

## 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, 2012

### Schedule of Funding Progress

| Fiscal Year<br>Ended | Actuarial<br>Valuation Date | Actuarial<br>Value of<br>Assets | Actuarial<br>Accrued<br>Liability (AAL) | Unfunded AAL<br>(UAAL) | Funded<br>Payroll | Covered<br>Payroll | UAAL as a<br>Percentage of<br>Covered<br>Payroll |
|----------------------|-----------------------------|---------------------------------|---|------------------------|-------------------|--------------------|--|
|                      |                             | (a)                             | (b)                                     | (b-a)                  | (a/b)             | (c)                | ((b-a)/c)  |
| June 30, 2010        | July 1, 2009                | -                               | 11,690,000                              | 11,690,000             | 0.00 %            | 81,082,682         | 14.4 %   |
| June 30, 2011        | July 1, 2010                | -                               | 13,871,810                              | 13,871,810             | 0.00 %            | 83,590,384         | 16.6 %   |
| June 30, 2012        | July 1, 2010                | -                               | 13,871,810                              | 13,871,810             | 0.00 %            | 86,582,472         | 16.0 %   |

### Schedule of Employer Contributions

| Fiscal Year<br>Ended | Annual Required<br>Contribution (ARC) | Actual<br>Contributions | Percent<br>Funded |
|----------------------|---------------------------------------|-------------------------|-------------------|
| June 30, 2010        | 957,000                               | 548,000                 | 57 %              |
| June 30, 2011        | 1,069,456                             | 779,633                 | 73 %              |
| June 30, 2012        | 1,106,887                             | 838,383                 | 76 %              |

# Greenville County, South Carolina

## Schedule of Revenues and Expenditures Budget and Actual (Budget Basis) General Fund Year Ended June 30, 2012

|                                   | Original<br>Budget | Final<br>Budget    | Actual<br>(Budget Basis) | Positive<br>(Negative)<br>Variance |
|-----------------------------------|--------------------|--------------------|--------------------------|------------------------------------|
| <b>Property taxes</b>             |                    |                    |                          |                                    |
| Current and delinquent            | \$ 79,177,500      | \$ 79,177,500      | \$ 74,309,129            | \$ (4,868,371)                     |
| <b>County offices</b>             |                    |                    |                          |                                    |
| Clerk of court                    | 2,321,741          | 2,321,741          | 2,296,892                | (24,849)                           |
| Register of deeds                 | 2,987,871          | 2,987,871          | 2,983,852                | (4,019)                            |
| Probate court                     | 857,538            | 857,538            | 904,402                  | 46,864                             |
| Master in equity                  | 1,365,301          | 1,365,301          | 1,258,581                | (106,720)                          |
| Detention center                  | 853,200            | 853,200            | 949,162                  | 95,962                             |
| Sheriff                           | 261,276            | 261,276            | 159,739                  | (101,537)                          |
| Animal care services              | 1,435,289          | 1,435,289          | 1,131,953                | (303,336)                          |
| Magistrates                       | 3,250,000          | 3,250,000          | 3,309,664                | 59,664                             |
| Information systems               | 74,236             | 74,236             | 79,466                   | 5,230                              |
| General services                  | 110,000            | 110,000            | 200,399                  | 90,399                             |
| Health department                 | 123,000            | 123,000            | 108,527                  | (14,473)                           |
| Building standards                | 1,149,406          | 1,149,406          | 1,665,312                | 515,906                            |
| Emergency medical services        | 10,842,000         | 10,842,000         | 11,314,657               | 472,657                            |
| Planning commission               | 20,000             | 20,000             | 26,216                   | 6,216                              |
| Law enforcement support           | 303,823            | 303,823            | 317,861                  | 14,038                             |
| Engineering                       | 20,000             | 20,000             | 26,670                   | 6,670                              |
| Real property services            | 16,000             | 16,000             | 7,972                    | (8,028)                            |
| Codes enforcement                 | 20,448             | 20,448             | 20,740                   | 292                                |
|                                   | <u>26,011,129</u>  | <u>26,011,129</u>  | <u>26,762,065</u>        | <u>750,936</u>                     |
| <b>Intergovernmental revenues</b> |                    |                    |                          |                                    |
| State of South Carolina:          |                    |                    |                          |                                    |
| State allocations                 | 13,622,847         | 13,622,847         | 15,018,261               | 1,395,414                          |
| Voter registration and election   | 12,000             | 12,000             | 8,098                    | (3,902)                            |
| Veterans affairs                  | 11,000             | 11,000             | 10,494                   | (506)                              |
| Accommodations tax                | 70,000             | 70,000             | 58,626                   | (11,374)                           |
| Multi-county park                 | 357,508            | 357,508            | 372,006                  | 14,498                             |
| Merchants inventory tax           | 523,743            | 523,743            | 523,743                  | -                                  |
| Other                             | 65,000             | 65,000             | 30,850                   | (34,150)                           |
|                                   | <u>14,662,098</u>  | <u>14,662,098</u>  | <u>16,022,078</u>        | <u>1,359,980</u>                   |
| <b>Other revenues</b>             |                    |                    |                          |                                    |
| Interest and investment income    | 1,227,187          | 1,227,187          | 901,218                  | (325,969)                          |
| Rents                             | 276,285            | 276,285            | 267,113                  | (9,172)                            |
| Indirect costs                    | 363,073            | 363,073            | 277,726                  | (85,347)                           |
| Sale of property and equipment    | 844,755            | 844,755            | 902,503                  | 57,748                             |
| Franchise fees                    | 2,700,000          | 2,700,000          | 3,044,945                | 344,945                            |
| Other                             | 145,000            | 145,000            | 1,105,601                | 960,601                            |
|                                   | <u>5,556,300</u>   | <u>5,556,300</u>   | <u>6,499,106</u>         | <u>942,806</u>                     |
| Total revenues                    | <u>125,407,027</u> | <u>125,407,027</u> | <u>123,592,378</u>       | <u>(1,814,649)</u>                 |

# Greenville County, South Carolina

## Schedule of Revenues and Expenditures Budget and Actual (Budget Basis) General Fund Year Ended June 30, 2012

|                             | Original<br>Budget | Final<br>Budget  | Actual<br>(Budget Basis) | Positive<br>(Negative)<br>Variance |
|-----------------------------|--------------------|------------------|--------------------------|------------------------------------|
| <b>Current expenditures</b> |                    |                  |                          |                                    |
| Administrative              |                    |                  |                          |                                    |
| County administrator        |                    |                  |                          |                                    |
| Salaries                    | 568,510            | 639,194          | 639,189                  | 5                                  |
| Operations                  | 26,774             | 27,899           | 27,895                   | 4                                  |
|                             | <u>595,284</u>     | <u>667,093</u>   | <u>667,084</u>           | <u>9</u>                           |
| County Attorney             |                    |                  |                          |                                    |
| Salaries                    | 627,506            | 629,923          | 629,916                  | 7                                  |
| Operations                  | 52,293             | 45,527           | 35,737                   | 9,790                              |
|                             | <u>679,799</u>     | <u>675,450</u>   | <u>665,653</u>           | <u>9,797</u>                       |
| County Council              |                    |                  |                          |                                    |
| Salaries                    | 643,683            | 637,387          | 637,382                  | 5                                  |
| Operations                  | 183,350            | 183,529          | 146,539                  | 36,990                             |
| Contractual agreements      | 7,100              | 7,100            | 7,100                    | -                                  |
|                             | <u>834,133</u>     | <u>828,016</u>   | <u>791,021</u>           | <u>36,995</u>                      |
| Total administrative        | <u>2,109,216</u>   | <u>2,170,559</u> | <u>2,123,758</u>         | <u>46,801</u>                      |
| General services            |                    |                  |                          |                                    |
| Purchasing                  |                    |                  |                          |                                    |
| Salaries                    | 357,176            | 310,250          | 310,247                  | 3                                  |
| Operations                  | 15,148             | 15,148           | 14,982                   | 166                                |
| Contractual agreements      | 2,033              | 2,033            | 1,813                    | 220                                |
|                             | <u>374,357</u>     | <u>327,431</u>   | <u>327,042</u>           | <u>389</u>                         |
| Financial operations        |                    |                  |                          |                                    |
| Salaries                    | 679,246            | 683,456          | 683,452                  | 4                                  |
| Operations                  | 17,614             | 17,614           | 13,737                   | 3,877                              |
| Contractual agreements      | 3,975              | 3,975            | 3,722                    | 253                                |
|                             | <u>700,835</u>     | <u>705,045</u>   | <u>700,911</u>           | <u>4,134</u>                       |
| Management and budget       |                    |                  |                          |                                    |
| Salaries                    | 590,641            | 615,652          | 615,641                  | 11                                 |
| Operations                  | 18,670             | 18,670           | 14,094                   | 4,576                              |
|                             | <u>609,311</u>     | <u>634,322</u>   | <u>629,735</u>           | <u>4,587</u>                       |
| Information systems         |                    |                  |                          |                                    |
| Salaries                    | 2,750,468          | 2,627,147        | 2,627,142                | 5                                  |
| Operations                  | 1,812,656          | 1,785,580        | 1,777,552                | 8,028                              |
| Contractual agreements      | 304,000            | 331,076          | 331,076                  | -                                  |
|                             | <u>4,867,124</u>   | <u>4,743,803</u> | <u>4,735,770</u>         | <u>8,033</u>                       |
| Tax collector               |                    |                  |                          |                                    |
| Salaries                    | 912,880            | 823,303          | 823,301                  | 2                                  |
| Operations                  | 233,260            | 233,260          | 225,432                  | 7,828                              |
| Contractual agreements      | 18,000             | 18,000           | 4,128                    | 13,872                             |
|                             | <u>1,164,140</u>   | <u>1,074,563</u> | <u>1,052,861</u>         | <u>21,702</u>                      |

# Greenville County, South Carolina

## Schedule of Revenues and Expenditures Budget and Actual (Budget Basis) General Fund Year Ended June 30, 2012

|                           | Original<br>Budget | Final<br>Budget  | Actual<br>(Budget Basis) | Positive<br>(Negative)<br>Variance |
|---------------------------|--------------------|------------------|--------------------------|------------------------------------|
| Real property services    |                    |                  |                          |                                    |
| Salaries                  | 1,875,998          | 1,720,739        | 1,720,737                | 2                                  |
| Operations                | 109,698            | 109,698          | 96,053                   | 13,645                             |
| Contractual agreements    | 18,611             | 18,611           | 15,410                   | 3,201                              |
|                           | <u>2,004,307</u>   | <u>1,849,048</u> | <u>1,832,200</u>         | <u>16,848</u>                      |
| GIS                       |                    |                  |                          |                                    |
| Salaries                  | 444,069            | 446,809          | 446,804                  | 5                                  |
| Operations                | 29,290             | 25,847           | 24,605                   | 1,242                              |
| Contractual agreements    | 48,834             | 48,834           | 48,318                   | 516                                |
|                           | <u>522,193</u>     | <u>521,490</u>   | <u>519,727</u>           | <u>1,763</u>                       |
| Total general services    | <u>10,242,267</u>  | <u>9,855,702</u> | <u>9,798,246</u>         | <u>57,456</u>                      |
| Human resources           |                    |                  |                          |                                    |
| Human resources           |                    |                  |                          |                                    |
| Salaries                  | 798,376            | 785,398          | 785,394                  | 4                                  |
| Operations                | 39,889             | 31,994           | 31,680                   | 314                                |
| Contractual agreements    | -                  | 5,137            | 4,861                    | 276                                |
|                           | <u>838,265</u>     | <u>822,529</u>   | <u>821,935</u>           | <u>594</u>                         |
| Registration and election |                    |                  |                          |                                    |
| Salaries                  | 693,937            | 731,012          | 731,006                  | 6                                  |
| Operations                | 64,797             | 56,418           | 56,406                   | 12                                 |
| Contractual agreements    | 72,672             | 77,772           | 77,764                   | 8                                  |
|                           | <u>831,406</u>     | <u>865,202</u>   | <u>865,176</u>           | <u>26</u>                          |
| Human relations           |                    |                  |                          |                                    |
| Salaries                  | 134,406            | 134,889          | 134,885                  | 4                                  |
| Operations                | 6,179              | 6,234            | 6,227                    | 7                                  |
| Contractual agreements    | 3,283              | 3,283            | 3,279                    | 4                                  |
|                           | <u>143,868</u>     | <u>144,406</u>   | <u>144,391</u>           | <u>15</u>                          |
| Veterans affairs          |                    |                  |                          |                                    |
| Salaries                  | 277,630            | 281,089          | 281,084                  | 5                                  |
| Operations                | 9,820              | 6,498            | 6,483                    | 15                                 |
| Contractual agreements    | 2,425              | 3,371            | 3,370                    | 1                                  |
|                           | <u>289,875</u>     | <u>290,958</u>   | <u>290,937</u>           | <u>21</u>                          |
| Total human resources     | <u>2,103,414</u>   | <u>2,123,095</u> | <u>2,122,439</u>         | <u>656</u>                         |
| Public works              |                    |                  |                          |                                    |
| Engineering               |                    |                  |                          |                                    |
| Salaries                  | 4,393,587          | 4,199,729        | 4,199,708                | 21                                 |
| Operations                | 1,028,554          | 1,212,326        | 1,161,238                | 51,088                             |
| Contractual agreements    | 54,216             | 53,069           | 46,435                   | 6,634                              |
| Capital outlay            | 14,295             | 14,295           | 6,589                    | 7,706                              |
|                           | <u>5,490,652</u>   | <u>5,479,419</u> | <u>5,413,970</u>         | <u>65,449</u>                      |
| Property management       |                    |                  |                          |                                    |
| Salaries                  | 1,702,517          | 1,649,218        | 1,649,217                | 1                                  |
| Operations                | 3,480,273          | 3,448,402        | 3,126,169                | 322,233                            |
| Contractual agreements    | 899,536            | 931,104          | 868,795                  | 62,309                             |
|                           | <u>6,082,326</u>   | <u>6,028,724</u> | <u>5,644,181</u>         | <u>384,543</u>                     |

