208,598	-	-	8,208,598
Fees	6,585,284	-	-	6,585,284
Interest and investment income	159,671	15,643	50,418	225,732
Other revenue	-	-	570,437	570,437
Total revenues	<u>28,559,932</u>	<u>12,608,306</u>	<u>1,620,855</u>	<u>42,789,093</u>
Expenditures				
Current:				
General services	-	-	1,110,468	1,110,468
Community development and planning	2,812,568	-	227,140	3,039,708
Public safety	5,077,604	-	-	5,077,604
Boards, commission & others	900,000	-	-	900,000
Parks, recreation & tourism	-	-	139,393	139,393
Capital outlay	2,548,476	-	9,735,241	12,283,717
Principal retirement	-	17,051,621	-	17,051,621
Interest and fiscal charges	-	5,018,879	-	5,018,879
Total expenditures	<u>11,338,648</u>	<u>22,070,500</u>	<u>11,212,242</u>	<u>44,621,390</u>
Excess (deficiency) of revenues over (under) expenditures	<u>17,221,284</u>	<u>(9,462,194)</u>	<u>(9,591,387)</u>	<u>(1,832,297)</u>
Other financing sources (uses)				
Capital lease issuance	-	-	3,974,500	3,974,500
Bond issuance	-	3,113,000	-	3,113,000
Refunding bond issuance	-	14,501,118	-	14,501,118
Payment to refunded bond escrow agent	-	(15,072,822)	-	(15,072,822)
Transfers in	4,000,000	9,294,585	5,590,932	18,885,517
Transfers out	(17,552,876)	(1,626,339)	-	(19,179,215)
Bond discount	-	(47,235)	-	(47,235)
Bond premium	-	735,355	-	735,355
Total other financing sources (uses)	<u>(13,552,876)</u>	<u>10,897,662</u>	<u>9,565,432</u>	<u>6,910,218</u>
Net change in fund balances	3,668,408	1,435,468	(25,955)	5,077,921
Fund balance - beginning	<u>11,851,459</u>	<u>1,820,190</u>	<u>3,429,515</u>	<u>17,101,164</u>
Fund balance - ending	<u>\$ 15,519,867</u>	<u>\$ 3,255,658</u>	<u>\$ 3,403,560</u>	<u>\$ 22,179,085</u>

Greenville County, South Carolina

Combining Balance Sheet Nonmajor Special Revenue Funds June 30, 2016

	Infrastructure Bank	Charity Hospitalization	Hospitality Tax	Road Maintenance Program	Total Nonmajor Special Revenue Funds
Assets					
Cash and cash equivalents	\$ 6,879,441	\$ 369,684	\$ 2,724,613	\$ 5,944,287	\$ 15,918,025
Receivables:					
Taxes receivable	-	364,459	-	613,314	977,773
Other receivables	9,829	840	3,745	7,162	21,576
Total assets	<u>\$ 6,889,270</u>	<u>\$ 734,983</u>	<u>\$ 2,728,358</u>	<u>\$ 6,564,763</u>	<u>\$ 16,917,374</u>
Liabilities, deferred inflows of resources and fund balances					
Liabilities:					
Accounts payable	\$ 170,245	\$ 106,978	\$ -	\$ 762,823	\$ 1,040,046
Accrued liabilities	21,846	63,615	-	-	85,461
Total liabilities	<u>192,091</u>	<u>170,593</u>	<u>-</u>	<u>762,823</u>	<u>1,125,507</u>
Deferred inflows of resources					
Deferred inflows-property taxes	-	272,000	-	-	272,000
Total liabilities and deferred inflows of resources	<u>192,091</u>	<u>442,593</u>	<u>-</u>	<u>762,823</u>	<u>1,397,507</u>
Fund balances (deficits)					
Restricted	6,697,179	292,390	2,728,358	5,801,940	15,519,867
Total fund balances	<u>6,697,179</u>	<u>292,390</u>	<u>2,728,358</u>	<u>5,801,940</u>	<u>15,519,867</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 6,889,270</u>	<u>\$ 734,983</u>	<u>\$ 2,728,358</u>	<u>\$ 6,564,763</u>	<u>\$ 16,917,374</u>

Greenville County, South Carolina

Combining Statement of Revenues, Expenditures and Changes in Fund Balances Nonmajor Special Revenue Funds Year Ended June 30, 2016

	Infrastructure Bank	Charity Hospitalization	Hospitality Tax	Road Maintenance Program	Total Nonmajor Special Revenue Funds
Revenues					
Property taxes	\$ 8,404,206	\$ 5,038,882	\$ -	\$ -	\$ 13,443,088
Fees	-	28,740	-	6,556,544	6,585,284
Intergovernmental	-	163,291	-	-	163,291
Hospitality tax	-	-	8,208,598	-	8,208,598
Interest and investment income	70,693	4,546	31,748	52,684	159,671
Total revenues	<u>8,474,899</u>	<u>5,235,459</u>	<u>8,240,346</u>	<u>6,609,228</u>	<u>28,559,932</u>
Expenditures					
Current:					
Community development and planning	1,380,764	-	-	1,431,804	2,812,568
Public safety	-	5,077,604	-	-	5,077,604
Boards, commission & others	-	-	900,000	-	900,000
Capital outlay	-	-	-	2,548,476	2,548,476
Total expenditures	<u>1,380,764</u>	<u>5,077,604</u>	<u>900,000</u>	<u>3,980,280</u>	<u>11,338,648</u>
Excess (deficiency) of revenues over (under) expenditures	<u>7,094,135</u>	<u>157,855</u>	<u>7,340,346</u>	<u>2,628,948</u>	<u>17,221,284</u>
Other financing sources (uses)					
Transfers in	-	-	-	4,000,000	4,000,000
Transfers out	(6,340,330)	-	(7,212,546)	(4,000,000)	(17,552,876)
Total other financing sources (uses)	<u>(6,340,330)</u>	<u>-</u>	<u>(7,212,546)</u>	<u>-</u>	<u>(13,552,876)</u>
Net change in fund balance	753,805	157,855	127,800	2,628,948	3,668,408
Fund balance - beginning	<u>5,943,374</u>	<u>134,535</u>	<u>2,600,558</u>	<u>3,172,992</u>	<u>11,851,459</u>
Fund balance - ending	<u>\$ 6,697,179</u>	<u>\$ 292,390</u>	<u>\$ 2,728,358</u>	<u>\$ 5,801,940</u>	<u>\$ 15,519,867</u>

