

REQUIRED SUPPLEMENTARY INFORMATION

GREENVILLE COUNTY, SOUTH CAROLINA

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

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Total OPEB liability					
Service cost	\$ 2,381,048	\$ 1,884,861	\$ 1,687,966	\$ 841,099	\$ 948,706
Interest on total OPEB liability	1,104,576	1,307,728	1,290,904	652,076	548,115
Assumption changes	763,170	5,594,705	1,530,657	268,190	(1,282,083)
Difference between actual and expected experience	313,157	5,526,550	1,382,334	15,332,493	2,098,403
Benefit payments and implicit subsidy	<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>
Net change in total OPEB liability	2,719,098	12,766,537	3,677,123	15,196,337	(199,677)
Total OPEB liability - beginning	<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>
Total OPEB liability - ending	<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>
Covered-employee payroll	\$ 117,689,153	\$ 117,689,153	\$ 106,426,132	\$ 106,426,132	\$ 94,387,536
Total OPEB liability as a percentage of covered-employee payroll	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.

The County is not accumulating assets in a trust fund that meet 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,**

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
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%
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
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	197.4%	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%
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.

GREENVILLE COUNTY, SOUTH CAROLINA

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

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

GREENVILLE COUNTY, SOUTH CAROLINA

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

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, 2019	July 1, 2019
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	28 years maximum, closed period	28 years maximum, closed period
Investment return	7.25%	7.25%
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, 2022**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Property taxes				
Current and delinquent	\$ 112,186,696	\$ 112,186,696	\$ 112,960,396	\$ 773,700
County offices				
Clerk of court	1,912,895	1,912,895	1,753,682	(159,213)
Register of deeds	8,284,418	8,284,418	12,184,191	3,899,773
Probate court	1,170,805	1,170,805	1,348,965	178,160
Master in equity	600,000	600,000	213,842	(386,158)
Detention center	1,116,250	1,116,250	888,809	(227,441)
Sheriff	112,451	112,451	193,954	81,503
Animal care services	904,087	904,087	900,281	(3,806)
Magistrates	2,674,187	2,674,187	2,151,632	(522,555)
Information systems	163,100	163,100	100,105	(62,995)
General services	130,000	130,000	513,701	383,701
Building standards	4,859,314	4,859,314	5,134,976	275,662
Emergency medical services	16,209,500	16,209,500	16,886,329	676,829
Law enforcement support	519,677	519,677	754,394	234,717
Engineering, roads and bridges	51,954	51,954	89,395	37,441
Tax services	142,200	142,200	269,586	127,386
Planning and code enforcement	121,400	121,400	365,404	244,004
Total county offices	<u>38,972,238</u>	<u>38,972,238</u>	<u>43,749,246</u>	<u>4,777,008</u>
Intergovernmental				
State of South Carolina:				
State allocations	21,610,000	21,610,000	22,551,025	941,025
Veterans affairs	11,383	11,383	11,901	518
Multi-county park	215,000	215,000	259,136	44,136
Merchants inventory tax	581,000	581,000	566,940	(14,060)
Other	1,047,000	1,047,000	78,818	(968,182)
Total intergovernmental	<u>23,464,383</u>	<u>23,464,383</u>	<u>23,467,820</u>	<u>3,437</u>
Other revenues				
Interest income	1,400,000	1,400,000	270,487	(1,129,513)
Rents	229,626	229,626	168,359	(61,267)
Indirect costs	1,272,579	1,272,579	1,278,864	6,285
Franchise fees	3,971,875	3,971,875	3,636,707	(335,168)
Retiree insurance premiums	750,000	750,000	706,206	(43,794)
Other	1,128,800	1,128,800	2,728,183	1,599,383
Total other revenues	<u>8,752,880</u>	<u>8,752,880</u>	<u>8,788,806</u>	<u>35,926</u>
Total revenues	<u>183,376,197</u>	<u>183,376,197</u>	<u>188,966,268</u>	<u>5,590,071</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, 2022**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Expenditures:				
Administrative services:				
County administrator				
Salaries	\$ 935,580	\$ 1,006,945	\$ 1,006,941	\$ 4
Operations	25,880	17,123	16,777	346
Total county administrator	<u>961,460</u>	<u>1,024,068</u>	<u>1,023,718</u>	<u>350</u>
County attorney				
Salaries	1,062,577	1,100,236	1,100,232	4
Operations	29,000	31,000	23,327	7,673
Contractual agreements	40,371	38,371	34,754	3,617
Total county attorney	<u>1,131,948</u>	<u>1,169,607</u>	<u>1,158,313</u>	<u>11,294</u>
County council				
Salaries	841,619	831,989	831,989	-
Operations	417,355	417,355	285,345	132,010
Contractual agreements	8,000	8,000	659	7,341
Total county council	<u>1,266,974</u>	<u>1,257,344</u>	<u>1,117,993</u>	<u>139,351</u>
Total administrative services	<u>3,360,382</u>	<u>3,451,019</u>	<u>3,300,024</u>	<u>150,995</u>
General services:				
Procurement services				
Salaries	559,895	538,104	538,718	(614)
Operations	20,920	20,920	19,766	1,154
Contractual agreements	2,700	2,700	1,723	977
Total procurement services	<u>583,515</u>	<u>561,724</u>	<u>560,207</u>	<u>1,517</u>
Financial operations				
Salaries	1,784,468	1,825,099	1,825,097	2
Operations	35,777	35,777	17,483	18,294
Contractual agreements	450	450	427	23
Total financial operations	<u>1,820,695</u>	<u>1,861,326</u>	<u>1,843,007</u>	<u>18,319</u>
Information systems				
Salaries	4,541,393	4,752,359	4,752,355	4
Operations	1,738,875	1,552,334	1,491,969	60,365
Total information systems	<u>6,280,268</u>	<u>6,304,693</u>	<u>6,244,324</u>	<u>60,369</u>
Tax services				
Salaries	3,537,439	3,211,023	3,211,018	5
Operations	452,065	377,882	349,943	27,939
Contractual agreements	80,106	30,913	30,912	1
Total tax services	<u>4,069,610</u>	<u>3,619,818</u>	<u>3,591,873</u>	<u>27,945</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, 2022**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Expenditures (Continued):				
General services (continued):				
Geographical information systems				
Salaries	\$ 638,483	\$ 639,814	\$ 639,812	\$ 2
Operations	30,355	30,355	11,949	18,406
Contractual agreements	62,410	62,410	62,256	154
Total geographical information systems	<u>731,248</u>	<u>732,579</u>	<u>714,017</u>	<u>18,562</u>
Human resources				
Salaries	1,201,826	1,157,810	1,157,808	2
Operations	37,295	37,295	31,556	5,739
Contractual agreements	8,000	8,000	4,031	3,969
Total human resources	<u>1,247,121</u>	<u>1,203,105</u>	<u>1,193,395</u>	<u>9,710</u>
Registration and election				
Salaries	978,384	1,155,077	1,155,071	6
Operations	140,557	140,557	126,208	14,349
Contractual agreements	288,227	286,806	220,316	66,490
Total registration and election	<u>1,407,168</u>	<u>1,582,440</u>	<u>1,501,595</u>	<u>80,845</u>
Human relations				
Salaries	189,054	235,254	235,250	4
Operations	5,296	2,661	2,004	657
Contractual agreements	4,370	-	-	-
Total human relations	<u>198,720</u>	<u>237,915</u>	<u>237,254</u>	<u>661</u>
Veterans affairs				
Salaries	407,659	346,312	346,308	4
Operations	13,336	12,312	2,233	10,079
Contractual agreements	6,793	7,817	2,894	4,923
Total veterans affairs	<u>427,788</u>	<u>366,441</u>	<u>351,435</u>	<u>15,006</u>
Total general services	<u>16,766,133</u>	<u>16,470,041</u>	<u>16,237,107</u>	<u>232,934</u>
Community development and planning:				
Engineering, roads and bridges				
Salaries	5,347,218	5,011,784	5,011,761	23
Operations	1,373,835	1,311,476	1,270,535	40,941
Contractual agreements	77,600	60,547	59,492	1,055
Capital outlay	27,893	12,893	-	12,893
Total engineering, roads and bridges	<u>6,826,546</u>	<u>6,396,700</u>	<u>6,341,788</u>	<u>54,912</u>
Property maintenance				
Salaries	2,017,043	1,821,302	1,819,603	1,699
Operations	4,109,553	3,928,064	3,839,344	88,720
Contractual agreements	858,404	1,029,668	941,393	88,275
Capital outlay	-	75,208	273,310	(198,102)
Total property maintenance	<u>6,985,000</u>	<u>6,854,242</u>	<u>6,873,650</u>	<u>(19,408)</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, 2022**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
Expenditures (Continued):				
Community development and planning (continued):				
Planning and code enforcement				
Salaries	\$ 4,166,882	\$ 3,985,098	\$ 3,950,630	\$ 34,468
Operations	641,722	705,608	656,627	48,981
Contractual agreements	157,500	130,904	130,904	-
Capital outlay	14,000	15,131	13,459	1,672
Total planning and code enforcement	<u>4,980,104</u>	<u>4,836,741</u>	<u>4,751,620</u>	<u>85,121</u>
Animal care services				
Salaries	4,235,672	3,899,656	3,899,649	7
Operations	1,302,200	1,311,515	1,283,763	27,752
Total animal care services	<u>5,537,872</u>	<u>5,211,171</u>	<u>5,183,412</u>	<u>27,759</u>
Total community development and planning	<u>24,329,522</u>	<u>23,298,854</u>	<u>23,150,470</u>	<u>148,384</u>
Public safety:				
Records management services division				
Salaries	2,131,468	1,921,255	1,921,250	5
Operations	34,475	101,958	86,086	15,872
Contractual agreements	15,678	24,469	23,244	1,225
Total records management services division	<u>2,181,621</u>	<u>2,047,682</u>	<u>2,030,580</u>	<u>17,102</u>
Detention division				
Salaries	26,521,808	25,012,099	25,012,094	5
Operations	2,060,372	2,283,220	2,239,179	44,041
Contractual agreements	376,557	208,461	204,199	4,262
Total detention division	<u>28,958,737</u>	<u>27,503,780</u>	<u>27,455,472</u>	<u>48,308</u>
Emergency Management division				
Salaries	584,633	553,060	553,057	3
Operations	27,400	32,400	28,027	4,373
Total emergency management division	<u>612,033</u>	<u>585,460</u>	<u>581,084</u>	<u>4,376</u>
Forensic division				
Salaries	2,941,756	2,924,648	2,895,774	28,874
Operations	194,220	219,041	212,784	6,257
Contractual agreements	141,975	123,975	123,234	741
Total forensic division	<u>3,277,951</u>	<u>3,267,664</u>	<u>3,231,792</u>	<u>35,872</u>
Indigent defense				
Salaries	231,836	233,229	233,224	5
Operations	2,388	1,858	1,487	371
Total indigent defense	<u>234,224</u>	<u>235,087</u>	<u>234,711</u>	<u>376</u>
Total public safety	<u>35,264,566</u>	<u>33,639,673</u>	<u>33,533,639</u>	<u>106,034</u>
Emergency medical services				
Salaries	22,200,491	20,732,925	20,732,918	7
Operations	2,221,547	2,901,197	2,900,990	207
Contractual agreements	435,649	1,123,896	1,121,739	2,157
Capital outlay	-	15,000	15,000	-
Total emergency medical services	<u>24,857,687</u>	<u>24,773,018</u>	<u>24,770,647</u>	<u>2,371</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, 2022**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Expenditures (Continued):				
Elected officials - judicial services:				
Circuit solicitor				
Salaries	\$ 8,035,549	\$ 7,336,678	\$ 7,336,674	\$ 4
Operations	159,896	195,896	179,138	16,758
Contractual agreements	124,583	60,583	55,906	4,677
Total circuit solicitor	<u>8,320,028</u>	<u>7,593,157</u>	<u>7,571,718</u>	<u>21,439</u>
Clerk of court				
Salaries	3,865,354	3,540,838	3,540,581	257
Operations	268,314	265,278	214,508	50,770
Contractual agreements	12,000	12,000	8,565	3,435
Capital outlay	-	4,207	4,207	-
Total clerk of court	<u>4,145,668</u>	<u>3,822,323</u>	<u>3,767,861</u>	<u>54,462</u>
Probate court				
Salaries	1,941,703	1,991,157	1,991,153	4
Operations	59,536	188,191	188,166	25
Contractual agreements	122,000	98,397	95,868	2,529
Total probate court	<u>2,123,239</u>	<u>2,277,745</u>	<u>2,275,187</u>	<u>2,558</u>
Master in equity				
Salaries	684,752	586,284	585,705	579
Operations	7,733	7,733	4,687	3,046
Contractual agreements	3,000	3,000	412	2,588
Total master in equity	<u>695,485</u>	<u>597,017</u>	<u>590,804</u>	<u>6,213</u>
Magistrates				
Salaries	5,800,706	6,044,157	6,044,147	10
Operations	339,103	297,442	292,304	5,138
Contractual agreements	32,521	32,521	22,288	10,233
Capital outlay	-	8,092	8,092	-
Total magistrates	<u>6,172,330</u>	<u>6,382,212</u>	<u>6,366,831</u>	<u>15,381</u>
Public defender				
Salaries	891,496	1,331,496	1,331,496	-
Operations	91,101	91,482	83,177	8,305
Contractual agreements	440,000	-	-	-
Total public defender	<u>1,422,597</u>	<u>1,422,978</u>	<u>1,414,673</u>	<u>8,305</u>
Total elected officials - judicial services	<u>22,879,347</u>	<u>22,095,432</u>	<u>21,987,074</u>	<u>108,358</u>
Elected officials - fiscal services:				
Treasurer				
Salaries	510,407	534,516	534,371	145
Operations	20,576	14,300	12,592	1,708
Contractual agreements	300	762	760	2
Total treasurer	<u>531,283</u>	<u>549,578</u>	<u>547,723</u>	<u>1,855</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, 2022**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
Expenditures (Continued):				
Elected officials - fiscal services (continued):				
Register of deeds				
Salaries	\$ 1,269,664	\$ 1,217,412	\$ 1,217,406	\$ 6
Operations	107,500	91,602	87,957	3,645
Contractual agreements	26,000	45,100	44,420	680
Total register of deeds	<u>1,403,164</u>	<u>1,354,114</u>	<u>1,349,783</u>	<u>4,331</u>
Auditor				
Salaries	1,463,434	1,554,397	1,554,394	3
Operations	27,070	27,070	17,403	9,667
Total auditor	<u>1,490,504</u>	<u>1,581,467</u>	<u>1,571,797</u>	<u>9,670</u>
Board of appeals				
Operations	9,000	1,100	-	1,100
Total board of appeals	<u>9,000</u>	<u>1,100</u>	<u>-</u>	<u>1,100</u>
Total elected officials - fiscal services	<u>3,433,951</u>	<u>3,486,259</u>	<u>3,469,303</u>	<u>16,956</u>
Elected officials - law enforcement:				
Sheriff				
Salaries	52,629,646	53,382,949	53,393,771	(10,822)
Operations	4,221,950	5,725,877	5,690,812	35,065
Contractual agreements	542,253	462,093	459,386	2,707
Capital outlay	-	166,119	166,119	-
Total sheriff	<u>57,393,849</u>	<u>59,737,038</u>	<u>59,710,088</u>	<u>26,950</u>
Coroner				
Salaries	1,344,425	1,804,900	1,804,891	9
Operations	224,106	218,967	217,365	1,602
Total coroner	<u>1,568,531</u>	<u>2,023,867</u>	<u>2,022,256</u>	<u>1,611</u>
County medical examiner				
Operations	841,974	926,072	925,756	316
Contractual agreements	55,000	55,000	55,000	-
Total county medical examiner	<u>896,974</u>	<u>981,072</u>	<u>980,756</u>	<u>316</u>
Total elected officials - law enforcement	<u>59,859,354</u>	<u>62,741,977</u>	<u>62,713,100</u>	<u>28,877</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, 2022**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Expenditures (Continued):				
Boards, commissions and others				
Legislative delegation				
Salaries	\$ 66,917	\$ 67,019	\$ 67,014	\$ 5
Operations	4,890	81	80	1
Total legislative delegation	<u>71,807</u>	<u>67,100</u>	<u>67,094</u>	<u>6</u>
Agencies and social service agencies				
Lump sum appropriations	4,966,648	4,967,055	4,967,054	1
Capital outlay	-	10,788	10,788	-
Total agencies and social service agencies	<u>4,966,648</u>	<u>4,977,843</u>	<u>4,977,842</u>	<u>1</u>
Nondepartmental				
Retiree claims	21,571	1,221,808	2,290,603	(1,068,795)
Operations	5,441,434	4,908,456	5,570,244	(661,788)
Contractual agreements	120,000	326,604	326,602	2
Capital outlay	-	127,838	127,838	-
Total nondepartmental	<u>5,583,005</u>	<u>6,584,706</u>	<u>8,315,287</u>	<u>(1,730,581)</u>
Employee benefits				
Salaries	249,931	4,055	4,055	-
Operations	78,000	97,725	97,725	-
Total employee benefits	<u>327,931</u>	<u>101,780</u>	<u>101,780</u>	<u>-</u>
Total boards, commissions and others	<u>10,949,391</u>	<u>11,731,429</u>	<u>13,462,003</u>	<u>(1,730,574)</u>
Debt service				
Principal	-	-	174,592	(174,592)
Total debt service	<u>-</u>	<u>-</u>	<u>174,592</u>	<u>(174,592)</u>
Total expenditures	<u>201,700,333</u>	<u>201,687,702</u>	<u>202,797,959</u>	<u>(1,110,257)</u>
Deficiency of revenues under expenditures	<u>(18,324,136)</u>	<u>(18,311,505)</u>	<u>(13,831,691)</u>	<u>4,479,814</u>
Other financing sources (uses):				
Lease proceeds	-	-	198,102	198,102
Transfers in	16,934,188	16,934,188	55,682,134	38,747,946
Transfers out	(4,158,895)	(4,171,526)	(16,544,108)	(12,372,582)
Total other financing sources, net	<u>12,775,293</u>	<u>12,762,662</u>	<u>39,336,128</u>	<u>26,573,466</u>
Net change in fund balances	(5,548,843)	(5,548,843)	25,504,437	31,053,280
Fund balance, beginning of year	<u>47,298,238</u>	<u>47,298,238</u>	<u>47,298,238</u>	<u>-</u>
Fund balance, end of year	<u>\$ 41,749,395</u>	<u>\$ 41,749,395</u>	<u>\$ 72,802,675</u>	<u>\$ 31,053,280</u>

