

## **REQUIRED SUPPLEMENTARY INFORMATION**

**GREENVILLE COUNTY, SOUTH CAROLINA**

**REQUIRED SUPPLEMENTARY INFORMATION  
SCHEDULE OF CHANGES IN THE COUNTY'S TOTAL OTHER POSTEMPLOYMENT  
BENEFITS LIABILITY AND RELATED RATIOS  
FOR THE FISCAL YEARS ENDED JUNE 30,**

	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
<b>Total OPEB liability</b>							
Service cost	\$ 1,274,519	\$ 2,473,248	\$ 2,381,048	\$ 1,884,861	\$ 1,687,966	\$ 841,099	\$ 948,706
Interest on total OPEB liability	997,441	1,131,108	1,104,576	1,307,728	1,290,904	652,076	548,115
Difference between actual and expected experience	2,198,783	(21,810,737)	763,170	5,594,705	1,530,657	268,190	2,098,403
Assumption changes	(188,622)	(3,236,986)	313,157	5,526,550	1,382,334	15,332,493	(1,282,083)
Benefit payments	<u>(2,991,668)</u>	<u>(2,513,812)</u>	<u>(1,842,853)</u>	<u>(1,547,307)</u>	<u>(2,214,738)</u>	<u>(1,897,521)</u>	<u>(2,512,818)</u>
<b>Net change in total OPEB liability</b>	1,290,453	(23,957,179)	2,719,098	12,766,537	3,677,123	15,196,337	(199,677)
<b>Total OPEB liability - beginning</b>	<u>29,659,120</u>	<u>53,616,299</u>	<u>50,897,201</u>	<u>38,130,664</u>	<u>34,453,541</u>	<u>19,257,204</u>	<u>19,456,881</u>
<b>Total OPEB liability - ending</b>	<u>\$ 30,949,573</u>	<u>\$ 29,659,120</u>	<u>\$ 53,616,299</u>	<u>\$ 50,897,201</u>	<u>\$ 38,130,664</u>	<u>\$ 34,453,541</u>	<u>\$ 19,257,204</u>
<b>Covered-employee payroll</b>	\$112,743,598	\$112,743,598	\$117,689,153	\$117,689,153	\$106,426,132	\$106,426,132	\$ 94,387,536
<b>Total OPEB liability as a percentage of covered-employee payroll</b>	27.45%	26.31%	45.56%	43.25%	35.83%	32.37%	20.40%

**Notes to the Schedule:**

The assumptions used in the preparation of the above schedule are disclosed in Note 9 to the financial statements.

The schedule will present 10 years of information once it is accumulated.

The discount rate changed from 3.56% at the June 30, 2017 measurement date to 3.87% at the June 30, 2018 measurement date; to 3.50 at the June 30, 2019 measurement date; to 2.21% at the June 30, 2020 measurement date; to 2.16% at the June 30, 2021 measurement date; to 3.54% at the June 30, 2022 measurement date; and to 3.65% at the June 30, 2023 measurement date.

The County is not accumulating assets in a trust fund that meets the criteria in paragraph 4 of GASB Statement No. 75 for payment of future OPEB benefits.

# GREENVILLE COUNTY, SOUTH CAROLINA

## REQUIRED SUPPLEMENTARY INFORMATION SCHEDULE OF COUNTY'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY FOR THE PLAN YEAR ENDED JUNE 30,

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### South Carolina Retirement System

(amounts expressed in thousands)

Plan Year Ended June 30,	County's proportion of the net pension liability	County's proportionate share of the net pension liability	County's covered payroll	County's share of the net pension liability as a percentage of its covered payroll	Plan fiduciary net position as a percentage of the total pension liability
2023	0.68%	\$ 164,707	\$ 86,170	191.1%	58.6%
2022	0.78%	189,818	76,916	246.8%	57.1%
2021	0.52%	112,553	76,284	147.5%	60.7%
2020	0.66%	169,774	74,058	229.2%	50.7%
2019	0.66%	149,626	69,143	216.4%	54.4%
2018	0.65%	146,022	67,529	216.2%	54.1%
2017	0.66%	147,006	65,914	223.0%	53.3%
2016	0.66%	140,113	63,528	220.6%	52.9%
2015	0.66%	124,498	61,528	202.3%	57.0%
2014	0.66%	112,806	59,430	189.8%	59.9%

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### South Carolina Police Officers Retirement System

(amounts expressed in thousands)

Plan Year Ended June 30,	County's proportion of the net pension liability	County's proportionate share of the net pension liability	County's covered payroll	County's share of the net pension liability as a percentage of its covered payroll	Plan fiduciary net position as a percentage of the total pension liability
2023	3.49%	\$ 106,128	\$ 61,202	173.4%	67.8%
2022	4.22%	126,504	55,166	229.3%	66.4%
2021	2.69%	69,278	52,669	131.5%	70.4%
2020	3.25%	107,921	49,219	219.3%	58.8%
2019	2.89%	82,879	41,983	204.8%	62.7%
2018	2.98%	84,365	41,199	204.8%	61.7%
2017	2.98%	81,760	40,183	203.5%	60.9%
2016	3.04%	77,179	38,792	199.0%	60.4%
2015	3.05%	66,478	37,786	175.9%	64.6%
2014	3.00%	57,461	36,156	158.9%	67.5%

# GREENVILLE COUNTY, SOUTH CAROLINA

## REQUIRED SUPPLEMENTARY INFORMATION SCHEDULE OF COUNTY PENSION CONTRIBUTIONS FOR THE FISCAL YEARS ENDED JUNE 30,

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### South Carolina Retirement System

(amounts expressed in thousands)

Fiscal Year Ended June 30,	Statutorily required contribution	Contributions in relation to the statutorily required contribution	Contribution deficiency (excess)	County's covered payroll	Contributions as a percentage of covered payroll
2024	\$ 16,687	\$ 16,687	\$ -	\$ 89,909	18.56%
2023	15,131	15,131	-	86,170	17.56%
2022	12,737	12,737	-	76,916	16.56%
2021	11,870	11,870	-	76,284	15.56%
2020	11,523	11,523	-	74,058	15.56%
2019	10,067	10,067	-	69,143	14.56%
2018	9,154	9,154	-	67,529	13.56%
2017	7,620	7,620	-	65,914	11.56%
2016	7,025	7,025	-	63,528	11.06%
2015	6,709	6,709	-	61,528	10.90%

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### South Carolina Police Officers Retirement System

(amounts expressed in thousands)

Fiscal Year Ended June 30,	Statutorily required contribution	Contributions in relation to the statutorily required contribution	Contribution deficiency (excess)	County's covered payroll	Contributions as a percentage of covered payroll
2024	\$ 13,495	\$ 13,495	\$ -	\$ 63,535	21.24%
2023	12,387	12,387	-	61,202	20.24%
2022	10,614	10,614	-	55,166	19.24%
2021	9,606	9,606	-	52,669	18.24%
2020	8,978	8,978	-	49,219	18.24%
2019	7,238	7,238	-	41,983	17.24%
2018	6,608	6,608	-	41,199	16.04%
2017	5,722	5,722	-	40,183	14.24%
2016	5,330	5,330	-	38,792	13.74%
2015	5,067	5,067	-	37,786	13.41%

# GREENVILLE COUNTY, SOUTH CAROLINA

## REQUIRED SUPPLEMENTARY INFORMATION SCHEDULE OF COUNTY PENSION CONTRIBUTIONS FOR THE FISCAL YEARS ENDED JUNE 30,

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### Notes to the schedule:

Actuarial assumptions used in determining the statutorily required contribution are as follows:

System	SCRS	PORS
Calculation date	July 1, 2021	July 1, 2021
Actuarial cost method	Entry Age Normal	Entry Age Normal
Asset valuation method	5-year Smoothed	5-year Smoothed
Amortization method	Level % of pay	Level % of pay
Amortization period	26 years maximum, closed period	26 years maximum, closed period
Investment return	7.00%	7.00%
Inflation	2.25%	2.25%
Salary increases	3.00% plus step-rate increases for members with less than 21 years of service.	3.50% plus step-rate increases for members with less than 15 years of service.
Mortality	2020 Public Retirees of South Carolina Mortality Tables for Males and Females, both projected at Scale UMP from the year 2020. Male rates are multiplied by 97% for non-educators and 95% for educators. Female rates multiplied by 107% for non-educators and 94% for educators.	The 2020 Public Retirees of South Carolina Mortality Tables for Males and Females, both projected at Scale UMP from the year 2020. Male rates are multiplied by 127% and female rates are multiplied by 107%.

## **OTHER SUPPLEMENTARY INFORMATION**

**GREENVILLE COUNTY, SOUTH CAROLINA  
GENERAL FUND**

**SCHEDULE OF REVENUE AND EXPENDITURES  
BUDGET AND ACTUAL (BUDGET BASIS)  
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues:</b>				
Property taxes				
Current and delinquent	\$ 137,275,900	\$ 137,275,900	\$ 139,788,304	\$ 2,512,404
County offices				
Clerk of court	1,838,618	1,838,618	1,908,926	70,308
Register of deeds	10,439,138	10,439,138	8,176,572	(2,262,566)
Probate court	1,389,662	1,389,662	1,356,405	(33,257)
Master in equity	277,340	277,340	320,830	43,490
Detention center	958,957	958,957	818,142	(140,815)
Sheriff	185,344	185,344	210,240	24,896
Animal care services	934,206	934,206	939,008	4,802
Magistrates	2,280,917	2,280,917	2,544,393	263,476
Information systems	102,107	102,107	76,800	(25,307)
General services	324,093	324,093	610,359	286,266
Building standards	8,558,776	8,558,776	12,316,525	3,757,749
Emergency medical services	17,396,129	17,396,129	18,363,859	967,730
Law enforcement support	784,711	784,711	649,277	(135,434)
Engineering, roads and bridges	92,095	92,095	73,435	(18,660)
Tax services	279,884	279,884	170,321	(109,563)
Planning and code enforcement	374,871	374,871	194,954	(179,917)
Total county offices	<u>46,216,848</u>	<u>46,216,848</u>	<u>48,730,046</u>	<u>2,513,198</u>
Intergovernmental				
State of South Carolina:				
State allocations	23,773,533	23,773,533	24,802,407	1,028,874
Veterans affairs	12,552	12,552	12,871	319
Multi-county park	272,900	272,900	378,875	105,975
Merchants inventory tax	567,000	567,000	650,893	83,893
Other	100,000	100,000	419,632	319,632
Total intergovernmental	<u>24,725,985</u>	<u>24,725,985</u>	<u>26,264,678</u>	<u>1,538,693</u>
Other revenues				
Interest income	655,000	655,000	5,012,928	4,357,928
Rents	152,702	152,702	79,652	(73,050)
Indirect costs	1,343,509	1,343,509	1,340,708	(2,801)
Franchise fees	3,783,630	3,783,630	2,991,797	(791,833)
Retiree insurance premiums	765,000	765,000	707,675	(57,325)
Other	441,786	441,786	1,276,996	835,210
Total other revenues	<u>7,141,627</u>	<u>7,141,627</u>	<u>11,409,756</u>	<u>4,268,129</u>
Total revenues	<u>215,360,360</u>	<u>215,360,360</u>	<u>226,192,784</u>	<u>10,832,424</u>

(Continued)

**GREENVILLE COUNTY, SOUTH CAROLINA  
GENERAL FUND**

**SCHEDULE OF REVENUE AND EXPENDITURES  
BUDGET AND ACTUAL (BUDGET BASIS)  
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>Expenditures:</b>				
Administrative services:				
County administrator				
Salaries	\$ 1,160,794	\$ 1,147,562	\$ 1,088,382	\$ 59,180
Operations	28,080	38,914	36,508	2,406
Total county administrator	<u>1,188,874</u>	<u>1,186,476</u>	<u>1,124,890</u>	<u>61,586</u>
County attorney				
Salaries	1,224,538	1,221,077	1,083,998	137,079
Operations	32,500	32,500	17,890	14,610
Contractual agreements	40,371	43,832	44,822	(990)
Total county attorney	<u>1,297,409</u>	<u>1,297,409</u>	<u>1,146,710</u>	<u>150,699</u>
County council				
Salaries	944,079	937,932	929,364	8,568
Operations	451,545	458,672	327,085	131,587
Contractual agreements	6,000	9,647	7,544	2,103
Total county council	<u>1,401,624</u>	<u>1,406,251</u>	<u>1,263,993</u>	<u>142,258</u>
Total administrative services	<u>3,887,907</u>	<u>3,890,136</u>	<u>3,535,593</u>	<u>354,543</u>
General services:				
Procurement services				
Salaries	671,258	665,111	657,795	7,316
Operations	45,440	50,723	50,374	349
Contractual agreements	400	400	390	10
Total procurement services	<u>717,098</u>	<u>716,234</u>	<u>708,559</u>	<u>7,675</u>
Financial operations				
Salaries	1,903,368	1,734,094	1,680,228	53,866
Operations	39,306	44,676	28,649	16,027
Contractual agreements	-	430	427	3
Total financial operations	<u>1,942,674</u>	<u>1,779,200</u>	<u>1,709,304</u>	<u>69,896</u>
Information systems				
Salaries	5,382,325	5,544,216	5,544,093	123
Operations	2,006,500	1,922,287	1,208,368	713,919
Contractual agreements	-	22,953	22,804	149
Total information systems	<u>7,388,825</u>	<u>7,489,456</u>	<u>6,775,265</u>	<u>714,191</u>
Tax services				
Salaries	4,243,680	4,100,915	3,778,035	322,880
Operations	523,215	738,068	659,670	78,398
Contractual agreements	78,591	75,805	50,260	25,545
Total tax services	<u>4,845,486</u>	<u>4,914,788</u>	<u>4,487,965</u>	<u>426,823</u>

(Continued)