Greenville County, South Carolina

Combining Balance Sheet Nonmajor Debt Service Funds June 30, 2016

	General Obligation Bonds	Certificates of Participation	Special Source Revenue Bonds	Capital Leases	Total Nonmajor Debt Service Funds
Assets					
Cash and cash equivalents	\$ 845,827	\$ -	\$ -	\$ -	\$ 845,827
Taxes receivable	194,421	171,148	-	-	365,569
Other receivables	1,530	36	551	222	2,339
Prepaid items	-	-	-	458,705	458,705
Restricted assets					
Investments	-	1,645,058	1,660,060	-	3,305,118
Total assets	1,041,778	1,816,242	1,660,611	458,927	4,977,558
Liabilities, deferred inflows of resources and fund balances					
Liabilities:					
Accounts payable	550	-	-	-	550
Due to other funds	-	1,254,773	39,019	151,558	1,445,350
Total liabilities	550	1,254,773	39,019	151,558	1,445,900
Deferred Inflows of Resources					
Deferred inflows-property taxes	142,000	134,000	-	-	276,000
Total liabilities and deferred inflows of resources	142,550	1,388,773	39,019	151,558	1,721,900
Fund balances (deficits)					
Nonspendable prepaid items	-	-	-	307,369	307,369
Restricted	899,228	427,469	1,621,592	-	2,948,289
Total fund balances (deficits)	899,228	427,469	1,621,592	307,369	3,255,658
Total liabilities, deferred inflows and fund balances (deficits)	\$ 1,041,778	\$ 1,816,242	\$ 1,660,611	\$ 458,927	\$ 4,977,558

Greenville County, South Carolina

Combining Statement of Revenues, Expenditures and Changes in Fund Balances Nonmajor Debt Service Funds Year Ended June 30, 2016

	General Obligation Bonds	Certificates of Participation	Special Source Revenue Bonds	Capital Leases	Total Nonmajor Debt Service Funds
Revenues					
Property taxes	\$ 2,683,529	\$ 1,949,919	\$ -	\$ -	\$ 4,633,448
Intergovernmental	5,485,860	2,371,540	101,815	-	7,959,215
Interest and investment income	11,556	264	2,766	1,057	15,643
Total revenues	<u>8,180,945</u>	<u>4,321,723</u>	<u>104,581</u>	<u>1,057</u>	<u>12,608,306</u>
Expenditures					
Current:					
Debt service:					
Principal retirement	5,955,540	6,075,000	2,675,000	2,346,081	17,051,621
Interest and fiscal charges	2,462,184	1,842,450	596,230	118,015	5,018,879
Total expenditures	<u>8,417,724</u>	<u>7,917,450</u>	<u>3,271,230</u>	<u>2,464,096</u>	<u>22,070,500</u>
Excess (deficiency) of revenues over expenditures	<u>(236,779)</u>	<u>(3,595,727)</u>	<u>(3,166,649)</u>	<u>(2,463,039)</u>	<u>(9,462,194)</u>
Other financing sources (uses)					
Bond issuance	-	-	3,113,000	-	3,113,000
Refunding bond issuance	10,768,118	-	3,733,000	-	14,501,118
Payment to refunded bond escrow agent	(11,339,822)	-	(3,733,000)	-	(15,072,822)
Transfers in	-	3,849,856	2,835,526	2,609,203	9,294,585
Transfers out	-	-	(1,626,339)	-	(1,626,339)
Bond discount	(47,235)	-	-	-	(47,235)
Bond premium	735,355	-	-	-	735,355
Total other financing sources (uses)	<u>116,416</u>	<u>3,849,856</u>	<u>4,322,187</u>	<u>2,609,203</u>	<u>10,897,662</u>
Net change in fund balance	<u>(120,363)</u>	<u>254,129</u>	<u>1,155,538</u>	<u>146,164</u>	<u>1,435,468</u>
Fund balance (deficit)- beginning	<u>1,019,591</u>	<u>173,340</u>	<u>466,054</u>	<u>161,205</u>	<u>1,820,190</u>
Fund balance (deficit)- ending	<u>\$ 899,228</u>	<u>\$ 427,469</u>	<u>\$ 1,621,592</u>	<u>\$ 307,369</u>	<u>\$ 3,255,658</u>

Greenville County, South Carolina

Combining Balance Sheet Nonmajor Capital Project Funds June 30, 2016

	<u>Ortho Photography</u>	<u>Information Technology</u>
Assets		
Cash and cash equivalents	\$ 143,740	\$ 311,242
Other receivables	401	-
Total assets	<u>\$ 144,141</u>	<u>\$ 311,242</u>
Liabilities and fund balances		
Liabilities:		
Accounts payable	<u>\$ -</u>	<u>\$ 41,531</u>
Total liabilities	<u>-</u>	<u>41,531</u>
Fund balances (deficits)		
Restricted	-	-
Committed	144,141	269,711
Unassigned (Deficit)	-	-
Total fund balances (deficits)	<u>144,141</u>	<u>269,711</u>
Total liabilities and fund balances (deficits)	<u>\$ 144,141</u>	<u>\$ 311,242</u>