NONMAJOR GOVERNMENTAL FUNDS

GREENVILLE COUNTY, SOUTH CAROLINA

**COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2022**

ASSETS	Special Revenue Funds	Debt Service Funds	Total Nonmajor Governmental Funds
Cash and cash equivalents	\$ 36,001,139	\$ 7,901,180	\$ 43,902,319
Investments	16,465,074	1,318,267	17,783,341
Taxes receivable, net of allowance	6,163,615	299,411	6,463,026
Other receivables	905,903	7,486	913,389
Due from other governments	6,294,920	-	6,294,920
Equity investment	85,013	-	85,013
Total assets	\$ 65,915,664	\$ 9,526,344	\$ 75,442,008
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES			
LIABILITIES			
Accounts payable	\$ 16,670,229	\$ -	\$ 16,670,229
Accrued liabilities	1,155,957	-	1,155,957
Unearned revenue	166,697	-	166,697
Due to other funds	2,123,737	-	2,123,737
Total liabilities	20,116,620	-	20,116,620
DEFERRED INFLOWS OF RESOURCES			
Unavailable revenue - property taxes	4,436,000	219,000	4,655,000
Total deferred inflows of resources	4,436,000	219,000	4,655,000
FUND BALANCES			
Restricted for:			
Administrative services	1,057,581	-	1,057,581
Court support services	1,432,142	-	1,432,142
Sheriff	7,598,969	-	7,598,969
Infrastructure	7,057,818	-	7,057,818
Housing programs	228,846	-	228,846
Recreation and tourism	13,301,254	-	13,301,254
Emergency management	129,268	-	129,268
Court fee funds	1,218,476	-	1,218,476
Clerk of court	1,352,301	-	1,352,301
Rescue services	1,461,226	-	1,461,226
Animal care	32,641	-	32,641
Debt service	-	9,307,344	9,307,344
Committed to:			
Rescue services	5,334	-	5,334
Sheriff	3,210,317	-	3,210,317
Emergency management	128,687	-	128,687
Animal care	1,118,811	-	1,118,811
Public works	2,033,783	-	2,033,783
Unassigned	(4,410)	-	(4,410)
Total fund balances	41,363,044	9,307,344	50,670,388
Total liabilities, deferred inflows of resources and fund balances	\$ 65,915,664	\$ 9,526,344	\$ 75,442,008

