

REQUIRED SUPPLEMENTARY INFORMATION

REQUIRED SUPPLEMENTARY INFORMATION

SCHEDULE OF CHANGES IN THE TOTAL OTHER POSTEMPLOYMENT BENEFITS LIABILITY AND RELATED RATIOS

	2019	2018
Total OPEB liability		
Service cost	\$ 841,099	\$ 948,706
Interest on total OPEB liability	652,076	548,115
Assumption changes	268,190	(1,282,083)
Difference between actual and expected experience	15,332,493	2,098,403
Benefit payments and implicit subsidy	(1,897,521)	(2,512,818)
Net change in total OPEB liability	15,196,337	(199,677)
Total OPEB liability - beginning	19,257,204	19,456,881
Total OPEB liability - ending	\$ 34,453,541	\$ 19,257,204
Covered-employee payroll	\$106,426,132	\$ 94,387,536
Total OPEB liability as a percentage of covered-employee payroll	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.

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.

REQUIRED SUPPLEMENTARY INFORMATION

SCHEDULE OF COUNTY'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY

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 employee 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
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%
2013	0.66%	117,522	53,116	221.3%	56.4%

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
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%
2013	3.00%	62,219	34,385	180.9%	63.0%

Notes to the schedule:

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

REQUIRED SUPPLEMENTARY INFORMATION

SCHEDULE OF COUNTY PENSION CONTRIBUTIONS

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
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%
2014	6,305	6,305	-	59,430	10.61%

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
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%
2014	4,635	4,635	-	36,156	12.82%

REQUIRED SUPPLEMENTARY INFORMATION

SCHEDULE OF COUNTY PENSION CONTRIBUTIONS (CONTINUED)

Notes to the schedule:

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

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

System	SCRS	PORS
Calculation date	July 1, 2016	July 1, 2016
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	30 years variable, but not to exceed 30 years	30 years variable, but not to exceed 30 years
Investment return	7.50%	7.50%
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	2016 Public Retirees of South Carolina Mortality Tables for Males and Females, both projected at Scale AA from the year 2016. Male rates are multiplied by 100% for non-educators and 92% for educators. Female rates multiplied by 111% for non-educators and 98% for educators.	2016 Public Retirees of South Carolina Mortality Tables for Males and Females, both projected at Scale AA from the year 2016. Male rates are multiplied by 125% and females rates are multiplied by 111%.