# Greenville County, South Carolina

## Schedule of Revenues and Expenditures Budget and Actual (Budget Basis) General Fund Year Ended June 30, 2012

|                              | Original<br>Budget | Final<br>Budget   | Actual<br>(Budget Basis) | Positive<br>(Negative)<br>Variance |
|------------------------------|--------------------|-------------------|--------------------------|------------------------------------|
| Codes enforcement            |                    |                   |                          |                                    |
| Salaries                     | 2,128,151          | 2,191,056         | 2,191,052                | 4                                  |
| Operations                   | 352,106            | 326,454           | 326,410                  | 44                                 |
| Contractual agreements       | 88,447             | 90,246            | 72,260                   | 17,986                             |
|                              | <u>2,568,704</u>   | <u>2,607,756</u>  | <u>2,589,722</u>         | <u>18,034</u>                      |
| Animal Care Services         |                    |                   |                          |                                    |
| Salaries                     | 1,379,372          | 1,401,031         | 1,398,764                | 2,267                              |
| Operations                   | 867,942            | 870,312           | 788,217                  | 82,095                             |
| Contractual agreements       | 243,574            | 198,959           | 150,691                  | 48,268                             |
|                              | <u>2,490,888</u>   | <u>2,470,302</u>  | <u>2,337,672</u>         | <u>132,630</u>                     |
| Total public works           | <u>16,632,570</u>  | <u>16,586,201</u> | <u>15,985,545</u>        | <u>600,656</u>                     |
| Public safety                |                    |                   |                          |                                    |
| Records                      |                    |                   |                          |                                    |
| Salaries                     | 1,960,867          | 2,036,620         | 2,036,616                | 4                                  |
| Operations                   | 40,015             | 22,534            | 22,530                   | 4                                  |
| Contractual agreements       | 11,461             | 11,300            | 11,300                   | -                                  |
|                              | <u>2,012,343</u>   | <u>2,070,454</u>  | <u>2,070,446</u>         | <u>8</u>                           |
| Detention center             |                    |                   |                          |                                    |
| Salaries                     | 15,520,582         | 15,292,466        | 15,292,461               | 5                                  |
| Operations                   | 1,827,177          | 1,767,815         | 1,766,721                | 1,094                              |
| Contractual agreements       | 339,596            | 329,596           | 328,155                  | 1,441                              |
|                              | <u>17,687,355</u>  | <u>17,389,877</u> | <u>17,387,337</u>        | <u>2,540</u>                       |
| Emergency medical services   |                    |                   |                          |                                    |
| Salaries                     | 13,437,714         | 13,989,281        | 13,989,276               | 5                                  |
| Operations                   | 1,480,740          | 1,681,018         | 1,681,012                | 6                                  |
| Contractual agreements       | 308,797            | 308,654           | 308,654                  | -                                  |
|                              | <u>15,227,251</u>  | <u>15,978,953</u> | <u>15,978,942</u>        | <u>11</u>                          |
| Indigent defense             |                    |                   |                          |                                    |
| Salaries                     | 147,768            | 148,512           | 148,507                  | 5                                  |
| Operations                   | 1,982              | 1,594             | 1,593                    | 1                                  |
| Contractual agreements       | 462                | 462               | 461                      | 1                                  |
|                              | <u>150,212</u>     | <u>150,568</u>    | <u>150,561</u>           | <u>7</u>                           |
| Forensics                    |                    |                   |                          |                                    |
| Salaries                     | 1,808,332          | 1,877,250         | 1,877,247                | 3                                  |
| Operations                   | 115,629            | 114,438           | 113,143                  | 1,295                              |
| Contractual agreements       | 69,662             | 69,020            | 69,019                   | 1                                  |
|                              | <u>1,993,623</u>   | <u>2,060,708</u>  | <u>2,059,409</u>         | <u>1,299</u>                       |
| Total public safety          | <u>37,070,784</u>  | <u>37,650,560</u> | <u>37,646,695</u>        | <u>3,865</u>                       |
| Elected officials - Judicial |                    |                   |                          |                                    |
| Circuit Solicitor            |                    |                   |                          |                                    |
| Salaries                     | 5,420,019          | 5,337,827         | 5,324,641                | 13,186                             |
| Operations                   | 116,090            | 141,999           | 136,179                  | 5,820                              |
| Contractual agreements       | 147,593            | 126,893           | 118,384                  | 8,509                              |
|                              | <u>5,683,702</u>   | <u>5,606,719</u>  | <u>5,579,204</u>         | <u>27,515</u>                      |

# Greenville County, South Carolina

## Schedule of Revenues and Expenditures Budget and Actual (Budget Basis) General Fund Year Ended June 30, 2012

|                                    | Original<br>Budget | Final<br>Budget   | Actual<br>(Budget Basis) | Positive<br>(Negative)<br>Variance |
|------------------------------------|--------------------|-------------------|--------------------------|------------------------------------|
| Clerk of Court                     |                    |                   |                          |                                    |
| Salaries                           | 3,083,852          | 3,047,485         | 3,047,481                | 4                                  |
| Operations                         | 194,335            | 194,249           | 183,936                  | 10,313                             |
| Contractual agreements             | 40,415             | 40,415            | 35,364                   | 5,051                              |
|                                    | <u>3,318,602</u>   | <u>3,282,149</u>  | <u>3,266,781</u>         | <u>15,368</u>                      |
| Probate Court                      |                    |                   |                          |                                    |
| Salaries                           | 1,125,364          | 1,166,736         | 1,166,733                | 3                                  |
| Operations                         | 42,252             | 60,156            | 60,154                   | 2                                  |
| Contractual agreements             | 47,397             | 29,303            | 29,189                   | 114                                |
|                                    | <u>1,215,013</u>   | <u>1,256,195</u>  | <u>1,256,076</u>         | <u>119</u>                         |
| Master in equity                   |                    |                   |                          |                                    |
| Salaries                           | 495,976            | 491,662           | 491,656                  | 6                                  |
| Operations                         | 9,403              | 9,403             | 7,334                    | 2,069                              |
| Contractual agreements             | 1,800              | 1,800             | 1,800                    | -                                  |
|                                    | <u>507,179</u>     | <u>502,865</u>    | <u>500,790</u>           | <u>2,075</u>                       |
| Magistrates                        |                    |                   |                          |                                    |
| Salaries                           | 3,872,871          | 4,009,419         | 4,009,367                | 52                                 |
| Operations                         | 280,228            | 277,631           | 276,539                  | 1,092                              |
| Contractual agreements             | 44,277             | 32,012            | 28,907                   | 3,105                              |
|                                    | <u>4,197,376</u>   | <u>4,319,062</u>  | <u>4,314,813</u>         | <u>4,249</u>                       |
| Public Defender                    |                    |                   |                          |                                    |
| Operations                         | 1,922              | 66,922            | 66,716                   | 206                                |
| Contractual agreements             | 512,000            | 447,000           | 445,500                  | 1,500                              |
|                                    | <u>513,922</u>     | <u>513,922</u>    | <u>512,216</u>           | <u>1,706</u>                       |
| Total elected officials - Judicial | <u>15,435,794</u>  | <u>15,480,912</u> | <u>15,429,880</u>        | <u>51,032</u>                      |
| Elected officials - Fiscal         |                    |                   |                          |                                    |
| Treasurer                          |                    |                   |                          |                                    |
| Salaries                           | 371,299            | 367,112           | 367,108                  | 4                                  |
| Operations                         | 11,321             | 11,321            | 10,681                   | 640                                |
| Contractual agreements             | 500                | 500               | 479                      | 21                                 |
|                                    | <u>383,120</u>     | <u>378,933</u>    | <u>378,268</u>           | <u>665</u>                         |
| Register of Deeds                  |                    |                   |                          |                                    |
| Salaries                           | 992,139            | 889,784           | 889,778                  | 6                                  |
| Operations                         | 97,997             | 97,591            | 94,095                   | 3,496                              |
| Contractual agreements             | 20,840             | 20,840            | 20,807                   | 33                                 |
|                                    | <u>1,110,976</u>   | <u>1,008,215</u>  | <u>1,004,680</u>         | <u>3,535</u>                       |
| Auditor                            |                    |                   |                          |                                    |
| Salaries                           | 912,111            | 986,447           | 986,443                  | 4                                  |
| Operations                         | 25,899             | 26,305            | 26,294                   | 11                                 |
|                                    | <u>938,010</u>     | <u>1,012,752</u>  | <u>1,012,737</u>         | <u>15</u>                          |

# Greenville County, South Carolina

## Schedule of Revenues and Expenditures Budget and Actual (Budget Basis) General Fund Year Ended June 30, 2012

|   | Original<br>Budget | Final<br>Budget   | Actual<br>(Budget Basis) | Positive<br>(Negative)<br>Variance |
|---|--------------------|-------------------|--------------------------|------------------------------------|
| Board of Appeals                          |                    |                   |                          |                                    |
| Operations                                | 18,962             | 18,962            | 590                      | 18,372                             |
|   | <u>18,962</u>      | <u>18,962</u>     | <u>590</u>               | <u>18,372</u>                      |
| Total elected officials - Fiscal          | <u>2,451,068</u>   | <u>2,418,862</u>  | <u>2,396,275</u>         | <u>22,587</u>                      |
| Elected officials - Law Enforcement       |                    |                   |                          |                                    |
| Sheriff                                   |                    |                   |                          |                                    |
| Salaries                                  | 31,462,638         | 30,820,619        | 30,820,611               | 8                                  |
| Operations                                | 3,318,900          | 3,921,577         | 3,861,689                | 59,888                             |
| Contractual agreements                    | 235,150            | 235,150           | 234,870                  | 280                                |
| Capital outlay                            | 66,447             | 158,672           | 158,671                  | 1                                  |
|   | <u>35,083,135</u>  | <u>35,136,018</u> | <u>35,075,841</u>        | <u>60,177</u>                      |
| Coroner                                   |                    |                   |                          |                                    |
| Salaries                                  | 466,242            | 534,847           | 534,841                  | 6                                  |
| Operations                                | 56,270             | 69,081            | 69,073                   | 8                                  |
|   | <u>522,512</u>     | <u>603,928</u>    | <u>603,914</u>           | <u>14</u>                          |
| County Medical Examiner                   |                    |                   |                          |                                    |
| Operations                                | 350,000            | 350,000           | 348,065                  | 1,935                              |
|   | <u>350,000</u>     | <u>350,000</u>    | <u>348,065</u>           | <u>1,935</u>                       |
| Total elected officials - law enforcement | <u>35,955,647</u>  | <u>36,089,946</u> | <u>36,027,820</u>        | <u>62,126</u>                      |
| Boards, commissions and others            |                    |                   |                          |                                    |
| Legislative Delegation                    |                    |                   |                          |                                    |
| Salaries                                  | 31,077             | 25,087            | 25,085                   | 2                                  |
| Operations                                | 5,059              | 5,059             | 4,735                    | 324                                |
|   | <u>36,136</u>      | <u>30,146</u>     | <u>29,820</u>            | <u>326</u>                         |
| Agencies and social service agencies      |                    |                   |                          |                                    |
| Lump sum appropriations                   | 1,227,817          | 1,227,817         | 1,177,895                | 49,922                             |
|   | <u>1,227,817</u>   | <u>1,227,817</u>  | <u>1,177,895</u>         | <u>49,922</u>                      |



# Greenville County, South Carolina

## Schedule of Revenues and Expenditures Budget and Actual (Budget Basis) General Fund Year Ended June 30, 2012

|   | Original<br>Budget  | Final<br>Budget     | Actual<br>(Budget Basis) | Positive<br>(Negative)<br>Variance |
|---|---------------------|---------------------|--------------------------|------------------------------------|
| Planning  |                     |                     |                          |                                    |
| Salaries  | 1,111,317           | 1,092,854           | 1,092,850                | 4                                  |
| Operations  | 38,657              | 38,657              | 28,552                   | 10,105                             |
| Contractual agreements  | 20,087              | 20,087              | 12,042                   | 8,045                              |
|   | <u>1,170,061</u>    | <u>1,151,598</u>    | <u>1,133,444</u>         | <u>18,154</u>                      |
| Non-departmental  |                     |                     |                          |                                    |
| Salaries  | 21,598              | -                   | -                        | -                                  |
| Operations  | 2,780,477           | 2,515,828           | 2,081,940                | 433,888                            |
| Contractual agreements  | 135,000             | 135,000             | 32,306                   | 102,694                            |
| Capital outlay  | -                   | 17,920              | 17,920                   | -                                  |
|   | <u>2,937,075</u>    | <u>2,668,748</u>    | <u>2,132,166</u>         | <u>536,582</u>                     |
| Employee benefit fund   |                     |                     |                          |                                    |
| Salaries  | 390,300             | 306,003             | 149,533                  | 156,470                            |
| Operations  | 27,200              | 29,200              | 26,250                   | 2,950                              |
|   | <u>417,500</u>      | <u>335,203</u>      | <u>175,783</u>           | <u>159,420</u>                     |
| Total boards, commissions and others  | 5,788,589           | 5,413,512           | 4,649,108                | 764,404                            |
| Total expenditures  | <u>127,789,349</u>  | <u>127,789,349</u>  | <u>126,179,766</u>       | <u>1,609,583</u>                   |
| Excess (deficiency) of revenues over (under) expenses                                     | <u>(2,382,322)</u>  | <u>(2,382,322)</u>  | <u>(2,587,388)</u>       | <u>(205,066)</u>                   |
| Other financing sources (uses)  |                     |                     |                          |                                    |
| Transfers in  | 4,504,512           | 4,504,512           | 4,505,669                | 1,157                              |
| Transfers out   | (402,500)           | (402,500)           | (367,962)                | 34,538                             |
|   | <u>4,102,012</u>    | <u>4,102,012</u>    | <u>4,137,707</u>         | <u>35,695</u>                      |
| Excess of revenues and other financing sources over expenditures and other financing uses | <u>\$ 1,719,690</u> | <u>\$ 1,719,690</u> | <u>\$ 1,550,319</u>      | <u>\$ (169,371)</u>                |