GREENVILLE COUNTY, SOUTH CAROLINA

**COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

	Special Revenue Funds	Debt Service Funds	Total Nonmajor Governmental Funds
Revenues:			
Property taxes	\$ 94,634,143	\$ 3,385,612	\$ 98,019,755
County offices	544,129	-	544,129
Intergovernmental	21,685,564	157,033	21,842,597
Hospitality taxes	11,045,849	-	11,045,849
Fees	14,878,087	-	14,878,087
Interest revenue	157,426	4,244	161,670
Other miscellaneous revenues	2,131,950	-	2,131,950
Total revenues	<u>145,077,148</u>	<u>3,546,889</u>	<u>148,624,037</u>
Expenditures:			
Current:			
Administrative services	39,960,579	-	39,960,579
Emergency medical services	59,453	-	59,453
Community development and planning	5,453,424	-	5,453,424
Public safety	27,362,367	-	27,362,367
Judicial services	7,942,273	-	7,942,273
Law enforcement services	7,041,375	-	7,041,375
Parks, recreation & tourism	14,506,901	-	14,506,901
Boards, commissions & others	5,436,791	-	5,436,791
Capital outlay	9,776,240	-	9,776,240
Debt service:			
Principal	2,327,764	9,832,844	12,160,608
Interest	677,466	2,025,183	2,702,649
Fiscal agent fees	-	78,053	78,053
Bond issuance cost	20,000	-	20,000
Total expenditures	<u>120,564,633</u>	<u>11,936,080</u>	<u>132,500,713</u>
Excess (deficiency) of revenues over (under) expenditures	<u>24,512,515</u>	<u>(8,389,191)</u>	<u>16,123,324</u>
Other financing sources (uses):			
Issuance of debt	1,175,000	-	1,175,000
Lease proceeds	406,870	-	406,870
Proceeds from sale of assets	26,804	-	26,804
Transfers in	5,102,110	13,338,376	18,440,486
Transfers out	<u>(29,803,811)</u>	<u>(450,200)</u>	<u>(30,254,011)</u>
Total other financing sources (uses)	<u>(23,093,027)</u>	<u>12,888,176</u>	<u>(10,204,851)</u>
Net change in fund balances	1,419,488	4,498,985	5,918,473
Fund balances, beginning of year	<u>39,943,556</u>	<u>4,808,359</u>	<u>44,751,915</u>
Fund balances, end of year	<u>\$ 41,363,044</u>	<u>\$ 9,307,344</u>	<u>\$ 50,670,388</u>

GREENVILLE COUNTY, SOUTH CAROLINA

NONMAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS

Special revenue funds are used to account for specific revenues that are legally restricted, 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

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.

GREENVILLE COUNTY, SOUTH CAROLINA

**COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2022**

ASSETS	Infrastructure Bank	Charity Hospitalization	Hospitality Tax	Interoperable Communications	Fire Service Areas	Greenville County Business Park
Cash and cash equivalents	\$ 749,240	\$ 324,847	\$ 4,664,922	\$ 1,295,453	\$ 1,321,943	\$ 23,944
Investments	-	-	3,391,689	389,242	-	2,783
Taxes receivable, net of allowance	-	401,749	-	-	654,044	-
Other receivables	601	-	7,259	677	690	-
Due from other governments	-	-	-	-	-	-
Restricted assets:						
Equity investment	-	-	-	-	-	85,013
Total assets	<u>\$ 749,841</u>	<u>\$ 726,596</u>	<u>\$ 8,063,870</u>	<u>\$ 1,685,372</u>	<u>\$ 1,976,677</u>	<u>\$ 111,740</u>
 LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES						
LIABILITIES						
Accounts payable	\$ 49,994	\$ 257,427	\$ 386	\$ 1,685,372	\$ 5,063	\$ -
Accrued liabilities	-	181,169	-	-	-	-
Unearned revenue	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-
Total liabilities	<u>49,994</u>	<u>438,596</u>	<u>386</u>	<u>1,685,372</u>	<u>5,063</u>	<u>-</u>
 DEFERRED INFLOWS OF RESOURCES						
Unavailable revenue - property taxes	-	288,000	-	-	527,000	-
Total deferred inflows of resources	<u>-</u>	<u>288,000</u>	<u>-</u>	<u>-</u>	<u>527,000</u>	<u>-</u>
 FUND BALANCES (DEFICIT)						
Restricted for:						
Administrative services	-	-	-	-	-	111,740
Court support services	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-
Infrastructure	699,847	-	-	-	-	-
Housing programs	-	-	-	-	-	-
Recreation and tourism	-	-	8,063,484	-	-	-
Emergency management	-	-	-	-	-	-
Court fee funds	-	-	-	-	-	-
Clerk of court	-	-	-	-	-	-
Rescue services	-	-	-	-	1,444,614	-
Animal care	-	-	-	-	-	-
Committed to:						
Rescue services	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-
Fleet services	-	-	-	-	-	-
Emergency management	-	-	-	-	-	-
Animal care	-	-	-	-	-	-
Public works	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-
Total fund balances (deficit)	<u>699,847</u>	<u>-</u>	<u>8,063,484</u>	<u>-</u>	<u>1,444,614</u>	<u>111,740</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 749,841</u>	<u>\$ 726,596</u>	<u>\$ 8,063,870</u>	<u>\$ 1,685,372</u>	<u>\$ 1,976,677</u>	<u>\$ 111,740</u>

(Continued)

Miscellaneous Other Grants	Solicitor Expungement	Solicitor Estreatment	Circuit Solicitor Seized Funds	Sheriff Federal Sharing	Sheriff Narcotics	Road Maintenance Program
\$ 161,367	\$ 369,811	\$ 276,069	\$ 220,356	\$ 80,225	\$ 618,735	\$ 2,584,415
-	-	118,890	140,524	172,709	385,684	3,577,271
-	-	-	-	-	-	750,692
834,507	-	-	407	-	1,008	5,806
5,821,555	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 6,817,429</u>	<u>\$ 369,811</u>	<u>\$ 394,959</u>	<u>\$ 361,287</u>	<u>\$ 252,934</u>	<u>\$ 1,005,427</u>	<u>\$ 6,918,184</u>
\$ 482,243	\$ -	\$ 398	\$ 1,881	\$ -	\$ 4,348	\$ 560,213
432,533	-	-	-	-	-	-
166,697	-	-	-	-	-	-
2,094,873	-	-	-	-	-	-
<u>3,176,346</u>	<u>-</u>	<u>398</u>	<u>1,881</u>	<u>-</u>	<u>4,348</u>	<u>560,213</u>
-	-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-	-
1,072,736	-	-	359,406	-	-	-
144,601	-	-	-	252,934	1,001,079	-
-	-	-	-	-	-	6,357,971
228,846	-	-	-	-	-	-
10,000	-	-	-	-	-	-
129,268	-	-	-	-	-	-
454,104	369,811	394,561	-	-	-	-
1,352,301	-	-	-	-	-	-
16,612	-	-	-	-	-	-
32,641	-	-	-	-	-	-
5,334	-	-	-	-	-	-
24,919	-	-	-	-	-	-
-	-	-	-	-	-	-
128,687	-	-	-	-	-	-
-	-	-	-	-	-	-
41,034	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>3,641,083</u>	<u>369,811</u>	<u>394,561</u>	<u>359,406</u>	<u>252,934</u>	<u>1,001,079</u>	<u>6,357,971</u>
<u>\$ 6,817,429</u>	<u>\$ 369,811</u>	<u>\$ 394,959</u>	<u>\$ 361,287</u>	<u>\$ 252,934</u>	<u>\$ 1,005,427</u>	<u>\$ 6,918,184</u>

GREENVILLE COUNTY, SOUTH CAROLINA

**COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2022**

ASSETS	E-911	Detention Center Inmate	Second Chance	Public Works Programs	State Accommodations Tax	Local Accommodations Tax
Cash and cash equivalents	\$ 3,829,090	\$ 2,115,456	\$ 1,118,811	\$ 1,992,749	\$ 729,390	\$ 1,547,900
Investments	2,417,677	1,071,364	-	-	-	-
Taxes receivable, net of allowance	-	-	-	-	-	-
Other receivables	6,143	3,102	-	-	-	-
Due from other governments	-	-	-	-	432,180	-
Restricted assets:						
Equity investment	-	-	-	-	-	-
Total assets	<u>\$ 6,252,910</u>	<u>\$ 3,189,922</u>	<u>\$ 1,118,811</u>	<u>\$ 1,992,749</u>	<u>\$ 1,161,570</u>	<u>\$ 1,547,900</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES						
LIABILITIES						
Accounts payable	\$ 19,828	\$ 3,634	\$ -	\$ -	\$ 6,657	\$ 36,744
Accrued liabilities	32,727	890	-	-	-	-
Unearned revenue	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-
Total liabilities	<u>52,555</u>	<u>4,524</u>	<u>-</u>	<u>-</u>	<u>6,657</u>	<u>36,744</u>
DEFERRED INFLOWS OF RESOURCES						
Unavailable revenue - property taxes	-	-	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES (DEFICIT)						
Restricted for:						
Administrative services	-	-	-	-	-	-
Court support services	-	-	-	-	-	-
Sheriff	6,200,355	-	-	-	-	-
Infrastructure	-	-	-	-	-	-
Housing programs	-	-	-	-	-	-
Recreation and tourism	-	-	-	-	1,154,913	1,511,156
Emergency management	-	-	-	-	-	-
Court fee funds	-	-	-	-	-	-
Clerk of court	-	-	-	-	-	-
Rescue services	-	-	-	-	-	-
Animal care	-	-	-	-	-	-
Committed to:						
Rescue services	-	-	-	-	-	-
Sheriff	-	3,185,398	-	-	-	-
Emergency management	-	-	-	-	-	-
Animal care	-	-	1,118,811	-	-	-
Public works	-	-	-	1,992,749	-	-
Unassigned	-	-	-	-	-	-
Total fund balances (deficit)	<u>6,200,355</u>	<u>3,185,398</u>	<u>1,118,811</u>	<u>1,992,749</u>	<u>1,154,913</u>	<u>1,511,156</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 6,252,910</u>	<u>\$ 3,189,922</u>	<u>\$ 1,118,811</u>	<u>\$ 1,992,749</u>	<u>\$ 1,161,570</u>	<u>\$ 1,547,900</u>