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, 2019**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues:				
Property taxes				
Current and delinquent	\$ 97,179,255	\$ 97,179,255	\$ 97,036,794	\$ (142,461)
County offices				
Clerk of court	1,940,736	1,940,736	2,095,422	154,686
Register of deeds	6,986,570	6,986,570	7,315,020	328,450
Probate court	1,083,841	1,083,841	823,218	(260,623)
Master in equity	851,784	851,784	565,990	(285,794)
Detention center	286,744	286,744	500,148	213,404
Sheriff	157,166	157,166	102,493	(54,673)
Animal care services	1,321,388	1,321,388	954,489	(366,899)
Magistrates	2,511,587	2,511,587	2,650,232	138,645
Information systems	92,000	92,000	95,265	3,265
General services	89,151	89,151	91,839	2,688
Building standards	3,616,757	3,616,757	4,528,859	912,102
Emergency medical services	14,829,317	14,829,317	14,602,700	(226,617)
Law enforcement support	534,209	534,209	508,963	(25,246)
Engineering, roads and bridges	64,504	64,504	51,441	(13,063)
Tax services	15,398	15,398	87,740	72,342
Planning and code enforcement	51,491	51,491	47,453	(4,038)
Total county offices	<u>34,432,643</u>	<u>34,432,643</u>	<u>35,021,272</u>	<u>588,629</u>
Intergovernmental				
State of South Carolina:				
State allocations	21,786,000	21,786,000	19,301,207	(2,484,793)
Veterans affairs	11,025	11,025	11,383	358
Accommodations tax	70,000	70,000	-	(70,000)
Multi-county park	1,301,501	1,301,501	1,004,009	(297,492)
Merchants inventory tax	601,193	601,193	588,904	(12,289)
Other	45,000	45,000	22,230	(22,770)
Total intergovernmental	<u>23,814,719</u>	<u>23,814,719</u>	<u>20,927,733</u>	<u>(2,886,986)</u>
Other revenues				
Interest income	525,000	525,000	1,881,250	1,356,250
Rents	406,674	406,674	301,083	(105,591)
Indirect costs	1,365,221	1,365,221	763,991	(601,230)
Surplus sales	225,000	225,000	177,910	(47,090)
Franchise fees	4,000,000	4,000,000	3,899,728	(100,272)
Retiree insurance premiums	-	-	711,099	711,099
Other	-	-	650	650
Total other revenues	<u>6,521,895</u>	<u>6,521,895</u>	<u>7,735,711</u>	<u>1,213,816</u>
Total revenues	<u>161,948,512</u>	<u>161,948,512</u>	<u>160,721,510</u>	<u>(1,227,002)</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, 2019**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Expenditures:				
Administrative services:				
County administrator				
Salaries	\$ 792,778	\$ 792,778	\$ 782,771	\$ 10,007
Operations	25,880	25,880	25,219	661
Total county administrator	<u>818,658</u>	<u>818,658</u>	<u>807,990</u>	<u>10,668</u>
County attorney				
Salaries	944,785	939,785	931,047	8,738
Operations	29,000	25,300	21,706	3,594
Contractual agreements	40,371	49,071	29,688	19,383
Total county attorney	<u>1,014,156</u>	<u>1,014,156</u>	<u>982,441</u>	<u>31,715</u>
County council				
Salaries	844,083	844,083	772,581	71,502
Operations	418,355	418,355	344,247	74,108
Contractual agreements	7,000	7,000	3,275	3,725
Total county council	<u>1,269,438</u>	<u>1,269,438</u>	<u>1,120,103</u>	<u>149,335</u>
Total administrative services	<u>3,102,252</u>	<u>3,102,252</u>	<u>2,910,534</u>	<u>191,718</u>
General services:				
Procurement services				
Salaries	507,222	507,191	493,156	14,035
Operations	17,402	18,893	18,515	378
Contractual agreements	2,570	2,570	1,757	813
Total procurement services	<u>527,194</u>	<u>528,654</u>	<u>513,428</u>	<u>15,226</u>
Financial operations				
Salaries	1,607,709	1,591,024	1,549,276	41,748
Operations	35,858	35,238	20,708	14,530
Contractual agreements	369	389	387	2
Total financial operations	<u>1,643,936</u>	<u>1,626,651</u>	<u>1,570,371</u>	<u>56,280</u>
Information systems				
Salaries	4,027,437	4,401,648	4,401,644	4
Operations	1,678,875	1,221,530	1,209,416	12,114
Capital outlay	-	83,134	83,134	-
Total information systems	<u>5,706,312</u>	<u>5,706,312</u>	<u>5,694,194</u>	<u>12,118</u>
Tax services				
Salaries	3,481,450	3,112,071	2,864,985	247,086
Operations	439,648	473,532	411,716	61,816
Contractual agreements	82,366	48,482	41,601	6,881
Total tax services	<u>4,003,464</u>	<u>3,634,085</u>	<u>3,318,302</u>	<u>315,783</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, 2019**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Expenditures (continued):				
General services (continued):				
Geographical information systems				
Salaries	\$ 588,326	\$ 588,326	\$ 587,381	\$ 945
Operations	30,806	31,806	26,871	4,935
Contractual agreements	56,811	55,811	54,541	1,270
Total geographical information systems	<u>675,943</u>	<u>675,943</u>	<u>668,793</u>	<u>7,150</u>
Human resources				
Salaries	1,049,501	1,060,439	1,060,436	3
Operations	39,295	34,028	33,743	285
Contractual agreements	6,000	4,997	4,996	1
Total human resources	<u>1,094,796</u>	<u>1,099,464</u>	<u>1,099,175</u>	<u>289</u>
Registration and election				
Salaries	874,735	1,273,827	1,273,820	7
Operations	111,557	83,706	73,631	10,075
Contractual agreements	93,529	91,667	91,667	-
Total registration and election	<u>1,079,821</u>	<u>1,449,200</u>	<u>1,439,118</u>	<u>10,082</u>
Human relations				
Salaries	156,202	174,537	174,532	5
Operations	6,345	3,354	3,351	3
Contractual agreements	3,321	594	594	-
Total human relations	<u>165,868</u>	<u>178,485</u>	<u>178,477</u>	<u>8</u>
Veterans affairs				
Salaries	374,450	374,079	362,538	11,541
Operations	9,535	8,736	6,999	1,737
Contractual agreements	2,425	3,595	3,593	2
Total veterans affairs	<u>386,410</u>	<u>386,410</u>	<u>373,130</u>	<u>13,280</u>
Total general services	<u>15,283,744</u>	<u>15,285,204</u>	<u>14,854,988</u>	<u>430,216</u>
Community development and planning:				
Engineering, roads and bridges				
Salaries	5,172,699	4,840,869	4,838,845	2,024
Operations	1,228,622	1,524,564	1,372,028	152,536
Contractual agreements	71,013	55,468	49,537	5,931
Capital outlay	27,893	5,293	5,293	-
Total engineering, roads and bridges	<u>6,500,227</u>	<u>6,426,194</u>	<u>6,265,703</u>	<u>160,491</u>
Property maintenance				
Salaries	1,939,844	1,860,267	1,860,263	4
Operations	3,688,188	3,679,056	3,670,506	8,550
Contractual agreements	983,665	918,870	918,727	143
Capital outlay	-	76,573	76,573	-
Total property maintenance	<u>6,611,697</u>	<u>6,534,766</u>	<u>6,526,069</u>	<u>8,697</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, 2019**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Expenditures (continued):				
Community development and planning (continued):				
Planning and code enforcement				
Salaries	\$ 3,986,698	\$ 4,016,295	\$ 4,016,287	\$ 8
Operations	613,636	573,661	456,198	117,463
Contractual agreements	90,491	91,176	84,912	6,264
Total planning and code enforcement	<u>4,690,825</u>	<u>4,681,132</u>	<u>4,557,397</u>	<u>123,735</u>
Animal care services				
Salaries	3,163,188	3,369,023	3,369,015	8
Operations	1,302,222	1,280,472	1,253,412	27,060
Capital outlay	-	22,900	22,900	-
Total animal care services	<u>4,465,410</u>	<u>4,672,395</u>	<u>4,645,327</u>	<u>27,068</u>
Total community development and planning	<u>22,268,159</u>	<u>22,314,487</u>	<u>21,994,496</u>	<u>319,991</u>
Public safety:				
Records management services division				
Salaries	2,660,317	2,622,032	2,420,646	201,386
Operations	34,475	34,475	32,778	1,697
Contractual agreements	17,928	17,928	16,577	1,351
Total records management services division	<u>2,712,720</u>	<u>2,674,435</u>	<u>2,470,001</u>	<u>204,434</u>
Detention division				
Salaries	20,359,143	20,397,428	20,397,422	6
Operations	2,020,372	2,105,364	2,050,744	54,620
Contractual agreements	374,307	168,103	168,103	-
Capital outlay	-	121,372	121,372	-
Total detention division	<u>22,753,822</u>	<u>22,792,267</u>	<u>22,737,641</u>	<u>54,626</u>
Emergency Management division				
Salaries	-	246,789	195,172	51,617
Operations	-	9,338	9,249	89
Contractual agreements	-	90	-	90
Total emergency management division	<u>-</u>	<u>256,217</u>	<u>204,421</u>	<u>51,796</u>
Forensic division				
Salaries	2,452,269	2,452,269	2,344,092	108,177
Operations	164,220	195,603	194,324	1,279
Contractual agreements	118,975	105,905	105,905	-
Capital outlay	-	100,000	99,621	379
Total forensic division	<u>2,735,464</u>	<u>2,853,777</u>	<u>2,743,942</u>	<u>109,835</u>
Indigent defense				
Salaries	214,309	214,309	213,845	464
Operations	2,388	2,228	2,028	200
Total indigent defense	<u>216,697</u>	<u>216,537</u>	<u>215,873</u>	<u>664</u>
Total public safety	<u>28,418,703</u>	<u>28,793,233</u>	<u>28,371,878</u>	<u>421,355</u>
Emergency medical services				
Salaries	17,943,091	17,943,091	16,585,484	1,357,607
Operations	2,071,547	2,001,334	1,690,369	310,965
Contractual agreements	435,649	447,649	421,140	26,509
Capital outlay	-	58,213	58,125	88
Total emergency medical services	<u>20,450,287</u>	<u>20,450,287</u>	<u>18,755,118</u>	<u>1,695,169</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, 2019**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Expenditures (continued):				
Elected officials - judicial services:				
Circuit solicitor				
Salaries	\$ 7,117,954	\$ 6,985,954	\$ 6,922,422	\$ 63,532
Operations	132,508	138,508	107,815	30,693
Contractual agreements	137,971	131,971	106,716	25,255
Capital outlay	-	20,000	20,000	-
Total circuit solicitor	<u>7,388,433</u>	<u>7,276,433</u>	<u>7,156,953</u>	<u>119,480</u>
Clerk of court				
Salaries	3,744,012	3,554,665	3,516,188	38,477
Operations	211,351	147,914	113,196	34,718
Contractual agreements	22,563	22,563	19,575	2,988
Capital outlay	-	63,437	63,437	-
Total clerk of court	<u>3,977,926</u>	<u>3,788,579</u>	<u>3,712,396</u>	<u>76,183</u>
Probate court				
Salaries	1,641,997	1,641,997	1,627,520	14,477
Operations	59,536	59,536	59,366	170
Contractual agreements	97,000	97,000	95,963	1,037
Total probate court	<u>1,798,533</u>	<u>1,798,533</u>	<u>1,782,849</u>	<u>15,684</u>
Master in equity				
Salaries	587,369	587,369	554,022	33,347
Operations	8,733	8,733	6,243	2,490
Contractual agreements	2,000	2,000	945	1,055
Total master in equity	<u>598,102</u>	<u>598,102</u>	<u>561,210</u>	<u>36,892</u>
Magistrates				
Salaries	4,959,234	5,197,628	5,197,621	7
Operations	319,004	311,746	311,339	407
Contractual agreements	35,296	18,571	18,528	43
Total magistrates	<u>5,313,534</u>	<u>5,527,945</u>	<u>5,527,488</u>	<u>457</u>
Public defender				
Salaries	-	301,392	301,392	-
Operations	112,701	110,942	110,155	787
Contractual agreements	440,000	270,000	270,000	-
Total public defender	<u>552,701</u>	<u>682,334</u>	<u>681,547</u>	<u>787</u>
Total elected officials - judicial services	<u>19,629,229</u>	<u>19,671,926</u>	<u>19,422,443</u>	<u>249,483</u>
Elected officials - fiscal services:				
Treasurer				
Salaries	468,321	469,963	469,954	9
Operations	20,616	18,965	18,004	961
Contractual agreements	968	977	976	1
Total treasurer	<u>489,905</u>	<u>489,905</u>	<u>488,934</u>	<u>971</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, 2019**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Expenditures (continued):				
Elected officials - fiscal services (continued):				
Register of deeds				
Salaries	\$ 1,216,990	\$ 1,218,135	\$ 1,191,527	\$ 26,608
Operations	118,910	111,911	110,594	1,317
Contractual agreements	14,750	16,250	16,230	20
Capital outlay	-	5,499	5,499	-
Total register of deeds	<u>1,350,650</u>	<u>1,351,795</u>	<u>1,323,850</u>	<u>27,945</u>
Auditor				
Salaries	1,302,337	1,302,087	1,278,544	23,543
Operations	27,070	27,320	19,764	7,556
Total auditor	<u>1,329,407</u>	<u>1,329,407</u>	<u>1,298,308</u>	<u>31,099</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>3,178,962</u>	<u>3,180,107</u>	<u>3,111,092</u>	<u>69,015</u>
Elected officials - law enforcement:				
Sheriff				
Salaries	42,751,531	42,068,480	40,713,842	1,354,638
Operations	3,882,510	4,016,368	3,909,869	106,499
Contractual agreements	268,358	289,203	288,946	257
Capital outlay	-	39,978	39,978	-
Total sheriff	<u>46,902,399</u>	<u>46,414,029</u>	<u>44,952,635</u>	<u>1,461,394</u>
Coroner				
Salaries	942,186	1,222,908	1,222,888	20
Operations	158,696	158,696	124,811	33,885
Total coroner	<u>1,100,882</u>	<u>1,381,604</u>	<u>1,347,699</u>	<u>33,905</u>
County medical examiner				
Operations	503,839	503,839	479,451	24,388
Total county medical examiner	<u>503,839</u>	<u>503,839</u>	<u>479,451</u>	<u>24,388</u>
Total elected officials - law enforcement	<u>48,507,120</u>	<u>48,299,472</u>	<u>46,779,785</u>	<u>1,519,687</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, 2019**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Expenditures (continued):				
Boards, commissions and others				
Legislative delegation				
Salaries	\$ 61,963	\$ 64,453	\$ 64,450	\$ 3
Operations	4,890	2,400	802	1,598
Total legislative delegation	<u>66,853</u>	<u>66,853</u>	<u>65,252</u>	<u>1,601</u>
Agencies and social service agencies				
Lump sum appropriations	1,563,640	1,515,071	1,511,787	3,284
Total agencies and social service agencies	<u>1,563,640</u>	<u>1,515,071</u>	<u>1,511,787</u>	<u>3,284</u>
Nondepartmental				
Retiree claims	21,600	-	2,906,233	(2,906,233)
Operations	3,409,009	3,457,841	3,168,850	288,991
Contractual agreements	120,000	107,000	51,811	55,189
Total nondepartmental	<u>3,550,609</u>	<u>3,564,841</u>	<u>6,126,894</u>	<u>(2,562,053)</u>
Employee benefits				
Salaries	340,300	79,758	29,758	50,000
Operations	38,000	75,825	75,675	150
Total employee benefits	<u>378,300</u>	<u>155,583</u>	<u>105,433</u>	<u>50,150</u>
Total boards, commissions and others	<u>5,559,402</u>	<u>5,302,348</u>	<u>7,809,366</u>	<u>(2,507,018)</u>
Total expenditures	<u>166,397,858</u>	<u>166,399,316</u>	<u>164,009,700</u>	<u>2,389,616</u>
Excess of revenues over expenditures	<u>(4,449,346)</u>	<u>(4,450,804)</u>	<u>(3,288,190)</u>	<u>1,162,614</u>
Other financing sources (uses):				
Transfers in	9,800,000	9,800,000	9,962,923	162,923
Transfers out	<u>(7,787,034)</u>	<u>(7,787,034)</u>	<u>(7,811,011)</u>	<u>(23,977)</u>
Total other financing sources, net	<u>2,012,966</u>	<u>2,012,966</u>	<u>2,151,912</u>	<u>138,946</u>
Net change in fund balances	(2,436,380)	(2,437,838)	(1,136,278)	1,301,560
Fund balance, beginning of year	<u>52,142,675</u>	<u>52,142,675</u>	<u>52,142,675</u>	<u>-</u>
Fund balance, end of year	<u>\$ 49,706,295</u>	<u>\$ 49,704,837</u>	<u>\$ 51,006,397</u>	<u>\$ 1,301,560</u>

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NONMAJOR GOVERNMENTAL FUNDS

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GREENVILLE COUNTY, SOUTH CAROLINA

**COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2019**

ASSETS	Special Revenue Funds	Debt Service Funds	Total Nonmajor Governmental Funds
Cash and cash equivalents	\$ 23,313,271	\$ 3,157,579	\$ 26,470,850
Taxes receivable, net of allowance	632,415	277,585	910,000
Other receivables	668,025	2,241	670,266
Due from other governments	6,004,436	-	6,004,436
Restricted assets:			
Investments	-	2,467,471	2,467,471
Equity investment	9,377	-	9,377
Total assets	<u>\$ 30,627,524</u>	<u>\$ 5,904,876</u>	<u>\$ 36,532,400</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES			
LIABILITIES			
Accounts payable	\$ 1,709,792	\$ -	\$ 1,709,792
Accrued liabilities	413,154	-	413,154
Unearned revenue	1,236,544	-	1,236,544
Total liabilities	<u>3,359,490</u>	<u>-</u>	<u>3,359,490</u>
DEFERRED INFLOWS OF RESOURCES			
Unavailable revenue - property taxes	485,000	230,000	715,000
Total deferred inflows of resources	<u>485,000</u>	<u>230,000</u>	<u>715,000</u>
FUND BALANCES			
Restricted for:			
Administrative services	9,377	-	9,377
Court support services	2,414,214	-	2,414,214
Sheriff	7,609,676	-	7,609,676
Infrastructure	2,659,256	-	2,659,256
Public safety	1,505,444	-	1,505,444
Housing Programs	268,356	-	268,356
Recreation and tourism	5,459,710	-	5,459,710
Emergency management	94,556	-	94,556
Court fee funds	1,031,185	-	1,031,185
Clerk of court	991,170	-	991,170
Rescue services	171,348	-	171,348
Debt service	-	5,674,876	5,674,876
Committed to:			
Rescue services	9,801	-	9,801
Sheriff	2,033,514	-	2,033,514
Emergency management	116,376	-	116,376
Animal care	820,857	-	820,857
Public works	1,656,967	-	1,656,967
Unassigned	(68,773)	-	(68,773)
Total fund balances	<u>26,783,034</u>	<u>5,674,876</u>	<u>32,457,910</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 30,627,524</u>	<u>\$ 5,904,876</u>	<u>\$ 36,532,400</u>

GREENVILLE COUNTY, SOUTH CAROLINA

**COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

	Special Revenue Funds	Debt Service Funds	Total Nonmajor Governmental Funds
Revenues:			
Property taxes	\$ 22,544,055	\$ 4,184,428	\$ 26,728,483
Intergovernmental	21,131,614	7,430,656	28,562,270
Hospitality taxes	8,994,897	-	8,994,897
Fees	5,100,048	-	5,100,048
Interest revenue	635,674	79,509	715,183
Other miscellaneous revenues	3,683,297	-	3,683,297
Total revenues	62,089,585	11,694,593	73,784,178
Expenditures:			
Current:			
Emergency medical services	986,944	-	986,944
Community development and planning	6,106,057	-	6,106,057
Public safety	15,301,344	-	15,301,344
Judicial services	7,732,093	-	7,732,093
Law enforcement services	4,535,990	-	4,535,990
Parks, recreation & tourism	16,129	-	16,129
Boards, commissions & others	5,515,138	-	5,515,138
Capital outlay	3,060,718	-	3,060,718
Debt service:			
Principal	-	17,136,338	17,136,338
Interest	-	3,776,324	3,776,324
Fiscal agent fees	-	20,237	20,237
Total expenditures	43,254,413	20,932,899	64,187,312
Excess (deficiency) of revenues over (under) expenditures	18,835,172	(9,238,306)	9,596,866
Other financing sources (uses):			
Transfers in	4,493,970	10,370,446	14,864,416
Transfers out	(23,621,390)	-	(23,621,390)
Total other financing sources (uses)	(19,127,420)	10,370,446	(8,756,974)
Net change in fund balances	(292,248)	1,132,140	839,892
Fund balances, beginning of year, as restated	27,075,282	4,542,736	31,618,018
Fund balances, end of year	\$ 26,783,034	\$ 5,674,876	\$ 32,457,910

GREENVILLE COUNTY, SOUTH CAROLINA

NONMAJOR GOVERNMENTAL FUNDS

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.

GREENVILLE COUNTY, SOUTH CAROLINA

NONMAJOR GOVERNMENTAL FUNDS

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.

GREENVILLE COUNTY, SOUTH CAROLINA

**COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2019**

ASSETS	Infrastructure Bank	Charity Hospitalization	Hospitality Tax	Interoperable Communications	Fire Service Areas	Greenville County Business Park
Cash and cash equivalents	\$ 2,895,538	\$ 216,142	\$ 3,268,240	\$ 1,530,960	\$ -	\$ -
Taxes receivable, net of allowance	-	360,132	-	-	272,283	-
Other receivables	4,473	-	4,234	-	-	-
Due from other governments	-	-	-	-	-	-
Restricted assets:						
Equity investment	-	-	-	-	-	9,377
Total assets	<u>\$ 2,900,011</u>	<u>\$ 576,274</u>	<u>\$ 3,272,474</u>	<u>\$ 1,530,960</u>	<u>\$ 272,283</u>	<u>\$ 9,377</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES						
LIABILITIES						
Accounts payable	\$ 217,252	\$ 267,677	\$ -	\$ 25,516	\$ -	\$ -
Accrued liabilities	23,503	98,370	-	-	-	-
Unearned revenue	-	-	-	-	-	-
Total liabilities	<u>240,755</u>	<u>366,047</u>	<u>-</u>	<u>25,516</u>	<u>-</u>	<u>-</u>
DEFERRED INFLOWS OF RESOURCES						
Unavailable revenue - property taxes	-	279,000	-	-	206,000	-
Total deferred inflows of resources	<u>-</u>	<u>279,000</u>	<u>-</u>	<u>-</u>	<u>206,000</u>	<u>-</u>
FUND BALANCES (DEFICIT)						
Restricted for:						
Administrative services	-	-	-	-	-	9,377
Court support services	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-
Infrastructure	2,659,256	-	-	-	-	-
Public safety	-	-	-	1,505,444	-	-
Housing Programs	-	-	-	-	-	-
Recreation and tourism	-	-	3,272,474	-	-	-
Emergency management	-	-	-	-	-	-
Court fee funds	-	-	-	-	-	-
Clerk of court	-	-	-	-	-	-
Rescue services	-	-	-	-	66,283	-
Committed to:						
Rescue services	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-
Emergency management	-	-	-	-	-	-
Animal care	-	-	-	-	-	-
Public works	-	-	-	-	-	-
Unassigned	-	(68,773)	-	-	-	-
Total fund balances (deficit)	<u>2,659,256</u>	<u>(68,773)</u>	<u>3,272,474</u>	<u>1,505,444</u>	<u>66,283</u>	<u>9,377</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 2,900,011</u>	<u>\$ 576,274</u>	<u>\$ 3,272,474</u>	<u>\$ 1,530,960</u>	<u>\$ 272,283</u>	<u>\$ 9,377</u>

Miscellaneous Other Grants	Solicitor Expungement	Solicitor Estreatment	Circuit Solicitor Seized Funds	Sheriff Federal Sharing	Sheriff Narcotics
\$ 400,434	\$ 234,881	\$ 232,123	\$ 531,513	\$ 63,063	\$ 768,163
-	-	-	-	-	-
646,422	781	361	910	98	1,201
5,580,962	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 6,627,818</u>	<u>\$ 235,662</u>	<u>\$ 232,484</u>	<u>\$ 532,423</u>	<u>\$ 63,161</u>	<u>\$ 769,364</u>

\$ 817,506	\$ 25	\$ 1,145	\$ 658	\$ -	\$ 81,331
254,294	-	-	-	-	-
1,236,544	-	-	-	-	-
<u>2,308,344</u>	<u>25</u>	<u>1,145</u>	<u>658</u>	<u>-</u>	<u>81,331</u>

-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

-	-	-	-	-	-
1,726,411	-	-	531,765	-	-
114,538	-	-	-	63,161	688,033
-	-	-	-	-	-
-	-	-	-	-	-
268,356	-	-	-	-	-
98,039	-	-	-	-	-
94,556	-	-	-	-	-
564,209	235,637	231,339	-	-	-
991,170	-	-	-	-	-
105,065	-	-	-	-	-
9,801	-	-	-	-	-
61,691	-	-	-	-	-
116,376	-	-	-	-	-
163,079	-	-	-	-	-
6,183	-	-	-	-	-
-	-	-	-	-	-
<u>4,319,474</u>	<u>235,637</u>	<u>231,339</u>	<u>531,765</u>	<u>63,161</u>	<u>688,033</u>

<u>\$ 6,627,818</u>	<u>\$ 235,662</u>	<u>\$ 232,484</u>	<u>\$ 532,423</u>	<u>\$ 63,161</u>	<u>\$ 769,364</u>
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GREENVILLE COUNTY, SOUTH CAROLINA

**COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2019**

ASSETS	E-911	Detention Center Inmate	Second Chance	Public Works Programs	State Accommodations Tax	Local Accommodations Tax
Cash and cash equivalents	\$ 7,049,666	\$ 1,974,365	\$ 657,778	\$ 1,650,784	\$ 415,174	\$ 1,296,226
Taxes receivable, net of allowance	-	-	-	-	-	-
Other receivables	9,545	-	-	-	-	-
Due from other governments	-	-	-	-	377,797	-
Restricted assets:						
Equity investment	-	-	-	-	-	-
Total assets	\$ 7,059,211	\$ 1,974,365	\$ 657,778	\$ 1,650,784	\$ 792,971	\$ 1,296,226
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES						
LIABILITIES						
Accounts payable	\$ 296,140	\$ 2,542	\$ -	\$ -	\$ -	\$ -
Accrued liabilities	19,127	-	-	-	-	-
Unearned revenue	-	-	-	-	-	-
Total liabilities	315,267	2,542	-	-	-	-
DEFERRED INFLOWS OF RESOURCES						
Unavailable revenue - property taxes	-	-	-	-	-	-
Total deferred inflows of resources	-	-	-	-	-	-
FUND BALANCES (DEFICIT)						
Restricted for:						
Administrative services	-	-	-	-	-	-
Court support services	-	-	-	-	-	-
Sheriff	6,743,944	-	-	-	-	-
Infrastructure	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Housing Programs	-	-	-	-	-	-
Recreation and tourism	-	-	-	-	792,971	1,296,226
Emergency management	-	-	-	-	-	-
Court fee funds	-	-	-	-	-	-
Clerk of court	-	-	-	-	-	-
Rescue services	-	-	-	-	-	-
Committed to:						
Rescue services	-	-	-	-	-	-
Sheriff	-	1,971,823	-	-	-	-
Emergency management	-	-	-	-	-	-
Animal care	-	-	657,778	-	-	-
Public works	-	-	-	1,650,784	-	-
Unassigned	-	-	-	-	-	-
Total fund balances (deficit)	6,743,944	1,971,823	657,778	1,650,784	792,971	1,296,226
Total liabilities, deferred inflows of resources and fund balances	\$ 7,059,211	\$ 1,974,365	\$ 657,778	\$ 1,650,784	\$ 792,971	\$ 1,296,226

Victims Bill of Rights	Total Nonmajor Special Revenue Funds
\$ 128,221	\$ 23,313,271
-	632,415
-	668,025
45,677	6,004,436
-	9,377
<u>\$ 173,898</u>	<u>\$ 30,627,524</u>

\$ -	\$ 1,709,792
17,860	413,154
-	1,236,544
<u>17,860</u>	<u>3,359,490</u>

-	485,000
<u>-</u>	<u>485,000</u>

-	9,377
156,038	2,414,214
-	7,609,676
-	2,659,256
-	1,505,444
-	268,356
-	5,459,710
-	94,556
-	1,031,185
-	991,170
-	171,348
-	9,801
-	2,033,514
-	116,376
-	820,857
-	1,656,967
-	(68,773)
<u>156,038</u>	<u>26,783,034</u>

<u>\$ 173,898</u>	<u>\$ 30,627,524</u>
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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, 2019**

	Infrastructure Bank	Charity Hospitalization	Hospitality Tax	Interoperable Communications	Fire Service Areas	Greenville County Business Park
Revenues:						
Property taxes	\$ 10,120,390	\$ 5,575,948	\$ -	\$ -	\$ 6,847,717	\$ -
Intergovernmental	-	122,547	-	-	256,454	-
Hospitality tax	-	-	8,994,897	-	-	-
Fees	-	43,244	-	3,137,315	-	-
Interest income	218,596	-	164,143	-	-	1,497
Other miscellaneous revenues	-	-	-	-	-	-
Total revenues	<u>10,338,986</u>	<u>5,741,739</u>	<u>9,159,040</u>	<u>3,137,315</u>	<u>7,104,171</u>	<u>1,497</u>
Expenditures:						
Current						
General services	-	-	-	-	-	-
Emergency medical services	-	-	-	-	-	-
Community development and planning	1,808,045	-	-	-	-	-
Public safety	-	5,967,979	-	2,105,395	7,227,970	-
Judicial services	-	-	-	-	-	-
Law enforcement services	-	-	-	-	-	-
Parks, recreation & tourism	-	-	-	-	-	-
Boards, commissions & others	-	-	512,759	-	-	-
Capital outlay	-	-	-	530,960	-	-
Total expenditures	<u>1,808,045</u>	<u>5,967,979</u>	<u>512,759</u>	<u>2,636,355</u>	<u>7,227,970</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>8,530,941</u>	<u>(226,240)</u>	<u>8,646,281</u>	<u>500,960</u>	<u>(123,799)</u>	<u>1,497</u>
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	(10,880,284)	-	(8,033,759)	-	-	-
Total other financing sources (uses)	<u>(10,880,284)</u>	<u>-</u>	<u>(8,033,759)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>(2,349,343)</u>	<u>(226,240)</u>	<u>612,522</u>	<u>500,960</u>	<u>(123,799)</u>	<u>1,497</u>
Fund balances (deficit), beginning of year	<u>5,008,599</u>	<u>157,467</u>	<u>2,659,952</u>	<u>1,004,484</u>	<u>190,082</u>	<u>7,880</u>
Fund balances (deficit), end of year	<u>\$ 2,659,256</u>	<u>\$ (68,773)</u>	<u>\$ 3,272,474</u>	<u>\$ 1,505,444</u>	<u>\$ 66,283</u>	<u>\$ 9,377</u>

Miscellaneous Other Grants	Solicitor Expungement	Solicitor Estreatment	Circuit Solicitor Seized Funds	Sheriff Federal Sharing	Sheriff Narcotics
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
16,423,896	-	-	-	28,990	-
-	-	-	-	-	-
-	153,995	90,994	-	-	-
-	11,978	5,284	15,590	4,230	18,124
1,876,905	-	-	99,238	-	691,696
<u>18,300,801</u>	<u>165,973</u>	<u>96,278</u>	<u>114,828</u>	<u>33,220</u>	<u>709,820</u>
-	-	-	-	-	-
986,944	-	-	-	-	-
4,280,985	-	-	-	-	-
-	-	-	-	-	-
6,790,905	280,370	39,190	95,498	-	-
1,850,444	-	-	-	152,508	193,844
16,129	-	-	-	-	-
3,168,080	-	-	-	-	-
1,019,706	-	-	-	32,405	169,111
<u>18,113,193</u>	<u>280,370</u>	<u>39,190</u>	<u>95,498</u>	<u>184,913</u>	<u>362,955</u>
<u>187,608</u>	<u>(114,397)</u>	<u>57,088</u>	<u>19,330</u>	<u>(151,693)</u>	<u>346,865</u>
223,977	-	-	-	-	-
(4,522,891)	-	-	-	-	-
<u>(4,298,914)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
(4,111,306)	(114,397)	57,088	19,330	(151,693)	346,865
<u>8,430,780</u>	<u>350,034</u>	<u>174,251</u>	<u>512,435</u>	<u>214,854</u>	<u>341,168</u>
<u>\$ 4,319,474</u>	<u>\$ 235,637</u>	<u>\$ 231,339</u>	<u>\$ 531,765</u>	<u>\$ 63,161</u>	<u>\$ 688,033</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, 2019**

	E-911	Detention Center Inmate	Second Chance	Public Works Programs	State Accommodations Tax	Local Accommodations Tax
Revenues:						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	2,678,966	-	-	-	1,078,778	-
Hospitality tax	-	-	-	-	-	-
Fees	778,050	709,486	-	186,964	-	-
Interest income	166,626	29,606	-	-	-	-
Other miscellaneous revenues	-	-	230,314	-	-	785,144
Total revenues	<u>3,623,642</u>	<u>739,092</u>	<u>230,314</u>	<u>186,964</u>	<u>1,078,778</u>	<u>785,144</u>
Expenditures:						
Current						
Emergency medical services	-	-	-	-	-	-
Community development and planning	-	-	-	17,027	-	-
Public safety	-	-	-	-	-	-
Judicial services	-	-	-	-	-	-
Law enforcement services	2,045,946	293,248	-	-	-	-
Parks, recreation & tourism	-	-	-	-	-	-
Boards, commissions & others	-	-	170,961	-	1,132,087	531,251
Capital outlay	1,208,898	99,638	-	-	-	-
Total expenditures	<u>3,254,844</u>	<u>392,886</u>	<u>170,961</u>	<u>17,027</u>	<u>1,132,087</u>	<u>531,251</u>
Excess (deficiency) of revenues over (under) expenditures	<u>368,798</u>	<u>346,206</u>	<u>59,353</u>	<u>169,937</u>	<u>(53,309)</u>	<u>253,893</u>
Other financing sources (uses):						
Transfers in	-	-	598,425	1,480,847	1,008,203	1,042,333
Transfers out	(22,533)	-	-	-	(161,923)	-
Total other financing sources (uses)	<u>(22,533)</u>	<u>-</u>	<u>598,425</u>	<u>1,480,847</u>	<u>846,280</u>	<u>1,042,333</u>
Net change in fund balances	346,265	346,206	657,778	1,650,784	792,971	1,296,226
Fund balances (deficit), beginning of year, as restated	<u>6,397,679</u>	<u>1,625,617</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances (deficit), end of year	<u>\$ 6,743,944</u>	<u>\$ 1,971,823</u>	<u>\$ 657,778</u>	<u>\$ 1,650,784</u>	<u>\$ 792,971</u>	<u>\$ 1,296,226</u>

Victims Bill of Rights	Total Nonmajor Special Revenue Funds
\$ -	\$ 22,544,055
541,983	21,131,614
-	8,994,897
-	5,100,048
-	635,674
-	3,683,297
<u>541,983</u>	<u>62,089,585</u>
-	986,944
-	6,106,057
-	15,301,344
526,130	7,732,093
-	4,535,990
-	16,129
-	5,515,138
-	3,060,718
<u>526,130</u>	<u>43,254,413</u>
<u>15,853</u>	<u>18,835,172</u>
140,185	4,493,970
-	(23,621,390)
<u>140,185</u>	<u>(19,127,420)</u>
156,038	(292,248)
-	27,075,282
<u>\$ 156,038</u>	<u>\$ 26,783,034</u>