**GREENVILLE COUNTY, SOUTH CAROLINA  
GENERAL FUND**

**SCHEDULE OF REVENUE AND EXPENDITURES  
BUDGET AND ACTUAL (BUDGET BASIS)  
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b>Expenditures (Continued):</b>				
General services (continued):				
Geographical information systems				
Salaries	\$ 735,547	\$ 739,198	\$ 739,167	\$ 31
Operations	33,441	39,345	30,645	8,700
Contractual agreements	67,209	67,209	66,870	339
Total geographical information systems	<u>836,197</u>	<u>845,752</u>	<u>836,682</u>	<u>9,070</u>
Human resources				
Salaries	1,329,330	1,320,958	1,307,474	13,484
Operations	40,995	49,367	37,982	11,385
Contractual agreements	6,000	6,000	(45,971)	51,971
Total human resources	<u>1,376,325</u>	<u>1,376,325</u>	<u>1,299,485</u>	<u>76,840</u>
Registration and election				
Salaries	1,441,756	1,441,540	1,906,906	(465,366)
Operations	170,443	173,142	163,401	9,741
Contractual agreements	338,689	338,689	338,689	-
Total registration and election	<u>1,950,888</u>	<u>1,953,371</u>	<u>2,408,996</u>	<u>(455,625)</u>
Human relations				
Salaries	283,229	304,561	304,559	2
Operations	5,296	8,873	8,870	3
Contractual agreements	4,370	68	68	-
Total human relations	<u>292,895</u>	<u>313,502</u>	<u>313,497</u>	<u>5</u>
Veterans affairs				
Salaries	480,352	459,429	413,115	46,314
Operations	21,540	21,856	9,803	12,053
Contractual agreements	1,600	1,600	1,179	421
Total veterans affairs	<u>503,492</u>	<u>482,885</u>	<u>424,097</u>	<u>58,788</u>
Total general services	<u>19,853,880</u>	<u>19,871,513</u>	<u>18,963,850</u>	<u>907,663</u>
Community development and planning:				
Engineering, roads and bridges				
Salaries	6,398,607	6,196,197	5,633,297	562,900
Operations	1,494,793	1,691,518	1,330,667	360,851
Contractual agreements	90,529	98,029	91,300	6,729
Capital outlay	27,893	26,078	-	26,078
Total engineering, roads and bridges	<u>8,011,822</u>	<u>8,011,822</u>	<u>7,055,264</u>	<u>956,558</u>
Property maintenance				
Salaries	2,349,139	2,317,992	2,188,829	129,163
Operations	4,492,474	4,471,437	5,220,175	(748,738)
Contractual agreements	2,116,163	2,168,347	1,710,717	457,630
Total property maintenance	<u>8,957,776</u>	<u>8,957,776</u>	<u>9,119,721</u>	<u>(161,945)</u>

(Continued)

**GREENVILLE COUNTY, SOUTH CAROLINA  
GENERAL FUND**

**SCHEDULE OF REVENUE AND EXPENDITURES  
BUDGET AND ACTUAL (BUDGET BASIS)  
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b>Expenditures (Continued):</b>				
Community development and planning (continued):				
Planning and code enforcement				
Salaries	\$ 4,712,239	\$ 4,619,584	\$ 4,617,229	\$ 2,355
Operations	646,628	732,518	541,889	190,629
Contractual agreements	137,500	144,265	142,763	1,502
Total planning and code enforcement	<u>5,496,367</u>	<u>5,496,367</u>	<u>5,301,881</u>	<u>194,486</u>
Animal care services				
Salaries	5,315,744	5,314,914	4,733,673	581,241
Operations	1,412,887	1,413,717	1,307,586	106,131
Total animal care services	<u>6,728,631</u>	<u>6,728,631</u>	<u>6,041,259</u>	<u>687,372</u>
Total community development and planning	<u>29,194,596</u>	<u>29,194,596</u>	<u>27,518,125</u>	<u>1,676,471</u>
Public safety:				
Records management services division				
Salaries	2,441,098	2,440,957	2,260,576	180,381
Operations	34,475	58,396	27,136	31,260
Contractual agreements	22,441	23,287	23,231	56
Total records management services division	<u>2,498,014</u>	<u>2,522,640</u>	<u>2,310,943</u>	<u>211,697</u>
Detention division				
Salaries	29,374,455	28,502,365	28,502,360	5
Operations	2,222,917	3,039,007	2,861,490	177,517
Contractual agreements	421,151	477,151	418,682	58,469
Total detention division	<u>32,018,523</u>	<u>32,018,523</u>	<u>31,782,532</u>	<u>235,991</u>
Emergency Management division				
Salaries	800,427	767,378	767,353	25
Operations	152,220	185,269	180,951	4,318
Total emergency management division	<u>952,647</u>	<u>952,647</u>	<u>948,304</u>	<u>4,343</u>
Forensic division				
Salaries	3,585,708	3,571,828	3,300,206	271,622
Operations	262,797	243,677	239,594	4,083
Contractual agreements	141,975	174,975	174,913	62
Total forensic division	<u>3,990,480</u>	<u>3,990,480</u>	<u>3,714,713</u>	<u>275,767</u>
Indigent defense				
Salaries	256,734	256,734	255,499	1,235
Operations	2,591	2,591	2,230	361
Total indigent defense	<u>259,325</u>	<u>259,325</u>	<u>257,729</u>	<u>1,596</u>
Total public safety	<u>39,718,989</u>	<u>39,743,615</u>	<u>39,014,221</u>	<u>729,394</u>
Emergency medical services				
Salaries	25,056,219	24,276,446	25,832,442	(1,555,996)
Operations	2,886,425	3,271,012	3,271,012	-
Contractual agreements	635,649	1,225,155	1,198,218	26,937
Total emergency medical services	<u>28,578,293</u>	<u>28,772,613</u>	<u>30,301,672</u>	<u>(1,529,059)</u>

(Continued)

**GREENVILLE COUNTY, SOUTH CAROLINA  
GENERAL FUND**

**SCHEDULE OF REVENUE AND EXPENDITURES  
BUDGET AND ACTUAL (BUDGET BASIS)  
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b>Expenditures (Continued):</b>				
Elected officials - judicial services:				
Circuit solicitor				
Salaries	\$ 8,777,589	\$ 8,773,790	\$ 8,173,754	\$ 600,036
Operations	184,077	251,076	243,971	7,105
Contractual agreements	124,583	61,383	52,269	9,114
Total circuit solicitor	<u>9,086,249</u>	<u>9,086,249</u>	<u>8,469,994</u>	<u>616,255</u>
Clerk of court				
Salaries	4,359,239	4,359,239	4,113,551	245,688
Operations	357,639	357,639	226,375	131,264
Contractual agreements	88,350	88,350	85,523	2,827
Capital outlay	23,039	23,039	-	23,039
Total clerk of court	<u>4,828,267</u>	<u>4,828,267</u>	<u>4,425,449</u>	<u>402,818</u>
Probate court				
Salaries	2,117,979	2,285,336	2,285,333	3
Operations	74,967	175,736	175,391	345
Contractual agreements	122,000	84,519	83,394	1,125
Total probate court	<u>2,314,946</u>	<u>2,545,591</u>	<u>2,544,118</u>	<u>1,473</u>
Master in equity				
Salaries	787,886	723,726	669,499	54,227
Operations	8,645	11,514	8,518	2,996
Contractual agreements	3,000	200	-	200
Total master in equity	<u>799,531</u>	<u>735,440</u>	<u>678,017</u>	<u>57,423</u>
Magistrates				
Salaries	6,544,795	6,606,262	7,125,124	(518,862)
Operations	375,612	328,703	334,844	(6,141)
Contractual agreements	37,600	28,973	28,648	325
Total magistrates	<u>6,958,007</u>	<u>6,963,938</u>	<u>7,488,616</u>	<u>(524,678)</u>
Public defender				
Salaries	1,410,499	1,851,453	1,851,452	1
Operations	136,245	135,291	133,398	1,893
Contractual agreements	440,000	-	-	-
Total public defender	<u>1,986,744</u>	<u>1,986,744</u>	<u>1,984,850</u>	<u>1,894</u>
Total elected officials - judicial services	<u>25,973,744</u>	<u>26,146,229</u>	<u>25,591,044</u>	<u>555,185</u>
Elected officials - fiscal services:				
Treasurer				
Salaries	598,076	626,134	626,131	3
Operations	20,576	27,407	19,637	7,770
Contractual agreements	900	-	-	-
Total treasurer	<u>619,552</u>	<u>653,541</u>	<u>645,768</u>	<u>7,773</u>

(Continued)

**GREENVILLE COUNTY, SOUTH CAROLINA  
GENERAL FUND**

**SCHEDULE OF REVENUE AND EXPENDITURES  
BUDGET AND ACTUAL (BUDGET BASIS)  
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b>Expenditures (Continued):</b>				
Elected officials - fiscal services (continued):				
Register of deeds				
Salaries	\$ 1,561,950	\$ 1,532,298	\$ 1,457,668	\$ 74,630
Operations	109,848	110,742	56,323	54,419
Contractual agreements	26,000	26,700	25,109	1,591
Total register of deeds	<u>1,697,798</u>	<u>1,669,740</u>	<u>1,539,100</u>	<u>130,640</u>
Auditor				
Salaries	1,710,320	1,707,136	1,695,330	11,806
Operations	29,371	32,555	31,877	678
Total auditor	<u>1,739,691</u>	<u>1,739,691</u>	<u>1,727,207</u>	<u>12,484</u>
Board of appeals				
Operations	9,000	9,000	-	9,000
Total board of appeals	<u>9,000</u>	<u>9,000</u>	<u>-</u>	<u>9,000</u>
Total elected officials - fiscal services	<u>4,066,041</u>	<u>4,071,972</u>	<u>3,912,075</u>	<u>159,897</u>
Elected officials - law enforcement:				
Sheriff				
Salaries	62,721,348	62,721,348	63,863,785	(1,142,437)
Operations	4,897,465	5,481,820	6,240,711	(758,891)
Contractual agreements	640,268	750,928	742,055	8,873
Total sheriff	<u>68,259,081</u>	<u>68,954,096</u>	<u>70,846,551</u>	<u>(1,892,455)</u>
Coroner				
Salaries	1,860,204	1,929,851	2,470,938	(541,087)
Operations	301,057	231,410	230,495	915
Total coroner	<u>2,161,261</u>	<u>2,161,261</u>	<u>2,701,433</u>	<u>(540,172)</u>
County medical examiner				
Operations	913,267	861,876	860,787	1,089
Contractual agreements	59,950	59,950	59,950	-
Total county medical examiner	<u>973,217</u>	<u>921,826</u>	<u>920,737</u>	<u>1,089</u>
Total elected officials - law enforcement	<u>71,393,559</u>	<u>72,037,183</u>	<u>74,468,721</u>	<u>(2,431,538)</u>

(Continued)

**GREENVILLE COUNTY, SOUTH CAROLINA  
GENERAL FUND**

**SCHEDULE OF REVENUE AND EXPENDITURES  
BUDGET AND ACTUAL (BUDGET BASIS)  
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b>Expenditures (Continued):</b>				
Boards, commissions and others				
Legislative delegation				
Salaries	\$ 82,547	\$ 82,759	\$ 82,753	\$ 6
Operations	7,306	7,398	7,334	64
Total legislative delegation	<u>89,853</u>	<u>90,157</u>	<u>90,087</u>	<u>70</u>
Agencies and social service agencies				
Lump sum appropriations	4,370,858	4,370,858	4,370,858	-
Total agencies and social service agencies	<u>4,370,858</u>	<u>4,370,858</u>	<u>4,370,858</u>	<u>-</u>
Nondepartmental				
Salaries	22,248	-	-	-
Retiree claims	-	-	2,403,089	(2,403,089)
Operations	5,884,706	5,009,720	4,514,404	495,316
Contractual agreements	250,000	227,847	227,847	-
Total nondepartmental	<u>6,156,954</u>	<u>5,237,567</u>	<u>7,145,340</u>	<u>(1,907,773)</u>
Employee benefits				
Salaries	221,761	27,492	17,599	9,893
Operations	84,630	115,454	115,454	-
Total employee benefits	<u>306,391</u>	<u>142,946</u>	<u>133,053</u>	<u>9,893</u>
Total boards, commissions and others	<u>10,924,056</u>	<u>9,841,528</u>	<u>11,739,338</u>	<u>(1,897,810)</u>
Debt service				
Principal	-	-	828,434	(828,434)
Total debt service	<u>-</u>	<u>-</u>	<u>828,434</u>	<u>(828,434)</u>
Total expenditures	<u>233,591,065</u>	<u>233,569,385</u>	<u>235,873,073</u>	<u>(2,303,688)</u>
Deficiency of revenues under expenditures	<u>(18,230,705)</u>	<u>(18,209,025)</u>	<u>(9,680,289)</u>	<u>8,528,736</u>
<b>Other financing sources (uses):</b>				
Transfers in	14,158,757	14,158,757	16,547,576	2,388,819
Transfers out	<u>(9,150,041)</u>	<u>(9,170,698)</u>	<u>(8,861,389)</u>	<u>309,309</u>
Total other financing sources, net	<u>5,008,716</u>	<u>4,988,059</u>	<u>7,686,187</u>	<u>2,698,128</u>
Net change in fund balances	<u>(13,221,989)</u>	<u>(13,220,966)</u>	<u>(1,994,102)</u>	<u>11,226,864</u>
<b>Fund balance, beginning of year</b>	<u>82,615,331</u>	<u>82,615,331</u>	<u>82,615,331</u>	<u>-</u>
<b>Fund balance, end of year</b>	<u>\$ 69,393,342</u>	<u>\$ 69,394,365</u>	<u>\$ 80,621,229</u>	<u>\$ 11,226,864</u>