(Continued)

Victims Bill of Rights	Parks, Recreation, & Tourism	Art Museum	Greenville Technical College	Library	Total Nonmajor Special Revenue Funds
\$ -	\$ 3,305,708	\$ 276,184	\$ 124,944	\$ 8,269,580	\$ 36,001,139
-	-	-	308,126	4,489,115	16,465,074
-	677,630	179,219	1,401,685	2,098,596	6,163,615
-	32,659	284	399	12,361	905,903
41,185	-	-	-	-	6,294,920
-	-	-	-	-	85,013
<u>\$ 41,185</u>	<u>\$ 4,015,997</u>	<u>\$ 455,687</u>	<u>\$ 1,835,154</u>	<u>\$ 14,869,652</u>	<u>\$ 65,915,664</u>
\$ -	\$ 488,389	\$ -	\$ -	\$ 13,067,652	\$ 16,670,229
16,731	491,907	-	-	-	1,155,957
-	-	-	-	-	166,697
28,864	-	-	-	-	2,123,737
<u>45,595</u>	<u>980,296</u>	<u>-</u>	<u>-</u>	<u>13,067,652</u>	<u>20,116,620</u>
-	474,000	169,000	1,176,000	1,802,000	4,436,000
-	474,000	169,000	1,176,000	1,802,000	4,436,000
-	-	286,687	659,154	-	1,057,581
-	-	-	-	-	1,432,142
-	-	-	-	-	7,598,969
-	-	-	-	-	7,057,818
-	-	-	-	-	228,846
-	2,561,701	-	-	-	13,301,254
-	-	-	-	-	129,268
-	-	-	-	-	1,218,476
-	-	-	-	-	1,352,301
-	-	-	-	-	1,461,226
-	-	-	-	-	32,641
-	-	-	-	-	5,334
-	-	-	-	-	3,210,317
-	-	-	-	-	128,687
-	-	-	-	-	1,118,811
-	-	-	-	-	2,033,783
(4,410)	-	-	-	-	(4,410)
<u>(4,410)</u>	<u>2,561,701</u>	<u>286,687</u>	<u>659,154</u>	<u>-</u>	<u>41,363,044</u>
<u>\$ 41,185</u>	<u>\$ 4,015,997</u>	<u>\$ 455,687</u>	<u>\$ 1,835,154</u>	<u>\$ 14,869,652</u>	<u>\$ 65,915,664</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, 2022**

	Infrastructure Bank	Charity Hospitalization	Hospitality Tax	Interoperable Communications	Fire Service Areas	Greenville County Business Park
Revenues:						
Property taxes	\$ 13,865,267	\$ 6,674,182	\$ -	\$ -	\$ 17,492,855	\$ -
County offices	-	-	-	-	-	-
Intergovernmental	-	245,560	-	-	750,330	-
Hospitality tax	-	-	11,045,849	-	-	-
Fees	-	23,013	-	22,175	-	-
Interest income	20,556	310	45,261	6,166	3,935	-
Other miscellaneous revenues	-	-	-	-	133,729	54,552
Total revenues	<u>13,885,823</u>	<u>6,943,065</u>	<u>11,091,110</u>	<u>28,341</u>	<u>18,380,849</u>	<u>54,552</u>
Expenditures:						
Current:						
Administrative services	-	-	-	-	-	-
Emergency medical services	-	-	-	-	-	-
Community development and planning	1,873,291	-	-	-	-	-
Public safety	-	7,474,428	-	2,162,997	17,724,942	-
Judicial services	-	-	-	-	-	-
Law enforcement services	-	-	-	-	-	-
Parks, recreation & tourism	-	-	-	-	-	-
Boards, commissions & others	-	-	580,158	-	-	-
Capital outlay	-	15,632	-	24,067	-	-
Debt service:						
Principal	-	-	-	-	1,854,378	-
Interest	-	-	-	-	608,641	-
Bond issuance cost	-	-	-	-	20,000	-
Total expenditures	<u>1,873,291</u>	<u>7,490,060</u>	<u>580,158</u>	<u>2,187,064</u>	<u>20,207,961</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>12,012,532</u>	<u>(546,995)</u>	<u>10,510,952</u>	<u>(2,158,723)</u>	<u>(1,827,112)</u>	<u>54,552</u>
Other financing sources (uses):						
Issuance of debt	-	-	-	-	1,175,000	-
Lease proceeds	-	-	-	-	-	-
Sale of assets	-	-	-	-	-	26,804
Transfers in	-	960,243	-	1,009,477	1,619,142	-
Transfers out	<u>(11,525,028)</u>	<u>-</u>	<u>(6,987,622)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>(11,525,028)</u>	<u>960,243</u>	<u>(6,987,622)</u>	<u>1,009,477</u>	<u>2,794,142</u>	<u>26,804</u>
Net change in fund balances	487,504	413,248	3,523,330	(1,149,246)	967,030	81,356
Fund balances (deficit), beginning of year	<u>212,343</u>	<u>(413,248)</u>	<u>4,540,154</u>	<u>1,149,246</u>	<u>477,584</u>	<u>30,384</u>
Fund balances (deficit), end of year	<u>\$ 699,847</u>	<u>\$ -</u>	<u>\$ 8,063,484</u>	<u>\$ -</u>	<u>\$ 1,444,614</u>	<u>\$ 111,740</u>

(Continued)

Miscellaneous Other Grants	Solicitor Expungement	Solicitor Estreatment	Circuit Solicitor Seized Funds	Sheriff Federal Sharing	Sheriff Narcotics	Road Maintenance Program
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
16,139,190	-	-	-	83,224	-	-
-	-	-	-	-	-	-
277,644	138,811	144,848	-	-	-	7,814,261
-	-	263	425	-	2,008	30,008
493,629	-	-	188,445	-	338,212	-
<u>16,910,463</u>	<u>138,811</u>	<u>145,111</u>	<u>188,870</u>	<u>83,224</u>	<u>340,220</u>	<u>7,844,269</u>
-	-	-	-	-	-	-
59,453	-	-	-	-	-	-
2,597,324	-	-	-	-	-	871,604
-	-	-	-	-	-	-
7,245,276	5,007	42,213	142,163	-	-	-
2,994,153	-	-	-	131,388	253,896	-
103,684	-	-	-	-	-	-
3,436,704	-	-	-	-	-	-
1,458,505	-	-	-	250,568	-	7,890,735
-	-	-	-	-	-	-
129,938	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>18,025,037</u>	<u>5,007</u>	<u>42,213</u>	<u>142,163</u>	<u>381,956</u>	<u>253,896</u>	<u>8,762,339</u>
(1,114,574)	133,804	102,898	46,707	(298,732)	86,324	(918,070)
-	-	-	-	-	-	-
406,870	-	-	-	-	-	-
-	-	-	-	-	-	-
178,464	-	-	-	-	-	-
-	-	-	-	-	-	(3,260,103)
<u>585,334</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(3,260,103)</u>
(529,240)	133,804	102,898	46,707	(298,732)	86,324	(4,178,173)
<u>4,170,323</u>	<u>236,007</u>	<u>291,663</u>	<u>312,699</u>	<u>551,666</u>	<u>914,755</u>	<u>10,536,144</u>
<u>\$ 3,641,083</u>	<u>\$ 369,811</u>	<u>\$ 394,561</u>	<u>\$ 359,406</u>	<u>\$ 252,934</u>	<u>\$ 1,001,079</u>	<u>\$ 6,357,971</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, 2022**

	E-911	Detention Center Inmate	Second Chance	Public Works Programs	State Accommodations Tax	Local Accommodations Tax
Revenues:						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
County offices	-	-	-	-	-	-
Intergovernmental	2,127,821	-	-	-	1,117,912	-
Hospitality tax	-	-	-	-	-	-
Fees	597,241	1,135,715	-	191,915	-	-
Interest income	23,826	11,069	-	-	-	-
Other miscellaneous revenues	-	-	186,062	-	-	501,954
Total revenues	<u>2,748,888</u>	<u>1,146,784</u>	<u>186,062</u>	<u>191,915</u>	<u>1,117,912</u>	<u>501,954</u>
Expenditures:						
Current:						
Administrative services	-	-	-	-	-	-
Emergency medical services	-	-	-	-	-	-
Community development and planning	-	-	-	111,205	-	-
Public safety	-	-	-	-	-	-
Judicial services	-	-	-	-	-	-
Law enforcement services	3,382,263	279,675	-	-	-	-
Parks, recreation & tourism	-	-	-	-	-	-
Boards, commissions & others	-	-	43,483	-	722,288	654,158
Capital outlay	16,393	-	-	-	-	-
Debt service:						
Principal	34,061	-	-	-	-	-
Interest	-	-	-	-	-	-
Bond issuance cost	-	-	-	-	-	-
Total expenditures	<u>3,432,717</u>	<u>279,675</u>	<u>43,483</u>	<u>111,205</u>	<u>722,288</u>	<u>654,158</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(683,829)</u>	<u>867,109</u>	<u>142,579</u>	<u>80,710</u>	<u>395,624</u>	<u>(152,204)</u>
Other financing sources (uses):						
Issuance of debt	-	-	-	-	-	-
Lease proceeds	-	-	-	-	-	-
Sale of assets	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	(73,779)	-
Total other financing sources (uses), net	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(73,779)</u>	<u>-</u>
Net change in fund balances	<u>(683,829)</u>	<u>867,109</u>	<u>142,579</u>	<u>80,710</u>	<u>321,845</u>	<u>(152,204)</u>
Fund balances (deficit), beginning of year	<u>6,884,184</u>	<u>2,318,289</u>	<u>976,232</u>	<u>1,912,039</u>	<u>833,068</u>	<u>1,663,360</u>
Fund balances (deficit), end of year	<u>\$ 6,200,355</u>	<u>\$ 3,185,398</u>	<u>\$ 1,118,811</u>	<u>\$ 1,992,749</u>	<u>\$ 1,154,913</u>	<u>\$ 1,511,156</u>