# Greenville County, South Carolina

## Combining Balance Sheet Federal and State Grant Fund June 30, 2012

|   | <b>Sheriff<br/>Federal<br/>Sharing</b> | <b>Circuit<br/>Solicitor<br/>Seized Funds</b> | <b>E-911</b>        |
|---|--|---|---------------------|
| <b>Assets</b>                                   |  |   |                     |
| Cash and cash equivalents                       | \$ 397,368                             | \$ 229,626                                    | \$ 2,456,819        |
| Other   | 973                                    | 598   | 4,989               |
| Due from other governmental units               | -                                      | -   | -                   |
| Prepaid items                                   | -                                      | -   | -                   |
| <b>Total Assets</b>                             | <b>\$ 398,341</b>                      | <b>\$ 230,224</b>                             | <b>\$ 2,461,808</b> |
| <b>Liabilities and Fund balances (deficits)</b> |  |   |                     |
| <b>Liabilities</b>                              |  |   |                     |
| Accounts payable                                | \$ 4,145                               | \$ (1)  | \$ 7,408            |
| Accrued liabilities                             | -                                      | -   | 7,107               |
| Unearned revenue                                | -                                      | -   | -                   |
| Other liabilities                               | -                                      | -   | -                   |
| Total liabilities                               | <u>4,145</u>                           | <u>(1)</u>                                    | <u>14,515</u>       |
| Fund balances (deficits)                        |  |   |                     |
| <b>Nonspendable:</b>                            | -                                      | -   | -                   |
| <b>Restricted:</b>                              |  |   |                     |
| Administrative services                         | -                                      | -   | -                   |
| General services                                | -                                      | -   | -                   |
| Human resources                                 | -                                      | -   | -                   |
| Public works                                    | -                                      | -   | -                   |
| Public safety                                   | -                                      | -   | -                   |
| Judicial services                               | -                                      | 230,225                                       | -                   |
| Fiscal services                                 | -                                      | -   | -                   |
| Law enforcement                                 | 394,196                                | -   | 2,447,293           |
| Boards, commission & others                     | -                                      | -   | -                   |
| <b>Committed:</b>                               |  |   |                     |
| Administrative                                  |  |   |                     |
| General services                                |  |   |                     |
| Human resources                                 |  |   |                     |
| Public works                                    | -                                      | -   | -                   |
| Public safety                                   | -                                      | -   | -                   |
| Judicial services                               | -                                      | -   | -                   |
| Fiscal services                                 | -                                      | -   | -                   |
| Law enforcement                                 | -                                      | -   | -                   |
| Boards, commission & others                     | -                                      | -   | -                   |
| Unassigned (Deficit)                            | -                                      | -   | -                   |
| Total fund balances:                            | <u>394,196</u>                         | <u>230,225</u>                                | <u>2,447,293</u>    |
| <b>Total liabilities and fund balances:</b>     | <b>\$ 398,341</b>                      | <b>\$ 230,224</b>                             | <b>\$ 2,461,808</b> |

| <b>Sheriff's<br/>Narcotics<br/>Funds</b> | <b>Solicitor<br/>Expungement</b> | <b>Solicitor<br/>Estreatment</b> | <b>Miscellaneous<br/>Other Grants</b> | <b>Total<br/>Federal and<br/>State Grants</b> |
|--|----------------------------------|----------------------------------|---------------------------------------|---|
| \$ 248,539                               | \$ 261,648                       | \$ 170,310                       | \$ 1,236,374                          | \$ 5,000,684                                  |
| 665                                      | 946                              | 559                              | 735,291                               | 744,021                                       |
| -  | -                                | -                                | 2,919,408                             | 2,919,408                                     |
| -  | -                                | -                                | 1,271                                 | 1,271   |
| <u>\$ 249,204</u>                        | <u>\$ 262,594</u>                | <u>\$ 170,869</u>                | <u>\$ 4,892,344</u>                   | <u>\$ 8,665,384</u>                           |

|               |          |           |                  |                  |
|---------------|----------|-----------|------------------|------------------|
| \$ 40,451     | \$ -     | \$ 38     | \$ 514,438       | \$ 566,479       |
| -             | -        | -         | 125,697          | 132,804          |
| -             | -        | -         | 1,573,338        | 1,573,338        |
| -             | -        | -         | 1,961            | 1,961            |
| <u>40,451</u> | <u>-</u> | <u>38</u> | <u>2,215,434</u> | <u>2,274,582</u> |

|                   |                   |                   |                     |                     |
|-------------------|-------------------|-------------------|---------------------|---------------------|
| -                 | -                 | -                 | -                   | -                   |
| -                 | -                 | -                 | -                   | -                   |
| -                 | -                 | -                 | -                   | -                   |
| -                 | -                 | -                 | -                   | -                   |
| -                 | -                 | -                 | 10,000              | 10,000              |
| -                 | -                 | -                 | -                   | -                   |
| -                 | 262,594           | 170,831           | 1,032,418           | 1,696,068           |
| -                 | -                 | -                 | -                   | -                   |
| 208,753           | -                 | -                 | 162,597             | 3,212,839           |
| -                 | -                 | -                 | 574,466             | 574,466             |
| -                 | -                 | -                 | -                   | -                   |
| -                 | -                 | -                 | 645,823             | 645,823             |
| -                 | -                 | -                 | 2,887               | 2,887               |
| -                 | -                 | -                 | -                   | -                   |
| -                 | -                 | -                 | -                   | -                   |
| -                 | -                 | -                 | 184,209             | 184,209             |
| -                 | -                 | -                 | 168,703             | 168,703             |
| -                 | -                 | -                 | (104,193)           | (104,193)           |
| <u>208,753</u>    | <u>262,594</u>    | <u>170,831</u>    | <u>2,676,910</u>    | <u>6,390,802</u>    |
| <u>\$ 249,204</u> | <u>\$ 262,594</u> | <u>\$ 170,869</u> | <u>\$ 4,892,344</u> | <u>\$ 8,665,384</u> |

## Greenville County, South Carolina

### Combining Schedule of Revenues, Expenditures and Changes in Fund Balances Federal and State Grant Fund Year Ended June 30, 2012

|  | <b>Sheriff<br/>Federal<br/>Sharing</b> | <b>Circuit<br/>Solicitor<br/>Seized Funds</b> | <b>E-911</b>        |
|--|--|---|---------------------|
| <b>Revenues</b>  |  |   |                     |
| Intergovernmental  | \$ 883,259                             | \$ -  | \$ 702,584          |
| Fees   | -                                      | -   | 1,642,414           |
| Interest and investment income                                       | 5,430                                  | 3,050   | 25,998              |
| Other  | -                                      | 68,876  | -                   |
| Total Revenues   | 888,689                                | 71,926  | 2,370,996           |
| <b>Expenditures</b>  |  |   |                     |
| Current:   |  |   |                     |
| Public works   | -                                      | -   | -                   |
| Public safety  | -                                      | -   | -                   |
| Judicial services  | -                                      | 57,186  | -                   |
| Law enforcement services   | 325,287                                | -   | 1,698,869           |
| Boards, commission & others  | -                                      | -   | -                   |
| Capital outlay   | 226,864                                | -   | -                   |
| Total Expenditures   | 552,151                                | 57,186  | 1,698,869           |
| <b>Excess (deficiency) of revenues over<br/>(under) expenditures</b> | <b>336,538</b>                         | <b>14,740</b>                                 | <b>672,127</b>      |
| <b>Other financing sources (uses)</b>                                |  |   |                     |
| Transfers in   | -                                      | -   | -                   |
| Transfers out  | -                                      | -   | -                   |
| Total Other financing sources (uses)                                 | -                                      | -   | -                   |
| <b>Net change in fund balances</b>                                   | 336,538                                | 14,740  | 672,127             |
| <b>Fund balance - beginning</b>                                      | 57,658                                 | 215,485                                       | 1,775,166           |
| <b>Fund balance - ending</b>   | <b>\$ 394,196</b>                      | <b>\$ 230,225</b>                             | <b>\$ 2,447,293</b> |

| <b>Sheriff's<br/>Narcotics<br/>Funds</b> | <b>Solicitor<br/>Expungement</b> | <b>Solicitor<br/>Estreatment</b> | <b>Miscellaneous<br/>Other Grants</b> | <b>Total Federal<br/>and State<br/>Grants</b> |
|--|----------------------------------|----------------------------------|---------------------------------------|---|
| \$ -                                     | \$ -                             | \$ -                             | \$ 13,704,798                         | \$ 15,290,641                                 |
| -  | -                                | -                                | -                                     | 1,642,414                                     |
| 2,606                                    | 3,608                            | 2,756                            | -                                     | 43,448  |
| 245,763                                  | 204,070                          | 88,152                           | 2,394,239                             | 3,001,100                                     |
| <u>248,369</u>                           | <u>207,678</u>                   | <u>90,908</u>                    | <u>16,099,037</u>                     | <u>19,977,603</u>                             |
| -  | -                                | -                                | 1,166,803                             | 1,166,803                                     |
| -  | -                                | -                                | 290,346                               | 290,346                                       |
| -  | 229,459                          | 108,136                          | 4,984,174                             | 5,378,955                                     |
| 170,311                                  | -                                | -                                | 1,877,524                             | 4,071,991                                     |
| -  | -                                | -                                | 6,419,098                             | 6,419,098                                     |
| 92,868                                   | -                                | -                                | 1,088,257                             | 1,407,989                                     |
| <u>263,179</u>                           | <u>229,459</u>                   | <u>108,136</u>                   | <u>15,826,202</u>                     | <u>18,735,182</u>                             |
| <u>(14,810)</u>                          | <u>(21,781)</u>                  | <u>(17,228)</u>                  | <u>272,835</u>                        | <u>1,242,421</u>                              |
| -  | -                                | -                                | 171,551                               | 171,551                                       |
| -  | -                                | -                                | (278,751)                             | (278,751)                                     |
| -  | -                                | -                                | (107,200)                             | (107,200)                                     |
| (14,810)                                 | (21,781)                         | (17,228)                         | 165,635                               | 1,135,221                                     |
| 223,563                                  | 284,375                          | 188,059                          | 2,511,275                             | 5,255,581                                     |
| <u>\$ 208,753</u>                        | <u>\$ 262,594</u>                | <u>\$ 170,831</u>                | <u>\$ 2,676,910</u>                   | <u>\$ 6,390,802</u>                           |

# Greenville County, South Carolina

## Nonmajor Governmental Funds Special Revenue Funds

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

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

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

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

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

### Debt Service Funds

Debt service funds report current financial resources restricted for the payment of principal and interest for long-term debt.

**General Obligation Bonds** – This fund is used to account for principal and interest payments on the County’s general obligation bonds issued to finance a variety of public projects.

**Certificates of Participation** – This fund is used to account for principal and interest payments on the County’s certificates of participation.

**Special Source Revenue Bonds** – This fund is used to account for principal and interest payments on the County’s special source revenue bonds.