## **NONMAJOR GOVERNMENTAL FUNDS**

**GREENVILLE COUNTY, SOUTH CAROLINA**

**COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
JUNE 30, 2024**

<b>ASSETS</b>	<b>Special Revenue Funds</b>	<b>Debt Service Funds</b>	<b>Total Nonmajor Governmental Funds</b>
Cash and cash equivalents	\$ 57,464,498	\$ 5,192,308	\$ 62,656,806
Investments	27,085,008	7,888,397	34,973,405
Taxes receivable, net of allowance	3,537,000	239,000	3,776,000
Other receivables	699,718	-	699,718
Due from other governments	7,411,861	-	7,411,861
Prepaid expenditures	1,105	-	1,105
Restricted assets:			
Equity investment	124,283	-	124,283
<b>Total assets</b>	<b>\$ 96,323,473</b>	<b>\$ 13,319,705</b>	<b>\$ 109,643,178</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>			
<b>LIABILITIES</b>			
Accounts payable	\$ 16,169,436	\$ -	\$ 16,169,436
Accrued liabilities	555,581	-	555,581
Unearned revenue	2,671,444	-	2,671,444
<b>Total liabilities</b>	<b>19,396,461</b>	<b>-</b>	<b>19,396,461</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Unavailable revenue - property taxes	3,376,000	224,000	3,600,000
<b>Total deferred inflows of resources</b>	<b>3,376,000</b>	<b>224,000</b>	<b>3,600,000</b>
<b>FUND BALANCES</b>			
Nonspendable:			
Prepaid expenditures	1,105	-	1,105
Restricted for:			
Administrative services	6,658,847	-	6,658,847
Animal care	100,094	-	100,094
Court support services	2,205,567	-	2,205,567
Sheriff	5,905,267	-	5,905,267
Infrastructure	16,901,898	-	16,901,898
Public safety	977,941	-	977,941
Housing programs	120,315	-	120,315
Recreation and tourism	27,347,598	-	27,347,598
Emergency management	86,303	-	86,303
Court fee funds	1,286,899	-	1,286,899
Clerk of court	1,695,083	-	1,695,083
Rescue services	1,614,809	-	1,614,809
Debt service	-	13,095,705	13,095,705
Committed to:			
Rescue services	5,334	-	5,334
Sheriff	4,186,482	-	4,186,482
Emergency management	82,945	-	82,945
Animal care	482,593	-	482,593
Public works	2,259,035	-	2,259,035
Affordable housing	71,868	-	71,868
Community development and planning	1,619,399	-	1,619,399
Unassigned	(58,370)	-	(58,370)
<b>Total fund balances</b>	<b>73,551,012</b>	<b>13,095,705</b>	<b>86,646,717</b>
<b>Total liabilities, deferred inflows of resources and fund balances</b>	<b>\$ 96,323,473</b>	<b>\$ 13,319,705</b>	<b>\$ 109,643,178</b>

**GREENVILLE COUNTY, SOUTH CAROLINA**

**COMBINING STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES  
NONMAJOR GOVERNMENTAL FUNDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

	<b>Special Revenue Funds</b>	<b>Debt Service Funds</b>	<b>Total Nonmajor Governmental Funds</b>
<b>Revenues:</b>			
Property taxes	\$ 113,741,138	\$ 4,998,371	\$ 118,739,509
County offices	555,667	-	555,667
Intergovernmental	32,158,526	168,990	32,327,516
Hospitality taxes	13,049,504	-	13,049,504
Fees	21,071,335	-	21,071,335
Interest revenue	3,229,126	800,412	4,029,538
Other miscellaneous revenues	3,359,131	-	3,359,131
Total revenues	<u>187,164,427</u>	<u>5,967,773</u>	<u>193,132,200</u>
<b>Expenditures:</b>			
Current:			
Administrative services	43,580,613	-	43,580,613
Emergency medical services	139,235	-	139,235
Community development and planning	9,279,811	-	9,279,811
Public safety	31,616,526	-	31,616,526
Judicial services	9,802,899	-	9,802,899
Law enforcement services	12,548,902	-	12,548,902
Parks, recreation & tourism	15,222,062	-	15,222,062
Boards, commissions & others	5,443,555	-	5,443,555
Capital outlay	11,863,826	-	11,863,826
Debt service:			
Principal	2,419,786	11,612,654	14,032,440
Interest	730,470	1,721,351	2,451,821
Fiscal agent fees	-	45,365	45,365
Bond issuance cost	7,337	-	7,337
Total expenditures	<u>142,655,022</u>	<u>13,379,370</u>	<u>156,034,392</u>
Excess (deficiency) of revenues over (under) expenditures	<u>44,509,405</u>	<u>(7,411,597)</u>	<u>37,097,808</u>
<b>Other financing sources (uses):</b>			
Issuance of bonds	400,000	11,500,000	11,900,000
Premium on bonds issued	-	869,076	869,076
Sale of assets	3,514,000	-	3,514,000
Transfers in	4,410,232	11,278,159	15,688,391
Transfers out	<u>(35,400,179)</u>	<u>(19,500,000)</u>	<u>(54,900,179)</u>
Total other financing sources (uses)	<u>(27,075,947)</u>	<u>4,147,235</u>	<u>(22,928,712)</u>
Net change in fund balances	17,433,458	(3,264,362)	14,169,096
<b>Fund balances, beginning of year</b>	<u>56,117,554</u>	<u>16,360,067</u>	<u>72,477,621</u>
<b>Fund balances, end of year</b>	<u>\$ 73,551,012</u>	<u>\$ 13,095,705</u>	<u>\$ 86,646,717</u>



# GREENVILLE COUNTY, SOUTH CAROLINA

## NONMAJOR GOVERNMENTAL FUNDS

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### SPECIAL REVENUE FUNDS

Special revenue funds are used to account for specific revenues that are legally restricted, committed, or assigned for expenditures of particular purposes.

**Infrastructure Bank Fund** 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 Fund** 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 Fund** This fund is used to account for the collection and allocation of the County's two percent tax on prepared foods and beverages.

**Interoperable Communications Fund** This fund is used to account for activity related to the countywide upgrade of the Public Safety communications services.

**Fire Service Areas Fund** This fund is used to account for activity related to fire service areas covered by contractual agreements between the County and various cities.

**Greenville County Business Park Fund** This fund is used to account for activity related to the Augusta Grove business park.

**Solicitor Expungement Fund** This fund is used to account for fees collected in exchange for criminal record expungement. The funds are to be used for drug treatment court programs.

**Solicitor Estreatment Fund** This fund is used to account for bonds forfeited for failure to appear for a court date.

**Circuit Solicitor Seized Funds** This fund is used to account for the solicitor's portion of proceeds from drug seizures.

**Sheriff Federal Sharing Fund** This fund is used to account for the sheriff's portion of federal agency seizures in which the county has provided assistance.

**Sheriff Narcotics Fund** This fund is used to account for the sheriff's portion of proceeds from drug seizures.

**Road Maintenance Program** This fund is used to account for the proceeds from the County's \$25 per vehicle road maintenance fee and other certain revenues that are legally restricted or committed for use on road maintenance programs.

# GREENVILLE COUNTY, SOUTH CAROLINA

## NONMAJOR GOVERNMENTAL FUNDS

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### SPECIAL REVENUE FUNDS (CONTINUED)

**E-911 Fund** This fund is used to account for a tariff placed on phone bills to support the implementation and operation of a telephone emergency network.

**Detention Center Inmate Fund** This fund is used to account for funds received from inmates for canteen sales and telephone charges.

**Second Chance Fund** This fund is used to account for activity related to donations received for animal care.

**Public Works Programs Fund** This fund is used to account for revenue received from fines and fees for resource remediation and encroachment.

**State Accommodations Tax Fund** This fund is used to account for the County's portion of the 2% statewide tax on lodging allocated by the State. The funds are to be used on tourism related expenses.

**Local Accommodations Tax Fund** This fund is used to account for the county's portion of the 3% local tax imposed on lodging. The funds are to be used on tourism related expenses.

**Victims Bill of Rights Fund** This fund is used to account for conviction surcharges and assessments. The funds are to be used to provide victim services.

**Miscellaneous Other Grants Fund** This fund is used to account for activity related to various grants or other restricted revenues not included under the above funds.

**Parks, Recreation & Tourism Fund** This fund is used to account for the operations of parks, recreation and tourism related activities. It is funded primarily through property taxes and fees charged for the use of facilities.

**Art Museum Fund** This fund is used to account for the operations of art museum related activities. It is funded primarily through property taxes.

**Greenville Technical College Fund** This fund is used to account for the operations of Greenville Technical College related activities. It is funded primarily through property taxes.

**Library Fund** This fund is used to account for the operations of library related activities. It is funded primarily through property taxes and monies collected are disbursed to the library.

**Affordable Housing Fund** This fund is used to account for the operations related to the County's affordable housing activities and initiatives. It is funded primarily through property taxes.

**Natural Resources Fund** This fund is used to account for the operations of natural resources related activities. It is funded primarily through property taxes.

**GREENVILLE COUNTY, SOUTH CAROLINA**

**COMBINING BALANCE SHEET  
NONMAJOR SPECIAL REVENUE FUNDS  
JUNE 30, 2024**

<b>ASSETS</b>	<b>Infrastructure Bank</b>	<b>Charity Hospitalization</b>	<b>Hospitality Tax</b>	<b>Interoperable Communications</b>	<b>Fire Service Areas</b>	<b>Greenville County Business Park</b>
Cash and cash equivalents	\$ 8,741,208	\$ 286,756	\$ 8,918,534	\$ 813,466	\$ 1,820,045	\$ 2,551,107
Investments	-	-	7,500,809	-	-	2,348,309
Taxes receivable, net of allowance	-	342,000	-	37,000	602,000	-
Other receivables	-	-	-	-	-	-
Due from other governments	-	-	-	-	-	-
Prepaid expenditures	-	-	-	-	-	-
Restricted assets:						
Equity investment	-	-	-	-	-	124,283
Total assets	<u>\$ 8,741,208</u>	<u>\$ 628,756</u>	<u>\$ 16,419,343</u>	<u>\$ 850,466</u>	<u>\$ 2,422,045</u>	<u>\$ 5,023,699</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>						
<b>LIABILITIES</b>						
Accounts payable	\$ -	\$ 288,200	\$ 1,272	\$ 28,502	\$ 217,236	\$ -
Accrued liabilities	-	78,926	-	-	-	-
Unearned revenue	-	-	-	-	-	-
Total liabilities	<u>-</u>	<u>367,126</u>	<u>1,272</u>	<u>28,502</u>	<u>217,236</u>	<u>-</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>						
Unavailable revenue - property taxes	-	320,000	-	37,000	590,000	-
Total deferred inflows of resources	<u>-</u>	<u>320,000</u>	<u>-</u>	<u>37,000</u>	<u>590,000</u>	<u>-</u>
<b>FUND BALANCES (DEFICIT)</b>						
Nonspendable:						
Prepaid expenditures	-	-	-	-	-	-
Long-term notes receivable	-	-	-	-	-	-
Restricted for:						
Administrative services	-	-	-	-	-	5,023,699
Animal care	-	-	-	-	-	-
Court support services	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-
Infrastructure	8,741,208	-	-	-	-	-
Public safety	-	-	-	784,964	-	-
Housing programs	-	-	-	-	-	-
Recreation and tourism	-	-	16,418,071	-	-	-
Emergency management	-	-	-	-	-	-
Court fee funds	-	-	-	-	-	-
Clerk of court	-	-	-	-	-	-
Rescue services	-	-	-	-	1,614,809	-
Committed to:						
Rescue services	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-
Emergency management	-	-	-	-	-	-
Animal care	-	-	-	-	-	-
Public works	-	-	-	-	-	-
Unassigned	-	(58,370)	-	-	-	-
Total fund balances (deficit)	<u>8,741,208</u>	<u>(58,370)</u>	<u>16,418,071</u>	<u>784,964</u>	<u>1,614,809</u>	<u>5,023,699</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 8,741,208</u>	<u>\$ 628,756</u>	<u>\$ 16,419,343</u>	<u>\$ 850,466</u>	<u>\$ 2,422,045</u>	<u>\$ 5,023,699</u>

Miscellaneous Other Grants	Solicitor Expungement	Solicitor Estreatment	Circuit Solicitor Seized Funds	Sheriff Federal Sharing	Sheriff Narcotics	Road Maintenance Program
\$ 1,405,479	\$ 304,085	\$ 307,905	\$ 232,900	\$ 144,090	\$ 255,522	\$ 5,552,764
-	-	273,583	205,187	114,004	227,975	4,673,764
-	-	-	-	-	-	-
699,150	-	-	-	-	-	-
6,889,179	-	-	-	-	-	-
-	-	-	-	-	1,105	-
-	-	-	-	-	-	-
<u>\$ 8,993,808</u>	<u>\$ 304,085</u>	<u>\$ 581,488</u>	<u>\$ 438,087</u>	<u>\$ 258,094</u>	<u>\$ 484,602</u>	<u>\$ 10,226,528</u>

\$ 1,088,334	\$ -	\$ 178	\$ 3,281	\$ -	\$ 6,198	\$ 2,065,838
228,867	-	-	-	-	-	-
2,671,444	-	-	-	-	-	-
<u>3,988,645</u>	<u>-</u>	<u>178</u>	<u>3,281</u>	<u>-</u>	<u>6,198</u>	<u>2,065,838</u>

-	-	-	-	-	-	-
-	-	-	-	-	-	-

-	-	-	-	-	1,105	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
100,094	-	-	-	-	-	-
1,770,761	-	-	434,806	-	-	-
536,514	-	-	-	258,094	477,299	-
-	-	-	-	-	-	8,160,690
-	-	-	-	-	-	-
120,315	-	-	-	-	-	-
127,047	-	-	-	-	-	-
86,303	-	-	-	-	-	-
401,504	304,085	581,310	-	-	-	-
1,695,083	-	-	-	-	-	-
-	-	-	-	-	-	-
5,334	-	-	-	-	-	-
72,581	-	-	-	-	-	-
82,945	-	-	-	-	-	-
-	-	-	-	-	-	-
6,682	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>5,005,163</u>	<u>304,085</u>	<u>581,310</u>	<u>434,806</u>	<u>258,094</u>	<u>478,404</u>	<u>8,160,690</u>
<u>\$ 8,993,808</u>	<u>\$ 304,085</u>	<u>\$ 581,488</u>	<u>\$ 438,087</u>	<u>\$ 258,094</u>	<u>\$ 484,602</u>	<u>\$ 10,226,528</u>