Construction Management	Parks, Recreation & Tourism	Capital Leases	Facilities Projects	Total Nonmajor Capital Project Funds
\$ 85,809	\$ 3,011,641	\$ 351,317	\$ -	\$ 3,903,749
1,484	5,093	-	-	6,978
<u>\$ 87,293</u>	<u>\$ 3,016,734</u>	<u>\$ 351,317</u>	<u>\$ -</u>	<u>\$ 3,910,727</u>
\$ 273,406	\$ 180,230	\$ 12,000	\$ -	\$ 507,167
273,406	180,230	12,000	-	507,167
-	2,836,504	339,317	-	3,175,821
-	-	-	-	413,852
(186,113)	-	-	-	(186,113)
<u>(186,113)</u>	<u>2,836,504</u>	<u>339,317</u>	<u>-</u>	<u>3,403,560</u>
\$ 87,293	\$ 3,016,734	\$ 351,317	\$ -	\$ 3,910,727

Greenville County, South Carolina

Combining Statement of Revenues, Expenditures and Changes in Fund Balances Nonmajor Capital Project Funds Year Ended June 30, 2016

	Ortho Photography	Information Technology
Revenues		
Intergovernmental	\$ -	\$ -
Interest and investment income	2,453	-
Other revenue	-	-
Total revenues	2,453	-
Expenditures		
Current:		
General services	164,175	946,293
Community development and planning	-	-
Parks, recreation & tourism	-	-
Capital outlay	-	722,080
Total expenditures	164,175	1,668,373
Excess (deficiency) of revenues over (under) expenditures	(161,722)	(1,668,373)
Other financing sources (uses)		
Capital lease issuance	-	-
Transfers in	-	1,955,000
Total other financing sources (uses)	-	1,955,000
Net change in fund balances	(161,722)	286,627
Fund balance (deficit) - beginning	305,863	(16,916)
Fund balance (deficit) - ending	\$ 144,141	\$ 269,711

Construction Management	Parks, Recreation & Tourism	Capital Leases	Facilities Projects	Total Nonmajor Capital Project Funds
\$ -	\$ 1,000,000	\$ -	\$ -	\$ 1,000,000
10,150	37,815	-	-	50,418
-	570,437	-	-	570,437
<u>10,150</u>	<u>1,608,252</u>	<u>-</u>	<u>-</u>	<u>1,620,855</u>
-	-	-	-	1,110,468
205,423	-	-	21,717	227,140
-	139,393	-	-	139,393
<u>2,319,968</u>	<u>3,474,512</u>	<u>3,215,682</u>	<u>2,999</u>	<u>9,735,241</u>
<u>2,525,391</u>	<u>3,613,905</u>	<u>3,215,682</u>	<u>24,716</u>	<u>11,212,242</u>
<u>(2,515,241)</u>	<u>(2,005,653)</u>	<u>(3,215,682)</u>	<u>(24,716)</u>	<u>(9,591,387)</u>
-	-	3,974,500	-	3,974,500
<u>187,250</u>	<u>2,533,339</u>	<u>-</u>	<u>915,343</u>	<u>5,590,932</u>
<u>187,250</u>	<u>2,533,339</u>	<u>3,974,500</u>	<u>915,343</u>	<u>9,565,432</u>
(2,327,991)	527,686	758,818	890,627	(25,955)
<u>2,141,878</u>	<u>2,308,818</u>	<u>(419,501)</u>	<u>(890,627)</u>	<u>3,429,515</u>
<u>\$ (186,113)</u>	<u>\$ 2,836,504</u>	<u>\$ 339,317</u>	<u>\$ -</u>	<u>\$ 3,403,560</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, 2016

	Infrastructure Bank			Variance With Final Positive (Negative)
	Original Budget	Final Budget	Actual (Budget Basis)	
Revenues				
Property taxes	\$ 7,085,150	\$ 7,085,150	\$ 8,404,206	\$ 1,319,056
Interest and investment income	25,000	25,000	70,693	45,693
Total revenues	<u>7,110,150</u>	<u>7,110,150</u>	<u>8,474,899</u>	<u>1,364,749</u>
Expenditures				
Current:				
Community development and planning	1,428,215	1,678,215	1,380,764	297,451
Total expenditures	<u>1,428,215</u>	<u>1,678,215</u>	<u>1,380,764</u>	<u>297,451</u>
Excess (deficiency) of revenues over (under) expenditures	<u>5,681,935</u>	<u>5,431,935</u>	<u>7,094,135</u>	<u>1,662,200</u>
Other financing sources (uses)				
Transfers out	<u>(6,340,330)</u>	<u>(6,340,330)</u>	<u>(6,340,330)</u>	<u>-</u>
Total other financing sources (uses)	<u>(6,340,330)</u>	<u>(6,340,330)</u>	<u>(6,340,330)</u>	<u>-</u>
Net change in fund balances	<u>\$ (658,395)</u>	<u>\$ (908,395)</u>	<u>753,805</u>	<u>\$ 1,662,200</u>
Fund balance - beginning			5,943,374	
Adjustment: Budget to GAAP basis (Note I-D)			-	
Fund balance - ending			<u>\$ 6,697,179</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, 2016

Charity Hospitalization				Variance With Final Positive (Negative)
	Original Budget	Final Budget	Actual (Budget Basis)	(Negative)
Revenues				
Property taxes	\$ 4,940,117	\$ 4,940,117	\$ 5,038,882	\$ 98,765
Intergovernmental	148,931	148,931	163,291	14,360
Interest and investment income	3,000	3,000	4,546	1,546
Fees	20,000	20,000	28,740	8,740
Total revenues	5,112,048	5,112,048	5,235,459	123,411
Expenditures				
Current:				
Public safety	5,232,080	5,232,080	5,081,869	150,211
Total expenditures	5,232,080	5,232,080	5,081,869	150,211
Excess (deficiency) of revenues over (under) expenditures	(120,032)	(120,032)	153,590	273,622
Other financing sources (uses)				
Net change in fund balances	\$ (120,032)	\$ (120,032)	153,590	\$ 273,622
Fund balance - beginning			134,535	
Adjustment: Budget to GAAP basis (Note 1-D)			4,265	
Fund balance - ending			\$ 292,390	