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

### Capital Projects Funds

Capital projects funds are used to account for financial resources to be used for the acquisition or construction of major capital projects, other than those financed by proprietary funds. Capital project funds include:

|                                |  |
|--------------------------------|--|
| <b>Ortho Photography</b>       | <b>Agencies – Greenville Technical College</b> |
| <b>Information Technology</b>  | <b>Capital Projects Reserve</b>                |
| <b>Construction Management</b> | <b>Capital Leases</b>                          |
|                                | <b>Facilities Projects</b>                     |

# Greenville County, South Carolina

## Combining Balance Sheet Nonmajor Governmental Funds June 30, 2012

|  | <b>Nonmajor<br/>Special<br/>Revenue<br/>Funds</b> | <b>Nonmajor<br/>Debt Service<br/>Funds</b> | <b>Nonmajor<br/>Capital<br/>Project Funds</b> | <b>Total<br/>Nonmajor<br/>Governmental<br/>Funds</b> |
|--|---|--|---|--|
| <b>Assets</b>                              |   |  |   |  |
| Cash and cash equivalents                  | \$ 9,046,584                                      | \$ 144,868                                 | \$ 11,598,821                                 | \$ 20,790,273  |
| Taxes receivable                           | 909,692   | 456,566                                    | -   | 1,366,258  |
| Other receivables                          | 40,581  | 782  | 31,263  | 72,626   |
| Investments                                | -   | 1,363,681                                  | -   | 1,363,681  |
| <b>Total assets</b>                        | <b><u>\$ 9,996,857</u></b>                        | <b><u>\$ 1,965,897</u></b>                 | <b><u>\$ 11,630,084</u></b>                   | <b><u>\$ 23,592,838</u></b>                          |
| <b>Liabilities and fund balances</b>       |   |  |   |  |
| Liabilities:                               |   |  |   |  |
| Accounts payable                           | \$ 85,662   | \$ -                                       | \$ 106,809                                    | \$ 192,471   |
| Accrued liabilities                        | 43,050  | -  | -   | 43,050   |
| Deferred revenue                           | 349,000   | 411,000                                    | -   | 760,000  |
| Due to other funds                         | 815,747   | 1,467,906                                  | 273,709                                       | 2,557,362  |
| Due to others                              | -   | -  | 39,692  | 39,692   |
| Total liabilities                          | <u>1,293,459</u>                                  | <u>1,878,906</u>                           | <u>420,210</u>                                | <u>3,592,575</u>                                     |
| Fund balances (deficits)                   |   |  |   |  |
| <b>Restricted</b>                          |   |  |   |  |
| Public works                               | 5,079,232   | -  | -   | 5,079,232  |
| Public safety                              | 841,494   | -  | -   | 841,494  |
| Boards, commission & others                | 3,089,178   | -  | 597   | 3,089,775  |
| Debt service                               | -   | 496,844                                    | -   | 496,844  |
| <b>Committed</b>                           |   |  |   |  |
| General services                           | -   | -  | 1,000,298                                     | 1,000,298  |
| Public works                               | -   | -  | 10,380,711                                    | 10,380,711   |
| Unassigned (Deficit)                       | <u>(306,506)</u>                                  | <u>(409,853)</u>                           | <u>(171,732)</u>                              | <u>(888,091)</u>                                     |
| Total fund balances                        | <u>8,703,398</u>                                  | <u>86,991</u>                              | <u>11,209,874</u>                             | <u>20,000,263</u>                                    |
| <b>Total liabilities and fund balances</b> | <b><u>\$ 9,996,857</u></b>                        | <b><u>\$ 1,965,897</u></b>                 | <b><u>\$ 11,630,084</u></b>                   | <b><u>\$ 23,592,838</u></b>                          |

# Greenville County, South Carolina

## Combining Statement of Revenues, Expenditures and Changes in Fund Balances Nonmajor Governmental Funds Year Ended June 30, 2012

|  | <b>Nonmajor<br/>Special<br/>Revenue<br/>Funds</b> | <b>Nonmajor<br/>Debt Service<br/>Funds</b> | <b>Nonmajor<br/>Capital<br/>Project Funds</b> | <b>Total<br/>Nonmajor<br/>Governmental<br/>Funds</b> |
|--|---|--|---|--|
| <b>Revenues</b>  |   |  |   |  |
| Property taxes   | \$ 10,533,388                                     | \$ 4,784,368                               | \$ -  | \$ 15,317,756  |
| Intergovernmental  | 147,847   | 6,314,058                                  | 2,036,376                                     | 8,498,281  |
| Hospitality tax  | 7,083,066   | -  | -   | 7,083,066  |
| Fees   | 5,960,956   | -  | -   | 5,960,956  |
| Interest and investment income                                   | 156,173   | 9,323                                      | 113,502                                       | 278,998  |
| <b>Total revenues</b>  | <b>23,881,430</b>                                 | <b>11,107,749</b>                          | <b>2,149,878</b>                              | <b>37,139,057</b>                                    |
| <b>Expenditures</b>  |   |  |   |  |
| Current:   |   |  |   |  |
| Administrative services  | -   | -  | 488,100                                       | 488,100  |
| General services   | -   | -  | 2,079,122                                     | 2,079,122  |
| Public works   | 3,749,714   | -  | 271,177                                       | 4,020,891  |
| Public safety  | 4,498,500   | -  | -   | 4,498,500  |
| Judicial services  | -   | -  | 19,093  | 19,093   |
| Law enforcement services   | -   | -  | 110,662                                       | 110,662  |
| Boards, commission & others                                      | 1,797,784   | -  | -   | 1,797,784  |
| Capital outlay   | 7,815,729   | -  | 1,949,773                                     | 9,765,502  |
| Principal retirement   | -   | 13,762,571                                 | -   | 13,762,571   |
| Interest and fiscal charges                                      | -   | 6,866,169                                  | 13,728  | 6,879,897  |
| Pass through bond funding, Greenville Technical College          | -   | 5,615,000                                  | -   | 5,615,000  |
| <b>Total expenditures</b>  | <b>17,861,727</b>                                 | <b>26,243,740</b>                          | <b>4,931,655</b>                              | <b>49,037,122</b>                                    |
| <b>Excess (deficiency) of revenues over (under) expenditures</b> | <b>6,019,703</b>                                  | <b>(15,135,991)</b>                        | <b>(2,781,777)</b>                            | <b>(11,898,065)</b>                                  |
| <b>Other financing sources (uses)</b>                            |   |  |   |  |
| Capital lease issuance   | -   | -  | 1,000,000                                     | 1,000,000  |
| Bond issuance  | -   | 5,615,000                                  | -   | 5,615,000  |
| Refunding bond issuance  | -   | 19,555,000                                 | -   | 19,555,000   |
| Payment to refunded bond escrow agent                            | -   | (20,011,531)                               | -   | (20,011,531)   |
| Transfers in   | 2,900,000   | 8,596,549                                  | 386,085                                       | 11,882,634   |
| Transfers out  | (14,713,141)                                      | (800,000)                                  | -   | (15,513,141)   |
| Bond discount  | -   | (168,205)                                  | -   | (168,205)  |
| Bond premium   | -   | 985,728                                    | -   | 985,728  |
| <b>Total other financing sources (uses)</b>                      | <b>(11,813,141)</b>                               | <b>13,772,541</b>                          | <b>1,386,085</b>                              | <b>3,345,485</b>                                     |
| <b>Net change in fund balances</b>                               | <b>(5,793,438)</b>                                | <b>(1,363,450)</b>                         | <b>(1,395,692)</b>                            | <b>(8,552,580)</b>                                   |
| <b>Fund balance - beginning</b>                                  | <b>14,496,836</b>                                 | <b>1,450,441</b>                           | <b>12,605,566</b>                             | <b>28,552,843</b>                                    |
| <b>Fund balance - ending</b>                                     | <b>\$ 8,703,398</b>                               | <b>\$ 86,991</b>                           | <b>\$ 11,209,874</b>                          | <b>\$ 20,000,263</b>                                 |



# Greenville County, South Carolina

## Combining Balance Sheet Nonmajor Special Revenue Funds June 30, 2012

|  | <u>Infrastructure<br/>Bank</u> | <u>Charity<br/>Hospitalization</u> | <u>Hospitality<br/>Tax</u> | <u>Road<br/>Maintenance<br/>Program</u> | <u>Total<br/>Nonmajor<br/>Special<br/>Revenue<br/>Funds</u> |
|--|--------------------------------|------------------------------------|----------------------------|---|---|
| <b>Assets</b>                              |                                |                                    |                            |   |   |
| Cash and cash equivalents                  | \$ 5,070,241                   | \$ 904,360                         | \$ 3,071,983               | \$ -                                    | \$ 9,046,584  |
| Receivables:                               |                                |                                    |                            |   |   |
| Taxes receivable                           | -                              | 401,990                            | -                          | 507,702                                 | 909,692   |
| Other receivables                          | 19,473                         | 2,374                              | 17,195                     | 1,539                                   | 40,581  |
| <b>Total Assets</b>                        | <u>\$ 5,089,714</u>            | <u>\$ 1,308,724</u>                | <u>\$ 3,089,178</u>        | <u>\$ 509,241</u>                       | <u>\$ 9,996,857</u>   |
| <b>Liabilities and fund balances</b>       |                                |                                    |                            |   |   |
| Liabilities:                               |                                |                                    |                            |   |   |
| Accounts payable                           | \$ -                           | \$ 85,662                          | \$ -                       | \$ -                                    | \$ 85,662   |
| Accrued liabilities                        | 10,482                         | 32,568                             | -                          | -                                       | 43,050  |
| Due to other funds                         | -                              | -                                  | -                          | 815,747                                 | 815,747   |
| Deferred revenue                           | -                              | 349,000                            | -                          | -                                       | 349,000   |
| Total Liabilities:                         | <u>10,482</u>                  | <u>467,230</u>                     | <u>-</u>                   | <u>815,747</u>                          | <u>1,293,459</u>  |
| Fund balances (deficits)                   |                                |                                    |                            |   |   |
| Restricted                                 | 5,079,232                      | 841,494                            | 3,089,178                  | -                                       | 9,009,904   |
| Unassigned (Deficit)                       | -                              | -                                  | -                          | (306,506)                               | (306,506)   |
| Total fund balances                        | <u>5,079,232</u>               | <u>841,494</u>                     | <u>3,089,178</u>           | <u>(306,506)</u>                        | <u>8,703,398</u>  |
| <b>Total liabilities and fund balances</b> | <u>\$ 5,089,714</u>            | <u>\$ 1,308,724</u>                | <u>\$ 3,089,178</u>        | <u>\$ 509,241</u>                       | <u>\$ 9,996,857</u>   |

## Greenville County, South Carolina

### Combining Statement of Revenues, Expenditures and Changes in Fund Balances Nonmajor Special Revenue Funds Year Ended June 30, 2012

|  | <u>Infrastructure<br/>Bank</u> | <u>Charity<br/>Hospitalization</u> | <u>Hospitality<br/>Tax</u> | <u>Road<br/>Maintenance<br/>Program</u> | <u>Total<br/>Nonmajor<br/>Special<br/>Revenue<br/>Funds</u> |
|--|--------------------------------|------------------------------------|----------------------------|---|---|
| <b>Revenues</b>  |                                |                                    |                            |   |   |
| Property taxes   | \$ 6,108,283                   | \$ 4,425,105                       | \$ -                       | \$ -                                    | \$ 10,533,388   |
| Fees   | -                              | 18,304                             | -                          | 5,942,652                               | 5,960,956   |
| Intergovernmental  | -                              | 147,847                            | -                          | -                                       | 147,847   |
| Hospitality tax  | -                              | -                                  | 7,083,066                  | -                                       | 7,083,066   |
| Interest and investment income                                       | 71,369                         | 6,611                              | 78,033                     | 160                                     | 156,173   |
| Total Revenues   | <u>6,179,652</u>               | <u>4,597,867</u>                   | <u>7,161,099</u>           | <u>5,942,812</u>                        | <u>23,881,430</u>   |
| <b>Expenditures</b>  |                                |                                    |                            |   |   |
| Current:   |                                |                                    |                            |   |   |
| Public works   | 945,332                        | -                                  | -                          | 2,804,382                               | 3,749,714   |
| Public safety  | -                              | 4,498,500                          | -                          | -                                       | 4,498,500   |
| Boards, commission & others  | -                              | -                                  | 1,797,784                  | -                                       | 1,797,784   |
| Capital outlay   | -                              | -                                  | -                          | 7,815,729                               | 7,815,729   |
| Total Expenditures   | <u>945,332</u>                 | <u>4,498,500</u>                   | <u>1,797,784</u>           | <u>10,620,111</u>                       | <u>17,861,727</u>   |
| <b>Excess (deficiency) of revenues over<br/>(under) expenditures</b> | <u>5,234,320</u>               | <u>99,367</u>                      | <u>5,363,315</u>           | <u>(4,677,299)</u>                      | <u>6,019,703</u>  |
| <b>Other financing sources (uses)</b>                                |                                |                                    |                            |   |   |
| Transfers in   | -                              | -                                  | -                          | 2,900,000                               | 2,900,000   |
| Transfers out  | (5,469,075)                    | (100,000)                          | (6,644,066)                | (2,500,000)                             | (14,713,141)  |
| Total Other financing sources (uses)                                 | <u>(5,469,075)</u>             | <u>(100,000)</u>                   | <u>(6,644,066)</u>         | <u>400,000</u>                          | <u>(11,813,141)</u>   |
| <b>Net change in fund balance</b>                                    | (234,755)                      | (633)                              | (1,280,751)                | (4,277,299)                             | (5,793,438)   |
| <b>Fund balance - beginning</b>                                      | <u>5,313,987</u>               | <u>842,127</u>                     | <u>4,369,929</u>           | <u>3,970,793</u>                        | <u>14,496,836</u>   |
| <b>Fund balance - ending</b>   | <u>\$ 5,079,232</u>            | <u>\$ 841,494</u>                  | <u>\$ 3,089,178</u>        | <u>\$ (306,506)</u>                     | <u>\$ 8,703,398</u>   |