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, 2019**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:				
Property taxes	\$ 9,728,919	\$ 9,728,919	\$ 10,120,390	\$ 391,471
Interest income	40,000	40,000	218,596	178,596
Total revenues	<u>9,768,919</u>	<u>9,768,919</u>	<u>10,338,986</u>	<u>570,067</u>
Expenditures:				
Current				
Community development and planning	1,807,343	2,107,343	1,808,045	299,298
Total expenditures	<u>1,807,343</u>	<u>2,107,343</u>	<u>1,808,045</u>	<u>299,298</u>
Excess of revenues over expenditures	<u>7,961,576</u>	<u>7,661,576</u>	<u>8,530,941</u>	<u>869,365</u>
Other financing uses:				
Transfers out	(10,880,284)	(10,880,284)	(10,880,284)	-
Total other financing uses	<u>(10,880,284)</u>	<u>(10,880,284)</u>	<u>(10,880,284)</u>	<u>-</u>
Net change in fund balance	(2,918,708)	(3,218,708)	(2,349,343)	869,365
Fund balance, beginning of year	<u>5,008,599</u>	<u>5,008,599</u>	<u>5,008,599</u>	<u>-</u>
Fund balance, end of year	<u>\$ 2,089,891</u>	<u>\$ 1,789,891</u>	<u>\$ 2,659,256</u>	<u>\$ 869,365</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, 2019**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:				
Property taxes	\$ 5,360,521	\$ 5,360,521	\$ 5,575,948	\$ 215,427
Fees	29,000	29,000	43,244	14,244
Intergovernmental	109,500	109,500	122,547	13,047
Interest income	2,500	2,500	-	(2,500)
Total revenues	<u>5,501,521</u>	<u>5,501,521</u>	<u>5,741,739</u>	<u>240,218</u>
Expenditures:				
Current				
Public safety	5,765,439	5,793,548	5,967,979	(174,431)
Total expenditures	<u>5,765,439</u>	<u>5,793,548</u>	<u>5,967,979</u>	<u>(174,431)</u>
Net change in fund balance	(263,918)	(292,027)	(226,240)	65,787
Fund balance, beginning of year	<u>157,467</u>	<u>157,467</u>	<u>157,467</u>	<u>-</u>
Fund balance (deficit), end of year	<u>\$ (106,451)</u>	<u>\$ (134,560)</u>	<u>\$ (68,773)</u>	<u>\$ 65,787</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, 2019**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:				
Hospitality taxes	\$ 8,457,327	\$ 8,457,327	\$ 8,994,897	\$ 537,570
Interest income	30,000	30,000	164,143	134,143
Total revenues	<u>8,487,327</u>	<u>8,487,327</u>	<u>9,159,040</u>	<u>671,713</u>
Expenditures:				
Current				
Boards, commissions & others	400,000	522,833	512,759	10,074
Total expenditures	<u>400,000</u>	<u>522,833</u>	<u>512,759</u>	<u>10,074</u>
Excess of revenues over expenditures	<u>8,087,327</u>	<u>7,964,494</u>	<u>8,646,281</u>	<u>681,787</u>
Other financing uses:				
Transfers out	<u>(8,033,759)</u>	<u>(8,033,759)</u>	<u>(8,033,759)</u>	<u>-</u>
Total other financing uses	<u>(8,033,759)</u>	<u>(8,033,759)</u>	<u>(8,033,759)</u>	<u>-</u>
Net change in fund balance	53,568	(69,265)	612,522	681,787
Fund balance, beginning of year	<u>2,659,952</u>	<u>2,659,952</u>	<u>2,659,952</u>	<u>-</u>
Fund balance, end of year	<u>\$ 2,713,520</u>	<u>\$ 2,590,687</u>	<u>\$ 3,272,474</u>	<u>\$ 681,787</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, 2019**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:				
Fees	\$ 3,356,510	\$ 3,356,510	\$ 3,137,315	\$ (219,195)
Total revenues	<u>3,356,510</u>	<u>3,356,510</u>	<u>3,137,315</u>	<u>(219,195)</u>
Expenditures:				
Current				
Public safety	3,250,000	2,715,770	2,105,450	610,320
Capital outlay	<u>106,510</u>	<u>640,740</u>	<u>635,179</u>	<u>5,561</u>
Total expenditures	<u>3,356,510</u>	<u>3,356,510</u>	<u>2,740,629</u>	<u>615,881</u>
Net change in fund balance	-	-	396,686	396,686
Fund balance, beginning of year	<u>1,004,484</u>	<u>1,004,484</u>	<u>1,004,484</u>	-
Adjustment: Budget to GAAP basis	<u>-</u>	<u>-</u>	<u>104,274</u>	<u>-</u>
Fund balance, end of year	<u>\$ 1,004,484</u>	<u>\$ 1,004,484</u>	<u>\$ 1,505,444</u>	<u>\$ 396,686</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, 2019**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:				
Other miscellaneous revenues	\$ 1,600,000	\$ 1,600,000	\$ 785,144	\$ (814,856)
Total revenues	<u>1,600,000</u>	<u>1,600,000</u>	<u>785,144</u>	<u>(814,856)</u>
Expenditures:				
Current				
Boards, commissions & others	1,050,000	1,050,000	531,251	518,749
Total expenditures	<u>1,050,000</u>	<u>1,050,000</u>	<u>531,251</u>	<u>518,749</u>
Excess of revenues over expenditures	<u>550,000</u>	<u>550,000</u>	<u>253,893</u>	<u>(296,107)</u>
Other financing sources:				
Transfers in	-	-	1,042,333	1,042,333
Total other financing sources	<u>-</u>	<u>-</u>	<u>1,042,333</u>	<u>1,042,333</u>
Net change in fund balance	550,000	550,000	1,296,226	746,226
Fund balance, beginning of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance, end of year	<u>\$ 550,000</u>	<u>\$ 550,000</u>	<u>\$ 1,296,226</u>	<u>\$ 746,226</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, 2019**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:				
Intergovernmental	\$ 600,000	\$ 600,000	\$ 541,983	\$ (58,017)
Total revenues	<u>600,000</u>	<u>600,000</u>	<u>541,983</u>	<u>(58,017)</u>
Expenditures:				
Current				
Judicial services	619,187	619,187	526,130	93,057
Total expenditures	<u>619,187</u>	<u>619,187</u>	<u>526,130</u>	<u>93,057</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(19,187)</u>	<u>(19,187)</u>	<u>15,853</u>	<u>35,040</u>
Other financing sources:				
Transfers in	-	-	140,185	140,185
Total other financing sources	<u>-</u>	<u>-</u>	<u>140,185</u>	<u>140,185</u>
Net change in fund balance	(19,187)	(19,187)	156,038	175,225
Fund balance, beginning of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance, end of year	<u>\$ (19,187)</u>	<u>\$ (19,187)</u>	<u>\$ 156,038</u>	<u>\$ 175,225</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, 2019**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:				
Fees	\$ 896,124	\$ 896,124	\$ 778,050	\$ (118,074)
Intergovernmental	1,811,499	1,811,499	2,678,966	867,467
Interest income	25,000	25,000	166,626	141,626
Total revenues	<u>2,732,623</u>	<u>2,732,623</u>	<u>3,623,642</u>	<u>891,019</u>
Expenditures:				
Current				
Law enforcement services	2,455,223	2,493,755	2,238,808	254,947
Capital outlay	-	3,161,372	1,208,898	1,952,474
Total expenditures	<u>2,455,223</u>	<u>5,655,127</u>	<u>3,447,706</u>	<u>2,207,421</u>
Excess (deficiency) of revenues over (under) expenditures	<u>277,400</u>	<u>(2,922,504)</u>	<u>175,936</u>	<u>3,098,440</u>
Other financing uses:				
Transfers out	<u>(22,533)</u>	<u>(22,533)</u>	<u>(22,533)</u>	<u>-</u>
Total other financing uses	<u>(22,533)</u>	<u>(22,533)</u>	<u>(22,533)</u>	<u>-</u>
Net change in fund balance	254,867	(2,945,037)	153,403	3,098,440
Fund balance, beginning of year	<u>6,397,679</u>	<u>6,397,679</u>	<u>6,397,679</u>	<u>-</u>
Adjustment: Budget to GAAP basis	<u>-</u>	<u>-</u>	<u>192,862</u>	<u>-</u>
Fund balance, end of year	<u>\$ 6,652,546</u>	<u>\$ 3,452,642</u>	<u>\$ 6,743,944</u>	<u>\$ 3,098,440</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, 2019**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:				
Intergovernmental	\$ 1,212,000	\$ 1,212,000	\$ 1,078,778	\$ (133,222)
Total revenues	<u>1,212,000</u>	<u>1,212,000</u>	<u>1,078,778</u>	<u>(133,222)</u>
Expenditures:				
Current				
Boards, commissions & others	1,103,660	1,975,445	1,132,087	843,358
Total expenditures	<u>1,103,660</u>	<u>1,975,445</u>	<u>1,132,087</u>	<u>843,358</u>
Excess (deficiency) of revenues over (under) expenditures	<u>108,340</u>	<u>(763,445)</u>	<u>(53,309)</u>	<u>710,136</u>
Other financing sources (uses):				
Transfers in	-	-	1,008,203	1,008,203
Transfers out	-	-	(161,923)	(161,923)
Total other financing sources, net	<u>-</u>	<u>-</u>	<u>846,280</u>	<u>846,280</u>
Net change in fund balance	108,340	(763,445)	792,971	1,556,416
Fund balance, beginning of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance, end of year	<u>\$ 108,340</u>	<u>\$ (763,445)</u>	<u>\$ 792,971</u>	<u>\$ 1,556,416</u>

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GREENVILLE COUNTY, SOUTH CAROLINA

NONMAJOR GOVERNMENTAL FUNDS

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.

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

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.