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, 2016

	Hospitality Tax			Variance With Final Positive (Negative)
	Original Budget	Final Budget	Actual (Budget Basis)	
Revenues				
Hospitality tax	\$ 7,681,050	\$ 7,681,050	\$ 8,208,598	\$ 527,548
Interest and investment income	30,000	30,000	31,748	1,748
Total revenues	<u>7,711,050</u>	<u>7,711,050</u>	<u>8,240,346</u>	<u>529,296</u>
Expenditures				
Current:				
Boards, commission & others	900,000	900,000	900,000	-
Total expenditures	<u>900,000</u>	<u>900,000</u>	<u>900,000</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>6,811,050</u>	<u>6,811,050</u>	<u>7,340,346</u>	<u>529,296</u>
Other financing sources (uses)				
Transfers out	<u>(7,212,546)</u>	<u>(7,212,546)</u>	<u>(7,212,546)</u>	<u>-</u>
Total other financing sources (uses)	<u>(7,212,546)</u>	<u>(7,212,546)</u>	<u>(7,212,546)</u>	<u>-</u>
Net change in fund balances	<u>\$ (401,496)</u>	<u>\$ (401,496)</u>	<u>127,800</u>	<u>\$ 529,296</u>
Fund balance - beginning			<u>2,600,558</u>	
Fund balance - ending			<u>\$ 2,728,358</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, 2016

Road Maintenance Program				Variance With Final Positive (Negative)
	Original Budget	Final Budget	Actual (Budget Basis)	(Negative)
Revenues				
Intergovernmental	\$ 2,500,000	\$ 2,500,000	\$ -	\$ (2,500,000)
Interest and investment income	1,000	1,000	52,684	51,684
Fees	6,365,820	6,365,820	6,556,544	190,724
Total revenues	<u>8,866,820</u>	<u>8,866,820</u>	<u>6,609,228</u>	<u>(2,257,592)</u>
Expenditures				
Current:				
Community development and planning	8,500,000	8,500,000	8,739,956	(239,956)
Capital outlay	-	-	2,548,476	(2,548,476)
Total expenditures	<u>8,500,000</u>	<u>8,500,000</u>	<u>11,288,432</u>	<u>(2,788,432)</u>
Excess (deficiency) of revenues over (under) expenditures	<u>366,820</u>	<u>366,820</u>	<u>(4,679,204)</u>	<u>(5,046,024)</u>
Other financing sources (uses)				
Transfers in	4,000,000	4,000,000	4,000,000	-
Transfers out	(4,000,000)	(4,000,000)	(4,000,000)	-
Net change in fund balances	<u>\$ 366,820</u>	<u>\$ 366,820</u>	<u>(4,679,204)</u>	<u>\$ (5,046,024)</u>
Fund balance (deficit) - beginning			3,172,992	
Adjustment: Budget to GAAP basis (Note 1-D)			<u>7,308,152</u>	
Fund balance (deficit) - ending			<u>\$ 5,801,940</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, 2016

Parks, Recreation & Tourism - Capital Projects				
	Original Budget	Final Budget	Actual (Budget Basis)	Variance With Final Positive (Negative)
Revenues				
Intergovernmental	\$ -	\$ -	\$ 1,000,000	\$ 1,000,000
Other	-	-	570,437	570,437
Interest and investment income	-	-	37,815	37,815
Total revenues	<u>-</u>	<u>-</u>	<u>1,608,252</u>	<u>1,608,252</u>
Expenditures				
Current:				
Parks, recreation & tourism	1,620,538	1,615,347	334,947	1,280,400
Capital outlay	8,369,943	9,066,784	5,553,480	3,513,304
Total expenditures	<u>9,990,481</u>	<u>10,682,131</u>	<u>5,888,427</u>	<u>4,793,704</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(9,990,481)</u>	<u>(10,682,131)</u>	<u>(4,280,175)</u>	<u>6,401,956</u>
Other financing sources (uses)				
Transfers in	-	-	2,533,339	2,533,339
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>2,533,339</u>	<u>2,533,339</u>
Net change in fund balances	<u>\$ (9,990,481)</u>	<u>\$ (10,682,131)</u>	<u>(1,746,836)</u>	<u>\$ 8,935,295</u>
Fund balance - beginning			2,308,818	
Adjustment: Budget to GAAP basis (Note 1-D)			<u>2,274,522</u>	
Fund balance - ending			<u>\$ 2,836,504</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, 2016

Ortho Photography				
	Original Budget	Final Budget	Actual (Budget Basis)	Variance With Final Positive (Negative)
Revenues				
Interest and investment income	\$ -	\$ -	\$ 2,453	\$ 2,453
Total revenues	-	-	2,453	2,453
Expenditures				
Current:				
Excess (deficiency) of revenues over (under) expenditures	-	-	2,453	2,453
Other financing sources (uses)				
Net change in fund balances	\$ -	\$ -	2,453	\$ 2,453
Fund balance - beginning			305,863	
Adjustment: Budget to GAAP basis (Note 1-D)			(164,175)	
Fund balance - ending			\$ 144,141	