(Continued)

**GREENVILLE COUNTY, SOUTH CAROLINA**

**COMBINING BALANCE SHEET  
NONMAJOR SPECIAL REVENUE FUNDS  
JUNE 30, 2024**

ASSETS	E-911	Detention Center Inmate	Second Chance	Public Works Programs	State Accommodations Tax	Local Accommodations Tax
Cash and cash equivalents	\$ 2,404,401	\$ 2,172,156	\$ 511,822	\$ 2,252,315	\$ 629,853	\$ 1,942,298
Investments	2,302,667	2,006,297	-	-	-	-
Taxes receivable, net of allowance	-	-	-	-	-	-
Other receivables	-	-	-	38	-	-
Due from other governments	-	-	-	-	476,458	-
Prepaid expenditures	-	-	-	-	-	-
Restricted assets:						
Equity investment	-	-	-	-	-	-
Total assets	<u>\$ 4,707,068</u>	<u>\$ 4,178,453</u>	<u>\$ 511,822</u>	<u>\$ 2,252,353</u>	<u>\$ 1,106,311</u>	<u>\$ 1,942,298</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>						
<b>LIABILITIES</b>						
Accounts payable	\$ 63,168	\$ 59,600	\$ 29,229	\$ -	\$ 2,825	\$ -
Accrued liabilities	10,540	4,952	-	-	-	-
Unearned revenue	-	-	-	-	-	-
Total liabilities	<u>73,708</u>	<u>64,552</u>	<u>29,229</u>	<u>-</u>	<u>2,825</u>	<u>-</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>						
Unavailable revenue - property taxes	-	-	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCES (DEFICIT)</b>						
Nonspendable:						
Prepaid expenditures	-	-	-	-	-	-
Restricted for:						
Administrative services	-	-	-	-	-	-
Animal care	-	-	-	-	-	-
Court support services	-	-	-	-	-	-
Sheriff	4,633,360	-	-	-	-	-
Infrastructure	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Housing programs	-	-	-	-	-	-
Recreation and tourism	-	-	-	-	1,103,486	1,942,298
Emergency management	-	-	-	-	-	-
Court fee funds	-	-	-	-	-	-
Clerk of court	-	-	-	-	-	-
Rescue services	-	-	-	-	-	-
Committed to:						
Rescue services	-	-	-	-	-	-
Sheriff	-	4,113,901	-	-	-	-
Emergency management	-	-	-	-	-	-
Animal care	-	-	482,593	-	-	-
Public works	-	-	-	2,252,353	-	-
Affordable housing	-	-	-	-	-	-
Community development and planning	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-
Total fund balances (deficit)	<u>4,633,360</u>	<u>4,113,901</u>	<u>482,593</u>	<u>2,252,353</u>	<u>1,103,486</u>	<u>1,942,298</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 4,707,068</u>	<u>\$ 4,178,453</u>	<u>\$ 511,822</u>	<u>\$ 2,252,353</u>	<u>\$ 1,106,311</u>	<u>\$ 1,942,298</u>

Victims Bill of Rights	Parks, Recreation, and Tourism	Art Museum	Greenville Technical College	Library	Affordable Housing	Natural Resources	Total Nonmajor Special Revenue Funds
\$ 153,420	\$ 8,187,139	\$ 154,007	\$ 597,572	\$ 6,255,136	\$ 49,080	\$ 821,438	\$ 57,464,498
-	-	-	843,569	5,768,095	22,788	797,961	27,085,008
-	496,000	188,000	692,000	1,084,000	16,000	80,000	3,537,000
-	530	-	-	-	-	-	699,718
46,224	-	-	-	-	-	-	7,411,861
-	-	-	-	-	-	-	1,105
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	124,283
<u>\$ 199,644</u>	<u>\$ 8,683,669</u>	<u>\$ 342,007</u>	<u>\$ 2,133,141</u>	<u>\$ 13,107,231</u>	<u>\$ 87,868</u>	<u>\$ 1,699,399</u>	<u>\$ 96,323,473</u>
\$ -	\$ 238,344	\$ -	\$ -	\$ 12,077,231	-	-	\$ 16,169,436
6,667	225,629	-	-	-	-	-	555,581
-	-	-	-	-	-	-	2,671,444
<u>6,667</u>	<u>463,973</u>	<u>-</u>	<u>-</u>	<u>12,077,231</u>	<u>-</u>	<u>-</u>	<u>19,396,461</u>
-	463,000	179,000	661,000	1,030,000	16,000	80,000	3,376,000
-	463,000	179,000	661,000	1,030,000	16,000	80,000	3,376,000
-	-	-	-	-	-	-	1,105
-	-	163,007	1,472,141	-	-	-	6,658,847
-	-	-	-	-	-	-	100,094
-	-	-	-	-	-	-	2,205,567
-	-	-	-	-	-	-	5,905,267
-	-	-	-	-	-	-	16,901,898
192,977	-	-	-	-	-	-	977,941
-	-	-	-	-	-	-	120,315
-	7,756,696	-	-	-	-	-	27,347,598
-	-	-	-	-	-	-	86,303
-	-	-	-	-	-	-	1,286,899
-	-	-	-	-	-	-	1,695,083
-	-	-	-	-	-	-	1,614,809
-	-	-	-	-	-	-	5,334
-	-	-	-	-	-	-	4,186,482
-	-	-	-	-	-	-	82,945
-	-	-	-	-	-	-	482,593
-	-	-	-	-	-	-	2,259,035
-	-	-	-	-	71,868	-	71,868
-	-	-	-	-	-	1,619,399	1,619,399
-	-	-	-	-	-	-	(58,370)
<u>192,977</u>	<u>7,756,696</u>	<u>163,007</u>	<u>1,472,141</u>	<u>-</u>	<u>71,868</u>	<u>1,619,399</u>	<u>73,551,012</u>
<u>\$ 199,644</u>	<u>\$ 8,683,669</u>	<u>\$ 342,007</u>	<u>\$ 2,133,141</u>	<u>\$ 13,107,231</u>	<u>\$ 87,868</u>	<u>\$ 1,699,399</u>	<u>\$ 96,323,473</u>

**GREENVILLE COUNTY, SOUTH CAROLINA**

**COMBINING STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS  
FOR THE YEAR FISCAL ENDED JUNE 30, 2024**

	<b>Infrastructure Bank</b>	<b>Charity Hospitalization</b>	<b>Hospitality Tax</b>	<b>Interoperable Communications</b>	<b>Fire Service Areas</b>	<b>Greenville County Business Park</b>
<b>Revenues:</b>						
Property taxes	\$ 17,918,167	\$ 8,883,324	\$ -	\$ 2,156,208	\$ 19,279,570	\$ -
County offices	-	-	-	-	-	-
Intergovernmental	-	280,405	-	45,482	952,992	-
Hospitality tax	-	-	13,049,504	-	-	-
Fees	-	25,531	-	861	-	-
Interest income	327,040	31,069	693,260	5,848	146,718	75,701
Other miscellaneous revenues	-	-	-	-	125,000	52,831
<b>Total revenues</b>	<b>18,245,207</b>	<b>9,220,329</b>	<b>13,742,764</b>	<b>2,208,399</b>	<b>20,504,280</b>	<b>128,532</b>
<b>Expenditures:</b>						
Current:						
Administrative services	-	-	-	-	-	42,771
Emergency medical services	-	-	-	-	-	-
Community development and planning	2,829,783	-	-	-	-	-
Public safety	-	8,617,914	-	1,423,404	21,575,208	-
Judicial services	-	-	-	-	-	-
Law enforcement services	-	-	-	-	-	-
Parks, recreation and tourism	-	-	-	-	-	-
Boards, commissions and others	-	-	897,334	-	-	-
Capital outlay	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	1,945,000	-
Interest	-	-	-	-	668,345	-
Bond issuance cost	-	-	-	-	7,337	-
<b>Total expenditures</b>	<b>2,829,783</b>	<b>8,617,914</b>	<b>897,334</b>	<b>1,423,404</b>	<b>24,195,890</b>	<b>42,771</b>
Excess (deficiency) of revenues over (under) expenditures	15,415,424	602,415	12,845,430	784,995	(3,691,610)	85,761
<b>Other financing sources (uses):</b>						
Issuance of bonds	-	-	-	-	400,000	-
Premium on bonds issued	-	-	-	-	-	-
Sale of assets	-	-	-	-	-	3,514,000
Transfers in	-	-	-	-	-	-
Transfers out	(10,387,250)	-	(9,126,280)	-	-	-
<b>Total other financing sources (uses)</b>	<b>(10,387,250)</b>	<b>-</b>	<b>(9,126,280)</b>	<b>-</b>	<b>400,000</b>	<b>3,514,000</b>
Net change in fund balances	5,028,174	602,415	3,719,150	784,995	(3,291,610)	3,599,761
<b>Fund balances (deficit), beginning of year</b>	<b>3,713,034</b>	<b>(660,785)</b>	<b>12,698,921</b>	<b>(31)</b>	<b>4,906,419</b>	<b>1,423,938</b>
<b>Fund balances (deficit), end of year</b>	<b>\$ 8,741,208</b>	<b>\$ (58,370)</b>	<b>\$ 16,418,071</b>	<b>\$ 784,964</b>	<b>\$ 1,614,809</b>	<b>\$ 5,023,699</b>

Miscellaneous Other Grants	Solicitor Expungement	Solicitor Estreatment	Circuit Solicitor Seized Funds	Sheriff Federal Sharing	Sheriff Narcotics	Road Maintenance Program
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
20,009,703	-	-	-	102,827	-	3,400,000
-	-	-	-	-	-	-
256,764	129,390	106,640	-	-	-	12,945,452
-	15,070	22,221	16,155	9,166	23,885	363,300
1,350,374	-	-	152,810	-	278,072	-
<u>21,616,841</u>	<u>144,460</u>	<u>128,861</u>	<u>168,965</u>	<u>111,993</u>	<u>301,957</u>	<u>16,708,752</u>
-	-	-	-	-	-	-
139,235	-	-	-	-	-	-
3,059,169	-	-	-	-	-	590,841
-	-	-	-	-	-	-
9,060,191	140,089	34,678	70,023	-	-	-
5,241,837	-	-	-	-	399,410	-
43,183	-	-	-	-	-	-
2,563,134	-	-	-	-	-	-
1,861,349	-	-	-	-	146,820	7,954,828
-	-	-	-	-	-	-
141,248	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>22,109,346</u>	<u>140,089</u>	<u>34,678</u>	<u>70,023</u>	<u>-</u>	<u>546,230</u>	<u>8,545,669</u>
<u>(492,505)</u>	<u>4,371</u>	<u>94,183</u>	<u>98,942</u>	<u>111,993</u>	<u>(244,273)</u>	<u>8,163,083</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
1,275,448	-	-	-	-	-	-
-	-	-	-	-	-	(4,950,000)
<u>1,275,448</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(4,950,000)</u>
782,943	4,371	94,183	98,942	111,993	(244,273)	3,213,083
4,222,220	299,714	487,127	335,864	146,101	722,677	4,947,607
<u>\$ 5,005,163</u>	<u>\$ 304,085</u>	<u>\$ 581,310</u>	<u>\$ 434,806</u>	<u>\$ 258,094</u>	<u>\$ 478,404</u>	<u>\$ 8,160,690</u>

(Continued)



**GREENVILLE COUNTY, SOUTH CAROLINA**

**COMBINING STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS  
FOR THE YEAR FISCAL ENDED JUNE 30, 2024**

	<b>E-911</b>	<b>Detention Center Inmate</b>	<b>Second Chance</b>	<b>Public Works Programs</b>	<b>State Accommodations Tax</b>	<b>Local Accommodations Tax</b>
<b>Revenues:</b>						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
County offices	-	-	-	-	-	-
Intergovernmental	4,070,927	-	-	-	1,285,157	587,531
Hospitality tax	-	-	-	-	-	-
Fees	601,834	1,298,464	-	124,339	-	-
Interest income	253,513	180,915	-	49,931	-	35,251
Other miscellaneous revenues	-	-	167,670	-	-	-
<b>Total revenues</b>	<b>4,926,274</b>	<b>1,479,379</b>	<b>167,670</b>	<b>174,270</b>	<b>1,285,157</b>	<b>622,782</b>
<b>Expenditures:</b>						
Current:						
Administrative services	-	-	-	-	-	-
Emergency medical services	-	-	-	-	-	-
Community development and planning	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Judicial services	-	-	-	-	-	-
Law enforcement services	5,984,802	922,853	-	-	-	-
Parks, recreation & tourism	-	-	-	-	-	-
Boards, commissions and others	-	-	568,861	-	1,158,226	256,000
Capital outlay	1,486,379	150,728	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Bond issuance cost	-	-	-	-	-	-
<b>Total expenditures</b>	<b>7,471,181</b>	<b>1,073,581</b>	<b>568,861</b>	<b>-</b>	<b>1,158,226</b>	<b>256,000</b>
Excess (deficiency) of revenues over (under) expenditures	(2,544,907)	405,798	(401,191)	174,270	126,931	366,782
<b>Other financing sources (uses):</b>						
Issuance of bonds	-	-	-	-	-	-
Sale of assets	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	(590,694)	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(590,694)</b>	<b>-</b>
Net change in fund balances	(2,544,907)	405,798	(401,191)	174,270	(463,763)	366,782
<b>Fund balances (deficit), beginning of year</b>	<b>7,178,267</b>	<b>3,708,103</b>	<b>883,784</b>	<b>2,078,083</b>	<b>1,567,249</b>	<b>1,575,516</b>
<b>Fund balances (deficit), end of year</b>	<b>\$ 4,633,360</b>	<b>\$ 4,113,901</b>	<b>\$ 482,593</b>	<b>\$ 2,252,353</b>	<b>\$ 1,103,486</b>	<b>\$ 1,942,298</b>