(Continued)

Victims Bill of Rights	Parks, Recreation, & Tourism	Art Museum	Greenville Technical College	Library	Total Nonmajor Special Revenue Funds
\$ -	\$ 12,842,470	\$ 4,476,475	\$ 15,170,759	\$ 24,112,135	\$ 94,634,143
-	544,129	-	-	-	544,129
502,666	449,193	8,321	130,757	130,590	21,685,564
-	-	-	-	-	11,045,849
-	4,532,464	-	-	-	14,878,087
-	13,599	-	-	-	157,426
-	235,367	-	-	-	2,131,950
<u>502,666</u>	<u>18,617,222</u>	<u>4,484,796</u>	<u>15,301,516</u>	<u>24,242,725</u>	<u>145,077,148</u>
-	-	5,510,456	11,483,735	22,966,388	39,960,579
-	-	-	-	-	59,453
-	-	-	-	-	5,453,424
-	-	-	-	-	27,362,367
507,614	-	-	-	-	7,942,273
-	-	-	-	-	7,041,375
-	14,403,217	-	-	-	14,506,901
-	-	-	-	-	5,436,791
-	120,340	-	-	-	9,776,240
-	144,387	165,000	-	-	2,327,764
-	-	68,825	-	-	677,466
-	-	-	-	-	20,000
<u>507,614</u>	<u>14,667,944</u>	<u>5,744,281</u>	<u>11,483,735</u>	<u>22,966,388</u>	<u>120,564,633</u>
(4,948)	3,949,278	(1,259,485)	3,817,781	1,276,337	24,512,515
-	-	-	-	-	1,175,000
-	-	-	-	-	406,870
-	-	-	-	-	26,804
-	1,334,784	-	-	-	5,102,110
-	(3,035,414)	-	(3,645,528)	(1,276,337)	(29,803,811)
-	(1,700,630)	-	(3,645,528)	(1,276,337)	(23,093,027)
(4,948)	2,248,648	(1,259,485)	172,253	-	1,419,488
<u>538</u>	<u>313,053</u>	<u>1,546,172</u>	<u>486,901</u>	<u>-</u>	<u>39,943,556</u>
<u>\$ (4,410)</u>	<u>\$ 2,561,701</u>	<u>\$ 286,687</u>	<u>\$ 659,154</u>	<u>\$ -</u>	<u>\$ 41,363,044</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, 2022**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:				
Property taxes	\$ 13,005,052	\$ 13,005,052	\$ 13,865,267	\$ 860,215
Interest income	80,000	80,000	20,556	(59,444)
Total revenues	<u>13,085,052</u>	<u>13,085,052</u>	<u>13,885,823</u>	<u>800,771</u>
Expenditures:				
Current				
Community development and planning	1,875,975	2,250,680	1,873,291	377,389
Total expenditures	<u>1,875,975</u>	<u>2,250,680</u>	<u>1,873,291</u>	<u>377,389</u>
Excess of revenues over expenditures	<u>11,209,077</u>	<u>10,834,372</u>	<u>12,012,532</u>	<u>1,178,160</u>
Other financing uses:				
Transfers out	(11,525,028)	(11,525,028)	(11,525,028)	-
Total other financing uses	<u>(11,525,028)</u>	<u>(11,525,028)</u>	<u>(11,525,028)</u>	<u>-</u>
Net change in fund balance	(315,951)	(690,656)	487,504	1,178,160
Fund balance, beginning of year	<u>212,343</u>	<u>212,343</u>	<u>212,343</u>	<u>-</u>
Fund balance, end of year	<u>\$ (103,608)</u>	<u>\$ (478,313)</u>	<u>\$ 699,847</u>	<u>\$ 1,178,160</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, 2022**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:				
Property taxes	\$ 6,480,256	\$ 6,480,256	\$ 6,674,182	\$ 193,926
Fees	30,000	30,000	23,013	(6,987)
Intergovernmental	115,000	115,000	245,560	130,560
Interest income	-	-	310	310
Other miscellaneous revenues	70,000	70,000	-	(70,000)
Total revenues	<u>6,695,256</u>	<u>6,695,256</u>	<u>6,943,065</u>	<u>247,809</u>
Expenditures:				
Current				
Public safety	6,870,055	6,943,294	7,419,077	(475,783)
Total expenditures	<u>6,870,055</u>	<u>6,958,926</u>	<u>7,434,709</u>	<u>(475,783)</u>
Deficiency of revenues under expenditures	<u>(174,799)</u>	<u>(263,670)</u>	<u>(491,644)</u>	<u>(227,974)</u>
Other financing sources				
Transfers in	-	-	960,243	960,243
Total other financing sources	<u>-</u>	<u>-</u>	<u>960,243</u>	<u>960,243</u>
Net change in fund balance	(174,799)	(263,670)	468,599	732,269
Fund balance (deficit), beginning of year	<u>(413,248)</u>	<u>(413,248)</u>	<u>(413,248)</u>	<u>-</u>
Adjustment: Budget to GAAP basis	<u>-</u>	<u>-</u>	<u>(55,351)</u>	<u>(55,351)</u>
Fund balance (deficit), end of year	<u>\$ (588,047)</u>	<u>\$ (676,918)</u>	<u>\$ -</u>	<u>\$ 676,918</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, 2022**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:				
Hospitality taxes	\$ 9,014,216	\$ 9,014,216	\$ 11,045,849	\$ 2,031,633
Interest income	120,000	120,000	45,261	(74,739)
Total revenues	<u>9,134,216</u>	<u>9,134,216</u>	<u>11,091,110</u>	<u>1,956,894</u>
Expenditures:				
Current				
Boards, commissions & others	440,000	440,000	580,158	(140,158)
Total expenditures	<u>440,000</u>	<u>440,000</u>	<u>580,158</u>	<u>(140,158)</u>
Excess of revenues over expenditures	<u>8,694,216</u>	<u>8,694,216</u>	<u>10,510,952</u>	<u>1,816,736</u>
Other financing uses:				
Transfers out	<u>(6,987,622)</u>	<u>(6,987,622)</u>	<u>(6,987,622)</u>	<u>-</u>
Total other financing uses	<u>(6,987,622)</u>	<u>(6,987,622)</u>	<u>(6,987,622)</u>	<u>-</u>
Net change in fund balance	1,706,594	1,706,594	3,523,330	1,816,736
Fund balance, beginning of year	<u>4,540,154</u>	<u>4,540,154</u>	<u>4,540,154</u>	<u>-</u>
Fund balance, end of year	<u>\$ 6,246,748</u>	<u>\$ 6,246,748</u>	<u>\$ 8,063,484</u>	<u>\$ 1,816,736</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, 2022**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:				
Fees	\$ 3,253,892	\$ 3,253,892	\$ 22,175	\$ (3,231,717)
Interest income	9,000	9,000	6,166	(2,834)
Total revenues	<u>3,262,892</u>	<u>3,262,892</u>	<u>28,341</u>	<u>(3,234,551)</u>
Expenditures:				
Current				
Public safety	3,250,000	3,231,971	2,172,533	1,059,438
Capital outlay	106,510	131,237	24,727	106,510
Total expenditures	<u>3,356,510</u>	<u>3,363,208</u>	<u>2,197,260</u>	<u>1,165,948</u>
Deficiency of revenues under expenditures	<u>(93,618)</u>	<u>(100,316)</u>	<u>(2,168,919)</u>	<u>(2,068,603)</u>
Other financing sources				
Transfers in	-	-	1,009,477	1,009,477
Total other financing sources	<u>-</u>	<u>-</u>	<u>1,009,477</u>	<u>1,009,477</u>
Net change in fund balance	(93,618)	(100,316)	(1,159,442)	(1,059,126)
Fund balance, beginning of year	<u>1,149,246</u>	<u>1,149,246</u>	<u>1,149,246</u>	<u>-</u>
Adjustment: Budget to GAAP basis	<u>-</u>	<u>-</u>	<u>10,196</u>	<u>10,196</u>
Fund balance, end of year	<u>\$ 1,055,628</u>	<u>\$ 1,048,930</u>	<u>\$ -</u>	<u>\$ (1,048,930)</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, 2022**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:				
Other miscellaneous revenues	\$ 635,000	\$ 635,000	\$ 501,954	\$ (133,046)
Total revenues	<u>635,000</u>	<u>635,000</u>	<u>501,954</u>	<u>(133,046)</u>
Expenditures:				
Current				
Boards, commissions & others	400,000	400,000	654,158	(254,158)
Total expenditures	<u>400,000</u>	<u>400,000</u>	<u>654,158</u>	<u>(254,158)</u>
Net change in fund balance	235,000	235,000	(152,204)	(387,204)
Fund balance, beginning of year	<u>1,663,360</u>	<u>1,663,360</u>	<u>1,663,360</u>	<u>-</u>
Fund balance, end of year	<u>\$ 1,898,360</u>	<u>\$ 1,898,360</u>	<u>\$ 1,511,156</u>	<u>\$ (387,204)</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, 2022**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:				
Intergovernmental	\$ 475,000	\$ 475,000	\$ 502,666	\$ 27,666
Total revenues	<u>475,000</u>	<u>475,000</u>	<u>502,666</u>	<u>27,666</u>
Expenditures:				
Current				
Judicial services	447,015	447,015	507,614	(60,599)
Total expenditures	<u>447,015</u>	<u>447,015</u>	<u>507,614</u>	<u>(60,599)</u>
Net change in fund balance	27,985	27,985	(4,948)	(32,933)
Fund balance, beginning of year	<u>538</u>	<u>538</u>	<u>538</u>	<u>-</u>
Fund balance, end of year	<u>\$ 28,523</u>	<u>\$ 28,523</u>	<u>\$ (4,410)</u>	<u>\$ (32,933)</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, 2022**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:				
Fees	\$ 787,820	\$ 787,820	\$ 597,241	\$ (190,579)
Intergovernmental	2,366,690	2,366,690	2,127,821	(238,869)
Interest income	70,000	70,000	23,826	(46,174)
Total revenues	<u>3,224,510</u>	<u>3,224,510</u>	<u>2,748,888</u>	<u>(475,622)</u>
Expenditures:				
Current				
Law enforcement services	2,918,905	3,698,441	2,890,490	807,951
Capital outlay	-	774,028	746,880	27,148
Debt service				
Principal	-	-	34,061	(34,061)
Total expenditures	<u>2,918,905</u>	<u>4,472,469</u>	<u>3,671,431</u>	<u>801,038</u>
Net change in fund balance	305,605	(1,247,959)	(922,543)	325,416
Fund balance, beginning of year	<u>6,884,184</u>	<u>6,884,184</u>	<u>6,884,184</u>	<u>-</u>
Adjustment: Budget to GAAP basis	<u>-</u>	<u>-</u>	<u>238,714</u>	<u>238,714</u>
Fund balance, end of year	<u>\$ 7,189,789</u>	<u>\$ 5,636,225</u>	<u>\$ 6,200,355</u>	<u>\$ 564,130</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, 2022**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:				
Intergovernmental	\$ 935,000	\$ 935,000	\$ 1,117,912	\$ 182,912
Total revenues	<u>935,000</u>	<u>935,000</u>	<u>1,117,912</u>	<u>182,912</u>
Expenditures:				
Current				
Boards, commissions & others	470,000	969,311	722,288	247,023
Total expenditures	<u>470,000</u>	<u>969,311</u>	<u>722,288</u>	<u>247,023</u>
Excess (deficiency) of revenues over (under) expenditures	<u>465,000</u>	<u>(34,311)</u>	<u>395,624</u>	<u>429,935</u>
Other financing uses:				
Transfers out	(71,750)	(71,750)	(73,779)	(2,029)
Total other financing uses	<u>(71,750)</u>	<u>(71,750)</u>	<u>(73,779)</u>	<u>(2,029)</u>
Net change in fund balance	393,250	(106,061)	321,845	427,906
Fund balance, beginning of year	<u>833,068</u>	<u>833,068</u>	<u>833,068</u>	<u>-</u>
Fund balance, end of year	<u>\$ 1,226,318</u>	<u>\$ 727,007</u>	<u>\$ 1,154,913</u>	<u>\$ 427,906</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, 2022**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:				
Intergovernmental	\$ -	\$ 1,059,808	\$ 255,276	\$ (804,532)
Interest income	-	-	134	134
Other miscellaneous revenues	-	-	14,976,854	14,976,854
Total revenues	<u>-</u>	<u>1,059,808</u>	<u>15,232,264</u>	<u>14,172,456</u>
Expenditures:				
Current				
Administrative services	26,188	-	-	-
General services	642,961	11,029,352	10,620,066	409,286
Community development and planning	124,110	4,002,832	12,889,896	(8,887,064)
Public safety	-	938,288	34,597	903,691
Parks, recreation & tourism	55,292	267,133	388,993	(121,860)
Capital outlay	<u>23,737,279</u>	<u>97,531,279</u>	<u>84,048,807</u>	<u>13,482,472</u>
Total expenditures	<u>24,585,830</u>	<u>113,768,884</u>	<u>107,982,359</u>	<u>5,786,525</u>
Deficiency of revenues under expenditures	<u>(24,585,830)</u>	<u>(112,709,076)</u>	<u>(92,750,095)</u>	<u>19,958,981</u>
Other financing sources (uses):				
Issuance of financed purchase obligation	7,000,000	7,000,000	7,000,000	-
Transfers in	-	-	70,745,612	70,745,612
Transfers out	<u>-</u>	<u>(29,080)</u>	<u>(1,198,023)</u>	<u>(1,168,943)</u>
Total other financing sources, net	<u>7,000,000</u>	<u>6,970,920</u>	<u>76,547,589</u>	<u>69,576,669</u>
Net change in fund balance	(17,585,830)	(105,738,156)	(16,202,506)	89,535,650
Fund balance (deficit), beginning of year	<u>(1,370,151)</u>	<u>(1,370,151)</u>	<u>(1,370,151)</u>	<u>-</u>
Adjustment: Budget to GAAP basis	<u>-</u>	<u>-</u>	<u>14,405,809</u>	<u>14,405,809</u>
Fund balance (deficit), end of year	<u>\$ (18,955,981)</u>	<u>\$ (107,108,307)</u>	<u>\$ (3,166,848)</u>	<u>\$ 103,941,459</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, 2022**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues:				
Fees	\$ 12,359,197	\$ 12,359,197	\$ 7,814,261	\$ (4,544,936)
Interest revenue	320,000	320,000	30,008	(289,992)
Total revenues	<u>12,679,197</u>	<u>12,679,197</u>	<u>7,844,269</u>	<u>(4,834,928)</u>
Expenditures:				
Current:				
Community development and planning	700,000	723,778	1,635,034	(911,256)
Capital outlay	11,300,000	12,407,245	7,890,735	4,516,510
Total expenditures	<u>12,000,000</u>	<u>13,131,023</u>	<u>9,525,769</u>	<u>3,605,254</u>
Excess (deficiency) of revenues over (under) expenditures	<u>679,197</u>	<u>(451,826)</u>	<u>(1,681,500)</u>	<u>(1,229,674)</u>
Other financing uses:				
Transfers out	(3,250,000)	(3,260,103)	(3,260,103)	-
Total other financing uses	<u>(3,250,000)</u>	<u>(3,260,103)</u>	<u>(3,260,103)</u>	<u>-</u>
Net change in fund balances	(2,570,803)	(3,711,929)	(4,941,603)	(1,229,674)
Fund balance, beginning of year	<u>10,536,144</u>	<u>10,536,144</u>	<u>10,536,144</u>	<u>-</u>
Adjustment: Budget to GAAP basis	<u>-</u>	<u>-</u>	<u>763,430</u>	<u>763,430</u>
Fund balance, end of year	<u>\$ 7,965,341</u>	<u>\$ 6,824,215</u>	<u>\$ 6,357,971</u>	<u>\$ (466,244)</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, 2022**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues:				
Property taxes	\$ 11,894,351	\$ 11,894,351	\$ 12,842,470	\$ 948,119
County offices	456,657	456,657	544,129	87,472
Intergovernmental	232,850	232,850	449,193	216,343
Fees	4,656,228	4,656,228	4,532,464	(123,764)
Interest revenue	18,000	18,000	13,599	(4,401)
Other miscellaneous revenues	315,750	315,750	235,367	(80,383)
Total revenues	<u>17,573,836</u>	<u>17,573,836</u>	<u>18,617,222</u>	<u>1,043,386</u>
Expenditures:				
Current:				
Parks, recreation & tourism	16,173,878	16,176,715	14,403,453	1,773,262
Capital outlay	200,000	217,166	120,340	96,826
Debt service:				
Principal	-	-	144,387	(144,387)
Total expenditures	<u>16,373,878</u>	<u>16,393,881</u>	<u>14,668,180</u>	<u>1,725,701</u>
Excess of revenues over expenditures	<u>1,199,958</u>	<u>1,179,955</u>	<u>3,949,042</u>	<u>2,769,087</u>
Other financing sources (uses):				
Transfers in	1,334,784	1,334,784	1,334,784	-
Transfers out	(1,685,927)	(1,685,927)	(3,035,414)	(1,349,487)
Total other financing uses, net	<u>(351,143)</u>	<u>(351,143)</u>	<u>(1,700,630)</u>	<u>(1,349,487)</u>
Net change in fund balances	848,815	828,812	2,248,412	1,419,600
Fund balance, beginning of year	<u>313,053</u>	<u>313,053</u>	<u>313,053</u>	<u>-</u>
Adjustment: Budget to GAAP basis	<u>-</u>	<u>-</u>	<u>236</u>	<u>236</u>
Fund balance, end of year	<u>\$ 1,161,868</u>	<u>\$ 1,141,865</u>	<u>\$ 2,561,701</u>	<u>\$ 1,419,836</u>

