

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,**

	2023	2022	2021	2020	2019
Total OPEB liability					
Service cost	\$ 2,473,248	\$ 2,381,048	\$ 1,884,861	\$ 1,687,966	\$ 841,099
Interest on total OPEB liability	1,131,108	1,104,576	1,307,728	1,290,904	652,076
Assumption changes	(3,236,986)	763,170	5,594,705	1,530,657	268,190
Difference between actual and expected experience	(21,810,737)	313,157	5,526,550	1,382,334	15,332,493
Benefit payments and implicit subsidy	<u>(2,513,812)</u>	<u>(1,842,853)</u>	<u>(1,547,307)</u>	<u>(2,214,738)</u>	<u>(1,897,521)</u>
Net change in total OPEB liability	<u>(23,957,179)</u>	<u>2,719,098</u>	<u>12,766,537</u>	<u>3,677,123</u>	<u>15,196,337</u>
Total OPEB liability - beginning	<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>
Total OPEB liability - ending	<u>\$ 29,659,120</u>	<u>\$ 53,616,299</u>	<u>\$ 50,897,201</u>	<u>\$ 38,130,664</u>	<u>\$ 34,453,541</u>
Covered-employee payroll	\$ 112,743,598	\$ 117,689,153	\$ 117,689,153	\$ 106,426,132	\$ 106,426,132
Total OPEB liability as a percentage of covered-employee payroll	26.31%	45.56%	43.25%	35.83%	32.37%

Notes to the schedule:

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

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

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

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
2022	0.78%	\$ 189,818	\$ 76,916	246.8%	57.1%
2021	0.52%	112,553	76,284	147.5%	60.7%
2020	0.66%	169,774	74,058	229.2%	50.7%
2019	0.66%	149,626	69,143	216.4%	54.4%
2018	0.65%	146,022	67,529	216.2%	54.1%
2017	0.66%	147,006	65,914	223.0%	53.3%
2016	0.66%	140,113	63,528	220.6%	52.9%
2015	0.66%	124,498	61,528	202.3%	57.0%
2014	0.66%	112,806	59,430	189.8%	59.9%
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
2022	4.22%	\$ 126,504	\$ 55,166	229.3%	66.4%
2021	2.69%	69,278	52,669	131.5%	70.4%
2020	3.25%	107,921	49,219	219.3%	58.8%
2019	2.89%	82,879	41,983	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%

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
2023	\$ 15,131	\$ 15,131	\$ -	\$ 86,170	17.56%
2022	12,737	12,737	-	76,916	16.56%
2021	11,870	11,870	-	76,284	15.56%
2020	11,523	11,523	-	74,058	15.56%
2019	10,067	10,067	-	69,143	14.56%
2018	9,154	9,154	-	67,529	13.56%
2017	7,620	7,620	-	65,914	11.56%
2016	7,025	7,025	-	63,528	11.06%
2015	6,709	6,709	-	61,528	10.90%
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
2023	\$ 12,387	\$ 12,387	\$ -	\$ 61,202	20.24%
2022	10,614	10,614	-	55,166	19.24%
2021	9,606	9,606	-	52,669	18.24%
2020	8,978	8,978	-	49,219	18.24%
2019	7,238	7,238	-	41,983	17.24%
2018	6,608	6,608	-	41,199	16.04%
2017	5,722	5,722	-	40,183	14.24%
2016	5,330	5,330	-	38,792	13.74%
2015	5,067	5,067	-	37,786	13.41%
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, 2020	July 1, 2020
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	27 years maximum, closed period	27 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, 2023**