Victims Bill of Rights	Parks, Recreation, and Tourism	Art Museum	Greenville Technical College	Library	Affordable Housing	Natural Resources	Total Nonmajor Special Revenue Funds
\$ -	\$ 11,794,636	\$ 5,010,721	\$ 16,715,528	\$ 26,658,690	835,442	4,488,852	\$ 113,741,138
-	555,667	-	-	-	-	-	555,667
614,917	426,817	764	134,645	134,331	17,522	94,506	32,158,526
-	-	-	-	-	-	-	13,049,504
-	5,582,060	-	-	-	-	-	21,071,335
1,445	316,905	6,095	132,124	468,551	18,904	36,059	3,229,126
-	232,374	-	-	-	1,000,000	-	3,359,131
616,362	18,908,459	5,017,580	16,982,297	27,261,572	1,871,868	4,619,417	187,164,427
-	-	4,730,113	12,836,521	25,971,208	-	-	43,580,613
-	-	-	-	-	-	-	139,235
-	-	-	-	-	1,800,000	1,000,018	9,279,811
-	-	-	-	-	-	-	31,616,526
497,918	-	-	-	-	-	-	9,802,899
-	-	-	-	-	-	-	12,548,902
-	15,178,879	-	-	-	-	-	15,222,062
-	-	-	-	-	-	-	5,443,555
-	263,722	-	-	-	-	-	11,863,826
-	158,538	175,000	-	-	-	-	2,419,786
-	-	62,125	-	-	-	-	730,470
-	-	-	-	-	-	-	7,337
497,918	15,601,139	4,967,238	12,836,521	25,971,208	1,800,000	1,000,018	142,655,022
118,444	3,307,320	50,342	4,145,776	1,290,364	71,868	3,619,399	44,509,405
-	-	-	-	-	-	-	400,000
-	-	-	-	-	-	-	3,514,000
-	3,134,784	-	-	-	-	-	4,410,232
-	(3,429,293)	-	(3,626,298)	(1,290,364)	-	(2,000,000)	(35,400,179)
-	(294,509)	-	(3,626,298)	(1,290,364)	-	(2,000,000)	(27,075,947)
118,444	3,012,811	50,342	519,478	-	71,868	1,619,399	17,433,458
74,533	4,743,885	112,665	952,663	-	-	-	56,117,554
\$ 192,977	\$ 7,756,696	\$ 163,007	\$ 1,472,141	\$ -	\$ 71,868	\$ 1,619,399	\$ 73,551,012

**GREENVILLE COUNTY, SOUTH CAROLINA**

**SPECIAL REVENUE FUND - INFRASTRUCTURE BANK  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET AND ACTUAL (BUDGET BASIS)  
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>Revenues:</b>				
Property taxes	\$ 15,455,000	\$ 15,455,000	\$ 17,918,167	\$ 2,463,167
Interest income	23,000	23,000	327,040	304,040
Total revenues	<u>15,478,000</u>	<u>15,478,000</u>	<u>18,245,207</u>	<u>2,767,207</u>
<b>Expenditures:</b>				
Current				
Community development and planning	3,008,977	3,008,977	2,829,783	179,194
Total expenditures	<u>3,008,977</u>	<u>3,008,977</u>	<u>2,829,783</u>	<u>179,194</u>
Excess of revenues over expenditures	<u>12,469,023</u>	<u>12,469,023</u>	<u>15,415,424</u>	<u>2,946,401</u>
<b>Other financing uses:</b>				
Transfers out	(10,387,250)	(10,387,250)	(10,387,250)	-
Total other financing uses	<u>(10,387,250)</u>	<u>(10,387,250)</u>	<u>(10,387,250)</u>	<u>-</u>
Net change in fund balance	2,081,773	2,081,773	5,028,174	2,946,401
<b>Fund balance, beginning of year</b>	<u>3,713,034</u>	<u>3,713,034</u>	<u>3,713,034</u>	<u>-</u>
<b>Fund balance, end of year</b>	<u>\$ 5,794,807</u>	<u>\$ 5,794,807</u>	<u>\$ 8,741,208</u>	<u>\$ 2,946,401</u>

**GREENVILLE COUNTY, SOUTH CAROLINA**

**SPECIAL REVENUE FUND - CHARITY HOSPITALIZATION  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET AND ACTUAL (BUDGET BASIS)  
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>Revenues:</b>				
Property taxes	\$ 8,683,558	\$ 8,683,558	\$ 8,883,324	\$ 199,766
Fees	24,500	24,500	25,531	1,031
Intergovernmental	253,000	253,000	280,405	27,405
Interest income	-	-	31,069	31,069
Total revenues	<u>8,961,058</u>	<u>8,961,058</u>	<u>9,220,329</u>	<u>259,271</u>
<b>Expenditures:</b>				
Current				
Public safety	8,433,674	8,439,526	8,618,924	(179,398)
Total expenditures	<u>8,433,674</u>	<u>8,439,526</u>	<u>8,618,924</u>	<u>(179,398)</u>
Net change in fund balance	527,384	521,532	601,405	79,873
<b>Fund (deficit), beginning of year</b>	<u>(660,785)</u>	<u>(660,785)</u>	<u>(660,785)</u>	<u>-</u>
<b>Adjustment: Budget to GAAP basis</b>	<u>-</u>	<u>-</u>	<u>1,010</u>	<u>1,010</u>
<b>Fund (deficit), end of year</b>	<u>\$ (133,401)</u>	<u>\$ (139,253)</u>	<u>\$ (58,370)</u>	<u>\$ 80,883</u>

**GREENVILLE COUNTY, SOUTH CAROLINA**

**SPECIAL REVENUE FUND - HOSPITALITY TAX  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET AND ACTUAL (BUDGET BASIS)  
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>Revenues:</b>				
Hospitality taxes	\$ 12,178,049	\$ 12,178,049	\$ 13,049,504	\$ 871,455
Interest income	47,000	47,000	693,260	646,260
Total revenues	<u>12,225,049</u>	<u>12,225,049</u>	<u>13,742,764</u>	<u>1,517,715</u>
<b>Expenditures:</b>				
Current				
Boards, commissions and others	440,000	940,000	897,334	42,666
Total expenditures	<u>440,000</u>	<u>940,000</u>	<u>897,334</u>	<u>42,666</u>
Excess of revenues over expenditures	<u>11,785,049</u>	<u>11,285,049</u>	<u>12,845,430</u>	<u>1,560,381</u>
<b>Other financing uses:</b>				
Transfers out	(9,126,280)	(9,126,280)	(9,126,280)	-
Total other financing uses	<u>(9,126,280)</u>	<u>(9,126,280)</u>	<u>(9,126,280)</u>	<u>-</u>
Net change in fund balance	2,658,769	2,158,769	3,719,150	1,560,381
<b>Fund balance, beginning of year</b>	<u>12,698,921</u>	<u>12,698,921</u>	<u>12,698,921</u>	<u>-</u>
<b>Fund balance, end of year</b>	<u>\$ 15,357,690</u>	<u>\$ 14,857,690</u>	<u>\$ 16,418,071</u>	<u>\$ 1,560,381</u>

**GREENVILLE COUNTY, SOUTH CAROLINA**

**SPECIAL REVENUE FUND - INTEROPERABLE COMMUNICATIONS  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET AND ACTUAL (BUDGET BASIS)  
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>Revenues:</b>				
Property taxes	\$ 2,082,899	\$ 2,082,899	\$ 2,156,208	\$ 73,309
Fees	-	-	861	861
Intergovernmental	-	-	45,482	45,482
Interest income	-	-	5,848	5,848
Total revenues	<u>2,082,899</u>	<u>2,082,899</u>	<u>2,208,399</u>	<u>125,500</u>
<b>Expenditures:</b>				
Current				
Public safety	2,000,000	2,034,445	1,895,918	138,527
Capital outlay	-	660	660	-
Total expenditures	<u>2,000,000</u>	<u>2,035,105</u>	<u>1,896,578</u>	<u>138,527</u>
Net change in fund balance	82,899	47,794	311,821	264,027
<b>Fund balance, beginning of year</b>	<u>(31)</u>	<u>(31)</u>	<u>(31)</u>	<u>-</u>
<b>Adjustment: Budget to GAAP basis</b>	<u>-</u>	<u>-</u>	<u>473,174</u>	<u>473,174</u>
<b>Fund balance, end of year</b>	<u>\$ 82,868</u>	<u>\$ 47,763</u>	<u>\$ 784,964</u>	<u>\$ 737,201</u>

**GREENVILLE COUNTY, SOUTH CAROLINA**

**SPECIAL REVENUE FUND - LOCAL ACCOMMODATIONS TAX  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET AND ACTUAL (BUDGET BASIS)  
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>Revenues:</b>				
Intergovernmental	\$ 512,043	\$ 512,043	\$ 587,531	\$ 75,488
Interest income	-	-	35,251	35,251
Total revenues	<u>512,043</u>	<u>512,043</u>	<u>622,782</u>	<u>110,739</u>
<b>Expenditures:</b>				
Current				
Boards, commissions and others	500,000	500,000	256,000	244,000
Total expenditures	<u>500,000</u>	<u>500,000</u>	<u>256,000</u>	<u>244,000</u>
Net change in fund balance	12,043	12,043	366,782	354,739
<b>Fund balance, beginning of year</b>	<u>1,575,516</u>	<u>1,575,516</u>	<u>1,575,516</u>	<u>-</u>
<b>Fund balance, end of year</b>	<u>\$ 1,587,559</u>	<u>\$ 1,587,559</u>	<u>\$ 1,942,298</u>	<u>\$ 354,739</u>

**GREENVILLE COUNTY, SOUTH CAROLINA**

**SPECIAL REVENUE FUND - VICTIM'S BILL OF RIGHTS  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET AND ACTUAL (BUDGET BASIS)  
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>Revenues:</b>				
Intergovernmental	\$ 507,705	\$ 507,705	\$ 614,917	\$ 107,212
Interest income	-	-	1,445	1,445
Total revenues	<u>507,705</u>	<u>507,705</u>	<u>616,362</u>	<u>108,657</u>
<b>Expenditures:</b>				
Current				
Judicial services	515,757	515,757	497,918	17,839
Total expenditures	<u>515,757</u>	<u>515,757</u>	<u>497,918</u>	<u>17,839</u>
Net change in fund balance	(8,052)	(8,052)	118,444	126,496
<b>Fund balance, beginning of year</b>	<u>74,533</u>	<u>74,533</u>	<u>74,533</u>	<u>-</u>
<b>Fund balance, end of year</b>	<u>\$ 66,481</u>	<u>\$ 66,481</u>	<u>\$ 192,977</u>	<u>\$ 126,496</u>



**GREENVILLE COUNTY, SOUTH CAROLINA**

**SPECIAL REVENUE FUND - E911  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET AND ACTUAL (BUDGET BASIS)  
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>Revenues:</b>				
Fees	\$ 805,546	\$ 805,546	\$ 601,834	\$ (203,712)
Intergovernmental	2,438,700	2,438,700	4,070,927	1,632,227
Interest income	40,000	40,000	253,513	213,513
Total revenues	<u>3,284,246</u>	<u>3,284,246</u>	<u>4,926,274</u>	<u>1,642,028</u>
<b>Expenditures:</b>				
Current				
Law enforcement services	3,184,632	6,350,991	3,400,003	2,950,988
Capital outlay	-	744,061	2,230,440	(1,486,379)
Total expenditures	<u>3,184,632</u>	<u>7,095,052</u>	<u>5,630,443</u>	<u>1,464,609</u>
Net change in fund balance	99,614	(3,810,806)	(704,169)	3,106,637
<b>Fund balance, beginning of year</b>	<u>7,178,267</u>	<u>7,178,267</u>	<u>7,178,267</u>	<u>-</u>
<b>Adjustment: Budget to GAAP basis</b>	<u>-</u>	<u>-</u>	<u>(1,840,738)</u>	<u>(1,840,738)</u>
<b>Fund balance, end of year</b>	<u>\$ 7,277,881</u>	<u>\$ 3,367,461</u>	<u>\$ 4,633,360</u>	<u>\$ 1,265,899</u>

**GREENVILLE COUNTY, SOUTH CAROLINA**

**SPECIAL REVENUE FUND - STATE ACCOMMODATIONS TAX  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET AND ACTUAL (BUDGET BASIS)  
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>Revenues:</b>				
Intergovernmental	\$ 1,124,417	\$ 1,124,417	\$ 1,285,157	\$ 160,740
Total revenues	<u>1,124,417</u>	<u>1,124,417</u>	<u>1,285,157</u>	<u>160,740</u>
<b>Expenditures:</b>				
Current				
Boards, commissions and others	-	1,686,265	1,158,226	528,039
Total expenditures	<u>-</u>	<u>1,686,265</u>	<u>1,158,226</u>	<u>528,039</u>
Excess (deficiency) of revenues over (under) expenditures	<u>1,124,417</u>	<u>(561,848)</u>	<u>126,931</u>	<u>688,779</u>
<b>Other financing uses:</b>				
Transfers out	(75,000)	(75,000)	(590,694)	(515,694)
Total other financing uses	<u>(75,000)</u>	<u>(75,000)</u>	<u>(590,694)</u>	<u>(515,694)</u>
Net change in fund balance	1,049,417	(636,848)	(463,763)	173,085
<b>Fund balance, beginning of year</b>	<u>1,567,249</u>	<u>1,567,249</u>	<u>1,567,249</u>	<u>-</u>
<b>Fund balance, end of year</b>	<u>\$ 2,616,666</u>	<u>\$ 930,401</u>	<u>\$ 1,103,486</u>	<u>\$ 173,085</u>