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GREENVILLE COUNTY, SOUTH CAROLINA

**COMBINING BALANCE SHEET
NONMAJOR DEBT SERVICE FUNDS
JUNE 30, 2019**

	General Obligation Bonds	Certificates of Participation	Special Source Revenue Bonds	Capital Leases	Total Nonmajor Debt Service Funds
ASSETS					
Cash and cash equivalents	\$ 1,186,164	\$ 1,171,708	\$ 431,204	\$ 368,503	\$ 3,157,579
Taxes receivable, net of allowance	191,005	86,580	-	-	277,585
Other receivables	1,484	-	757	-	2,241
Restricted investments	-	1,177,800	1,289,671	-	2,467,471
Total assets	<u>\$ 1,378,653</u>	<u>\$ 2,436,088</u>	<u>\$ 1,721,632</u>	<u>\$ 368,503</u>	<u>\$ 5,904,876</u>
DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES					
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenue - property taxes	\$ 151,000	\$ 79,000	\$ -	\$ -	\$ 230,000
Total deferred inflows of resources	<u>151,000</u>	<u>79,000</u>	<u>-</u>	<u>-</u>	<u>230,000</u>
FUND BALANCES					
Restricted for:					
Debt service	1,227,653	2,357,088	1,721,632	368,503	5,674,876
Total fund balances	<u>1,227,653</u>	<u>2,357,088</u>	<u>1,721,632</u>	<u>368,503</u>	<u>5,674,876</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 1,378,653</u>	<u>\$ 2,436,088</u>	<u>\$ 1,721,632</u>	<u>\$ 368,503</u>	<u>\$ 5,904,876</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, 2019**

	General Obligation Bonds	Certificates of Participation	Special Source Revenue Bonds	Capital Leases	Total Nonmajor Debt Service Funds
Revenues:					
Property taxes	\$ 3,589,244	\$ 595,184	\$ -	\$ -	\$ 4,184,428
Intergovernmental	5,069,522	2,361,134	-	-	7,430,656
Interest revenue	36,119	14,891	28,499	-	79,509
Total revenues	<u>8,694,885</u>	<u>2,971,209</u>	<u>28,499</u>	<u>-</u>	<u>11,694,593</u>
Expenditures:					
Debt service:					
Principal	6,360,000	4,905,000	2,617,000	3,254,338	17,136,338
Interest	2,024,634	1,241,425	330,908	179,357	3,776,324
Fiscal agent fees	2,001	11,129	7,107	-	20,237
Total expenditures	<u>8,386,635</u>	<u>6,157,554</u>	<u>2,955,015</u>	<u>3,433,695</u>	<u>20,932,899</u>
Excess (deficiency) of revenues over (under) expenditures	<u>308,250</u>	<u>(3,186,345)</u>	<u>(2,926,516)</u>	<u>(3,433,695)</u>	<u>(9,238,306)</u>
Other financing sources:					
Transfers in	-	3,798,975	2,947,908	3,623,563	10,370,446
Total other financing sources	<u>-</u>	<u>3,798,975</u>	<u>2,947,908</u>	<u>3,623,563</u>	<u>10,370,446</u>
Net change in fund balances	308,250	612,630	21,392	189,868	1,132,140
Fund balances, beginning of year	<u>919,403</u>	<u>1,744,458</u>	<u>1,700,240</u>	<u>178,635</u>	<u>4,542,736</u>
Fund balances, end of year	<u>\$ 1,227,653</u>	<u>\$ 2,357,088</u>	<u>\$ 1,721,632</u>	<u>\$ 368,503</u>	<u>\$ 5,674,876</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, 2019**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:				
Property taxes	\$ 2,733,072	\$ 2,733,072	\$ 3,589,244	\$ 856,172
Intergovernmental	5,128,276	5,128,276	5,069,522	(58,754)
Interest income	8,000	8,000	36,119	28,119
Total revenues	<u>7,869,348</u>	<u>7,869,348</u>	<u>8,694,885</u>	<u>825,537</u>
Expenditures:				
Debt service				
Principal	5,890,000	6,360,000	6,360,000	-
Interest	1,832,909	2,024,634	2,024,634	-
Fiscal agent fees	-	-	2,001	(2,001)
Total expenditures	<u>7,722,909</u>	<u>8,384,634</u>	<u>8,386,635</u>	<u>(2,001)</u>
Net change in fund balance	146,439	(515,286)	308,250	823,536
Fund balance, beginning of year	<u>919,403</u>	<u>919,403</u>	<u>919,403</u>	<u>-</u>
Fund balance, end of year	<u>\$ 1,065,842</u>	<u>\$ 404,117</u>	<u>\$ 1,227,653</u>	<u>\$ 823,536</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, 2019**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:				
Property taxes	\$ 446,710	\$ 446,710	\$ 595,184	\$ 148,474
Intergovernmental	2,382,750	2,382,750	2,361,134	(21,616)
Interest income	-	-	14,891	14,891
Total revenues	<u>2,829,460</u>	<u>2,829,460</u>	<u>2,971,209</u>	<u>141,749</u>
Expenditures:				
Debt service				
Principal	4,905,000	4,905,000	4,905,000	-
Interest	1,248,425	1,248,425	1,241,425	7,000
Fiscal agent fees	-	-	11,129	(11,129)
Total expenditures	<u>6,153,425</u>	<u>6,153,425</u>	<u>6,157,554</u>	<u>(4,129)</u>
Deficiency of revenues under expenditures	<u>(3,323,965)</u>	<u>(3,323,965)</u>	<u>(3,186,345)</u>	<u>137,620</u>
Other financing sources				
Transfers in	<u>3,798,975</u>	<u>3,798,975</u>	<u>3,798,975</u>	<u>-</u>
Total other financing sources	<u>3,798,975</u>	<u>3,798,975</u>	<u>3,798,975</u>	<u>-</u>
Net change in fund balance	475,010	475,010	612,630	137,620
Fund balance, beginning of year	<u>1,744,458</u>	<u>1,744,458</u>	<u>1,744,458</u>	<u>-</u>
Fund balance, end of year	<u>\$ 2,219,468</u>	<u>\$ 2,219,468</u>	<u>\$ 2,357,088</u>	<u>\$ 137,620</u>

GREENVILLE COUNTY, SOUTH CAROLINA

**DEBT SERVICE FUND - SPECIAL SOURCE REVENUE BONDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL (BUDGET BASIS)
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:				
Intergovernmental	\$ 102,500	\$ 102,500	\$ -	\$ (102,500)
Interest income	-	-	28,499	28,499
Total revenues	<u>102,500</u>	<u>102,500</u>	<u>28,499</u>	<u>(74,001)</u>
Expenditures:				
Debt service				
Principal	2,617,000	2,617,000	2,617,000	-
Interest	330,908	330,908	330,908	-
Fiscal agent fees	-	-	7,107	(7,107)
Total expenditures	<u>2,947,908</u>	<u>2,947,908</u>	<u>2,955,015</u>	<u>(7,107)</u>
Deficiency of revenues under expenditures	<u>(2,845,408)</u>	<u>(2,845,408)</u>	<u>(2,926,516)</u>	<u>(81,108)</u>
Other financing sources				
Transfers in	<u>2,947,908</u>	<u>2,947,908</u>	<u>2,947,908</u>	-
Total other financing sources	<u>2,947,908</u>	<u>2,947,908</u>	<u>2,947,908</u>	-
Net change in fund balance	102,500	102,500	21,392	(81,108)
Fund balance, beginning of year	<u>1,700,240</u>	<u>1,700,240</u>	<u>1,700,240</u>	-
Fund balance, end of year	<u>\$ 1,802,740</u>	<u>\$ 1,802,740</u>	<u>\$ 1,721,632</u>	<u>\$ (81,108)</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, 2019**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:				
Interest income	\$ 1,000	\$ 1,000	\$ -	\$ (1,000)
Total revenues	<u>1,000</u>	<u>1,000</u>	<u>-</u>	<u>(1,000)</u>
Expenditures:				
Debt service				
Principal	3,485,276	3,401,981	3,254,338	147,643
Interest	<u>126,287</u>	<u>209,582</u>	<u>179,357</u>	<u>30,225</u>
Total expenditures	<u>3,611,563</u>	<u>3,611,563</u>	<u>3,433,695</u>	<u>177,868</u>
Deficiency of revenues under expenditures	<u>(3,610,563)</u>	<u>(3,610,563)</u>	<u>(3,433,695)</u>	<u>176,868</u>
Other financing sources				
Transfers in	<u>3,611,563</u>	<u>3,611,563</u>	<u>3,623,563</u>	<u>12,000</u>
Total other financing sources	<u>3,611,563</u>	<u>3,611,563</u>	<u>3,623,563</u>	<u>12,000</u>
Net change in fund balance	1,000	1,000	189,868	188,868
Fund balance, beginning of year	<u>178,635</u>	<u>178,635</u>	<u>178,635</u>	<u>-</u>
Fund balance, end of year	<u><u>\$ 179,635</u></u>	<u><u>\$ 179,635</u></u>	<u><u>\$ 368,503</u></u>	<u><u>\$ 188,868</u></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, 2019**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:				
Interest income	\$ -	\$ -	\$ 42,943	\$ 42,943
Other miscellaneous revenues	-	-	1,237,974	1,237,974
Total revenues	<u>-</u>	<u>-</u>	<u>1,280,917</u>	<u>1,280,917</u>
Expenditures:				
Current				
Administrative services	29,234	29,234	3,046	26,188
General services	762,647	2,134,463	1,827,908	306,555
Community development and planning	585,008	2,536,049	1,665,402	870,647
Judicial services	-	3,948	3,948	-
Parks, recreation & tourism	1,658,313	1,763,316	341,483	1,421,833
Capital outlay	<u>10,934,457</u>	<u>17,385,784</u>	<u>15,214,547</u>	<u>2,171,237</u>
Total expenditures	<u>13,969,659</u>	<u>23,852,794</u>	<u>19,056,334</u>	<u>4,796,460</u>
Deficiency of revenues under expenditures	<u>(13,969,659)</u>	<u>(23,852,794)</u>	<u>(17,775,417)</u>	<u>6,077,377</u>
Other financing sources (uses):				
Proceeds from issuance of capital lease	-	-	4,000,000	4,000,000
Transfers in	-	-	5,111,898	5,111,898
Transfers out	<u>(650,000)</u>	<u>(650,000)</u>	<u>-</u>	<u>650,000</u>
Total other financing sources, net	<u>(650,000)</u>	<u>(650,000)</u>	<u>9,111,898</u>	<u>9,761,898</u>
Net change in fund balance	(14,619,659)	(24,502,794)	(8,663,519)	15,839,275
Fund balance, beginning of year	<u>(75,931)</u>	<u>(75,931)</u>	<u>(75,931)</u>	<u>-</u>
Adjustment: Budget to GAAP basis	<u>-</u>	<u>-</u>	<u>2,050,551</u>	<u>2,050,551</u>
Fund balance, end of year	<u>\$ (14,695,590)</u>	<u>\$ (24,578,725)</u>	<u>\$ (6,688,899)</u>	<u>\$ 17,889,826</u>

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GREENVILLE COUNTY, SOUTH CAROLINA

INTERNAL SERVICE FUNDS

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.