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.

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, 2022**

ASSETS	General Obligation Bonds	Certificates of Participation	Capital Leases	Total Nonmajor Debt Service Funds
Cash and cash equivalents	\$ 756,744	\$ 6,736,173	\$ 408,263	\$ 7,901,180
Investments	259,559	1,058,708	-	1,318,267
Taxes receivable, net of allowance	213,913	85,498	-	299,411
Other receivables	958	6,137	391	7,486
Total assets	<u>\$ 1,231,174</u>	<u>\$ 7,886,516</u>	<u>\$ 408,654</u>	<u>\$ 9,526,344</u>
DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES				
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue - property taxes	<u>\$ 153,000</u>	<u>\$ 66,000</u>	<u>\$ -</u>	<u>\$ 219,000</u>
Total deferred inflows of resources	<u>153,000</u>	<u>66,000</u>	<u>-</u>	<u>219,000</u>
FUND BALANCES				
Restricted for:				
Debt service	<u>1,078,174</u>	<u>7,820,516</u>	<u>408,654</u>	<u>9,307,344</u>
Total fund balances	<u>1,078,174</u>	<u>7,820,516</u>	<u>408,654</u>	<u>9,307,344</u>
Total deferred inflows of resources, and fund balances	<u>\$ 1,231,174</u>	<u>\$ 7,886,516</u>	<u>\$ 408,654</u>	<u>\$ 9,526,344</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, 2022**