**GREENVILLE COUNTY, SOUTH CAROLINA**

**CAPITAL PROJECTS FUND  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET AND ACTUAL (BUDGET BASIS)  
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>Revenues:</b>				
Interest income	\$ 135,351	\$ 135,351	\$ 92,801	\$ (42,550)
Other miscellaneous revenues	<u>16,602,798</u>	<u>16,602,799</u>	<u>1,337,999</u>	<u>(15,264,800)</u>
Total revenues	<u>16,738,149</u>	<u>16,738,150</u>	<u>1,430,800</u>	<u>(15,307,350)</u>
<b>Expenditures:</b>				
Current				
General services	6,687	1,667,522	1,662,637	4,885
Community development and planning	(84,357)	202,336	202,336	-
Public safety	-	5,648,425	5,648,425	-
Parks, recreation and tourism	-	460,875	374,304	86,571
Capital outlay	<u>45,287,872</u>	<u>75,393,184</u>	<u>45,957,636</u>	<u>29,435,548</u>
Total expenditures	<u>45,210,202</u>	<u>83,372,342</u>	<u>53,845,338</u>	<u>29,527,004</u>
Deficiency of revenues under expenditures	<u>(28,472,053)</u>	<u>(66,634,192)</u>	<u>(52,414,538)</u>	<u>14,219,654</u>
<b>Other financing sources (uses):</b>				
Issuance of financed purchase obligation	7,000,000	7,000,000	7,000,000	-
Transfers in	-	8,049,031	40,245,999	32,196,968
Transfers out	<u>-</u>	<u>(23,669)</u>	<u>(23,669)</u>	<u>-</u>
Total other financing sources, net	<u>7,000,000</u>	<u>15,025,362</u>	<u>47,222,330</u>	<u>32,196,968</u>
Net change in fund balance	(21,472,053)	(51,608,830)	(5,192,208)	46,416,622
<b>Fund balance, beginning of year</b>	<u>2,383,247</u>	<u>2,383,247</u>	<u>2,383,247</u>	<u>-</u>
<b>Adjustment: Budget to GAAP basis</b>	<u>-</u>	<u>-</u>	<u>(64,681)</u>	<u>(64,681)</u>
<b>Fund (deficit), end of year</b>	<u>\$ (19,088,806)</u>	<u>\$ (49,225,583)</u>	<u>\$ (2,873,642)</u>	<u>\$ 46,351,941</u>

**GREENVILLE COUNTY, SOUTH CAROLINA  
ROAD MAINTENANCE PROGRAM**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -  
BUDGET AND ACTUAL (BUDGET BASIS)  
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>Revenues:</b>				
Intergovernmental	\$ 2,300,000	\$ 2,300,000	\$ 3,400,000	\$ 1,100,000
Fees	11,800,000	11,800,000	12,945,452	1,145,452
Interest revenue	70,000	70,000	363,300	293,300
Total revenues	<u>14,170,000</u>	<u>14,170,000</u>	<u>16,708,752</u>	<u>2,538,752</u>
<b>Expenditures:</b>				
Current:				
Community development and planning	700,000	734,018	789,467	(55,449)
Capital outlay	<u>10,300,000</u>	<u>17,667,367</u>	<u>17,536,498</u>	<u>130,869</u>
Total expenditures	<u>11,000,000</u>	<u>18,401,385</u>	<u>18,325,965</u>	<u>75,420</u>
Excess (deficiency) of revenues over (under) expenditures	<u>3,170,000</u>	<u>(4,231,385)</u>	<u>(1,617,213)</u>	<u>2,614,172</u>
<b>Other financing uses:</b>				
Transfers out	<u>(4,950,000)</u>	<u>(4,950,000)</u>	<u>(4,950,000)</u>	<u>-</u>
Total other financing uses	<u>(4,950,000)</u>	<u>(4,950,000)</u>	<u>(4,950,000)</u>	<u>-</u>
Net change in fund balances	(1,780,000)	(9,181,385)	(6,567,213)	2,614,172
<b>Fund balance, beginning of year</b>	<u>4,947,607</u>	<u>4,947,607</u>	<u>4,947,607</u>	<u>-</u>
<b>Adjustment: Budget to GAAP basis</b>	<u>-</u>	<u>-</u>	<u>9,780,296</u>	<u>9,780,296</u>
<b>Fund balance (deficit), end of year</b>	<u>\$ 3,167,607</u>	<u>\$ (4,233,778)</u>	<u>\$ 8,160,690</u>	<u>\$ 12,394,468</u>

**GREENVILLE COUNTY, SOUTH CAROLINA  
PARKS, RECREATION AND TOURISM FUND**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -  
BUDGET AND ACTUAL (BUDGET BASIS)  
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues:</b>				
Property taxes	\$ 11,339,369	\$ 11,339,369	\$ 11,794,636	\$ 455,267
County offices	578,795	578,795	555,667	(23,128)
Intergovernmental	440,000	440,000	426,817	(13,183)
Fees	5,168,509	5,168,509	5,582,060	413,551
Interest revenue	15,000	15,000	316,905	301,905
Other miscellaneous revenues	214,535	214,535	232,374	17,839
Total revenues	<u>17,756,208</u>	<u>17,756,208</u>	<u>18,908,459</u>	<u>1,152,251</u>
<b>Expenditures:</b>				
Current:				
Parks, recreation and tourism	16,690,513	16,636,988	15,178,879	1,458,109
Capital outlay	250,000	303,525	263,722	39,803
Debt service:				
Principal	-	-	158,538	(158,538)
Total expenditures	<u>16,940,513</u>	<u>16,940,513</u>	<u>15,601,139</u>	<u>1,339,374</u>
Excess of revenues over expenditures	<u>815,695</u>	<u>815,695</u>	<u>3,307,320</u>	<u>2,491,625</u>
<b>Other financing sources (uses):</b>				
Transfers in	3,134,784	3,134,784	3,134,784	-
Transfers out	(4,890,138)	(4,890,138)	(3,429,293)	1,460,845
Total other financing uses, net	<u>(1,755,354)</u>	<u>(1,755,354)</u>	<u>(294,509)</u>	<u>1,460,845</u>
Net change in fund balances	(939,659)	(939,659)	3,012,811	3,952,470
<b>Fund balance, beginning of year</b>	<u>4,743,885</u>	<u>4,743,885</u>	<u>4,743,885</u>	<u>-</u>
<b>Fund balance, end of year</b>	<u>\$ 3,804,226</u>	<u>\$ 3,804,226</u>	<u>\$ 7,756,696</u>	<u>\$ 3,952,470</u>

**GREENVILLE COUNTY, SOUTH CAROLINA  
AFFORDABLE HOUSING FUND**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -  
BUDGET AND ACTUAL (BUDGET BASIS)  
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues:</b>				
Property taxes	\$ 1,000,000	\$ 1,000,000	\$ 835,442	\$ (164,558)
Intergovernmental	-	-	17,522	17,522
Interest revenue	-	-	18,904	18,904
Other miscellaneous revenues	1,000,000	1,000,000	1,000,000	-
Total revenues	<u>2,000,000</u>	<u>2,000,000</u>	<u>1,871,868</u>	<u>(128,132)</u>
<b>Expenditures:</b>				
Current:				
Community development and planning	<u>2,000,000</u>	<u>2,000,000</u>	<u>1,800,000</u>	<u>200,000</u>
Total expenditures	<u>2,000,000</u>	<u>2,000,000</u>	<u>1,800,000</u>	<u>200,000</u>
Net change in fund balances	-	-	71,868	71,868
<b>Fund balance, beginning of year</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund balance, end of year</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 71,868</u>	<u>\$ 71,868</u>

**GREENVILLE COUNTY, SOUTH CAROLINA  
NATURAL RESOURCES FUND**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -  
BUDGET AND ACTUAL (BUDGET BASIS)  
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues:</b>				
Property taxes	\$ 4,500,000	\$ 4,500,000	\$ 4,488,852	\$ (11,148)
Intergovernmental	-	-	94,506	94,506
Interest revenue	-	-	36,059	36,059
Total revenues	<u>4,500,000</u>	<u>4,500,000</u>	<u>4,619,417</u>	<u>119,417</u>
<b>Expenditures:</b>				
Current:				
Community development and planning	2,000,000	2,500,000	1,000,018	1,499,982
Capital outlay	<u>500,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>2,500,000</u>	<u>2,500,000</u>	<u>1,000,018</u>	<u>1,499,982</u>
Excess of revenues over expenditures	<u>2,000,000</u>	<u>2,000,000</u>	<u>3,619,399</u>	<u>1,619,399</u>
<b>Other financing sources (uses):</b>				
Transfers out	<u>(2,000,000)</u>	<u>(2,000,000)</u>	<u>(2,000,000)</u>	<u>-</u>
Total other financing uses, net	<u>(2,000,000)</u>	<u>(2,000,000)</u>	<u>(2,000,000)</u>	<u>-</u>
Net change in fund balances	-	-	1,619,399	1,619,399
<b>Fund balance, beginning of year</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund balance, end of year</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,619,399</u>	<u>\$ 1,619,399</u>

# GREENVILLE COUNTY, SOUTH CAROLINA

## NONMAJOR GOVERNMENTAL FUNDS

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### DEBT SERVICE FUNDS

**General Obligation Bonds Fund** This fund is used to account for principal and interest payments on the County's general obligation bonds.

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

**Capital Leases Fund** This fund is used to account for principal and interest payments on the County's leases of equipment, vehicles and real estate.



**GREENVILLE COUNTY, SOUTH CAROLINA**

**COMBINING BALANCE SHEET  
NONMAJOR DEBT SERVICE FUNDS  
JUNE 30, 2024**

<b>ASSETS</b>	<b>General Obligation Bonds</b>	<b>Certificates of Participation</b>	<b>Capital Leases</b>	<b>Total Nonmajor Debt Service Funds</b>
Cash and cash equivalents	\$ 1,064,127	\$ 4,019,745	\$ 108,436	\$ 5,192,308
Investments	615,562	7,204,439	68,396	7,888,397
Taxes receivable, net of allowance	119,000	120,000	-	239,000
Total assets	<u>\$ 1,798,689</u>	<u>\$ 11,344,184</u>	<u>\$ 176,832</u>	<u>\$ 13,319,705</u>
 <b>DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>				
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Unavailable revenue - property taxes	\$ 115,000	\$ 109,000	\$ -	\$ 224,000
Total deferred inflows of resources	<u>115,000</u>	<u>109,000</u>	<u>-</u>	<u>224,000</u>
 <b>FUND BALANCES</b>				
Restricted for:				
Debt service	1,683,689	11,235,184	176,832	13,095,705
Total fund balances	<u>1,683,689</u>	<u>11,235,184</u>	<u>176,832</u>	<u>13,095,705</u>
Total deferred inflows of resources, and fund balances	<u>\$ 1,798,689</u>	<u>\$ 11,344,184</u>	<u>\$ 176,832</u>	<u>\$ 13,319,705</u>

**GREENVILLE COUNTY, SOUTH CAROLINA**

**COMBINING STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES  
NONMAJOR DEBT SERVICE FUNDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

	<b>General Obligation Bonds</b>	<b>Certificates of Participation</b>	<b>Capital Leases</b>	<b>Total Nonmajor Debt Service Funds</b>
<b>Revenues:</b>				
Property taxes	\$ 1,257,122	\$ 3,741,249	\$ -	\$ 4,998,371
Intergovernmental	47,395	121,595	-	168,990
Interest revenue	50,067	748,514	1,831	800,412
Total revenues	<u>1,354,584</u>	<u>4,611,358</u>	<u>1,831</u>	<u>5,967,773</u>
<b>Expenditures:</b>				
Debt service:				
Principal	5,605,000	-	6,007,654	11,612,654
Interest	1,185,631	-	535,720	1,721,351
Fiscal agent fees	44,264	1,101	-	45,365
Total expenditures	<u>6,834,895</u>	<u>1,101</u>	<u>6,543,374</u>	<u>13,379,370</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(5,480,311)</u>	<u>4,610,257</u>	<u>(6,541,543)</u>	<u>(7,411,597)</u>
<b>Other financing sources (uses):</b>				
Premium on bonds issued	869,076	-	-	869,076
Issuance of debt	11,500,000	-	-	11,500,000
Transfers in	4,916,662	-	6,361,497	11,278,159
Transfers out	<u>(11,500,000)</u>	<u>(8,000,000)</u>	<u>-</u>	<u>(19,500,000)</u>
Total other financing sources (uses), net	<u>5,785,738</u>	<u>(8,000,000)</u>	<u>6,361,497</u>	<u>4,147,235</u>
Net change in fund balances	305,427	(3,389,743)	(180,046)	(3,264,362)
<b>Fund balances, beginning of year</b>	<u>1,378,262</u>	<u>14,624,927</u>	<u>356,878</u>	<u>16,360,067</u>
<b>Fund balances, end of year</b>	<u>\$ 1,683,689</u>	<u>\$ 11,235,184</u>	<u>\$ 176,832</u>	<u>\$ 13,095,705</u>