	<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	\$ 118,806,164	\$ 118,806,164	\$ 118,319,836	\$ (486,328)
County offices				
Clerk of court	1,935,645	1,935,645	1,813,388	(122,257)
Register of deeds	8,367,871	8,367,871	9,364,910	997,039
Probate court	1,181,923	1,181,923	1,384,276	202,353
Master in equity	600,000	600,000	252,656	(347,344)
Detention center	1,132,134	1,132,134	812,895	(319,239)
Sheriff	112,451	112,451	161,154	48,703
Animal care services	921,817	921,817	998,924	77,107
Magistrates	2,700,829	2,700,829	2,321,998	(378,831)
Information systems	163,100	163,100	77,351	(85,749)
General services	135,000	135,000	376,900	241,900
Building standards	4,957,900	4,957,900	5,220,113	262,213
Emergency medical services	16,709,500	16,709,500	17,192,656	483,156
Law enforcement support	525,750	525,750	725,027	199,277
Engineering, roads and bridges	52,475	52,475	78,537	26,062
Tax services	142,200	142,200	185,899	43,699
Planning and code enforcement	121,400	121,400	193,960	72,560
Total county offices	<u>39,759,995</u>	<u>39,759,995</u>	<u>41,160,644</u>	<u>1,400,649</u>
Intergovernmental				
State of South Carolina:				
State allocations	21,610,000	21,610,000	24,625,545	3,015,545
Veterans affairs	11,383	11,383	12,258	875
Multi-county park	225,000	225,000	263,997	38,997
Merchants inventory tax	585,000	585,000	561,123	(23,877)
Other	1,047,000	1,047,000	182,882	(864,118)
Total intergovernmental	<u>23,478,383</u>	<u>23,478,383</u>	<u>25,645,805</u>	<u>2,167,422</u>
Other revenues				
Interest income	1,500,000	1,500,000	2,594,284	1,094,284
Rents	174,626	174,626	153,684	(20,942)
Indirect costs	1,327,573	1,327,573	1,341,243	13,670
Franchise fees	3,794,792	3,794,792	3,341,086	(453,706)
Retiree insurance premiums	750,000	750,000	931,648	181,648
Other	1,153,800	1,153,800	79,721	(1,074,079)
Total other revenues	<u>8,700,791</u>	<u>8,700,791</u>	<u>8,441,666</u>	<u>(259,125)</u>
Total revenues	<u>190,745,333</u>	<u>190,745,333</u>	<u>193,567,951</u>	<u>2,822,618</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, 2023**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
Expenditures:				
Administrative services:				
County administrator				
Salaries	\$ 965,349	\$ 1,139,903	\$ 1,139,892	\$ 11
Operations	25,880	19,927	19,520	407
Total county administrator	<u>991,229</u>	<u>1,159,830</u>	<u>1,159,412</u>	<u>418</u>
County attorney				
Salaries	1,095,129	1,037,900	1,037,896	4
Operations	29,000	31,930	31,930	-
Contractual agreements	40,371	33,861	33,860	1
Total county attorney	<u>1,164,500</u>	<u>1,103,691</u>	<u>1,103,686</u>	<u>5</u>
County council				
Salaries	864,783	862,052	862,047	5
Operations	417,355	351,997	247,607	104,390
Contractual agreements	8,000	4,004	1,612	2,392
Total county council	<u>1,290,138</u>	<u>1,218,053</u>	<u>1,111,266</u>	<u>106,787</u>
Total administrative services	<u>3,445,867</u>	<u>3,481,574</u>	<u>3,374,364</u>	<u>107,210</u>
General services:				
Procurement services				
Salaries	574,789	618,307	618,303	4
Operations	20,920	17,703	15,211	2,492
Contractual agreements	2,700	1,915	1,833	82
Total procurement services	<u>598,409</u>	<u>637,925</u>	<u>635,347</u>	<u>2,578</u>
Financial operations				
Salaries	1,838,929	2,015,127	2,015,123	4
Operations	35,752	22,364	22,362	2
Contractual agreements	475	428	427	1
Total financial operations	<u>1,875,156</u>	<u>2,037,919</u>	<u>2,037,912</u>	<u>7</u>
Information systems				
Salaries	4,676,002	4,738,566	5,186,332	(447,766)