	General Obligation Bonds	Certificates of Participation	Capital Leases	Total Nonmajor Debt Service Funds
Revenues:				
Property taxes	\$ 2,861,725	\$ 523,887	\$ -	\$ 3,385,612
Intergovernmental	125,423	31,610	-	157,033
Interest revenue	4,244	-	-	4,244
Total revenues	<u>2,991,392</u>	<u>555,497</u>	<u>-</u>	<u>3,546,889</u>
Expenditures:				
Debt service:				
Principal	5,515,000	-	4,317,844	9,832,844
Interest	1,283,679	461,196	280,308	2,025,183
Fiscal agent fees	11,226	66,048	779	78,053
Bond issuance cost	-	-	-	-
Total expenditures	<u>6,809,905</u>	<u>527,244</u>	<u>4,598,931</u>	<u>11,936,080</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(3,818,513)</u>	<u>28,253</u>	<u>(4,598,931)</u>	<u>(8,389,191)</u>
Other financing sources (uses):				
Transfers in	4,921,865	3,790,400	4,626,111	13,338,376
Transfers out	<u>(450,200)</u>	<u>-</u>	<u>-</u>	<u>(450,200)</u>
Total other financing sources, net	<u>4,471,665</u>	<u>3,790,400</u>	<u>4,626,111</u>	<u>12,888,176</u>
Net change in fund balances	653,152	3,818,653	27,180	4,498,985
Fund balances, beginning of year	<u>425,022</u>	<u>4,001,863</u>	<u>381,474</u>	<u>4,808,359</u>
Fund balances, end of year	<u>\$ 1,078,174</u>	<u>\$ 7,820,516</u>	<u>\$ 408,654</u>	<u>\$ 9,307,344</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, 2022**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:				
Property taxes	\$ 3,171,867	\$ 3,171,867	\$ 2,861,725	\$ (310,142)
Intergovernmental	-	-	125,423	125,423
Interest income	15,000	15,000	4,244	(10,756)
Total revenues	<u>3,186,867</u>	<u>3,186,867</u>	<u>2,991,392</u>	<u>(195,475)</u>
Expenditures:				
Debt service				
Principal	5,515,000	6,480,000	5,515,000	965,000
Interest	1,283,677	1,715,283	1,283,679	431,604
Fiscal agent fees	5,000	5,000	11,226	(6,226)
Total expenditures	<u>6,803,677</u>	<u>8,200,283</u>	<u>6,809,905</u>	<u>1,390,378</u>
Deficiency of revenues under expenditures	<u>(3,616,810)</u>	<u>(5,013,416)</u>	<u>(3,818,513)</u>	<u>1,194,903</u>
Other financing sources (uses)				
Transfers in	5,611,890	5,611,890	4,921,865	(690,025)
Transfers out	-	-	(450,200)	(450,200)
Total other financing sources, net	<u>5,611,890</u>	<u>5,611,890</u>	<u>4,471,665</u>	<u>(1,140,225)</u>
Net change in fund balance	1,995,080	598,474	653,152	54,678
Fund balance, beginning of year	<u>425,022</u>	<u>425,022</u>	<u>425,022</u>	<u>-</u>
Fund balance, end of year	<u>\$ 2,420,102</u>	<u>\$ 1,023,496</u>	<u>\$ 1,078,174</u>	<u>\$ 54,678</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, 2022**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:				
Property taxes	\$ 528,644	\$ 528,644	\$ 523,887	\$ (4,757)
Intergovernmental	11,000	11,000	31,610	20,610
Interest income	2,500	2,500	-	(2,500)
Total revenues	<u>542,144</u>	<u>542,144</u>	<u>555,497</u>	<u>13,353</u>
Expenditures:				
Debt service				
Principal	2,880,000	2,880,000	-	2,880,000
Interest	910,400	910,400	461,196	449,204
Fiscal agent fees	10,000	10,000	66,048	(56,048)
Total expenditures	<u>3,800,400</u>	<u>3,800,400</u>	<u>527,244</u>	<u>3,273,156</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(3,258,256)</u>	<u>(3,258,256)</u>	<u>28,253</u>	<u>3,286,509</u>
Other financing sources				
Transfers in	3,790,400	3,790,400	3,790,400	-
Total other financing sources	<u>3,790,400</u>	<u>3,790,400</u>	<u>3,790,400</u>	<u>-</u>
Net change in fund balance	532,144	532,144	3,818,653	3,286,509
Fund balance, beginning of year	<u>4,001,863</u>	<u>4,001,863</u>	<u>4,001,863</u>	<u>-</u>
Fund balance, end of year	<u>\$ 4,534,007</u>	<u>\$ 4,534,007</u>	<u>\$ 7,820,516</u>	<u>\$ 3,286,509</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, 2022**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:				
Interest income	\$ 19,000	\$ 19,000	\$ 52,577	\$ 33,577
Total revenues	<u>19,000</u>	<u>19,000</u>	<u>52,577</u>	<u>33,577</u>
Expenditures:				
Debt service				
Principal	1,901,000	1,901,000	4,801,000	(2,900,000)
Interest	163,888	163,888	2,519,519	(2,355,631)
Fiscal agent fees	10,000	10,000	4,456	5,544
Bond issuance cost	-	-	1,072,219	(1,072,219)
Total expenditures	<u>2,074,888</u>	<u>2,074,888</u>	<u>8,397,194</u>	<u>(6,322,306)</u>
Deficiency of revenues under expenditures	<u>(2,055,888)</u>	<u>(2,055,888)</u>	<u>(8,344,617)</u>	<u>(6,288,729)</u>
Other financing sources				
Issuance of debt	-	-	90,680,000	90,680,000
Premium on bonds issued	-	-	10,415,843	10,415,843
Payments to refunded bond escrow agent	-	-	(26,276,159)	(26,276,159)
Transfers in	2,064,889	2,064,889	2,064,889	-
Transfers out	-	-	(7,363,841)	(7,363,841)
Total other financing sources, net	<u>2,064,889</u>	<u>2,064,889</u>	<u>69,520,732</u>	<u>67,455,843</u>
Net change in fund balance	9,001	9,001	61,176,115	61,167,114
Fund balance, beginning of year	<u>5,058,845</u>	<u>5,058,845</u>	<u>5,058,845</u>	<u>-</u>
Fund balance, end of year	<u>\$ 5,067,846</u>	<u>\$ 5,067,846</u>	<u>\$ 66,234,960</u>	<u>\$ 61,167,114</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, 2022**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:				
Interest income	\$ 2,100	\$ 2,100	\$ -	\$ (2,100)
Total revenues	<u>2,100</u>	<u>2,100</u>	<u>-</u>	<u>(2,100)</u>
Expenditures:				
Debt service				
Principal	4,345,619	4,344,619	4,317,844	26,775
Interest	280,490	281,490	280,308	1,182
Fiscal agent fees	-	-	779	(779)
Total expenditures	<u>4,626,109</u>	<u>4,626,109</u>	<u>4,598,931</u>	<u>27,178</u>
Deficiency of revenues under expenditures	<u>(4,624,009)</u>	<u>(4,624,009)</u>	<u>(4,598,931)</u>	<u>25,078</u>
Other financing sources				
Transfers in	<u>4,626,111</u>	<u>4,626,111</u>	<u>4,626,111</u>	<u>-</u>
Total other financing sources	<u>4,626,111</u>	<u>4,626,111</u>	<u>4,626,111</u>	<u>-</u>
Net change in fund balance	2,102	2,102	27,180	25,078
Fund balance, beginning of year	<u>381,474</u>	<u>381,474</u>	<u>381,474</u>	<u>-</u>
Fund balance, end of year	<u><u>\$ 383,576</u></u>	<u><u>\$ 383,576</u></u>	<u><u>\$ 408,654</u></u>	<u><u>\$ 25,078</u></u>

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, 2022**

	Vehicle Service Center	Workers' Compensation	Health and Dental	Total Internal Service Funds
ASSETS				
CURRENT ASSETS				
Cash and cash equivalents	\$ 1,198,361	\$ 4,002,084	\$ 2,836,432	\$ 8,036,877
Investments	427,403	-	-	427,403
Other receivables	37,780	3,806	-	41,586
Inventory	596,169	-	-	596,169
Total current assets	<u>2,259,713</u>	<u>4,005,890</u>	<u>2,836,432</u>	<u>9,102,035</u>
NONCURRENT ASSETS				
Capital assets:				
Nondepreciable	136,620	-	-	136,620
Depreciable, net of accumulated depreciation	94,193	-	-	94,193
Total noncurrent assets	<u>230,813</u>	<u>-</u>	<u>-</u>	<u>230,813</u>
Total assets	<u>2,490,526</u>	<u>4,005,890</u>	<u>2,836,432</u>	<u>9,332,848</u>
LIABILITIES				
CURRENT LIABILITIES				
Accounts payable	699,077	-	36,284	735,361
Accrued expenses	53,787	-	-	53,787
Claims payable - current portion	-	1,300,000	2,744,000	4,044,000
Compensated absences - current portion	9,423	-	-	9,423
Total current liabilities	<u>762,287</u>	<u>1,300,000</u>	<u>2,780,284</u>	<u>4,842,571</u>
NONCURRENT LIABILITIES				
Claims payable - long term portion	-	700,000	56,000	756,000
Compensated absences - long term portion	95,273	-	-	95,273
Total long-term liabilities	<u>95,273</u>	<u>700,000</u>	<u>56,000</u>	<u>851,273</u>
Total liabilities	<u>857,560</u>	<u>2,000,000</u>	<u>2,836,284</u>	<u>5,693,844</u>
NET POSITION				
Investment in capital assets	230,813	-	-	230,813
Unrestricted	1,402,153	2,005,890	148	3,408,191
Total net position	<u>\$ 1,632,966</u>	<u>\$ 2,005,890</u>	<u>\$ 148</u>	<u>\$ 3,639,004</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, 2022**

	Vehicle Service Center	Workers' Compensation	Health and Dental	Total Internal Service Funds
OPERATING REVENUES				
Charges for services	\$ 9,122,953	\$ -	\$ -	\$ 9,122,953
Premiums	-	3,395,100	28,678,169	32,073,269
Total operating revenues	<u>9,122,953</u>	<u>3,395,100</u>	<u>28,678,169</u>	<u>41,196,222</u>
OPERATING EXPENSES				
Cost of material used	7,226,238	-	-	7,226,238
Copy expense	82	-	-	82
Personnel services	1,495,472	-	-	1,495,472
Printing and binding	909	-	-	909
Gas, oil and tires	19,389	-	-	19,389
Tools	12,922	-	-	12,922
Operational support	7,787	-	-	7,787
Operational assets	2,575	-	-	2,575
Fire protection	975	-	-	975
Indirect cost	10,500	-	-	10,500
Depreciation	18,274	-	-	18,274
Training, travel and conference	2,228	-	-	2,228
Office supplies and postage	1,082	-	-	1,082
Utilities	55,871	-	-	55,871
Equipment maintenance	10,336	-	-	10,336
Insurance	7,000	-	-	7,000
Other maintenance	78,274	-	-	78,274
Technical and professional services	33	-	-	33
Uniforms	14,486	-	-	14,486
Contractual agreements	8,619	-	-	8,619
Administrative expenses	-	-	491,657	491,657
Claims	-	1,466,569	31,467,049	32,933,618
Reinsurance	-	64,862	1,660,511	1,725,373
Total operating expenses	<u>8,973,052</u>	<u>1,531,431</u>	<u>33,619,217</u>	<u>44,123,700</u>
Operating income (loss)	<u>149,901</u>	<u>1,863,669</u>	<u>(4,941,048)</u>	<u>(2,927,478)</u>
NONOPERATING REVENUES (EXPENSES)				
Gain on disposal of assets	2,575	-	-	2,575
Interest expense	(11,869)	-	(77,258)	(89,127)
Interest income	-	19,692	-	19,692
Total nonoperating revenues (expenses), net	<u>(9,294)</u>	<u>19,692</u>	<u>(77,258)</u>	<u>(66,860)</u>
Income (loss) before transfers	<u>140,607</u>	<u>1,883,361</u>	<u>(5,018,306)</u>	<u>(2,994,338)</u>
TRANSFERS				
Transfers in	-	-	10,476,212	10,476,212
Transfers out	-	(2,000,000)	-	(2,000,000)
Total transfers	<u>-</u>	<u>(2,000,000)</u>	<u>10,476,212</u>	<u>8,476,212</u>
Change in net position	140,607	(116,639)	5,457,906	5,481,874
NET POSITION (DEFICIT), beginning of year,	<u>1,492,359</u>	<u>2,122,529</u>	<u>(5,457,758)</u>	<u>(1,842,870)</u>
NET POSITION, end of year	<u>\$ 1,632,966</u>	<u>\$ 2,005,890</u>	<u>\$ 148</u>	<u>\$ 3,639,004</u>