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, 2016

	Information Technology			Variance With Final Positive (Negative)
	Original Budget	Final Budget	Actual (Budget Basis)	
Revenues				
Total revenues	\$ -	\$ -	\$ -	\$ -
Expenditures				
Current:				
General services	2,016,913	1,329,031	1,187,425	141,606
Capital outlay	-	687,910	722,080	(34,170)
Total expenditures	2,016,913	2,016,941	1,909,505	107,436
Excess (deficiency) of revenues over (under) expenditures	<u>(2,016,913)</u>	<u>(2,016,941)</u>	<u>(1,909,505)</u>	<u>107,436</u>
Other financing sources (uses)				
Transfers in	-	-	1,955,000	1,955,000
Total other financing sources (uses)	-	-	1,955,000	1,955,000
Net change in fund balances	<u>\$ (2,016,913)</u>	<u>\$ (2,016,941)</u>	<u>45,495</u>	<u>\$ 2,062,436</u>
Fund balance - beginning			(16,916)	
Adjustment: Budget to GAAP basis (Note 1-D)			241,132	
Fund balance (deficit) - ending			<u>\$ 269,711</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, 2016

	General Obligation Bonds			Variance With Final Positive (Negative)
	Original Budget	Final Budget	Actual (Budget Basis)	
Revenues				
Property taxes	\$ 2,446,077	\$ 2,446,077	\$ 2,683,529	\$ 237,452
Intergovernmental	5,528,408	5,528,408	5,485,860	(42,548)
Interest and investment income	100	100	11,556	11,456
Total revenues	<u>7,974,585</u>	<u>7,974,585</u>	<u>8,180,945</u>	<u>206,360</u>
Expenditures				
Current:				
Principal retirement	5,869,081	5,869,081	5,955,540	(86,459)
Interest and fiscal charges	2,367,123	2,367,123	2,469,984	(102,861)
Total expenditures	<u>8,236,204</u>	<u>8,236,204</u>	<u>8,425,524</u>	<u>(189,320)</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(261,619)</u>	<u>(261,619)</u>	<u>(244,579)</u>	<u>17,040</u>
Other financing sources (uses)				
Refunded bond payments	-	-	10,768,118	10,768,118
Payment to refunded bond escrow agent	-	-	(11,339,822)	(11,339,822)
Bond discount	-	-	(47,235)	(47,235)
Bond premium	-	-	735,355	735,355
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>116,416</u>	<u>116,416</u>
Net change in fund balances	<u>\$ (261,619)</u>	<u>\$ (261,619)</u>	<u>(128,163)</u>	<u>\$ 133,456</u>
Fund balance (deficit) - beginning			1,019,591	
Adjustment: Budget to GAAP basis (Note 1-D)			<u>7,800</u>	
Fund balance (deficit) - ending			<u>\$ 899,228</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, 2016

	Certificates of Participation			Variance With Final Positive (Negative)
	Original Budget	Final Budget	Actual (Budget Basis)	
Revenues				
Property taxes	\$ 1,863,895	\$ 1,863,895	\$ 1,949,919	\$ 86,024
Intergovernmental	2,364,754	2,364,754	2,371,540	6,786
Interest and investment income	-	-	264	264
Total revenues	4,228,649	4,228,649	4,321,723	93,074
Expenditures				
Current:				
Principal retirement	6,075,000	6,075,000	6,075,000	-
Interest and fiscal charges	1,834,814	1,834,814	1,851,350	(16,536)
Total expenditures	7,909,814	7,909,814	7,926,350	(16,536)
Excess (deficiency) of revenues over (under) expenditures	(3,681,165)	(3,681,165)	(3,604,627)	76,538
Other financing sources (uses)				
Transfers in	3,849,856	3,849,856	3,849,856	-
Total other financing sources (uses)	3,849,856	3,849,856	3,849,856	-
Net change in fund balances	\$ 168,691	\$ 168,691	245,229	\$ 76,538
Fund balance - beginning			173,340	
Adjustment: Budget to GAAP basis (Note 1-D)			8,900	
Fund balance (deficit) - ending			\$ 427,469	

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, 2016

Special Source Revenue Bonds				
	Original Budget	Final Budget	Actual (Budget Basis)	Variance With Final Positive (Negative)
Revenues				
Intergovernmental	\$ 77,500	\$ 77,500	\$ 101,815	\$ 24,315
Interest and investment income	-	-	2,766	2,766
Total revenues	<u>77,500</u>	<u>77,500</u>	<u>104,581</u>	<u>27,081</u>
Expenditures				
Current:				
Principal retirement	2,330,000	2,330,000	2,675,000	(345,000)
Interest and fiscal charges	505,526	505,526	598,380	(92,854)
Total expenditures	<u>2,835,526</u>	<u>2,835,526</u>	<u>3,273,380</u>	<u>(437,854)</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(2,758,026)</u>	<u>(2,758,026)</u>	<u>(3,168,799)</u>	<u>(410,773)</u>
Other financing sources (uses)				
Bond issuance	-	-	3,113,000	3,113,000
Refunded bond payments	-	-	3,733,000	3,733,000
Payment to refunded bond escrow agent	-	-	(3,733,000)	(3,733,000)
Transfers in	2,835,526	2,835,526	2,835,526	-
Transfers out	-	-	(1,626,339)	(1,626,339)
Total other financing sources (uses)	<u>2,835,526</u>	<u>2,835,526</u>	<u>4,322,187</u>	<u>1,486,661</u>
Net change in fund balances	<u>\$ 77,500</u>	<u>\$ 77,500</u>	<u>1,153,388</u>	<u>\$ 1,075,888</u>
Fund balance (deficit) - beginning			466,054	
Adjustment: Budget to GAAP basis (Note 1-D)			2,150	
Fund balance (deficit) - ending			<u>\$ 1,621,592</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, 2016