Operations	1,738,875	1,737,810	1,739,143	(1,333)
Contractual agreements	-	25,986	21,789	4,197
Total information systems	<u>6,414,877</u>	<u>6,502,362</u>	<u>6,947,264</u>	<u>(444,902)</u>
Tax services				
Salaries	3,641,476	3,413,606	3,413,600	6
Operations	470,215	490,940	485,135	5,805
Contractual agreements	159,906	60,363	60,362	1
Total tax services	<u>4,271,597</u>	<u>3,964,909</u>	<u>3,959,097</u>	<u>5,812</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, 2023**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Expenditures (Continued):				
General services (continued):				
Geographical information systems				
Salaries	\$ 657,770	\$ 694,846	\$ 694,844	\$ 2
Operations	30,355	21,669	21,668	1
Contractual agreements	62,410	60,289	60,289	-
Total geographical information systems	<u>750,535</u>	<u>776,804</u>	<u>776,801</u>	<u>3</u>
Human resources				
Salaries	1,237,266	1,243,228	1,243,222	6
Operations	37,495	37,391	37,390	1
Contractual agreements	8,000	7,753	(40,924)	48,677
Total human resources	<u>1,282,761</u>	<u>1,288,372</u>	<u>1,239,688</u>	<u>48,684</u>
Registration and election				
Salaries	1,008,311	1,081,740	1,643,930	(562,190)
Operations	130,557	63,086	59,100	3,986
Contractual agreements	338,689	323,740	323,739	1
Total registration and election	<u>1,477,557</u>	<u>1,468,566</u>	<u>2,026,769</u>	<u>(558,203)</u>
Human relations				
Salaries	194,337	272,992	272,989	3
Operations	5,296	3,476	3,476	-
Contractual agreements	4,370	106	105	1
Total human relations	<u>204,003</u>	<u>276,574</u>	<u>276,570</u>	<u>4</u>
Veterans affairs				
Salaries	418,671	371,852	371,848	4
Operations	13,336	3,526	3,525	1
Contractual agreements	6,793	1,756	1,756	-
Total veterans affairs	<u>438,800</u>	<u>377,134</u>	<u>377,129</u>	<u>5</u>
Total general services	<u>17,313,695</u>	<u>17,330,565</u>	<u>18,276,577</u>	<u>(946,012)</u>
Community development and planning:				
Engineering, roads and bridges				
Salaries	5,496,406	5,517,883	5,517,857	26
Operations	1,368,835	1,382,502	1,392,811	(10,309)
Contractual agreements	77,600	98,864	96,635	2,229
Capital outlay	27,893	-	-	-
Total engineering, roads and bridges	<u>6,970,734</u>	<u>6,999,249</u>	<u>7,007,303</u>	<u>(8,054)</u>
Property maintenance				
Salaries	2,072,720	1,255,474	2,016,097	(760,623)
Operations	4,165,587	4,589,650	4,597,351	(7,701)
Contractual agreements	858,404	1,428,194	1,365,503	62,691
Capital outlay	-	-	3,164,209	(3,164,209)
Total property maintenance	<u>7,096,711</u>	<u>7,273,318</u>	<u>11,143,160</u>	<u>(3,869,842)</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, 2023**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Expenditures (Continued):				
Community development and planning (continued):				
Planning and code enforcement				
Salaries	\$ 4,286,935	\$ 4,397,149	\$ 4,397,145	\$ 4
Operations	641,722	837,073	730,608	106,465
Contractual agreements	137,500	111,344	111,343	1
Total planning and code enforcement	<u>5,066,157</u>	<u>5,345,566</u>	<u>5,239,096</u>	<u>106,470</u>
Animal care services				
Salaries	4,361,517	4,376,221	4,692,651	(316,430)
Operations	1,302,200	1,252,244	1,248,182	4,062
Total animal care services	<u>5,663,717</u>	<u>5,628,465</u>	<u>5,940,833</u>	<u>(312,368)</u>
Total community development and planning	<u>24,797,319</u>	<u>25,246,598</u>	<u>29,330,392</u>	<u>(4,083,794)</u>
Public safety:				
Records management services division				
Salaries	2,208,920	2,177,306	2,177,303	3