**GREENVILLE COUNTY, SOUTH CAROLINA**

**DEBT SERVICE FUND - GENERAL OBLIGATION BONDS  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET AND ACTUAL (BUDGET BASIS)  
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>Revenues:</b>				
Property taxes	\$ 1,251,439	\$ 1,251,439	\$ 1,257,122	\$ 5,683
Intergovernmental	126,400	126,400	47,395	(79,005)
Interest income	5,000	5,000	50,067	45,067
Total revenues	<u>1,382,839</u>	<u>1,382,839</u>	<u>1,354,584</u>	<u>(28,255)</u>
<b>Expenditures:</b>				
Debt service				
Principal	5,395,000	5,395,000	5,605,000	(210,000)
Interest	942,102	942,102	1,185,631	(243,529)
Fiscal agent fees	5,000	5,000	51,864	(46,864)
Total expenditures	<u>6,342,102</u>	<u>6,342,102</u>	<u>6,842,495</u>	<u>(500,393)</u>
Deficiency of revenues under expenditures	<u>(4,959,263)</u>	<u>(4,959,263)</u>	<u>(5,487,911)</u>	<u>(528,648)</u>
<b>Other financing sources (uses)</b>				
Premiums on bonds issued	-	-	869,076	869,076
Issuance of debt	-	-	11,500,000	11,500,000
Transfers in	5,610,664	5,610,664	4,916,662	(694,002)
Transfers out	-	-	(11,500,000)	(11,500,000)
Total other financing sources, net	<u>5,610,664</u>	<u>5,610,664</u>	<u>5,785,738</u>	<u>175,074</u>
Net change in fund balance	651,401	651,401	297,827	(353,574)
<b>Fund balance, beginning of year</b>	<u>1,378,262</u>	<u>1,378,262</u>	<u>1,378,262</u>	<u>-</u>
<b>Adjustment: Budget to GAAP basis</b>	<u>-</u>	<u>-</u>	<u>7,600</u>	<u>7,600</u>
<b>Fund balance, end of year</b>	<u>\$ 2,029,663</u>	<u>\$ 2,029,663</u>	<u>\$ 1,683,689</u>	<u>\$ (345,974)</u>

**GREENVILLE COUNTY, SOUTH CAROLINA**

**DEBT SERVICE FUND - CERTIFICATES OF PARTICIPATION  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET AND ACTUAL (BUDGET BASIS)  
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>Revenues:</b>				
Property taxes	\$ 3,393,599	\$ 3,393,599	\$ 3,741,249	\$ 347,650
Intergovernmental	-	-	121,595	121,595
Interest income	-	-	748,514	748,514
Total revenues	<u>3,393,599</u>	<u>3,393,599</u>	<u>4,611,358</u>	<u>1,217,759</u>
<b>Expenditures:</b>				
Debt service				
Fiscal agent fees	-	-	1,101	(1,101)
Total expenditures	<u>-</u>	<u>-</u>	<u>1,101</u>	<u>(1,101)</u>
Excess of revenues over expenditures	<u>3,393,599</u>	<u>3,393,599</u>	<u>4,610,257</u>	<u>1,216,658</u>
<b>Other financing uses</b>				
Transfers out	<u>(8,000,000)</u>	<u>(8,000,000)</u>	<u>(8,000,000)</u>	-
Total other financing uses	<u>(8,000,000)</u>	<u>(8,000,000)</u>	<u>(8,000,000)</u>	-
Net change in fund balance	(4,606,401)	(4,606,401)	(3,389,743)	1,216,658
Fund balance, beginning of year	<u>14,624,927</u>	<u>14,624,927</u>	<u>14,624,927</u>	-
Fund balance, end of year	<u>\$ 10,018,526</u>	<u>\$ 10,018,526</u>	<u>\$ 11,235,184</u>	<u>\$ 1,216,658</u>

**GREENVILLE COUNTY, SOUTH CAROLINA**

**DEBT SERVICE FUND - REVENUE BONDS  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET AND ACTUAL (BUDGET BASIS)  
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>Revenues:</b>				
Interest income	\$ 52,000	\$ 52,000	\$ 806,933	\$ 754,933
Total revenues	<u>52,000</u>	<u>52,000</u>	<u>806,933</u>	<u>754,933</u>
<b>Expenditures:</b>				
Debt service				
Principal	8,427,000	7,529,545	7,152,000	377,545
Interest	3,083,127	3,980,582	3,980,506	76
Fiscal agent fees	5,000	10,500	14,383	(3,883)
Bond issuance cost	-	-	37,575	(37,575)
Total expenditures	<u>11,515,127</u>	<u>11,520,627</u>	<u>11,184,464</u>	<u>336,163</u>
Deficiency of revenues under expenditures	<u>(11,463,127)</u>	<u>(11,468,627)</u>	<u>(10,377,531)</u>	<u>1,091,096</u>
<b>Other financing sources (uses)</b>				
Transfers in	11,510,127	11,510,127	12,060,127	550,000
Transfers out	-	-	(19,611,155)	(19,611,155)
Total other financing sources (uses)	<u>11,510,127</u>	<u>11,510,127</u>	<u>(7,551,028)</u>	<u>(19,061,155)</u>
Net change in fund balance	47,000	41,500	(17,928,559)	(17,970,059)
<b>Fund balance, beginning of year</b>	<u>19,730,896</u>	<u>19,730,896</u>	<u>19,730,896</u>	<u>-</u>
<b>Adjustment: Budget to GAAP basis</b>	<u>-</u>	<u>-</u>	<u>6,700</u>	<u>6,700</u>
<b>Fund balance, end of year</b>	<u>\$ 19,777,896</u>	<u>\$ 19,772,396</u>	<u>\$ 1,809,037</u>	<u>\$ (17,963,359)</u>

**GREENVILLE COUNTY, SOUTH CAROLINA**

**DEBT SERVICE FUND - CAPITAL LEASES  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET AND ACTUAL (BUDGET BASIS)  
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>Revenues:</b>				
Interest income	\$ -	\$ -	\$ 1,831	\$ 1,831
Total revenues	<u>-</u>	<u>-</u>	<u>1,831</u>	<u>1,831</u>
<b>Expenditures:</b>				
Debt service				
Principal	5,970,465	5,970,465	6,007,654	(37,189)
Interest	391,032	391,032	535,720	(144,688)
Total expenditures	<u>6,361,497</u>	<u>6,361,497</u>	<u>6,543,374</u>	<u>(181,877)</u>
Deficiency of revenues under expenditures	<u>(6,361,497)</u>	<u>(6,361,497)</u>	<u>(6,541,543)</u>	<u>(180,046)</u>
<b>Other financing sources</b>				
Transfers in	6,361,497	6,361,497	6,361,497	-
Total other financing sources	<u>6,361,497</u>	<u>6,361,497</u>	<u>6,361,497</u>	<u>-</u>
Net change in fund balance	-	-	(180,046)	(180,046)
<b>Fund balance, beginning of year</b>	<u>356,878</u>	<u>356,878</u>	<u>356,878</u>	<u>-</u>
<b>Fund balance, end of year</b>	<u><u>\$ 356,878</u></u>	<u><u>\$ 356,878</u></u>	<u><u>\$ 176,832</u></u>	<u><u>\$ (180,046)</u></u>

# GREENVILLE COUNTY, SOUTH CAROLINA

## INTERNAL SERVICE FUNDS

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### INTERNAL SERVICE FUNDS

**Vehicle Service Center Fund** is used to account for the operation and maintenance of County vehicles. The Fund bills other County funds at amounts that will approximately recover all the cost of the services provided.

**Workers Compensation Fund** is used to account for the receipt and disbursements of workers compensation claims.

**Health and Dental Fund** is used to account for the receipt and disbursement of employee group health and dental insurance claims.

**Building Services Fund** is used to account for the maintenance and other services of County buildings. The Fund bills other County funds at amounts that will approximately recover all the cost of the services provided.

**GREENVILLE COUNTY, SOUTH CAROLINA**

**COMBINING STATEMENT OF NET POSITION  
INTERNAL SERVICE FUNDS  
JUNE 30, 2024**

	<u>Vehicle Service Center</u>	<u>Workers' Compensation</u>	<u>Health and Dental</u>	<u>Building Services</u>	<u>Total Internal Service Funds</u>
<b>ASSETS</b>					
<b>CURRENT ASSETS</b>					
Cash and cash equivalents	\$ 944,716	\$ 1,940,794	\$ 45,464	\$ 8,189	\$ 2,939,163
Investments	524,378	1,664,285	-	-	2,188,663
Other receivables	27,686	-	-	-	27,686
Inventory	519,870	-	-	-	519,870
Total current assets	<u>2,016,650</u>	<u>3,605,079</u>	<u>45,464</u>	<u>8,189</u>	<u>5,675,382</u>
<b>NONCURRENT ASSETS</b>					
Capital assets:					
Nondepreciable	136,620	-	-	-	136,620
Depreciable, net of accumulated depreciation	221,928	-	-	-	221,928
Total noncurrent assets	<u>358,548</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>358,548</u>
Total assets	<u>2,375,198</u>	<u>3,605,079</u>	<u>45,464</u>	<u>8,189</u>	<u>6,033,930</u>
<b>LIABILITIES</b>					
<b>CURRENT LIABILITIES</b>					
Accounts payable	550,432	-	347	-	550,779
Accrued expenses	19,440	-	2,278	2,142	23,860
Due to other funds	-	-	7,745,705	-	7,745,705
Claims payable - current portion	-	1,625,000	3,234,000	-	4,859,000
Compensated absences - current portion	13,281	-	1,125	544	14,950
Total current liabilities	<u>583,153</u>	<u>1,625,000</u>	<u>10,983,455</u>	<u>2,686</u>	<u>13,194,294</u>
<b>NONCURRENT LIABILITIES</b>					
Claims payable - long term portion	-	875,000	66,000	-	941,000
Compensated absences - long term portion	134,284	-	11,378	5,503	151,165
Total long-term liabilities	<u>134,284</u>	<u>875,000</u>	<u>77,378</u>	<u>5,503</u>	<u>1,092,165</u>
Total liabilities	<u>717,437</u>	<u>2,500,000</u>	<u>11,060,833</u>	<u>8,189</u>	<u>14,286,459</u>
<b>NET POSITION (DEFICIT)</b>					
Investment in capital assets	358,548	-	-	-	358,548
Unrestricted	1,299,213	1,105,079	(11,015,369)	-	(8,611,077)
Total net position (deficit)	<u>\$ 1,657,761</u>	<u>\$ 1,105,079</u>	<u>\$ (11,015,369)</u>	<u>\$ -</u>	<u>\$ (8,252,529)</u>



**GREENVILLE COUNTY, SOUTH CAROLINA**

**COMBINING STATEMENT OF REVENUES, EXPENSES AND  
CHANGES IN FUND NET POSITION  
INTERNAL SERVICE FUNDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

	<u>Vehicle Service Center</u>	<u>Workers' Compensation</u>	<u>Health and Dental</u>	<u>Building Services</u>	<u>Total Internal Service Funds</u>
<b>OPERATING REVENUES</b>					
Charges for services	\$ 10,729,621	\$ -	\$ -	\$ 172,101	\$ 10,901,722
Premiums	-	4,140,686	35,549,481	-	39,690,167
Total operating revenues	<u>10,729,621</u>	<u>4,140,686</u>	<u>35,549,481</u>	<u>172,101</u>	<u>50,591,889</u>
<b>OPERATING EXPENSES</b>					
Cost of material used	8,751,652	-	-	-	8,751,652
Copy expense	17,005	-	-	-	17,005
Personnel services	1,647,202	-	-	172,101	1,819,303
Printing and binding	1,417	-	-	-	1,417
Gas, oil and tires	17,204	-	-	-	17,204
Tools	7,044	-	-	-	7,044
Operational support	16,656	-	-	-	16,656
Fire protection	975	-	-	-	975
Indirect cost	10,500	-	-	-	10,500
Depreciation	19,864	-	-	-	19,864
Training, travel and conference	84,529	-	-	-	84,529
Office supplies and postage	292	-	-	-	292
Utilities	57,034	-	-	-	57,034
Equipment maintenance	10,843	-	-	-	10,843
Insurance	7,000	-	-	-	7,000
Other maintenance	76,773	-	-	-	76,773
Technical and professional services	120	-	-	-	120
Uniforms	13,080	-	-	-	13,080
Contractual agreements	7,530	-	-	-	7,530
Administrative expenses	-	52,740	485,083	-	537,823
Claims	-	1,975,683	37,461,418	-	39,437,101
Reinsurance	-	65,434	2,256,286	-	2,321,720
Total operating expenses	<u>10,746,720</u>	<u>2,093,857</u>	<u>40,202,787</u>	<u>172,101</u>	<u>53,215,465</u>
Operating income (loss)	<u>(17,099)</u>	<u>2,046,829</u>	<u>(4,653,306)</u>	<u>-</u>	<u>(2,623,576)</u>
<b>NONOPERATING REVENUES</b>					
Gain on disposal of assets	6,651	-	-	-	6,651
Interest income	35,274	125,008	550	-	160,832
Total nonoperating revenues	<u>41,925</u>	<u>125,008</u>	<u>550</u>	<u>-</u>	<u>167,483</u>
Income (loss) before transfers	<u>24,826</u>	<u>2,171,837</u>	<u>(4,652,756)</u>	<u>-</u>	<u>(2,456,093)</u>
<b>TRANSFERS</b>					
Transfers out	-	(2,250,000)	-	-	(2,250,000)
Total transfers	<u>-</u>	<u>(2,250,000)</u>	<u>-</u>	<u>-</u>	<u>(2,250,000)</u>
Change in net position	24,826	(78,163)	(4,652,756)	-	(4,706,093)
<b>NET POSITION (DEFICIT), beginning of year,</b>	<u>1,632,935</u>	<u>1,183,242</u>	<u>(6,362,613)</u>	<u>-</u>	<u>(3,546,436)</u>
<b>NET POSITION (DEFICIT), end of year</b>	<u>\$ 1,657,761</u>	<u>\$ 1,105,079</u>	<u>\$ (11,015,369)</u>	<u>\$ -</u>	<u>\$ (8,252,529)</u>