	Capital Leases			Variance With Final Positive (Negative)
	Original Budget	Final Budget	Actual (Budget Basis)	(Negative)
Revenues				
Interest and investment income	\$ 50	\$ 50	\$ 1,057	\$ 1,007
Total revenues	50	50	1,057	1,007
Expenditures				
Current:				
Principal retirement	2,473,302	2,473,302	2,346,081	127,221
Interest and fiscal charges	135,900	135,900	118,015	17,885
Total expenditures	2,609,202	2,609,202	2,464,096	145,106
Excess (deficiency) of revenues over (under) expenditures	(2,609,152)	(2,609,152)	(2,463,039)	146,113
Other financing sources (uses)				
Transfers in	2,609,203	2,609,203	2,609,203	-
Total other financing sources (uses)	2,609,203	2,609,203	2,609,203	-
Net change in fund balances	\$ 51	\$ 51	146,164	\$ 146,113
Fund balance - beginning			161,205	
Adjustment: Budget to GAAP basis (Note 1-D)			-	
Fund balance - ending			\$ 307,369	

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, 2016

	Victim's Bill of Rights			Variance With Final Positive (Negative)
	Original Budget	Final Budget	Actual (Budget Basis)	
Revenues				
Intergovernmental	\$ 625,000	\$ 625,000	\$ 585,827	\$ (39,173)
Total revenues	<u>625,000</u>	<u>625,000</u>	<u>585,827</u>	<u>(39,173)</u>
Expenditures				
Current:				
Judicial services	668,223	668,223	652,857	15,366
Total expenditures	<u>668,223</u>	<u>668,223</u>	<u>652,857</u>	<u>15,366</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(43,223)</u>	<u>(43,223)</u>	<u>(67,030)</u>	<u>(23,807)</u>
Net change in fund balances	<u>\$ (43,223)</u>	<u>\$ (43,223)</u>	<u>(67,030)</u>	<u>\$ (23,807)</u>
Fund balance - beginning			218,953	
Adjustment: Budget to GAAP basis (Note 1-D)			-	
Fund balance - ending			<u>\$ 151,923</u>	

Greenville County, South Carolina

Schedule of Revenues, Expenditures and Changes in Fund Balances Budget and Actual (Budget Basis) - Subfunds of Federal and State Grant Fund with Legally Adopted Budgets Year Ended June 30, 2016

E-911

	Original Budget	Final Budget	Actual (Budget Basis)	Variance With Final Positive (Negative)
Revenues				
Intergovernmental	\$ 1,679,244	\$ 1,679,244	\$ 1,707,016	\$ 27,772
Interest and investment income	17,500	17,500	58,028	40,528
Fees	885,625	885,625	2,761,240	1,875,615
Total revenues	2,582,369	2,582,369	4,526,284	1,943,915
Expenditures				
Current:				
Law enforcement	2,354,564	2,354,564	2,373,948	(19,384)
Capital outlay	2,900,000	2,900,000	667	2,899,333
Total expenditures	5,254,564	5,254,564	2,374,615	2,879,949
Excess (deficiency) of revenues over (under) expenditures	(2,672,195)	(2,672,195)	2,151,669	4,823,864
Net change in fund balances	\$ (2,672,195)	\$ (2,672,195)	2,151,669	\$ 4,823,864
Fund balance - beginning			4,242,546	
Adjustment: Budget to GAAP basis (Note 1-D)			281,458	
Fund balance - ending			\$ 6,675,673	

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, 2016

	Accommodations Tax			Variance With Final Positive (Negative)
	Original Budget	Final Budget	Actual (Budget Basis)	
Revenues				
Intergovernmental	\$ 780,424	\$ 780,424	\$ 1,146,788	\$ 366,364
Total revenues	780,424	780,424	1,146,788	366,364
Expenditures				
Current:				
Boards, commission & others	653,468	653,468	998,204	(344,736)
Total expenditures	653,468	653,468	998,204	(344,736)
Excess (deficiency) of revenues over (under) expenditures	126,956	126,956	148,584	21,628
Net change in fund balances	\$ 126,956	\$ 126,956	148,584	\$ 21,628
Fund balance - beginning			572,411	
Adjustment: Budget to GAAP basis (Note 1-D)			-	
Fund balance - ending			\$ 720,995	

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, 2016

	Vehicle Service Center	Workers' Compensation Fund	Health and Dental Fund	Total
Assets				
Current assets				
Cash and cash equivalents	\$ 1,096,327	\$ 3,534,235	\$ 4,961,280	\$ 9,591,842
Other receivables	43,528	4,722	13,547	61,797
Due from other governmental units	86,059	-	-	86,059
Inventory	337,408	-	-	337,408
Total current assets	<u>1,563,322</u>	<u>3,538,957</u>	<u>4,974,827</u>	<u>10,077,106</u>
Noncurrent assets				
Capital assets, net of accumulated depreciation	208,836	-	-	208,836
Total noncurrent assets	<u>208,836</u>	<u>-</u>	<u>-</u>	<u>208,836</u>
Total assets	<u>1,772,158</u>	<u>3,538,957</u>	<u>4,974,827</u>	<u>10,285,942</u>
Liabilities				
Current liabilities				
Accounts payable	387,884	-	168	388,052
Accrued liabilities	32,010	-	-	32,010
IBNR payable - current	-	1,690,000	2,254,000	3,944,000
Compensated absences payable - current	8,469	-	-	8,469
Total current liabilities	<u>428,363</u>	<u>1,690,000</u>	<u>2,254,168</u>	<u>4,372,531</u>
Noncurrent liabilities				
Compensated absences payable - long-term	85,632	-	-	85,632
IBNR payable - long-term	-	910,000	46,000	956,000
Net OPEB obligation	-	-	3,029,422	3,029,422
Total noncurrent liabilities	<u>85,632</u>	<u>910,000</u>	<u>3,075,422</u>	<u>4,071,054</u>
Total liabilities	<u>513,995</u>	<u>2,600,000</u>	<u>5,329,590</u>	<u>8,443,585</u>
Net position				
Net investment in capital assets	208,836	-	-	208,836
Unrestricted	1,049,327	938,957	(354,763)	1,633,521
Total net position	<u>\$ 1,258,163</u>	<u>\$ 938,957</u>	<u>\$ (354,763)</u>	<u>\$ 1,842,357</u>