Operations	34,475	77,554	77,787	(233)
Contractual agreements	15,678	23,156	23,096	60
Total records management services division	<u>2,259,073</u>	<u>2,278,016</u>	<u>2,278,186</u>	<u>(170)</u>
Detention division				
Salaries	27,455,367	26,872,242	26,872,237	5
Operations	2,060,372	2,542,899	2,540,356	2,543
Contractual agreements	376,557	312,628	310,778	1,850
Total detention division	<u>29,892,296</u>	<u>29,727,769</u>	<u>29,723,371</u>	<u>4,398</u>
Emergency Management division				
Salaries	601,704	707,607	707,602	5
Operations	27,400	47,706	48,827	(1,121)
Total emergency management division	<u>629,104</u>	<u>755,313</u>	<u>756,429</u>	<u>(1,116)</u>
Forensic division				
Salaries	3,025,905	3,279,583	3,279,581	2
Operations	194,220	206,113	215,384	(9,271)
Contractual agreements	141,975	128,797	128,796	1
Total forensic division	<u>3,362,100</u>	<u>3,614,493</u>	<u>3,623,761</u>	<u>(9,268)</u>
Indigent defense				
Salaries	238,567	247,512	247,509	3
Operations	2,388	2,032	2,030	2
Total indigent defense	<u>240,955</u>	<u>249,544</u>	<u>249,539</u>	<u>5</u>
Total public safety	<u>36,383,528</u>	<u>36,625,135</u>	<u>36,631,286</u>	<u>(6,151)</u>
Emergency medical services				
Salaries	23,368,370	21,864,461	23,388,145	(1,523,684)
Operations	2,221,147	2,949,945	3,089,420	(139,475)
Contractual agreements	485,649	1,263,563	1,308,237	(44,674)
Total emergency medical services	<u>26,075,166</u>	<u>26,077,969</u>	<u>27,785,802</u>	<u>(1,707,833)</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, 2023**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Expenditures (Continued):				
Elected officials - judicial services:				
Circuit solicitor				
Salaries	\$ 8,275,176	\$ 7,796,529	\$ 7,806,272	\$ (9,743)
Operations	159,896	210,105	210,289	(184)
Contractual agreements	124,583	60,102	55,071	5,031
Total circuit solicitor	<u>8,559,655</u>	<u>8,066,736</u>	<u>8,071,632</u>	<u>(4,896)</u>
Clerk of court				
Salaries	3,978,004	4,159,274	4,159,266	8
Operations	265,814	268,643	268,837	(194)
Contractual agreements	12,000	8,711	8,175	536
Total clerk of court	<u>4,255,818</u>	<u>4,436,628</u>	<u>4,436,278</u>	<u>350</u>
Probate court				
Salaries	2,044,919	2,125,083	2,125,079	4
Operations	59,536	152,441	126,254	26,187
Contractual agreements	122,000	116,149	113,185	2,964
Total probate court	<u>2,226,455</u>	<u>2,393,673</u>	<u>2,364,518</u>	<u>29,155</u>
Master in equity				
Salaries	705,261	615,784	615,782	2
Operations	7,733	7,485	7,330	155
Contractual agreements	3,000	-	29	(29)
Total master in equity	<u>715,994</u>	<u>623,269</u>	<u>623,141</u>	<u>128</u>
Magistrates				
Salaries	5,964,268	6,698,744	6,698,739	5
Operations	339,103	326,722	326,714	8
Contractual agreements	32,521	25,809	23,373	2,436
Total magistrates	<u>6,335,892</u>	<u>7,051,275</u>	<u>7,048,826</u>	<u>2,449</u>
Public defender				
Salaries	891,496	1,531,496	1,531,496	-
Operations	91,101	90,952	89,960	992
Contractual agreements	440,000	-	-	-
Total public defender	<u>1,422,597</u>	<u>1,622,448</u>	<u>1,621,456</u>	<u>992</u>
Total elected officials - judicial services	<u>23,516,411</u>	<u>24,194,029</u>	<u>24,165,851</u>	<u>28,178</u>
Elected officials - fiscal services:				
Treasurer				
Salaries	525,445	553,343	553,340	3
Operations	20,576	12,065	12,064	1
Contractual agreements	300	-	-	-
Total treasurer	<u>546,321</u>	<u>565,408</u>	<u>565,404</u>	<u>4</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, 2023**