GREENVILLE COUNTY, SOUTH CAROLINA

**COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

	Vehicle Service Center	Workers' Compensation	Health and Dental	Total Internal Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts from customers and users	\$ 9,100,071	\$ 3,393,246	\$ 25,698,145	\$ 38,191,462
Payments to suppliers	(1,602,742)	(1,531,431)	(33,260,667)	(36,394,840)
Payments to employees	(7,208,597)	-	-	(7,208,597)
Net cash provided by (used in) operating activities	<u>288,732</u>	<u>1,861,815</u>	<u>(7,562,522)</u>	<u>(5,411,975)</u>
CASH FLOWS FROM NONCAPITAL AND RELATED FINANCING ACTIVITIES				
Transfers in	-	-	10,476,212	10,476,212
Transfers out	-	(2,000,000)	-	(2,000,000)
Net cash provided by (used in) noncapital and related financing activities	<u>-</u>	<u>(2,000,000)</u>	<u>10,476,212</u>	<u>8,476,212</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Acquisitions of capital assets	(9,756)	-	-	(9,756)
Proceeds from sales of capital assets	2,575	-	-	2,575
Interest paid	(11,869)	-	(77,258)	(89,127)
Net cash used in capital and related financing activities	<u>(19,050)</u>	<u>-</u>	<u>(77,258)</u>	<u>(96,308)</u>
CASH FLOWS FROM INVESTING ACTIVITIES				
Proceeds from the sale of investments	-	1,706,387	-	1,706,387
Purchase of investments	(244,358)	-	-	(244,358)
Interest received	-	19,692	-	19,692
Net cash provided by (used in) investing activities	<u>(244,358)</u>	<u>1,726,079</u>	<u>-</u>	<u>1,481,721</u>
Change in cash and cash equivalents	25,324	1,587,894	2,836,432	4,449,650
Cash and cash equivalents:				
Beginning of year	<u>1,173,037</u>	<u>2,414,190</u>	<u>-</u>	<u>3,587,227</u>
End of year	<u>\$ 1,198,361</u>	<u>\$ 4,002,084</u>	<u>\$ 2,836,432</u>	<u>\$ 8,036,877</u>
Classified as:				
Cash and cash equivalents	<u>\$ 1,198,361</u>	<u>\$ 4,002,084</u>	<u>\$ 2,836,432</u>	<u>\$ 8,036,877</u>
	<u>\$ 1,198,361</u>	<u>\$ 4,002,084</u>	<u>\$ 2,836,432</u>	<u>\$ 8,036,877</u>
Reconciliation of operating income (loss) to net cash provided by (used in) operating activities:				
Operating income (loss)	\$ 149,901	\$ 1,863,669	\$ (4,941,048)	\$ (2,927,478)
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities				
Depreciation	18,274	-	-	18,274
Change in assets and liabilities:				
Increase in accounts receivable	(22,882)	(1,854)	-	(24,736)
Increase in inventory	(176,970)	-	-	(176,970)
Decrease in advance from other funds	-	-	(2,980,024)	(2,980,024)
Increase (decrease) in accounts payable	302,768	-	(41,450)	261,318
Increase in accrued expenses	6,360	-	-	6,360
Increase in claims payable	-	-	400,000	400,000
Increase in compensated absences	11,281	-	-	11,281
Net cash provided by (used in) operating activities	<u>\$ 288,732</u>	<u>\$ 1,861,815</u>	<u>\$ (7,562,522)</u>	<u>\$ (5,411,975)</u>

GREENVILLE COUNTY, SOUTH CAROLINA

FIDUCIARY FUNDS

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, 2022**

ASSETS	Property Tax	Family Court	Master in Equity	Clerk of Court	Pretrial Intervention	Special Districts	Public Defender	Inmate Fund	Total
Cash and cash equivalents	\$ 10,647,806	\$ 185,812	\$ 3,361,408	\$ 11,564,510	\$ 1,710,722	\$ 19,383,594	\$ 2,628,694	\$ 679,856	\$ 50,162,402
Investments	-	-	-	-	-	55,122,794	-	-	55,122,794
Taxes receivable	33,727,219	-	-	-	-	-	-	-	33,727,219
Total assets	44,375,025	185,812	3,361,408	11,564,510	1,710,722	74,506,388	2,628,694	679,856	139,012,415
LIABILITIES									
Due to others	10,647,806	185,812	3,361,408	1,131,878	821,146	74,506,388	2,628,694	679,856	93,962,988
Uncollected taxes	33,727,219	-	-	-	-	-	-	-	33,727,219
Total liabilities	44,375,025	185,812	3,361,408	1,131,878	821,146	74,506,388	2,628,694	679,856	127,690,207
NET POSITION									
Restricted for individuals, organizations and other governments	\$ -	\$ -	\$ -	\$ 10,432,632	\$ 889,576	\$ -	\$ -	\$ -	\$ 11,322,208
Total net position	\$ -	\$ -	\$ -	\$ 10,432,632	\$ 889,576	\$ -	\$ -	\$ -	\$ 11,322,208

GREENVILLE COUNTY, SOUTH CAROLINA

**COMBINING STATEMENT OF CHANGES IN
FIDUCIARY NET POSITION
CUSTODIAL FUNDS
JUNE 30, 2022**

	Property Tax	Family Court	Master in Equity	Clerk of Court	Pretrial Intervention	Special Districts	Public Defender	Inmate Fund	Total
ADDITIONS									
Interest income	\$ -	\$ -	\$ 5,212	\$ 17,292	\$ 285	\$ -	\$ -	\$ 60	\$ 22,849
Taxes	915,435,179	-	-	-	-	572,310,006	-	-	1,487,745,185
Funds from state and municipalities	-	-	-	-	-	-	3,233,234	-	3,233,234
Fines and fees	-	3,894,975	-	-	-	-	-	-	3,894,975
Criminal and civil bonds	-	-	-	3,138,715	-	-	-	-	3,138,715
Funds from state and participants	-	-	-	-	1,587,103	-	-	-	1,587,103
Inmate funds collected	-	-	-	-	-	-	-	4,032,598	4,032,598
Funds from foreclosure sales	-	-	18,538,115	-	-	-	-	-	18,538,115
Total additions	915,435,179	3,894,975	18,543,327	3,156,007	1,587,388	572,310,006	3,233,234	4,032,658	1,522,192,774
DEDUCTIONS									
Taxes and fees paid to other governments	915,435,179	3,894,975	19,991,532	-	-	572,310,006	-	-	1,511,631,692
Funds disbursed per court order	-	-	-	3,191,504	1,177,759	-	-	-	4,369,263
Inmate funds disbursed	-	-	-	-	-	-	-	4,032,658	4,032,658
Disbursements by public defender's office	-	-	-	-	-	-	3,233,234	-	3,233,234
Total deductions	915,435,179	3,894,975	19,991,532	3,191,504	1,177,759	572,310,006	3,233,234	4,032,658	1,523,266,847
Change in fiduciary net position	-	-	(1,448,205)	(35,497)	409,629	-	-	-	(1,074,073)
Net position, beginning of year	-	-	1,448,205	10,468,129	479,947	-	-	-	12,396,281
Net position, end of year	\$ -	\$ -	\$ -	\$ 10,432,632	\$ 889,576	\$ -	\$ -	\$ -	\$ 11,322,208

**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, 2022

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	\$ 1,323,111	\$ 4,203,993	N/A	\$ 5,527,104
Court fines and assessments remitted to State Treasurer	565,377	2,469,321	N/A	3,034,698
Total Court Fines and Assessments retained	\$ 757,734	\$ 1,734,672	N/A	\$ 2,492,406
Surcharges and Assessments retained for victim services:				
Surcharges collected and retained	\$ 178,491	\$ 55,060	N/A	\$ 233,551
Assessments retained	82,036	187,079	N/A	269,115
Total Surcharges and Assessments retained for victim services	\$ 260,527	\$ 242,139	N/A	\$ 502,666

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	\$ 538	\$ 538
<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	269,115	269,115
Victim Service Surcharges Retained by City/County Treasurer	N/A	233,551	233,551
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	\$ 503,204	\$ 503,204

GREENVILLE COUNTY, SOUTH CAROLINA
UNIFORM SCHEDULE OF COURT FINES, ASSESSMENTS AND SURCHARGES (per ACT 96)
For The Year Ended June 30, 2022

<u>Expenditures for Victim Service Program:</u>	<u>Municipal</u>	<u>County</u>	<u>Total</u>
Salaries and Benefits	N/A	\$ 507,614	\$ 507,614
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	507,614	507,614
Total Victim Service Funds Retained by Municipal/County Treasurer (A-B)	N/A	(4,410)	(4,410)
Less: Prior Year Fund Deficit Repayment	N/A	-	-
Carryforward Funds – End of Year	N/A	\$ (4,410)	\$ (4,410)