Greenville County, South Carolina

Combining Statement of Revenues, Expenses, and Changes in Net Position Internal Service Funds Year Ended June 30, 2016

	Vehicle Service Center	Workers' Compensation Fund	Health and Dental Fund	Total
Operating revenues				
Intergovernmental	\$ 140,015	\$ -	\$ -	\$ 140,015
Charges for services	6,572,770	-	-	6,572,770
Premiums	-	2,497,497	28,456,239	30,953,736
Total operating revenues	<u>6,712,785</u>	<u>2,497,497</u>	<u>28,456,239</u>	<u>37,666,521</u>
Operating expenses				
Cost of materials used	4,921,691	-	-	4,921,691
Personnel services	1,331,738	-	-	1,331,738
Copy expense	44	-	-	44
Printing and binding	1,677	-	-	1,677
Advertising	188	-	-	188
Gas, oil, tires	21,357	-	-	21,357
Tools	13,675	-	-	13,675
Operational support	14,041	-	-	14,041
Fire protection	975	-	-	975
Indirect cost	10,500	-	-	10,500
Depreciation	25,399	-	-	25,399
Training, travel and conference	6,537	-	-	6,537
Office supplies and postage	972	-	-	972
Utilities	62,915	-	-	62,915
Equipment maintenance	13,848	-	-	13,848
Insurance	7,000	-	-	7,000
Other maintenance	71,799	-	-	71,799
Technical and professional services	121	-	-	121
Uniforms	8,342	-	-	8,342
Contractual agreements	6,942	-	-	6,942
Administrative expenses	-	64,000	1,992,557	2,056,557
Claims	-	1,980,367	29,591,990	31,572,357
Reinsurance	-	35,810	402,963	438,773
Second injury assessment	-	102,402	-	102,402
Total operating expenses	<u>6,519,761</u>	<u>2,182,579</u>	<u>31,987,510</u>	<u>40,689,850</u>
Operating income (loss)	<u>193,024</u>	<u>314,918</u>	<u>(3,531,271)</u>	<u>(3,023,329)</u>
Nonoperating revenues (expenses)				
Interest and investment income (expense)	5,304	34,447	68,602	108,353
Total nonoperating revenues (expenses)	<u>5,304</u>	<u>34,447</u>	<u>68,602</u>	<u>108,353</u>
Income (Loss) before Operating Transfers	<u>198,328</u>	<u>349,365</u>	<u>(3,462,669)</u>	<u>(2,914,976)</u>
Transfers out	-	-	(250,000)	(250,000)
Change in net position	198,328	349,365	(3,712,669)	(3,164,976)
Total net position - beginning	1,059,835	589,592	3,357,906	5,007,333
Total net position - ending	<u>\$ 1,258,163</u>	<u>\$ 938,957</u>	<u>\$ (354,763)</u>	<u>\$ 1,842,357</u>

Greenville County, South Carolina

Combining Statement of Cash Flows Internal Service Funds Year Ended June 30, 2016

	Vehicle Service Center	Workers' Compensation Fund	Health and Dental Fund	Total
Operating activities				
Cash received from customers	\$ 6,740,319	\$ 2,496,023	\$ 28,707,354	\$ 37,943,696
Cash paid to suppliers	(5,177,110)	97,788	(2,311,675)	(7,390,997)
Cash paid to employees	(1,320,032)	-	-	(1,320,032)
Cash paid for claims	-	(1,980,367)	(29,591,990)	(31,572,357)
Net cash provided by (used in) operating activities	243,177	613,444	(3,196,311)	(2,339,690)
Noncapital financing activities				
Transfers out	-	-	(250,000)	(250,000)
Net cash provided by (used in) noncapital financing activities	-	-	(250,000)	(250,000)
Acquisition of capital assets	(17,882)	-	-	(17,882)
Net cash provided by capital and related financing activities	(17,882)	-	-	(17,882)
Investing activities				
Interest	5,304	34,447	68,602	108,353
Net cash provided by investing activities	5,304	34,447	68,602	108,353
Net increase (decrease) in cash and cash equivalents	230,599	647,891	(3,377,709)	(2,499,219)
Cash and cash equivalents				
Beginning of year	865,728	2,886,344	8,338,989	12,091,061
End of Year	\$ 1,096,327	\$ 3,534,235	\$ 4,961,280	\$ 9,591,842
Reconciliation of operating income (loss) to net cash provided by (used in) operating activities				
Operating income (loss)	\$ 193,024	\$ 314,918	\$ (3,531,271)	\$ (3,023,329)
Adjustment to reconcile operating income (loss) to net cash provided by (used in) operating activities:				
Depreciation expense	25,399	-	-	25,399
Change in assets and liabilities				
(Increase) decrease in other receivables	66,632	(1,474)	(2,158)	63,000
(Increase) decrease in due from other governmental units	(39,098)	-	-	(39,098)
(Increase) decrease in inventory	54,155	-	-	54,155
Increase (decrease) in accounts payable	(76,833)	-	(16,155)	(92,988)
Increase (decrease) in accrued liabilities	8,192	-	-	8,192
Increase (decrease) in other liabilities	-	195,000	98,000	293,000
Increase (decrease) in compensated absences	11,706	-	-	11,706
Increase (decrease) in IBNR payable - long-term	-	105,000	2,000	107,000
Increase (decrease) in Net OPEB obligation	-	-	253,273	253,273
Total adjustments	50,153	298,526	334,960	683,639
Net cash provided by (used in) operating activities	\$ 243,177	\$ 613,444	\$ (3,196,311)	\$ (2,339,690)

Greenville County, South Carolina

Combining Statement of Changes in Fiduciary Assets and Liabilities Fiduciary Funds Year Ended June 30, 2016