# Greenville County, South Carolina

## Combining Balance Sheet Nonmajor Debt Service Funds June 30, 2012

|  | General<br>Obligation<br>Bonds | Certificates of<br>Participation | Special<br>Source<br>Revenue<br>Bonds | Capital<br>Leases | Total<br>Nonmajor<br>Debt Service<br>Funds |
|--|--------------------------------|----------------------------------|---------------------------------------|-------------------|--|
| <b>Assets</b>                              |                                |                                  |                                       |                   |  |
| Cash and cash equivalents                  | \$ -                           | \$ -                             | \$ -                                  | \$ 144,868        | \$ 144,868                                 |
| Taxes receivable                           | 205,131                        | 251,435                          | -                                     | -                 | 456,566                                    |
| Other receivables                          | 544                            | 110                              | 24                                    | 104               | 782  |
| Restricted assets                          |                                |                                  |                                       |                   |  |
| Investments                                | -                              | 1,353,915                        | 8,466                                 | 1,300             | 1,363,681                                  |
| <b>Total Assets</b>                        | <b>\$ 205,675</b>              | <b>\$ 1,605,460</b>              | <b>\$ 8,490</b>                       | <b>\$ 146,272</b> | <b>\$ 1,965,897</b>                        |
| <b>Liabilities and fund balances</b>       |                                |                                  |                                       |                   |  |
| Liabilities:                               |                                |                                  |                                       |                   |  |
| Deferred revenue                           | \$ 170,000                     | \$ 241,000                       | \$ -                                  | \$ -              | \$ 411,000                                 |
| Due to other funds                         | 267,109                        | 1,013,888                        | 186,909                               | -                 | 1,467,906                                  |
| Total Liabilities:                         | 437,109                        | 1,254,888                        | 186,909                               | -                 | 1,878,906                                  |
| Fund balances (deficits)                   |                                |                                  |                                       |                   |  |
| Restricted                                 | -                              | 350,572                          | -                                     | 146,272           | 496,844                                    |
| Unassigned (Deficit)                       | (231,434)                      | -                                | (178,419)                             | -                 | (409,853)                                  |
| Total Fund balances (deficits)             | (231,434)                      | 350,572                          | (178,419)                             | 146,272           | 86,991                                     |
| <b>Total Liabilities and fund balances</b> | <b>\$ 205,675</b>              | <b>\$ 1,605,460</b>              | <b>\$ 8,490</b>                       | <b>\$ 146,272</b> | <b>\$ 1,965,897</b>                        |

# Greenville County, South Carolina

## Combining Statement of Revenues, Expenditures and Changes in Fund Balances Nonmajor Debt Service Funds Year Ended June 30, 2012

|  | General<br>Obligation Bonds | Certificates of<br>Participation | Special<br>Source<br>Revenue<br>Bonds | Capital<br>Leases  | Total<br>Nonmajor<br>Debt Service<br>Funds |
|--|-----------------------------|----------------------------------|---------------------------------------|--------------------|--|
| <b>Revenues</b>  |                             |                                  |                                       |                    |  |
| Property taxes   | \$ 2,808,209                | \$ 1,976,159                     | \$ -                                  | \$ -               | \$ 4,784,368                               |
| Intergovernmental  | 3,795,588                   | 2,423,589                        | 94,881                                | -                  | 6,314,058                                  |
| Interest and investment income                           | 66                          | 1,047                            | 8,177                                 | 33                 | 9,323                                      |
| <b>Total Revenues</b>                                    | <b>6,603,863</b>            | <b>4,400,795</b>                 | <b>103,058</b>                        | <b>33</b>          | <b>11,107,749</b>                          |
| <b>Expenditures</b>                                      |                             |                                  |                                       |                    |  |
| Current:   |                             |                                  |                                       |                    |  |
| Debt service:  |                             |                                  |                                       |                    |  |
| Principal retirement                                     | 3,840,000                   | 6,735,000                        | 2,215,000                             | 972,571            | 13,762,571                                 |
| Interest and fiscal charges                              | 3,004,765                   | 2,977,763                        | 808,303                               | 75,338             | 6,866,169                                  |
| Pass through bond funding, Greenville Technical College  | 5,615,000                   | -                                | -                                     | -                  | 5,615,000                                  |
| <b>Total Expenditures</b>                                | <b>12,459,765</b>           | <b>9,712,763</b>                 | <b>3,023,303</b>                      | <b>1,047,909</b>   | <b>26,243,740</b>                          |
| <b>Excess (deficiency) of revenues over expenditures</b> | <b>(5,855,902)</b>          | <b>(5,311,968)</b>               | <b>(2,920,245)</b>                    | <b>(1,047,876)</b> | <b>(15,135,991)</b>                        |
| <b>Other financing sources (uses)</b>                    |                             |                                  |                                       |                    |  |
| Bond issuance  | 5,615,000                   | -                                | -                                     | -                  | 5,615,000                                  |
| Refunding bond issuance                                  | 11,720,000                  | -                                | 7,835,000                             | -                  | 19,555,000                                 |
| Payment to refunded bond escrow agent                    | (12,254,919)                | -                                | (7,756,612)                           | -                  | (20,011,531)                               |
| Transfers in   | -                           | 5,024,974                        | 2,569,075                             | 1,002,500          | 8,596,549                                  |
| Transfers out  | -                           | (800,000)                        | -                                     | -                  | (800,000)                                  |
| Bond discount  | (164,005)                   | -                                | (4,200)                               | -                  | (168,205)                                  |
| Bond premium   | 985,728                     | -                                | -                                     | -                  | 985,728                                    |
| <b>Total Other financing sources (uses)</b>              | <b>5,901,804</b>            | <b>4,224,974</b>                 | <b>2,643,263</b>                      | <b>1,002,500</b>   | <b>13,772,541</b>                          |
| <b>Net change in fund balance</b>                        | <b>45,902</b>               | <b>(1,086,994)</b>               | <b>(276,982)</b>                      | <b>(45,376)</b>    | <b>(1,363,450)</b>                         |
| <b>Fund balance (deficit)- beginning</b>                 | <b>(277,336)</b>            | <b>1,437,566</b>                 | <b>98,563</b>                         | <b>191,648</b>     | <b>1,450,441</b>                           |
| <b>Fund balance (deficit)- ending</b>                    | <b>\$ (231,434)</b>         | <b>\$ 350,572</b>                | <b>\$ (178,419)</b>                   | <b>\$ 146,272</b>  | <b>\$ 86,991</b>                           |

# Greenville County, South Carolina

## Combining Balance Sheet Nonmajor Capital Project Funds June 30, 2012

|  | <b>Ortho<br/>Photography</b> |                  | <b>Information<br/>Technology</b> |
|--|------------------------------|------------------|-----------------------------------|
| <b>Assets</b>                              |                              |                  |                                   |
| Cash and cash equivalents                  | \$ 483,787                   | \$               | 46,637                            |
| Other receivables                          | <u>1,310</u>                 |                  | <u>650</u>                        |
| <b>Total assets</b>                        | <b><u>\$ 485,097</u></b>     | <b><u>\$</u></b> | <b><u>47,287</u></b>              |
| <b>Liabilities and fund balances</b>       |                              |                  |                                   |
| Liabilities:                               |                              |                  |                                   |
| Accounts payable                           | \$ -                         | \$               | 27,128                            |
| Due to other funds                         | -                            |                  | -                                 |
| Due to others                              | -                            |                  | -                                 |
| Total liabilities                          | <u>-</u>                     |                  | <u>27,128</u>                     |
| Fund balances (deficits)                   |                              |                  |                                   |
| Restricted                                 | -                            |                  | -                                 |
| Committed                                  | 485,097                      |                  | 20,159                            |
| Unassigned (Deficit)                       | -                            |                  | -                                 |
| Total fund balances                        | <u>485,097</u>               |                  | <u>20,159</u>                     |
| <b>Total liabilities and fund balances</b> | <b><u>\$ 485,097</u></b>     | <b><u>\$</u></b> | <b><u>47,287</u></b>              |

| <b>Construction Management</b> | <b>Agencies - Greenville Technical College</b> | <b>Capital Projects Reserve</b> | <b>Capital Leases</b> | <b>Facilities Projects</b> | <b>Total Nonmajor Capital Project Funds</b> |
|--------------------------------|--|---------------------------------|-----------------------|----------------------------|---|
| \$ 4,969,197                   | \$ 38,810                                      | \$ 5,541,627                    | \$ -                  | \$ 518,763                 | \$ 11,598,821                               |
| 14,455                         | 1,479  | 12,293                          | -                     | 1,076                      | 31,263                                      |
| <u>\$ 4,983,652</u>            | <u>\$ 40,289</u>                               | <u>\$ 5,553,920</u>             | <u>\$ -</u>           | <u>\$ 519,839</u>          | <u>\$ 11,630,084</u>                        |
| <br>                           |  |                                 |                       |                            |   |
| \$ 36,480                      | \$ -   | \$ 18,404                       | \$ -                  | \$ 24,797                  | \$ 106,809                                  |
| -                              | -  | 101,977                         | 171,732               | -                          | 273,709                                     |
| -                              | 39,692   | -                               | -                     | -                          | 39,692                                      |
| <u>36,480</u>                  | <u>39,692</u>                                  | <u>120,381</u>                  | <u>171,732</u>        | <u>24,797</u>              | <u>420,210</u>                              |
| <br>                           |  |                                 |                       |                            |   |
| -                              | 597  | -                               | -                     | -                          | 597   |
| 4,947,172                      | -  | 5,433,539                       | -                     | 495,042                    | 11,381,009                                  |
| -                              | -  | -                               | (171,732)             | -                          | (171,732)                                   |
| <u>4,947,172</u>               | <u>597</u>                                     | <u>5,433,539</u>                | <u>(171,732)</u>      | <u>495,042</u>             | <u>11,209,874</u>                           |
| <u>\$ 4,983,652</u>            | <u>\$ 40,289</u>                               | <u>\$ 5,553,920</u>             | <u>\$ -</u>           | <u>\$ 519,839</u>          | <u>\$ 11,630,084</u>                        |

## Greenville County, South Carolina

### Combining Statement of Revenues, Expenditures and Changes in Fund Balances Nonmajor Capital Project Funds Year Ended June 30, 2012

|  | <b>Ortho<br/>Photography</b> | <b>Information<br/>Technology</b> |
|--|------------------------------|-----------------------------------|
| <b>Revenues</b>  |                              |                                   |
| Intergovernmental  | \$ -                         | \$ 827,000                        |
| Interest and investment income                                       | 5,332                        | 4,806                             |
| Total Revenues   | 5,332                        | 831,806                           |
| <b>Expenditures</b>  |                              |                                   |
| Current:   |                              |                                   |
| Administrative services  | -                            | -                                 |
| General services   | 59,010                       | 2,020,112                         |
| Public works   | -                            | -                                 |
| Judicial services  | -                            | -                                 |
| Law enforcement services   | -                            | -                                 |
| Capital outlay   | -                            | -                                 |
| Interest and fiscal charges  | -                            | 10,976                            |
| Total Expenditures   | 59,010                       | 2,031,088                         |
| <b>Excess (deficiency) of revenues over<br/>(under) expenditures</b> | <b>(53,678)</b>              | <b>(1,199,282)</b>                |
| <b>Other financing sources (uses)</b>                                |                              |                                   |
| Capital lease issuance   | -                            | -                                 |
| Transfers in   | -                            | -                                 |
| Total other financing sources (uses)                                 | -                            | -                                 |
| <b>Net change in fund balances</b>                                   | <b>(53,678)</b>              | <b>(1,199,282)</b>                |
| <b>Fund balance (deficit) - beginning</b>                            | <b>538,775</b>               | <b>1,219,441</b>                  |
| <b>Fund balance (deficit) - ending</b>                               | <b>\$ 485,097</b>            | <b>\$ 20,159</b>                  |

| <b>Construction Management</b> | <b>Agencies - Greenville Technical College</b> | <b>Capital Projects Reserve</b> | <b>Capital Leases</b> | <b>Facilities Projects</b> | <b>Total Nonmajor Capital Project Funds</b> |
|--------------------------------|--|---------------------------------|-----------------------|----------------------------|---|
| \$ -                           | \$ -   | \$ 36,236                       | \$ 278,000            | \$ 895,140                 | \$ 2,036,376                                |
| 37,976                         | 2,148  | 56,668                          | -                     | 6,572                      | 113,502                                     |
| <u>37,976</u>                  | <u>2,148</u>                                   | <u>92,904</u>                   | <u>278,000</u>        | <u>901,712</u>             | <u>2,149,878</u>                            |
| -                              | -  | 488,100                         | -                     | -                          | 488,100                                     |
| -                              | -  | -                               | -                     | -                          | 2,079,122                                   |
| 44,162                         | 42,162   | -                               | -                     | 184,853                    | 271,177                                     |
| -                              | -  | 19,093                          | -                     | -                          | 19,093                                      |
| -                              | -  | -                               | 110,662               | -                          | 110,662                                     |
| 397,880                        | -  | -                               | 1,339,070             | 212,823                    | 1,949,773                                   |
| -                              | 2,752  | -                               | -                     | -                          | 13,728                                      |
| <u>442,042</u>                 | <u>44,914</u>                                  | <u>507,193</u>                  | <u>1,449,732</u>      | <u>397,676</u>             | <u>4,931,655</u>                            |
| <u>(404,066)</u>               | <u>(42,766)</u>                                | <u>(414,289)</u>                | <u>(1,171,732)</u>    | <u>504,036</u>             | <u>(2,781,777)</u>                          |
| -                              | -  | -                               | 1,000,000             | -                          | 1,000,000                                   |
| -                              | -  | 386,085                         | -                     | -                          | 386,085                                     |
| -                              | -  | <u>386,085</u>                  | <u>1,000,000</u>      | -                          | <u>1,386,085</u>                            |
| (404,066)                      | (42,766)                                       | (28,204)                        | (171,732)             | 504,036                    | (1,395,692)                                 |
| <u>5,351,238</u>               | <u>43,363</u>                                  | <u>5,461,743</u>                | -                     | <u>(8,994)</u>             | <u>12,605,566</u>                           |
| <u>\$ 4,947,172</u>            | <u>\$ 597</u>                                  | <u>\$ 5,433,539</u>             | <u>\$ (171,732)</u>   | <u>\$ 495,042</u>          | <u>\$ 11,209,874</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, 2012