	<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	\$ 1,306,944	\$ 1,528,594	\$ 1,528,589	\$ 5
Operations	107,500	95,020	60,285	34,735
Contractual agreements	26,000	22,108	21,941	167
Total register of deeds	<u>1,440,444</u>	<u>1,645,722</u>	<u>1,610,815</u>	<u>34,907</u>
Auditor				
Salaries	1,506,265	1,574,595	1,574,591	4
Operations	27,070	21,880	21,879	1
Total auditor	<u>1,533,335</u>	<u>1,596,475</u>	<u>1,596,470</u>	<u>5</u>
Board of appeals				
Operations	9,000	-	-	-
Total board of appeals	<u>9,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total elected officials - fiscal services	<u>3,529,100</u>	<u>3,807,605</u>	<u>3,772,689</u>	<u>34,916</u>
Elected officials - law enforcement:				
Sheriff				
Salaries	54,909,108	54,909,108	59,255,232	(4,346,124)
Operations	4,352,450	4,398,786	5,734,785	(1,335,999)
Contractual agreements	542,253	564,872	505,474	59,398
Capital outlay	-	8,700	8,692	8
Total sheriff	<u>59,803,811</u>	<u>59,881,466</u>	<u>65,504,183</u>	<u>(5,622,717)</u>
Coroner				
Salaries	1,508,541	1,639,381	2,195,301	(555,920)
Operations	224,106	255,806	226,475	29,331
Total coroner	<u>1,732,647</u>	<u>1,895,187</u>	<u>2,421,776</u>	<u>(526,589)</u>
County medical examiner				
Operations	841,974	802,608	776,998	25,610
Contractual agreements	-	55,000	55,000	-
Total county medical examiner	<u>841,974</u>	<u>857,608</u>	<u>831,998</u>	<u>25,610</u>
Total elected officials - law enforcement	<u>62,378,432</u>	<u>62,634,261</u>	<u>68,757,957</u>	<u>(6,123,696)</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, 2023**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Expenditures (Continued):				
Boards, commissions and others				
Legislative delegation				
Salaries	\$ 68,821	\$ 76,881	\$ 76,877	\$ 4
Operations	4,890	1,521	1,521	-
Total legislative delegation	<u>73,711</u>	<u>78,402</u>	<u>78,398</u>	<u>4</u>
Agencies and social service agencies				
Lump sum appropriations	4,966,648	3,966,379	3,966,640	(261)
Total agencies and social service agencies	<u>4,966,648</u>	<u>3,966,379</u>	<u>3,966,640</u>	<u>(261)</u>
Nondepartmental				
Retiree claims	21,679	-	2,607,699	(2,607,699)
Operations	5,721,304	5,097,119	6,296,353	(1,199,234)
Contractual agreements	120,130	20,733	20,732	1
Total nondepartmental	<u>5,863,113</u>	<u>5,117,852</u>	<u>8,924,784</u>	<u>(3,806,932)</u>
Employee benefits				
Salaries	253,656	10,853	10,853	-
Operations	78,000	103,424	103,423	1
Total employee benefits	<u>331,656</u>	<u>114,277</u>	<u>114,276</u>	<u>1</u>
Total boards, commissions and others	<u>11,235,128</u>	<u>9,276,910</u>	<u>13,084,098</u>	<u>(3,807,188)</u>
Debt service				
Principal	-	-	187,561	(187,561)
Total debt service	<u>-</u>	<u>-</u>	<u>187,561</u>	<u>(187,561)</u>
Total expenditures	<u>208,674,646</u>	<u>208,674,646</u>	<u>225,366,577</u>	<u>(16,691,931)</u>
Deficiency of revenues under expenditures	<u>(17,929,313)</u>	<u>(17,929,313)</u>	<u>(31,798,626)</u>	<u>(13,869,313)</u>
Other financing sources (uses):				
Issuance of leases	-	-	3,164,209	3,164,209
Transfers in	14,697,405	14,697,405	45,047,040	30,349,635
Transfers out	(5,002,027)	(5,002,027)	(6,599,967)	(1,597,940)
Total other financing sources, net	<u>9,695,378</u>	<u>9,695,378</u>	<u>41,611,282</u>	<u>31,915,904</u>
Net change in fund balances	(8,233,935)	(8,233,935)	9,812,656	18,046,591
Fund balance, beginning of year	<u>72,802,675</u>	<u>72,802,675</u>	<u>72,802,675</u>	<u>-</u>
Fund balance, end of year	<u>\$ 64,568,740</u>	<u>\$ 64,568,740</u>	<u>\$ 82,615,331</u>	<u>\$ 18,046,591</u>