GREENVILLE COUNTY, SOUTH CAROLINA

**COMBINING STATEMENT OF NET POSITION
INTERNAL SERVICE FUNDS
JUNE 30, 2019**

	<u>Vehicle Service Center</u>	<u>Workers' Compensation</u>	<u>Health and Dental</u>	<u>Total Internal Service Funds</u>
ASSETS				
CURRENT ASSETS				
Cash and cash equivalents	\$ 1,226,561	\$ 4,357,984	\$ -	\$ 5,584,545
Other receivables	26,877	6,694	-	33,571
Inventory	467,421	-	-	467,421
Total current assets	<u>1,720,859</u>	<u>4,364,678</u>	<u>-</u>	<u>6,085,537</u>
NONCURRENT ASSETS				
Capital assets:				
Nondepreciable	136,620	-	-	136,620
Depreciable, net of accumulated depreciation	53,483	-	-	53,483
Total noncurrent assets	<u>190,103</u>	<u>-</u>	<u>-</u>	<u>190,103</u>
Total assets	<u>1,910,962</u>	<u>4,364,678</u>	<u>-</u>	<u>6,275,640</u>
LIABILITIES				
CURRENT LIABILITIES				
Accounts payable	302,247	726	33,142	336,115
Accrued expenses	35,145	-	-	35,145
Claims payable - current portion	-	1,495,000	2,548,000	4,043,000
Compensated absences - current portion	7,413	-	-	7,413
Total current liabilities	<u>344,805</u>	<u>1,495,726</u>	<u>2,581,142</u>	<u>4,421,673</u>
NONCURRENT LIABILITIES				
Advance from other funds	-	-	4,332,246	4,332,246
Claims payable - long term portion	-	805,000	52,000	857,000
Compensated absences - long term portion	74,950	-	-	74,950
Total long-term liabilities	<u>74,950</u>	<u>805,000</u>	<u>4,384,246</u>	<u>5,264,196</u>
Total liabilities	<u>419,755</u>	<u>2,300,726</u>	<u>6,965,388</u>	<u>9,685,869</u>
NET POSITION				
Investment in capital assets	190,103	-	-	190,103
Unrestricted (deficit)	1,301,104	2,063,952	(6,965,388)	(3,600,332)
Total net position	<u>\$ 1,491,207</u>	<u>\$ 2,063,952</u>	<u>\$ (6,965,388)</u>	<u>\$ (3,410,229)</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, 2019**

	<u>Vehicle Service Center</u>	<u>Workers' Compensation</u>	<u>Health and Dental</u>	<u>Total Internal Service Funds</u>
OPERATING REVENUES				
Charges for services	\$ 6,814,884	\$ -	\$ -	\$ 6,814,884
Premiums	-	2,649,081	26,556,325	29,205,406
Total operating revenues	<u>6,814,884</u>	<u>2,649,081</u>	<u>26,556,325</u>	<u>36,020,290</u>
OPERATING EXPENSES				
Cost of material used	5,248,792	-	-	5,248,792
Personnel services	1,335,597	-	-	1,335,597
Printing and binding	2,065	-	-	2,065
Membership dues	726	-	-	726
Gas, oil and tires	16,554	-	-	16,554
Tools	5,793	-	-	5,793
Operational support	9,299	-	-	9,299
Operational assets	300	-	-	300
Depreciation	8,639	-	-	8,639
Training, travel and conference	10,642	-	-	10,642
Office supplies and postage	1,236	-	-	1,236
Utilities	59,957	-	-	59,957
Equipment maintenance	8,941	-	-	8,941
Other maintenance	49,315	-	-	49,315
Technical and professional services	422	-	-	422
Uniforms	9,730	-	-	9,730
Contractual agreements	3,222	-	-	3,222
Administrative expenses	-	57,077	154,865	211,942
Claims	-	2,221,404	28,680,715	30,902,119
Reinsurance	-	48,008	1,503,122	1,551,130
Total operating expenses	<u>6,771,230</u>	<u>2,326,489</u>	<u>30,338,702</u>	<u>39,436,421</u>
Operating income (loss)	<u>43,654</u>	<u>322,592</u>	<u>(3,782,377)</u>	<u>(3,416,131)</u>
NONOPERATING REVENUES				
Gain on disposal of assets	300	-	-	300
Interest income	24,833	124,306	-	149,139
Total nonoperating revenues	<u>25,133</u>	<u>124,306</u>	<u>-</u>	<u>149,439</u>
Income (loss) before transfers	<u>68,787</u>	<u>446,898</u>	<u>(3,782,377)</u>	<u>(3,266,692)</u>
TRANSFERS				
Transfers in	-	-	5,450,890	5,450,890
Transfers out	(70,818)	(500,000)	-	(570,818)
Total transfers	<u>(70,818)</u>	<u>(500,000)</u>	<u>5,450,890</u>	<u>4,880,072</u>
Change in net position	(2,031)	(53,102)	1,668,513	1,613,380
NET POSITION (DEFICIT), beginning of year, as previously reported	1,493,238	2,117,054	(24,525,055)	(20,914,763)
Restatement	-	-	15,891,154	15,891,154
NET POSITION (DEFICIT), beginning of year, as restated	1,493,238	2,117,054	(8,633,901)	(5,023,609)
NET POSITION (DEFICIT), end of year	<u>\$ 1,491,207</u>	<u>\$ 2,063,952</u>	<u>\$ (6,965,388)</u>	<u>\$ (3,410,229)</u>

GREENVILLE COUNTY, SOUTH CAROLINA

**COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

	Vehicle Service Center	Workers' Compensation	Health and Dental	Total Internal Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts from customers and users	\$ 6,844,257	\$ 2,646,815	\$ 24,980,272	\$ 34,471,344
Payments to suppliers	(1,686,913)	(2,126,064)	(30,431,162)	(34,244,139)
Payments to employees	(5,256,451)	-	-	(5,256,451)
Other receipts	48,428	-	-	48,428
Net cash provided by (used in) operating activities	<u>(50,679)</u>	<u>520,751</u>	<u>(5,450,890)</u>	<u>(4,980,818)</u>
CASH FLOWS FROM NONCAPITAL AND RELATED FINANCING ACTIVITIES				
Transfers in	-	-	5,450,890	5,450,890
Transfers out	(70,818)	(500,000)	-	(570,818)
Net cash provided by (used in) noncapital and related financing activities	<u>(70,818)</u>	<u>(500,000)</u>	<u>5,450,890</u>	<u>4,880,072</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Acquisitions of capital assets	(24,002)	-	-	(24,002)
Proceeds from sales of capital assets	300	-	-	300
Net cash used in capital and related financing activities	<u>(23,702)</u>	<u>-</u>	<u>-</u>	<u>(23,702)</u>
CASH FLOWS FROM INVESTING ACTIVITIES				
Interest received	24,833	124,306	-	149,139
Net cash provided by investing activities	<u>24,833</u>	<u>124,306</u>	<u>-</u>	<u>149,139</u>
Change in cash and cash equivalents	(120,366)	145,057	-	24,691
Cash and cash equivalents:				
Beginning of year	1,346,927	4,212,927	-	5,559,854
End of year	<u>\$ 1,226,561</u>	<u>\$ 4,357,984</u>	<u>\$ -</u>	<u>\$ 5,584,545</u>
Classified as:				
Cash and cash equivalents	<u>\$ 1,226,561</u>	<u>\$ 4,357,984</u>	<u>\$ -</u>	<u>\$ 5,584,545</u>
Reconciliation of operating income (loss) to net cash provided by (used in) operating activities:				
Operating income (loss)	\$ 43,654	\$ 322,592	\$ (3,782,377)	\$ (3,416,131)
Adjustments to reconcile operating loss to net cash provided by (used in) operating activities				
Depreciation	8,639	-	-	8,639
Other receipts	48,428	-	-	48,428
Change in assets and liabilities:				
(Increase) decrease in accounts receivable	29,373	(2,266)	-	27,107
Increase in inventory	(32,553)	-	-	(32,553)
Increase in advance from other funds	-	-	(1,576,053)	(1,576,053)
Increase (decrease) in accounts payable	(140,561)	425	(92,460)	(232,596)
Decrease in accrued expenses	(21)	-	-	(21)
Increase in claims payable	-	200,000	-	200,000
Decrease in compensated absences	(7,638)	-	-	(7,638)
Net cash provided by (used in) operating activities	<u>\$ (50,679)</u>	<u>\$ 520,751</u>	<u>\$ (5,450,890)</u>	<u>\$ (4,980,818)</u>