|  | <b>Infrastructure Bank</b> |                         |                                  |  |
|--|----------------------------|-------------------------|----------------------------------|--|
|  | <b>Original<br/>Budget</b> | <b>Final<br/>Budget</b> | <b>Actual<br/>(Budget Basis)</b> | <b>Variance<br/>With Final<br/>Positive<br/>(Negative)</b> |
| <b>Revenues</b>  |                            |                         |                                  |  |
| Property taxes   | \$ 5,355,000               | \$ 5,355,000            | \$ 6,108,283                     | \$ 753,283   |
| Interest and investment income                                   | 80,000                     | 80,000                  | 71,369                           | (8,631)  |
| Total revenues   | 5,435,000                  | 5,435,000               | 6,179,652                        | 744,652  |
| <b>Expenditures</b>  |                            |                         |                                  |  |
| Current:   |                            |                         |                                  |  |
| Public works   | 939,816                    | 939,816                 | 945,332                          | (5,516)  |
| Total expenditures   | 939,816                    | 939,816                 | 945,332                          | (5,516)  |
| <b>Excess (deficiency) of revenues over (under) expenditures</b> | 4,495,184                  | 4,495,184               | 5,234,320                        | 739,136  |
| <b>Other financing sources (uses)</b>                            |                            |                         |                                  |  |
| Transfers out  | (5,469,075)                | (5,469,075)             | (5,469,075)                      | -  |
| Total other financing sources (uses)                             | (5,469,075)                | (5,469,075)             | (5,469,075)                      | -  |
| <b>Net change in fund balances</b>                               | \$ (973,891)               | \$ (973,891)            | (234,755)                        | \$ 739,136   |
| Fund balance - beginning   |                            |                         | 5,313,987                        |  |
| Adjustment: Budget to GAAP basis (Note I-D)                      |                            |                         | -                                |  |
| Fund balance - ending  |                            |                         | \$ 5,079,232                     |  |

## 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, 2012

| Charity Hospitalization  |                    |                 |                          |  |
|--|--------------------|-----------------|--------------------------|--|
|  | Original<br>Budget | Final<br>Budget | Actual<br>(Budget Basis) | Variance<br>With Final<br>Positive<br>(Negative) |
| <b>Revenues</b>  |                    |                 |                          |  |
| Property taxes   | \$ 4,537,082       | \$ 4,537,082    | \$ 4,425,105             | \$ (111,977)                                     |
| Intergovernmental  | 145,829            | 145,829         | 147,847                  | 2,018  |
| Interest and investment income                                   | 4,000              | 4,000           | 6,611                    | 2,611  |
| Fees   | 24,233             | 24,233          | 18,304                   | (5,929)  |
| Total revenues   | 4,711,144          | 4,711,144       | 4,597,867                | (113,277)  |
| <b>Expenditures</b>  |                    |                 |                          |  |
| Current:   |                    |                 |                          |  |
| Public safety  | 4,576,607          | 4,576,607       | 4,386,206                | 190,401  |
| Total expenditures   | 4,576,607          | 4,576,607       | 4,386,206                | 190,401  |
| <b>Excess (deficiency) of revenues over (under) expenditures</b> | 134,537            | 134,537         | 211,661                  | 77,124   |
| <b>Other financing sources (uses)</b>                            |                    |                 |                          |  |
| Transfers out  | (100,000)          | (100,000)       | (100,000)                | -  |
| Total other financing sources (uses)                             | (100,000)          | (100,000)       | (100,000)                | -  |
| <b>Net change in fund balances</b>                               | \$ 34,537          | \$ 34,537       | 111,661                  | \$ 77,124  |
| Fund balance - beginning   |                    |                 | 842,127                  |  |
| Adjustment: Budget to GAAP basis (Note 1-D)                      |                    |                 | (112,294)                |  |
| Fund balance - ending  |                    |                 | \$ 841,494               |  |

# 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, 2012

|  | <b>Information Technology</b> |                         |                                  |  |
|--|-------------------------------|-------------------------|----------------------------------|--|
|  | <b>Original<br/>Budget</b>    | <b>Final<br/>Budget</b> | <b>Actual<br/>(Budget Basis)</b> | <b>Variance<br/>With Final<br/>Positive<br/>(Negative)</b> |
| <b>Revenues</b>  |                               |                         |                                  |  |
| Intergovernmental  | \$ -                          | \$ -                    | \$ 827,000                       | \$ 827,000   |
| Interest and investment income                                   | -                             | -                       | 4,806                            | 4,806  |
| Total revenues   | -                             | -                       | 831,806                          | 831,806  |
| <b>Expenditures</b>  |                               |                         |                                  |  |
| Current:   |                               |                         |                                  |  |
| General services   | 2,176,960                     | 2,176,154               | 1,820,705                        | 355,449  |
| Interest and fiscal charges                                      | -                             | -                       | 10,976                           | (10,976)   |
| Total expenditures   | 2,176,960                     | 2,176,154               | 1,831,681                        | 344,473  |
| <b>Excess (deficiency) of revenues over (under) expenditures</b> | (2,176,960)                   | (2,176,154)             | (999,875)                        | 1,176,279  |
| <b>Other financing sources (uses)</b>                            |                               |                         |                                  |  |
| Transfers in   | 850,000                       | 850,000                 | -                                | (850,000)  |
| Total other financing sources (uses)                             | 850,000                       | 850,000                 | -                                | (850,000)  |
| <b>Net change in fund balances</b>                               | \$ (1,326,960)                | \$ (1,326,154)          | (999,875)                        | \$ 326,279   |
| Fund balance - beginning   |                               |                         | 1,219,441                        |  |
| Adjustment: Budget to GAAP basis (Note 1-D)                      |                               |                         | (199,407)                        |  |
| Fund balance - ending  |                               |                         | \$ 20,159                        |  |

# 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, 2012

|  | <b>Ortho Photography</b>   |                         |                                  |  |
|--|----------------------------|-------------------------|----------------------------------|--|
|  | <b>Original<br/>Budget</b> | <b>Final<br/>Budget</b> | <b>Actual<br/>(Budget Basis)</b> | <b>Variance<br/>With Final<br/>Positive<br/>(Negative)</b> |
| <b>Revenues</b>  |                            |                         |                                  |  |
| Interest and investment income                                   | \$ -                       | \$ -                    | \$ 5,332                         | \$ 5,332   |
| Total revenues   | -                          | -                       | 5,332                            | 5,332  |
| <b>Expenditures</b>  |                            |                         |                                  |  |
| Current:   |                            |                         |                                  |  |
| <b>Excess (deficiency) of revenues over (under) expenditures</b> | -                          | -                       | 5,332                            | 5,332  |
| <b>Other financing sources (uses)</b>                            |                            |                         |                                  |  |
| Transfers in   | 100,000                    | 100,000                 | -                                | (100,000)  |
| Total other financing sources (uses)                             | 100,000                    | 100,000                 | -                                | (100,000)  |
| <b>Net change in fund balances</b>                               | \$ 100,000                 | \$ 100,000              | 5,332                            | \$ (94,668)  |
| Fund balance - beginning   |                            |                         | 538,775                          |  |
| Adjustment: Budget to GAAP basis (Note 1-D)                      |                            |                         | (59,010)                         |  |
| Fund balance - ending  |                            |                         | \$ 485,097                       |  |

## 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, 2012

|  | <b>General Obligation Bonds</b> |                         |                                  |  |
|--|---------------------------------|-------------------------|----------------------------------|--|
|  | <b>Original<br/>Budget</b>      | <b>Final<br/>Budget</b> | <b>Actual<br/>(Budget Basis)</b> | <b>Variance<br/>With Final<br/>Positive<br/>(Negative)</b> |
| <b>Revenues</b>  |                                 |                         |                                  |  |
| Property taxes   | \$ 2,831,397                    | \$ 2,831,397            | \$ 2,808,209                     | \$ (23,188)  |
| Intergovernmental  | 132,000                         | 132,000                 | 3,795,588                        | 3,663,588  |
| Interest and investment income                                   | 25,000                          | 25,000                  | 66                               | (24,934)   |
| Total revenues   | 2,988,397                       | 2,988,397               | 6,603,863                        | 3,615,466  |
| <b>Expenditures</b>  |                                 |                         |                                  |  |
| Current:   |                                 |                         |                                  |  |
| Principal retirement   | -                               | -                       | 3,840,000                        | (3,840,000)  |
| Interest and fiscal charges                                      | 10,900                          | 10,900                  | 3,012,765                        | (3,001,865)  |
| Pass through funding   | -                               | -                       | 5,615,000                        | (5,615,000)  |
| Total expenditures   | 10,900                          | 10,900                  | 12,467,765                       | (12,456,865)   |
| <b>Excess (deficiency) of revenues over (under) expenditures</b> | <b>2,977,497</b>                | <b>2,977,497</b>        | <b>(5,863,902)</b>               | <b>(8,841,399)</b>   |
| <b>Other financing sources (uses)</b>                            |                                 |                         |                                  |  |
| Bond issuance  | -                               | -                       | 5,615,000                        | 5,615,000  |
| Refunded bond payments   | -                               | -                       | 11,720,000                       | 11,720,000   |
| Payment to refunded bond escrow agent                            | -                               | -                       | (12,254,919)                     | (12,254,919)   |
| Bond discount  | -                               | -                       | (164,005)                        | (164,005)  |
| Bond premium   | -                               | -                       | 985,728                          | 985,728  |
| Total other financing sources (uses)                             | -                               | -                       | 5,901,804                        | 5,901,804  |
| <b>Net change in fund balances</b>                               | <b>\$ 2,977,497</b>             | <b>\$ 2,977,497</b>     | <b>37,902</b>                    | <b>\$ (2,939,595)</b>                                      |
| Fund balance - beginning   |                                 |                         | (277,336)                        |  |
| Adjustment: Budget to GAAP basis (Note 1-D)                      |                                 |                         | 8,000                            |  |
| Fund balance (deficit) - ending                                  |                                 |                         | <b>\$ (231,434)</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, 2012

|  | Certificates of Participation |                 |                          | Variance<br>With Final<br>Positive<br>(Negative) |
|--|-------------------------------|-----------------|--------------------------|--|
|  | Original<br>Budget            | Final<br>Budget | Actual<br>(Budget Basis) |  |
| <b>Revenues</b>  |                               |                 |                          |  |
| Property taxes   | \$ 2,001,511                  | \$ 2,001,511    | \$ 1,976,159             | \$ (25,352)                                      |
| Intergovernmental  | 2,690,464                     | 2,690,464       | 2,423,589                | (266,875)  |
| Interest and investment income                                   | -                             | -               | 1,047                    | 1,047  |
| Total revenues   | 4,691,975                     | 4,691,975       | 4,400,795                | (291,180)  |
| <b>Expenditures</b>  |                               |                 |                          |  |
| Current:   |                               |                 |                          |  |
| Principal retirement   | -                             | -               | 6,735,000                | (6,735,000)                                      |
| Interest and fiscal charges                                      | 6,400                         | 6,400           | 2,978,763                | (2,972,363)                                      |
| Total expenditures   | 6,400                         | 6,400           | 9,713,763                | (9,707,363)                                      |
| <b>Excess (deficiency) of revenues over (under) expenditures</b> | 4,685,575                     | 4,685,575       | (5,312,968)              | (9,998,543)                                      |
| <b>Other financing sources (uses)</b>                            |                               |                 |                          |  |
| Transfers in   | 2,790,969                     | 2,790,969       | 5,024,974                | 2,234,005  |
| Transfers out  | -                             | -               | (800,000)                | (800,000)  |
| Total other financing sources (uses)                             | 2,790,969                     | 2,790,969       | 4,224,974                | 1,434,005  |
| <b>Net change in fund balances</b>                               | \$ 7,476,544                  | \$ 7,476,544    | (1,087,994)              | \$ (8,564,538)                                   |
| Fund balance - beginning   |                               |                 | 1,437,566                |  |
| Adjustment: Budget to GAAP basis (Note 1-D)                      |                               |                 | 1,000                    |  |
| Fund balance - ending  |                               |                 | \$ 350,572               |  |