	<u>July 01, 2015</u>	<u>Additions</u>	<u>Deductions</u>	<u>June 30, 2016</u>
<u>Property Tax Fund</u>				
Assets				
Cash and equivalents	\$ 6,063,488	\$ 692,249,452	\$ 693,370,229	\$ 4,942,711
Taxes receivable	33,401,610	-	575,428	32,826,182
Total assets	<u>\$ 39,465,098</u>	<u>\$ 692,249,452</u>	<u>\$ 693,945,657</u>	<u>\$ 37,768,893</u>
Liabilities				
Due to other taxing units	\$ 39,465,098	\$ 692,249,452	\$ 693,945,657	\$ 37,768,893
Total liabilities	<u>\$ 39,465,098</u>	<u>\$ 692,249,452</u>	<u>\$ 693,945,657</u>	<u>\$ 37,768,893</u>
<u>Special District Debt Service Fund</u>				
Assets				
Other receivables	\$ 9,516	\$ -	\$ 9,516	\$ -
Total assets	<u>\$ 9,516</u>	<u>\$ -</u>	<u>\$ 9,516</u>	<u>\$ -</u>
Liabilities				
Matured interest payable	\$ 9,516	\$ -	\$ 9,516	\$ -
Total liabilities	<u>\$ 9,516</u>	<u>\$ -</u>	<u>\$ 9,516</u>	<u>\$ -</u>
<u>Family Court Fund</u>				
Assets				
Cash and equivalents	\$ 38,554	\$ 39,209,871	\$ 39,223,684	\$ 24,741
Total assets	<u>\$ 38,554</u>	<u>\$ 39,209,871</u>	<u>\$ 39,223,684</u>	<u>\$ 24,741</u>
Liabilities				
Due to others	\$ 38,554	\$ 39,209,871	\$ 39,223,684	\$ 24,741
Total liabilities	<u>\$ 38,554</u>	<u>\$ 39,209,871</u>	<u>\$ 39,223,684</u>	<u>\$ 24,741</u>
<u>Master in Equity Fund</u>				
Assets				
Cash and equivalents	\$ 2,121,078	\$ 26,907,388	\$ 26,796,089	\$ 2,232,377
Total assets	<u>\$ 2,121,078</u>	<u>\$ 26,907,388</u>	<u>\$ 26,796,089</u>	<u>\$ 2,232,377</u>
Liabilities				
Due to others	\$ 2,121,078	\$ 26,907,388	\$ 26,796,089	\$ 2,232,377
Total liabilities	<u>\$ 2,121,078</u>	<u>\$ 26,907,388</u>	<u>\$ 26,796,089</u>	<u>\$ 2,232,377</u>

Greenville County, South Carolina

Combining Statement of Changes in Fiduciary Assets and Liabilities Fiduciary Funds Year Ended June 30, 2016

	<u>July 01, 2015</u>	<u>Additions</u>	<u>Deductions</u>	<u>June 30, 2016</u>
<u>Clerk of Court Fund</u>				
Assets				
Cash and equivalents	\$ 18,902,807	\$ 3,222,828	\$ 2,687,500	\$ 19,438,135
Total assets	<u>\$ 18,902,807</u>	<u>\$ 3,222,828</u>	<u>\$ 2,687,500</u>	<u>\$ 19,438,135</u>
Liabilities				
Due to others	\$ 18,902,807	\$ 3,222,828	\$ 2,687,500	\$ 19,438,135
Total liabilities	<u>\$ 18,902,807</u>	<u>\$ 3,222,828</u>	<u>\$ 2,687,500</u>	<u>\$ 19,438,135</u>
<u>Pretrial Intervention Fund</u>				
Assets				
Cash and equivalents	\$ 464,317	\$ 887,656	\$ 882,681	\$ 469,292
Total assets	<u>\$ 464,317</u>	<u>\$ 887,656</u>	<u>\$ 882,681</u>	<u>\$ 469,292</u>
Liabilities				
Due to others	\$ 464,317	\$ 887,656	\$ 882,681	\$ 469,292
Total liabilities	<u>\$ 464,317</u>	<u>\$ 887,656</u>	<u>\$ 882,681</u>	<u>\$ 469,292</u>
<u>Special Districts Fund</u>				
Assets				
Cash and equivalents	\$ 49,460,439	\$ 902,678,552	\$ 898,051,375	\$ 54,087,616
Total assets	<u>\$ 49,460,439</u>	<u>\$ 902,678,552</u>	<u>\$ 898,051,375</u>	<u>\$ 54,087,616</u>
Liabilities				
Due to other taxing units	\$ 49,460,439	\$ 902,678,552	\$ 898,051,375	\$ 54,087,616
Total Liabilities	<u>\$ 49,460,439</u>	<u>\$ 902,678,552</u>	<u>\$ 898,051,375</u>	<u>\$ 54,087,616</u>
<u>Total All Agency Funds</u>				
Assets				
Cash and equivalents	\$ 77,050,683	\$ 1,665,155,747	\$ 1,661,011,558	\$ 81,194,872
Taxes receivable	33,401,610	-	575,428	32,826,182
Other receivable	9,516	-	9,516	-
Total assets	<u>\$ 110,461,809</u>	<u>\$ 1,665,155,747</u>	<u>\$ 1,661,596,502</u>	<u>\$ 114,021,054</u>
Liabilities				
Due to other taxing units	\$ 88,925,537	\$ 1,594,928,004	\$ 1,591,997,032	\$ 91,856,509
Due to others	21,526,756	70,227,743	69,589,954	22,164,545
Matured interest payable	9,516	-	9,516	-
Total liabilities	<u>\$ 110,461,809</u>	<u>\$ 1,665,155,747</u>	<u>\$ 1,661,596,502</u>	<u>\$ 114,021,054</u>