AGENCY FUNDS

GREENVILLE COUNTY, SOUTH CAROLINA

**AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**

FOR THE YEAR ENDED JUNE 30, 2019

	<u>Balance July 1, 2018</u>	<u>Increases</u>	<u>Decreases</u>	<u>Balance June 30, 2019</u>
<u>PROPERTY TAX</u>				
ASSETS				
Cash and cash equivalents	\$ 4,522,976	\$ 782,885,865	\$ (782,414,033)	\$ 4,994,808
Taxes receivable	32,458,559	1,883,021	-	34,341,580
Total assets	<u>\$ 36,981,535</u>	<u>\$ 784,768,886</u>	<u>\$ (782,414,033)</u>	<u>\$ 39,336,388</u>
LIABILITIES				
Due to others	\$ 4,522,976	\$ 782,885,865	\$ (782,414,033)	\$ 4,994,808
Uncollected taxes	32,458,559	1,883,021	-	34,341,580
Total liabilities	<u>\$ 36,981,535</u>	<u>\$ 784,768,886</u>	<u>\$ (782,414,033)</u>	<u>\$ 39,336,388</u>
<u>FAMILY COURT</u>				
ASSETS				
Cash and cash equivalents	\$ 38,814	\$ 39,052,840	\$ (39,067,543)	\$ 24,111
Total assets	<u>\$ 38,814</u>	<u>\$ 39,052,840</u>	<u>\$ (39,067,543)</u>	<u>\$ 24,111</u>
LIABILITIES				
Due to others	\$ 38,814	\$ 39,052,840	\$ (39,067,543)	\$ 24,111
Total liabilities	<u>\$ 38,814</u>	<u>\$ 39,052,840</u>	<u>\$ (39,067,543)</u>	<u>\$ 24,111</u>
<u>MASTER IN EQUITY</u>				
ASSETS				
Cash and cash equivalents	\$ 3,800,144	\$ 24,830,374	\$ (24,555,504)	\$ 4,075,014
Total assets	<u>\$ 3,800,144</u>	<u>\$ 24,830,374</u>	<u>\$ (24,555,504)</u>	<u>\$ 4,075,014</u>
LIABILITIES				
Due to others	\$ 3,800,144	\$ 24,830,374	\$ (24,555,504)	\$ 4,075,014
Total liabilities	<u>\$ 3,800,144</u>	<u>\$ 24,830,374</u>	<u>\$ (24,555,504)</u>	<u>\$ 4,075,014</u>

(Continued)

GREENVILLE COUNTY, SOUTH CAROLINA

**AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**

FOR THE YEAR ENDED JUNE 30, 2019

	<u>Balance July 1, 2018</u>	<u>Increases</u>	<u>Decreases</u>	<u>Balance June 30, 2019</u>
<u>CLERK OF COURT</u>				
ASSETS				
Cash and cash equivalents	\$ 7,110,086	\$ 10,416,693	\$ (5,921,150)	\$ 11,605,629
Total assets	<u>\$ 7,110,086</u>	<u>\$ 10,416,693</u>	<u>\$ (5,921,150)</u>	<u>\$ 11,605,629</u>
LIABILITIES				
Due to others	\$ 7,110,086	\$ 10,416,693	\$ (5,921,150)	\$ 11,605,629
Total liabilities	<u>\$ 7,110,086</u>	<u>\$ 10,416,693</u>	<u>\$ (5,921,150)</u>	<u>\$ 11,605,629</u>
<u>PRETRIAL INTERVENTION</u>				
ASSETS				
Cash and cash equivalents	\$ 1,185,000	\$ 1,027,153	\$ (1,110,286)	\$ 1,101,867
Total assets	<u>\$ 1,185,000</u>	<u>\$ 1,027,153</u>	<u>\$ (1,110,286)</u>	<u>\$ 1,101,867</u>
LIABILITIES				
Due to others	\$ 1,185,000	\$ 1,027,153	\$ (1,110,286)	\$ 1,101,867
Total liabilities	<u>\$ 1,185,000</u>	<u>\$ 1,027,153</u>	<u>\$ (1,110,286)</u>	<u>\$ 1,101,867</u>
<u>SPECIAL DISTRICTS</u>				
ASSETS				
Cash and cash equivalents	\$ 52,692,616	\$ 478,953,056	\$ (479,072,319)	\$ 52,573,353
Total assets	<u>\$ 52,692,616</u>	<u>\$ 478,953,056</u>	<u>\$ (479,072,319)</u>	<u>\$ 52,573,353</u>
LIABILITIES				
Due to others	\$ 52,692,616	\$ 478,953,056	\$ (479,072,319)	\$ 52,573,353
Total liabilities	<u>\$ 52,692,616</u>	<u>\$ 478,953,056</u>	<u>\$ (479,072,319)</u>	<u>\$ 52,573,353</u>

GREENVILLE COUNTY, SOUTH CAROLINA

**AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**

FOR THE YEAR ENDED JUNE 30, 2019

	<u>Balance July 1, 2018</u>	<u>Increases</u>	<u>Decreases</u>	<u>Balance June 30, 2019</u>
<u>PUBLIC DEFENDER</u>				
ASSETS				
Cash and cash equivalents	\$ -	\$ 62,076	\$ (19,412)	\$ 42,664
Total assets	<u>\$ -</u>	<u>\$ 62,076</u>	<u>\$ (19,412)</u>	<u>\$ 42,664</u>
LIABILITIES				
Due to others	\$ -	\$ 62,076	\$ (19,412)	\$ 42,664
Total liabilities	<u>\$ -</u>	<u>\$ 62,076</u>	<u>\$ (19,412)</u>	<u>\$ 42,664</u>
<u>INMATE FUND</u>				
ASSETS				
Cash and cash equivalents	\$ -	\$ 2,466,333	\$ (2,038,563)	\$ 427,770
Total assets	<u>\$ -</u>	<u>\$ 2,466,333</u>	<u>\$ (2,038,563)</u>	<u>\$ 427,770</u>
LIABILITIES				
Due to others	\$ -	\$ 2,466,333	\$ (2,038,563)	\$ 427,770
Total liabilities	<u>\$ -</u>	<u>\$ 2,466,333</u>	<u>\$ (2,038,563)</u>	<u>\$ 427,770</u>
<u>TOTAL AGENCY FUNDS</u>				
ASSETS				
Cash and cash equivalents	\$ 69,349,636	\$ 1,337,228,057	\$ (1,334,198,810)	\$ 74,845,216
Taxes receivable	32,458,559	1,883,021	-	34,341,580
Total assets	<u>\$ 101,808,195</u>	<u>\$ 1,339,111,078</u>	<u>\$ (1,334,198,810)</u>	<u>\$ 109,186,796</u>
LIABILITIES				
Due to others	\$ 69,349,636	\$ 1,339,694,390	\$ (1,334,198,810)	\$ 74,845,216
Uncollected taxes	32,458,559	1,883,021	-	34,341,580
Total liabilities	<u>\$ 101,808,195</u>	<u>\$ 1,341,577,411</u>	<u>\$ (1,334,198,810)</u>	<u>\$ 109,186,796</u>

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**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, 2019

FOR THE STATE TREASURER'S OFFICE:

COUNTY / MUNICIPAL FUNDS COLLECTED BY CLERK OF COURT	General Sessions	Magistrate Court	Municipal Court	Total
Court Fines and Assessments:				
Court fines and assessments collected	\$ 1,079,273	\$ 4,845,345	N/A	\$ 5,924,618
Court fines and assessments remitted to State Treasurer	480,585	2,792,570	N/A	\$ 3,273,155
Total Court Fines and Assessments retained	\$ 598,688	\$ 2,052,775	N/A	\$ 2,651,463
Surcharges and Assessments retained for victim services:				
Surcharges collected and retained	\$ 193,662	\$ 63,052	N/A	256,714
Assessments retained	83,025	202,244	N/A	285,269
Total Surcharges and Assessments retained for victim services	\$ 276,687	\$ 265,296	N/A	541,983

FOR THE DEPARTMENT OF CRIME VICTIM COMPENSATION (DCVC)

<u>VICTIM SERVICE FUNDS COLLECTED</u>	<u>Municipal</u>	<u>County</u>	<u>Total</u>
Carryforward from Previous Year – Beginning Balance	N/A	\$ 140,185	\$ 140,185
<u>Victim Service Revenue:</u>			
Victim Service Fines Retained by City/County Treasurer	N/A	-	-
Victim Service Assessments Retained by City/County Treasurer	N/A	285,269	285,269
Victim Service Surcharges Retained by City/County Treasurer	N/A	256,714	256,714
Interest Earned	N/A	-	-
Grant Funds Received			
Grant from:	N/A	-	-
General Funds Transferred to Victim Service Fund	N/A	-	-
Contribution Received from Victim Service Contracts:			
(1) City of	N/A	-	-
(2) Town of	N/A	-	-
(3) City of	N/A	-	-
Total Funds Allocated to Victim Service Fund + Beginning Balance (A)	N/A	\$ 682,168	\$ 682,168

GREENVILLE COUNTY, SOUTH CAROLINA
UNIFORM SCHEDULE OF COURT FINES, ASSESSMENTS AND SURCHARGES (per ACT 96)
For The Year Ended June 30, 2019

<u>Expenditures for Victim Service Program:</u>	<u>Municipal</u>	<u>County</u>	<u>Total</u>
Salaries and Benefits	N/A	526,130	\$ 526,130
Operating Expenditures	N/A	-	-
Victim Service Contract(s):			
(1) Entity's Name:	N/A	-	-
(2) Entity's Name	N/A	-	-
Victim Service Donation(s):			
(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	-	-
Total Expenditures from Victim Service Fund/Program (B)	N/A	526,130	526,130
Total Victim Service Funds Retained by Municipal/County Treasurer (A-B)	N/A	156,038	156,038
Less: Prior Year Fund Deficit Repayment	N/A	-	-
Carryforward Funds – End of Year	N/A	\$ 156,038	\$ 156,038