## 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, 2012

|  | <b>Special Source Revenue Bonds</b> |                         |                                  |  |
|--|-------------------------------------|-------------------------|----------------------------------|--|
|  | <b>Original<br/>Budget</b>          | <b>Final<br/>Budget</b> | <b>Actual<br/>(Budget Basis)</b> | <b>Variance<br/>With Final<br/>Positive<br/>(Negative)</b> |
| <b>Revenues</b>  |                                     |                         |                                  |  |
| Intergovernmental  | \$ 25,000                           | \$ 25,000               | \$ 94,881                        | \$ 69,881  |
| Interest and investment income                                   | -                                   | -                       | 8,664                            | 8,664  |
| Total revenues   | 25,000                              | 25,000                  | 103,545                          | 78,545   |
| <b>Expenditures</b>  |                                     |                         |                                  |  |
| Current:   |                                     |                         |                                  |  |
| Principal retirement   | -                                   | -                       | 2,215,000                        | (2,215,000)  |
| Interest and fiscal charges                                      | 6,500                               | 6,500                   | 810,190                          | (803,690)  |
| Total expenditures   | 6,500                               | 6,500                   | 3,025,190                        | (3,018,690)  |
| <b>Excess (deficiency) of revenues over (under) expenditures</b> | 18,500                              | 18,500                  | (2,921,645)                      | (2,940,145)  |
| <b>Other financing sources (uses)</b>                            |                                     |                         |                                  |  |
| Refunded bond payments   | -                                   | -                       | 7,835,000                        | 7,835,000  |
| Payment to refunded bond escrow agent                            | -                                   | -                       | (7,756,612)                      | (7,756,612)  |
| Transfers in   | 2,569,075                           | 2,569,075               | 2,569,075                        | -  |
| Bond discount  | -                                   | -                       | (4,200)                          | (4,200)  |
| Total other financing sources (uses)                             | 2,569,075                           | 2,569,075               | 2,643,263                        | 74,188   |
| <b>Net change in fund balances</b>                               | \$ 2,587,575                        | \$ 2,587,575            | (278,382)                        | \$ (2,865,957)   |
| Fund balance - beginning   |                                     |                         | 98,563                           |  |
| Adjustment: Budget to GAAP basis (Note 1-D)                      |                                     |                         | 1,400                            |  |
| Fund balance (deficit) - ending                                  |                                     |                         | \$ (178,419)                     |  |

# 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, 2012

|  | Capital Leases     |                 |                          |  |
|--|--------------------|-----------------|--------------------------|--|
|  | Original<br>Budget | Final<br>Budget | Actual<br>(Budget Basis) | Variance<br>With Final<br>Positive<br>(Negative) |
| <b>Revenues</b>  |                    |                 |                          |  |
| Interest and investment income                                   | \$ -               | \$ -            | \$ 33                    | \$ 33  |
| Total revenues   | -                  | -               | 33                       | 33   |
| <b>Expenditures</b>  |                    |                 |                          |  |
| Current:   |                    |                 |                          |  |
| Principal retirement   | 972,575            | 972,575         | 972,571                  | 4  |
| Interest and fiscal charges                                      | 75,341             | 75,341          | 75,338                   | 3  |
| Total expenditures   | 1,047,916          | 1,047,916       | 1,047,909                | 7  |
| <b>Excess (deficiency) of revenues over (under) expenditures</b> | (1,047,916)        | (1,047,916)     | (1,047,876)              | 40   |
| <b>Other financing sources (uses)</b>                            |                    |                 |                          |  |
| Transfers in   | 1,002,500          | 1,002,500       | 1,002,500                | -  |
| Total other financing sources (uses)                             | 1,002,500          | 1,002,500       | 1,002,500                | -  |
| <b>Net change in fund balances</b>                               | \$ (45,416)        | \$ (45,416)     | (45,376)                 | \$ 40  |
| Fund balance - beginning   |                    |                 | 191,648                  |  |
| Adjustment: Budget to GAAP basis (Note 1-D)                      |                    |                 | -                        |  |
| Fund balance - ending  |                    |                 | \$ 146,272               |  |



## 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, 2012

|  | <b>Road Maintenance Program</b> |                         |                                  |  |
|--|---------------------------------|-------------------------|----------------------------------|--|
|  | <b>Original<br/>Budget</b>      | <b>Final<br/>Budget</b> | <b>Actual<br/>(Budget Basis)</b> | <b>Variance<br/>With Final<br/>Positive<br/>(Negative)</b> |
| <b>Revenues</b>  |                                 |                         |                                  |  |
| Intergovernmental  | \$ 2,000,000                    | \$ 2,000,000            | \$ -                             | \$ (2,000,000)   |
| Interest and investment income                                   | 335,000                         | 335,000                 | 160                              | (334,840)  |
| Fees   | 6,000,000                       | 6,000,000               | 5,942,652                        | (57,348)   |
| Total revenues   | 8,335,000                       | 8,335,000               | 5,942,812                        | (2,392,188)  |
| <b>Expenditures</b>  |                                 |                         |                                  |  |
| Current:   |                                 |                         |                                  |  |
| Public works   | 4,500,000                       | 4,500,000               | 4,233,465                        | 266,535  |
| Total expenditures   | 4,500,000                       | 4,500,000               | 4,233,465                        | 266,535  |
| <b>Excess (deficiency) of revenues over (under) expenditures</b> | 3,835,000                       | 3,835,000               | 1,709,347                        | (2,125,653)  |
| <b>Other financing sources (uses)</b>                            |                                 |                         |                                  |  |
| Transfers in   | 3,900,000                       | 3,900,000               | 2,900,000                        | (1,000,000)  |
| Transfers out  | (2,500,000)                     | (2,500,000)             | (2,500,000)                      | -  |
| Total other financing sources (uses)                             | 1,400,000                       | 1,400,000               | 400,000                          | (1,000,000)  |
| <b>Net change in fund balances</b>                               | \$ 5,235,000                    | \$ 5,235,000            | 2,109,347                        | \$ (3,125,653)   |
| Fund balance - beginning   |                                 |                         | 3,970,793                        |  |
| Adjustment: Budget to GAAP basis (Note 1-D)                      |                                 |                         | (6,386,646)                      |  |
| Fund balance (deficit) - ending                                  |                                 |                         | \$ (306,506)                     |  |

# 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, 2012

|  | Victim's Bill of Rights |                 |                          |  |
|--|-------------------------|-----------------|--------------------------|--|
|  | Original<br>Budget      | Final<br>Budget | Actual<br>(Budget Basis) | Variance<br>With Final<br>Positive<br>(Negative) |
| <b>Revenues</b>  |                         |                 |                          |  |
| Intergovernmental  | \$ 715,000              | \$ 715,000      | \$ 679,483               | \$ (35,517)                                      |
| Total revenues   | 715,000                 | 715,000         | 679,483                  | (35,517)   |
| <b>Expenditures</b>  |                         |                 |                          |  |
| Current:   |                         |                 |                          |  |
| Judicial services  | 566,450                 | 566,450         | 567,544                  | (1,094)  |
| Total expenditures   | 566,450                 | 566,450         | 567,544                  | (1,094)  |
| <b>Excess (deficiency) of revenues over (under) expenditures</b> | 148,550                 | 148,550         | 111,939                  | (36,611)   |
| <b>Net change in fund balances</b>                               | \$ 148,550              | \$ 148,550      | 111,939                  | \$ (36,611)                                      |
| Fund balance - beginning   |                         |                 | -                        |  |
| Adjustment: Budget to GAAP basis (Note 1-D)                      |                         |                 | -                        |  |
| Fund balance - ending  |                         |                 | \$ 111,939               |  |

# 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, 2012

| E-911  |                    |                 |                          |  |
|--|--------------------|-----------------|--------------------------|--|
|  | Original<br>Budget | Final<br>Budget | Actual<br>(Budget Basis) | Variance<br>With Final<br>Positive<br>(Negative) |
| <b>Revenues</b>  |                    |                 |                          |  |
| Intergovernmental  | \$ 850,000         | \$ 850,000      | \$ 702,584               | \$ (147,416)                                     |
| Interest and investment income                                   | -                  | -               | 25,998                   | 25,998   |
| Fees   | 1,250,000          | 1,250,000       | 1,642,414                | 392,414  |
| Total revenues   | 2,100,000          | 2,100,000       | 2,370,996                | 270,996  |
| <b>Expenditures</b>  |                    |                 |                          |  |
| Current:   |                    |                 |                          |  |
| Law enforcement  | 1,704,847          | 1,704,847       | 1,694,943                | 9,904  |
| Total expenditures   | 1,704,847          | 1,704,847       | 1,694,943                | 9,904  |
| <b>Excess (deficiency) of revenues over (under) expenditures</b> | 395,153            | 395,153         | 676,053                  | 280,900  |
| <b>Net change in fund balances</b>                               | \$ 395,153         | \$ 395,153      | 676,053                  | \$ 280,900                                       |
| Fund balance - beginning   |                    |                 | 1,775,166                |  |
| Adjustment: Budget to GAAP basis (Note 1-D)                      |                    |                 | (3,926)                  |  |
| Fund balance - ending  |                    |                 | \$ 2,447,293             |  |

# 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, 2012

|  | Accommodations Tax |                 |                          |  |
|--|--------------------|-----------------|--------------------------|--|
|  | Original<br>Budget | Final<br>Budget | Actual<br>(Budget Basis) | Variance<br>With Final<br>Positive<br>(Negative) |
| <b>Revenues</b>  |                    |                 |                          |  |
| Intergovernmental  | \$ 671,893         | \$ 671,893      | \$ 710,675               | \$ 38,782  |
| Total revenues   | 671,893            | 671,893         | 710,675                  | 38,782   |
| <b>Expenditures</b>  |                    |                 |                          |  |
| Current:   |                    |                 |                          |  |
| Boards, commission & others                                      | 62,981             | 62,981          | 776,960                  | (713,979)  |
| Total expenditures   | 62,981             | 62,981          | 776,960                  | (713,979)  |
| <b>Excess (deficiency) of revenues over (under) expenditures</b> | 608,912            | 608,912         | (66,285)                 | (675,197)  |
| <b>Net change in fund balances</b>                               | \$ 608,912         | \$ 608,912      | (66,285)                 | \$ (675,197)                                     |
| Fund balance - beginning   |                    |                 | 339,794                  |  |
| Adjustment: Budget to GAAP basis (Note 1-D)                      |                    |                 | -                        |  |
| Fund balance - ending  |                    |                 | \$ 273,509               |  |

# 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 Assets Internal Service Funds June 30, 2012

|   | <u>Vehicle<br/>Service Center</u> | <u>Workers'<br/>Compensation<br/>Fund</u> | <u>Health and<br/>Dental Fund</u> | <u>Total</u>         |
|---|-----------------------------------|---|-----------------------------------|----------------------|
| <b>Assets</b>                                   |                                   |   |                                   |                      |
| Current assets                                  |                                   |   |                                   |                      |
| Cash and cash equivalents                       | \$ 425,768                        | \$ 3,416,066                              | \$ 16,312,130                     | \$ 20,153,964        |
| Other receivables                               | 105,943                           | 8,346                                     | 48,033                            | 162,322              |
| Inventory                                       | 490,090                           | -   | -                                 | 490,090              |
| <b>Total current assets</b>                     | <u>1,021,801</u>                  | <u>3,424,412</u>                          | <u>16,360,163</u>                 | <u>20,806,376</u>    |
| Noncurrent assets                               |                                   |   |                                   |                      |
| Capital assets, net of accumulated depreciation | 291,088                           | -   | -                                 | 291,088              |
| <b>Total noncurrent assets</b>                  | <u>291,088</u>                    | <u>-</u>                                  | <u>-</u>                          | <u>291,088</u>       |
| <b>Total assets</b>                             | <u>1,312,889</u>                  | <u>3,424,412</u>                          | <u>16,360,163</u>                 | <u>21,097,464</u>    |
| <b>Liabilities</b>                              |                                   |   |                                   |                      |
| Current liabilities                             |                                   |   |                                   |                      |
| Accounts payable                                | 136,877                           | -   | 16,007                            | 152,884              |
| Accrued liabilities                             | 16,785                            | -   | -                                 | 16,785               |
| IBNR payable - current                          | -                                 | 702,000                                   | 1,862,000                         | 2,564,000            |
| Compensated absences payable - current          | 8,268                             | -   | -                                 | 8,268                |
| <b>Total current liabilities</b>                | <u>161,930</u>                    | <u>702,000</u>                            | <u>1,878,007</u>                  | <u>2,741,937</u>     |
| Noncurrent liabilities                          |                                   |   |                                   |                      |
| Compensated absences payable - long-term        | 83,601                            | -   | -                                 | 83,601               |
| IBNR payable - long-term                        | -                                 | 378,000                                   | 38,000                            | 416,000              |
| Net OPEB obligation                             | -                                 | -   | 1,965,124                         | 1,965,124            |
| <b>Total noncurrent liabilities</b>             | <u>83,601</u>                     | <u>378,000</u>                            | <u>2,003,124</u>                  | <u>2,464,725</u>     |
| <b>Total liabilities</b>                        | <u>245,531</u>                    | <u>1,080,000</u>                          | <u>3,881,131</u>                  | <u>5,206,662</u>     |
| <b>Net assets</b>                               |                                   |   |                                   |                      |
| Invested in capital assets                      | 291,088                           | -   | -                                 | 291,088              |
| Unrestricted                                    | 776,270                           | 2,344,412                                 | 12,479,032                        | 15,599,714           |
| <b>Total net assets</b>                         | <u>\$ 1,067,358</u>               | <u>\$ 2,344,412</u>                       | <u>\$ 12,479,032</u>              | <u>\$ 15,890,802</u> |