**GREENVILLE COUNTY, SOUTH CAROLINA**

**COMBINING STATEMENT OF CASH FLOWS  
INTERNAL SERVICE FUNDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

	<b>Vehicle Service Center</b>	<b>Workers' Compensation</b>	<b>Health and Dental</b>	<b>Building Services</b>	<b>Total Internal Service Funds</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>					
Receipts from customers and users	\$ 10,719,234	\$ 4,151,123	\$ 39,844,318	\$ 172,101	\$ 54,886,776
Payments to suppliers	(2,120,765)	(2,293,857)	(39,811,907)	-	(44,226,529)
Payments (receipts) to employees	(8,739,377)	-	12,503	(163,912)	(8,890,786)
Net cash provided by (used in) operating activities	<u>(140,908)</u>	<u>1,857,266</u>	<u>44,914</u>	<u>8,189</u>	<u>1,769,461</u>
<b>CASH FLOWS FROM NONCAPITAL AND RELATED FINANCING ACTIVITIES</b>					
Transfers out	-	(2,250,000)	-	-	(2,250,000)
Net cash used in noncapital and related financing activities	<u>-</u>	<u>(2,250,000)</u>	<u>-</u>	<u>-</u>	<u>(2,250,000)</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>					
Acquisitions of capital assets	(160,258)	-	-	-	(160,258)
Proceeds from sales of capital assets	6,651	-	-	-	6,651
Net cash used in capital and related financing activities	<u>(153,607)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(153,607)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>					
Purchases investments	(375,677)	(1,664,285)	-	-	(2,039,962)
Interest received	35,274	125,008	550	-	160,832
Net cash provided by (used in) investing activities	<u>(340,403)</u>	<u>(1,539,277)</u>	<u>550</u>	<u>-</u>	<u>(1,879,130)</u>
Change in cash and cash equivalents	(634,918)	(1,932,011)	45,464	8,189	(2,513,276)
<b>Cash and cash equivalents:</b>					
Beginning of year	<u>1,579,634</u>	<u>3,872,805</u>	<u>-</u>	<u>-</u>	<u>5,452,439</u>
End of year	<u>\$ 944,716</u>	<u>\$ 1,940,794</u>	<u>\$ 45,464</u>	<u>\$ 8,189</u>	<u>\$ 2,939,163</u>
<b>Classified as:</b>					
Cash and cash equivalents	<u>\$ 944,716</u>	<u>\$ 1,940,794</u>	<u>\$ 45,464</u>	<u>\$ 8,189</u>	<u>\$ 2,939,163</u>
<b>Reconciliation of operating income (loss) to net cash provided by (used in) operating activities:</b>					
Operating income (loss)	\$ (17,099)	\$ 2,046,829	\$ (4,653,306)	\$ -	\$ (2,623,576)
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities					
Depreciation	19,864	-	-	-	19,864
Change in assets and liabilities:					
(Increase) decrease in accounts receivable	(10,387)	10,437	-	-	50
Increase in inventory	(42,496)	-	-	-	(42,496)
Increase in due to other funds	-	-	4,294,837	-	4,294,837
Decrease in accounts payable	(103,065)	-	(11,398)	-	(114,463)
Increase (decrease) in accrued expenses	(1,341)	-	2,278	2,142	3,079
Increase (decrease) in claims payable	-	(200,000)	400,000	-	200,000
Increase in compensated absences	13,616	-	12,503	6,047	32,166
Net cash provided by (used in) operating activities	<u>\$ (140,908)</u>	<u>\$ 1,857,266</u>	<u>\$ 44,914</u>	<u>\$ 8,189</u>	<u>\$ 1,769,461</u>

# GREENVILLE COUNTY, SOUTH CAROLINA

## FIDUCIARY FUNDS

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### CUSTODIAL FUNDS

**Property Tax Fund** receives all the taxes collected that have been levied by the county and other taxing authorities.

**Family Court Fund** receives funds from child support payments.

**Master in Equity Fund** receives funds from foreclosure sales. It also hold surplus funds resulting from sale bids exceeding the debt due the Plaintiff.

**Clerk of Court Fund** receives funds per a court order. Most orders will refer to the power of eminent domain and S.C. Code Section 28-2-40 which allows the funds to be held in an interest bearing account. The Clerk of Court also collects certain fines.

**Pretrial Intervention Fund** is used to collect fees and fines related to pre-trial intervention, adult drug court, alcohol enforcement program, Pickens adult drug court, juvenile drug court, and traffic education.

**Special Districts Fund** accounts for 4 sources of collections. The first type is the unspent bond proceeds for other governments. The second type is the funds to pay debt service for which the County Treasurer acts as paying agent. The third type are funds held for various special purpose districts by the County Treasurer. The fourth type is the tax sales account. These funds represent the money from the last tax sale which occurred in 2019. Normally property owners have one year to redeem their property, but this has been extended an additional year due to the COVID protocols put in place by the state.

**Public Defender Fund** receives funds from the state on a quarterly basis and represent funding for the operations of the public defender's office. They are spent at the sole discretion of the public defender. Other funds are received from municipalities for services provided. These charges are based on the number of cases in each municipality and are also used at the discretion of the public defender.

**Inmate Fund** is used for monies collected at the time of arrest as well as received from friends and family members of incarcerated individuals. These funds are held until requested by the inmate for use in the commissary or after the inmate leaves the facility.

**GREENVILLE COUNTY, SOUTH CAROLINA**

**COMBINING STATEMENT OF FIDUCIARY NET POSITION  
CUSTODIAL FUNDS  
JUNE 30, 2024**

<b>ASSETS</b>	<b>Property Tax</b>	<b>Family Court</b>	<b>Master in Equity</b>	<b>Clerk of Court</b>	<b>Pretrial Intervention</b>	<b>Special Districts</b>	<b>Public Defender</b>	<b>Inmate Fund</b>	<b>Total</b>
Cash and cash equivalents	\$ 10,809,874	\$ 264,761	\$ 3,961,467	\$ 6,668,475	\$ 3,083,271	\$ 7,789,376	\$ 4,295,561	\$ 1,236,803	\$ 38,109,588
Investments	-	-	-	-	-	93,288,619	-	-	93,288,619
Taxes receivable	36,676,244	-	-	-	-	-	-	-	36,676,244
<b>Total assets</b>	<b>47,486,118</b>	<b>264,761</b>	<b>3,961,467</b>	<b>6,668,475</b>	<b>3,083,271</b>	<b>101,077,995</b>	<b>4,295,561</b>	<b>1,236,803</b>	<b>168,074,451</b>
<b>LIABILITIES</b>									
Due to others	10,809,874	264,761	2,929,997	1,142,126	710,982	101,077,995	4,295,561	1,236,803	122,468,099
Uncollected taxes	36,676,244	-	-	-	-	-	-	-	36,676,244
<b>Total liabilities</b>	<b>47,486,118</b>	<b>264,761</b>	<b>2,929,997</b>	<b>1,142,126</b>	<b>710,982</b>	<b>101,077,995</b>	<b>4,295,561</b>	<b>1,236,803</b>	<b>159,144,343</b>
<b>NET POSITION</b>									
Restricted for individuals, organizations and other governments	\$ -	\$ -	\$ 1,031,470	\$ 5,526,349	\$ 2,372,289	\$ -	\$ -	\$ -	\$ 8,930,108
<b>Total net position</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,031,470</b>	<b>\$ 5,526,349</b>	<b>\$ 2,372,289</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 8,930,108</b>

**GREENVILLE COUNTY, SOUTH CAROLINA**

**COMBINING STATEMENT OF CHANGES IN  
FIDUCIARY NET POSITION  
CUSTODIAL FUNDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

	<u>Property Tax</u>	<u>Family Court</u>	<u>Master in Equity</u>	<u>Clerk of Court</u>	<u>Pretrial Intervention</u>	<u>Special Districts</u>	<u>Public Defender</u>	<u>Inmate Fund</u>	<u>Total</u>
<b>ADDITIONS</b>									
Interest income	\$ -	\$ -	\$ 8,280	\$ 81,730	\$ 5,744	\$ -	\$ -	\$ 1,127	\$ 96,881
Taxes	1,296,235,185	-	-	-	-	662,349,556	-	-	1,958,584,741
Funds from state and municipalities	-	-	-	-	-	-	4,647,151	-	4,647,151
Fines and fees	-	6,622,615	-	-	-	-	-	-	6,622,615
Criminal and civil bonds	-	-	-	7,353,761	-	-	-	-	7,353,761
Funds from state and participants	-	-	-	-	2,877,012	-	-	-	2,877,012
Inmate funds collected	-	-	-	-	-	-	-	4,741,503	4,741,503
Funds from foreclosure sales	-	-	17,312,802	-	-	-	-	-	17,312,802
<b>Total additions</b>	<u>1,296,235,185</u>	<u>6,622,615</u>	<u>17,321,082</u>	<u>7,435,491</u>	<u>2,882,756</u>	<u>662,349,556</u>	<u>4,647,151</u>	<u>4,742,630</u>	<u>2,002,236,466</u>
<b>DEDUCTIONS</b>									
Taxes and fees paid to other governments	1,296,235,185	6,622,615	17,146,297	-	-	662,349,556	-	-	1,982,353,653
Funds disbursed per court order	-	-	-	3,759,609	2,157,941	-	-	-	5,917,550
Inmate funds disbursed	-	-	-	-	-	-	-	4,742,630	4,742,630
Disbursements by public defender's office	-	-	-	-	-	-	4,647,151	-	4,647,151
<b>Total deductions</b>	<u>1,296,235,185</u>	<u>6,622,615</u>	<u>17,146,297</u>	<u>3,759,609</u>	<u>2,157,941</u>	<u>662,349,556</u>	<u>4,647,151</u>	<u>4,742,630</u>	<u>1,997,660,984</u>
Change in fiduciary net position	-	-	174,785	3,675,882	724,815	-	-	-	4,575,482
<b>Net position, beginning of year</b>	<u>-</u>	<u>-</u>	<u>856,685</u>	<u>1,850,467</u>	<u>1,647,474</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,354,626</u>
<b>Net position, end of year</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,031,470</u>	<u>\$ 5,526,349</u>	<u>\$ 2,372,289</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 8,930,108</u>

**SUPPLEMENTARY INFORMATION REQUIRED BY  
THE STATE OF SOUTH CAROLINA**

**GREENVILLE COUNTY, SOUTH CAROLINA**  
**UNIFORM SCHEDULE OF COURT FINES, ASSESSMENTS AND SURCHARGES (per ACT 96)**  
**FOR THE YEAR ENDED JUNE 30, 2024**

FOR THE STATE TREASURER'S OFFICE:

<b>COUNTY / MUNICIPAL FUNDS COLLECTED BY CLERK OF COURT</b>	<b><u>General Sessions</u></b>	<b><u>Magistrate Court</u></b>	<b><u>Municipal Court</u></b>	<b><u>Total</u></b>
<b>Court Fines and Assessments:</b>				
Court fines and assessments collected	\$ 1,492,153	\$ 3,362,291	N/A	\$ 4,854,444
Court fines and assessments remitted to State Treasurer	672,112	2,745,808	N/A	3,417,920
<b>Total Court Fines and Assessments retained</b>	<b>\$ 820,041</b>	<b>\$ 616,483</b>	<b>N/A</b>	<b>\$ 1,436,524</b>
<b>Surcharges and Assessments retained for victim services:</b>				
Surcharges collected and retained	\$ 222,324	\$ 57,757	N/A	\$ 280,081
Assessments retained	124,248	210,588	N/A	334,836
<b>Total Surcharges and Assessments retained for victim services</b>	<b>\$ 346,572</b>	<b>\$ 268,345</b>	<b>N/A</b>	<b>\$ 614,917</b>

FOR THE DEPARTMENT OF CRIME VICTIM COMPENSATION (DCVC)

<b><u>VICTIM SERVICE FUNDS COLLECTED</u></b>	<b><u>Municipal</u></b>	<b><u>County</u></b>	<b><u>Total</u></b>
<b>Carryforward from Previous Year – Beginning Balance</b>	N/A	\$ 74,533	\$ 74,533
<b><u>Victim Service Revenue:</u></b>			
Victim Service Fines Retained by City/County Treasurer	N/A	-	-
Victim Service Assessments Retained by City/County Treasurer	N/A	334,836	334,836
Victim Service Surcharges Retained by City/County Treasurer	N/A	280,081	280,081
Interest Earned	N/A	1,445	1,445
Grant Funds Received			
Grant from:	N/A	-	-
General Funds Transferred to Victim Service Fund	N/A	-	-
<b>Contribution Received from Victim Service Contracts:</b>			
(1) City of	N/A	-	-
(2) Town of	N/A	-	-
(3) City of	N/A	-	-
<b>Total Funds Allocated to Victim Service Fund + Beginning Balance (A)</b>	<b>N/A</b>	<b>\$ 690,895</b>	<b>\$ 690,895</b>

**GREENVILLE COUNTY, SOUTH CAROLINA**  
**UNIFORM SCHEDULE OF COURT FINES, ASSESSMENTS AND SURCHARGES (per ACT 96)**  
**FOR THE YEAR ENDED JUNE 30, 2024**

<b><u>Expenditures for Victim Service Program:</u></b>	<b><u>Municipal</u></b>	<b><u>County</u></b>	<b><u>Total</u></b>
Salaries and Benefits	N/A	\$ 497,918	\$ 497,918
Operating Expenditures	N/A	-	-
<b>Victim Service Contract(s):</b>			
(1) Entity's Name:	N/A	-	-
(2) Entity's Name	N/A	-	-
<b>Victim Service Donation(s):</b>			
(1) Domestic Violence Shelter:	N/A	-	-
(2) Rape Crisis Center:	N/A	-	-
(3) Other local direct crime victims service agency:	N/A	-	-
Transferred to General Fund	N/A	-	-
<b>Total Expenditures from Victim Service Fund/Program (B)</b>	<b>N/A</b>	<b>497,918</b>	<b>497,918</b>
Total Victim Service Funds Retained by Municipal/County Treasurer (A-B)	N/A	192,977	192,977
<b>Less: Prior Year Fund Deficit Repayment</b>	N/A	-	-
<b>Carryforward Funds – End of Year</b>	<b>N/A</b>	<b>\$ 192,977</b>	<b>\$ 192,977</b>