## Greenville County, South Carolina

### Combining Statement of Revenues, Expenses, and Changes in Fund Net Assets Internal Service Funds Year Ended June 30, 2012

|   | Vehicle<br>Service Center | Workers'<br>Compensation<br>Fund | Health and<br>Dental Fund | Total                |
|---|---------------------------|----------------------------------|---------------------------|----------------------|
| <b>Operating revenues</b>               |                           |                                  |                           |                      |
| Charges for services                    | \$ 7,636,795              | \$ -                             | \$ -                      | \$ 7,636,795         |
| Premiums                                | -                         | 2,367,315                        | 23,102,630                | 25,469,945           |
| Total operating revenues                | <u>7,636,795</u>          | <u>2,367,315</u>                 | <u>23,102,630</u>         | <u>33,106,740</u>    |
| <b>Operating expenses</b>               |                           |                                  |                           |                      |
| Cost of materials used                  | 5,931,617                 | -                                | -                         | 5,931,617            |
| Personnel services                      | 1,346,357                 | -                                | -                         | 1,346,357            |
| Copy expense                            | 365                       | -                                | -                         | 365                  |
| Printing and binding                    | 929                       | -                                | -                         | 929                  |
| Advertising                             | 50                        | -                                | -                         | 50                   |
| Gas, oil, tires                         | 45,800                    | -                                | -                         | 45,800               |
| Tools                                   | 11,961                    | -                                | -                         | 11,961               |
| Operational support                     | 10,975                    | -                                | -                         | 10,975               |
| Fire protection                         | 975                       | -                                | -                         | 975                  |
| Indirect cost                           | 10,500                    | -                                | -                         | 10,500               |
| Depreciation                            | 30,892                    | -                                | -                         | 30,892               |
| Training, travel and conference         | 3,977                     | -                                | -                         | 3,977                |
| Office supplies and postage             | 977                       | -                                | -                         | 977                  |
| Utilities                               | 58,959                    | -                                | -                         | 58,959               |
| Equipment maintenance                   | 18,594                    | -                                | -                         | 18,594               |
| Insurance                               | 7,000                     | -                                | -                         | 7,000                |
| Other maintenance                       | 53,982                    | -                                | -                         | 53,982               |
| Uniforms                                | 7,190                     | -                                | -                         | 7,190                |
| Contractual agreements                  | 3,212                     | -                                | -                         | 3,212                |
| Administrative expenses                 | -                         | 64,425                           | 1,733,756                 | 1,798,181            |
| Claims                                  | -                         | 1,493,883                        | 24,861,296                | 26,355,179           |
| Reinsurance                             | -                         | 41,139                           | 428,638                   | 469,777              |
| Second injury assessment                | -                         | 101,702                          | -                         | 101,702              |
| Total operating expenses                | <u>7,544,312</u>          | <u>1,701,149</u>                 | <u>27,023,690</u>         | <u>36,269,151</u>    |
| <b>Operating income (loss)</b>          | <u>92,483</u>             | <u>666,166</u>                   | <u>(3,921,060)</u>        | <u>(3,162,411)</u>   |
| <b>Nonoperating revenues (expenses)</b> |                           |                                  |                           |                      |
| Interest and investment income          | 1,405                     | 40,166                           | 194,853                   | 236,424              |
| Total nonoperating revenues (expenses)  | <u>1,405</u>              | <u>40,166</u>                    | <u>194,853</u>            | <u>236,424</u>       |
| Transfers out                           | -                         | (400,000)                        | -                         | (400,000)            |
| <b>Change in net assets</b>             | 93,888                    | 306,332                          | (3,726,207)               | (3,325,987)          |
| <b>Total net assets - beginning</b>     | 973,470                   | 2,038,080                        | 16,205,239                | 19,216,789           |
| <b>Total net assets - ending</b>        | <u>\$ 1,067,358</u>       | <u>\$ 2,344,412</u>              | <u>\$ 12,479,032</u>      | <u>\$ 15,890,802</u> |

# Greenville County, South Carolina

## Combining Statement of Cash Flows Internal Service Funds Year Ended June 30, 2012

|   | Vehicle<br>Service Center | Workers'<br>Compensation<br>Fund | Health and<br>Dental Fund | Total                 |
|---|---------------------------|----------------------------------|---------------------------|-----------------------|
| <b>Operating activities</b>   |                           |                                  |                           |                       |
| Cash received from customers  | \$ 7,681,497              | \$ 2,368,565                     | \$ 23,409,033             | \$ 33,459,095         |
| Cash paid to suppliers  | (6,471,809)               | (207,266)                        | (2,172,838)               | (8,851,913)           |
| Cash paid to employees  | (1,254,488)               | -                                | -                         | (1,254,488)           |
| Cash paid for claims  | -                         | (1,493,883)                      | (24,861,296)              | (26,355,179)          |
| <b>Net cash provided by (used in) operating activities</b>  | <b>(44,800)</b>           | <b>667,416</b>                   | <b>(3,625,101)</b>        | <b>(3,002,485)</b>    |
| Transfers out   | -                         | (400,000)                        | -                         | (400,000)             |
| <b>Net cash provided by (used in) noncapital financing activities</b>                                   | <b>-</b>                  | <b>(400,000)</b>                 | <b>-</b>                  | <b>(400,000)</b>      |
| <b>Investing activities</b>   |                           |                                  |                           |                       |
| Interest  | 1,405                     | 40,166                           | 194,853                   | 236,424               |
| <b>Net cash provided by investing activities</b>  | <b>1,405</b>              | <b>40,166</b>                    | <b>194,853</b>            | <b>236,424</b>        |
| <b>Net increase (decrease) in cash and cash equivalents</b>   | <b>(43,395)</b>           | <b>307,582</b>                   | <b>(3,430,248)</b>        | <b>(3,166,061)</b>    |
| <b>Cash and cash equivalents</b>  |                           |                                  |                           |                       |
| Beginning of year   | 469,163                   | 3,108,484                        | 19,742,378                | 23,320,025            |
| <b>End of Year</b>  | <b>\$ 425,768</b>         | <b>\$ 3,416,066</b>              | <b>\$ 16,312,130</b>      | <b>\$ 20,153,964</b>  |
| <br>  |                           |                                  |                           |                       |
| <b>Reconciliation of operating income (loss) to net cash provided by (used in) operating activities</b> |                           |                                  |                           |                       |
| Operating income (loss)   | \$ 92,483                 | \$ 666,166                       | \$ (3,921,060)            | \$ (3,162,411)        |
| Adjustment to reconcile operating income (loss) to net cash provided by (used in) operating activities: |                           |                                  |                           |                       |
| Depreciation expense  | 30,892                    | -                                | -                         | 30,892                |
| Change in assets and liabilities  |                           |                                  |                           |                       |
| (Increase) decrease in other receivables  | 44,702                    | 1,250                            | 27,038                    | 72,990                |
| (Increase) decrease in inventory  | 24,866                    | -                                | -                         | 24,866                |
| Increase (decrease) in accounts payable   | (299,448)                 | -                                | (10,444)                  | (309,892)             |
| Increase (decrease) in accrued liabilities  | (30,164)                  | -                                | -                         | (30,164)              |
| Increase (decrease) in compensated absences   | 91,869                    | -                                | -                         | 91,869                |
| Increase (decrease) in Net OPEB obligation  | -                         | -                                | 279,365                   | 279,365               |
| Total adjustments   | (137,283)                 | 1,250                            | 295,959                   | 159,926               |
| <b>Net cash provided by (used in) operating activities</b>  | <b>\$ (44,800)</b>        | <b>\$ 667,416</b>                | <b>\$ (3,625,101)</b>     | <b>\$ (3,002,485)</b> |



# Greenville County, South Carolina

## Combining Statement of Changes in Fiduciary Assets and Liabilities Fiduciary Funds Year Ended June 30, 2012

|  | <u>July 01, 2011</u> | <u>Additions</u>      | <u>Deductions</u>     | <u>June 30, 2012</u> |
|--|----------------------|-----------------------|-----------------------|----------------------|
| <b><u>Property Tax Fund</u></b>                  |                      |                       |                       |                      |
| <b>Assets</b>                                    |                      |                       |                       |                      |
| Cash and equivalents                             | \$ 2,847,465         | \$ 635,343,100        | \$ 635,046,955        | \$ 3,143,610         |
| Taxes receivable                                 | 57,509,009           | 234,796               | 24,037,818            | 33,705,987           |
| Total assets                                     | <u>\$ 60,356,474</u> | <u>\$ 635,577,896</u> | <u>\$ 659,084,773</u> | <u>\$ 36,849,597</u> |
| <b>Liabilities</b>                               |                      |                       |                       |                      |
| Due to other taxing units                        | \$ 60,356,474        | \$ 635,577,896        | \$ 659,084,773        | \$ 36,849,597        |
| Total liabilities                                | <u>\$ 60,356,474</u> | <u>\$ 635,577,896</u> | <u>\$ 659,084,773</u> | <u>\$ 36,849,597</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                             | \$ 91,199            | \$ 35,157,847         | \$ 35,142,913         | \$ 106,133           |
| Total assets                                     | <u>\$ 91,199</u>     | <u>\$ 35,157,847</u>  | <u>\$ 35,142,913</u>  | <u>\$ 106,133</u>    |
| <b>Liabilities</b>                               |                      |                       |                       |                      |
| Due to others                                    | \$ 91,199            | \$ 35,157,847         | \$ 35,142,913         | \$ 106,133           |
| Total liabilities                                | <u>\$ 91,199</u>     | <u>\$ 35,157,847</u>  | <u>\$ 35,142,913</u>  | <u>\$ 106,133</u>    |
| <b><u>Master in Equity Fund</u></b>              |                      |                       |                       |                      |
| <b>Assets</b>                                    |                      |                       |                       |                      |
| Cash and equivalents                             | \$ 835,389           | \$ 11,048,319         | \$ 11,030,558         | \$ 853,150           |
| Total assets                                     | <u>\$ 835,389</u>    | <u>\$ 11,048,319</u>  | <u>\$ 11,030,558</u>  | <u>\$ 853,150</u>    |
| <b>Liabilities</b>                               |                      |                       |                       |                      |
| Due to others                                    | \$ 835,389           | \$ 11,048,319         | \$ 11,030,558         | \$ 853,150           |
| Total liabilities                                | <u>\$ 835,389</u>    | <u>\$ 11,048,319</u>  | <u>\$ 11,030,558</u>  | <u>\$ 853,150</u>    |
| <b><u>Clerk of Court Fund</u></b>                |                      |                       |                       |                      |
| <b>Assets</b>                                    |                      |                       |                       |                      |
| Cash and equivalents                             | \$ 1,489,510         | \$ 4,263,459          | \$ 3,574,992          | \$ 2,177,977         |
| Total assets                                     | <u>\$ 1,489,510</u>  | <u>\$ 4,263,459</u>   | <u>\$ 3,574,992</u>   | <u>\$ 2,177,977</u>  |
| <b>Liabilities</b>                               |                      |                       |                       |                      |
| Due to others                                    | \$ 1,489,510         | \$ 4,263,459          | \$ 3,574,992          | \$ 2,177,977         |
| Total liabilities                                | <u>\$ 1,489,510</u>  | <u>\$ 4,263,459</u>   | <u>\$ 3,574,992</u>   | <u>\$ 2,177,977</u>  |
| <b><u>Pretrial Intervention Fund</u></b>         |                      |                       |                       |                      |
| <b>Assets</b>                                    |                      |                       |                       |                      |
| Cash and equivalents                             | \$ 284,324           | \$ 1,198,080          | \$ 1,257,646          | \$ 224,758           |
| Total assets                                     | <u>\$ 284,324</u>    | <u>\$ 1,198,080</u>   | <u>\$ 1,257,646</u>   | <u>\$ 224,758</u>    |
| <b>Liabilities</b>                               |                      |                       |                       |                      |
| Due to others                                    | \$ 284,324           | \$ 1,198,080          | \$ 1,257,646          | \$ 224,758           |

# Greenville County, South Carolina

## Combining Statement of Changes in Fiduciary Assets and Liabilities Fiduciary Funds Year Ended June 30, 2012

|                                      | <b>July 01, 2011</b> | <b>Additions</b> | <b>Deductions</b> | <b>June 30, 2012</b> |
|--------------------------------------|----------------------|------------------|-------------------|----------------------|
| Total liabilities                    | \$ 284,324           | \$ 1,198,080     | \$ 1,257,646      | \$ 224,758           |
| <b><u>Special Districts Fund</u></b> |                      |                  |                   |                      |
| <b>Assets</b>                        |                      |                  |                   |                      |
| Cash and equivalents                 | \$ 36,073,705        | \$ 731,593,187   | \$ 727,947,195    | \$ 39,719,697        |
| Total assets                         | \$ 36,073,705        | \$ 731,593,187   | \$ 727,947,195    | \$ 39,719,697        |
| <b>Liabilities</b>                   |                      |                  |                   |                      |
| Due to other taxing units            | \$ 36,073,705        | \$ 731,593,187   | \$ 727,947,195    | \$ 39,719,697        |
| Total Liabilities                    | \$ 36,073,705        | \$ 731,593,187   | \$ 727,947,195    | \$ 39,719,697        |
| <b><u>Total All Agency Funds</u></b> |                      |                  |                   |                      |
| <b>Assets</b>                        |                      |                  |                   |                      |
| Cash and equivalents                 | \$ 41,621,592        | \$ 1,418,603,992 | \$ 1,414,000,259  | \$ 46,225,325        |
| Taxes receivable                     | 57,509,009           | 234,796          | 24,037,818        | 33,705,987           |
| Other receivable                     | 9,516                | -                | -                 | 9,516                |
| Total assets                         | \$ 99,140,117        | \$ 1,418,838,788 | \$ 1,438,038,077  | \$ 79,940,828        |
| <b>Liabilities</b>                   |                      |                  |                   |                      |
| Due to other taxing units            | \$ 96,430,179        | \$ 1,367,171,083 | \$ 1,387,031,968  | \$ 76,569,294        |
| Due to others                        | 2,700,422            | 51,667,705       | 51,006,109        | 3,362,018            |
| Matured interest payable             | 9,516                | -                | -                 | 9,516                |
| Total liabilities                    | \$ 99,140,117        | \$ 1,418,838,788 | \$ 1,438,038,077  | \$ 79,940,828        |