NONMAJOR GOVERNMENTAL FUNDS

GREENVILLE COUNTY, SOUTH CAROLINA

**COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2023**

ASSETS	Special Revenue Funds	Debt Service Funds	Total Nonmajor Governmental Funds
Cash and cash equivalents	\$ 36,666,868	\$ 7,082,025	\$ 43,748,893
Investments	23,029,497	9,144,726	32,174,223
Taxes receivable, net of allowance	6,474,510	264,219	6,738,729
Other receivables	937,404	60,097	997,501
Due from other governments	6,395,754	-	6,395,754
Equity investment	71,452	-	71,452
Total assets	\$ 73,575,485	\$ 16,551,067	\$ 90,126,552
 LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES			
LIABILITIES			
Accounts payable	\$ 10,938,050	\$ -	\$ 10,938,050
Accrued liabilities	512,917	-	512,917
Unearned revenue	167,989	-	167,989
Due to other funds	1,775,975	-	1,775,975
Total liabilities	13,394,931	-	13,394,931
 DEFERRED INFLOWS OF RESOURCES			
Unavailable revenue - property taxes	4,063,000	191,000	4,254,000
Total deferred inflows of resources	4,063,000	191,000	4,254,000
 FUND BALANCES			
Restricted for:			
Administrative services	2,489,266	-	2,489,266
Court support services	1,777,888	-	1,777,888
Sheriff	8,261,375	-	8,261,375
Infrastructure	8,660,641	-	8,660,641
Public safety	74,533	-	74,533
Housing programs	160,983	-	160,983
Recreation and tourism	20,595,571	-	20,595,571
Emergency management	120,699	-	120,699
Court fee funds	1,223,367	-	1,223,367
Clerk of court	1,622,614	-	1,622,614
Rescue services	4,906,419	-	4,906,419
Debt service	-	16,360,067	16,360,067
Committed to:			
Rescue services	5,334	-	5,334
Sheriff	3,790,811	-	3,790,811
Emergency management	120,320	-	120,320
Animal care	883,784	-	883,784
Public works	2,084,765	-	2,084,765
Unassigned	(660,816)	-	(660,816)
Total fund balances	56,117,554	16,360,067	72,477,621
 Total liabilities, deferred inflows of resources and fund balances	 \$ 73,575,485	 \$ 16,551,067	 \$ 90,126,552

GREENVILLE COUNTY, SOUTH CAROLINA

**COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

	Special Revenue Funds	Debt Service Funds	Total Nonmajor Governmental Funds
Revenues:			
Property taxes	\$ 100,439,884	\$ 4,259,171	\$ 104,699,055
County offices	516,654	-	516,654
Intergovernmental	24,783,510	141,594	24,925,104
Hospitality taxes	12,200,076	-	12,200,076
Fees	16,301,428	-	16,301,428
Interest revenue	2,016,908	198,464	2,215,372
Other miscellaneous revenues	1,827,329	-	1,827,329
Total revenues	158,085,789	4,599,229	162,685,018
Expenditures:			
Current:			
Administrative services	40,921,653	-	40,921,653
Emergency medical services	96,343	-	96,343
Community development and planning	4,678,965	-	4,678,965
Public safety	27,242,429	-	27,242,429
Judicial services	7,941,977	-	7,941,977
Law enforcement services	8,001,506	-	8,001,506
Parks, recreation & tourism	15,042,674	-	15,042,674
Boards, commissions & others	5,407,326	-	5,407,326
Capital outlay	8,913,665	-	8,913,665
Debt service:			
Principal	2,463,827	10,415,747	12,879,574
Interest	710,000	1,445,728	2,155,728
Fiscal agent fees	-	242,591	242,591
Bond issuance cost	83,911	-	83,911
Total expenditures	121,504,276	12,104,066	133,608,342
Excess (deficiency) of revenues over (under) expenditures	36,581,513	(7,504,837)	29,076,676
Other financing sources (uses):			
Issuance of bonds	4,775,000	-	4,775,000
Premium on bonds issued	39,829	394,169	433,998
Sale of assets	1,343,082	-	1,343,082
Transfers in	2,825,834	14,163,391	16,989,225
Transfers out	(30,810,748)	-	(30,810,748)
Total other financing sources (uses)	(21,827,003)	14,557,560	(7,269,443)
Net change in fund balances	14,754,510	7,052,723	21,807,233
Fund balances, beginning of year	41,363,044	9,307,344	50,670,388
Fund balances, end of year	\$ 56,117,554	\$ 16,360,067	\$ 72,477,621

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, 2023**

ASSETS	Infrastructure Bank	Charity Hospitalization	Hospitality Tax	Interoperable Communications	Fire Service Areas	Greenville County Business Park
Cash and cash equivalents	\$ 3,753,051	\$ -	\$ 5,707,347	\$ -	\$ 4,706,613	\$ 621,789
Investments	-	-	6,956,364	-	-	727,041
Taxes receivable, net of allowance	-	369,457	-	-	599,955	-
Other receivables	9,977	-	35,210	-	11,414	3,656
Due from other governments	-	-	-	-	-	-
Restricted assets:						
Equity investment	-	-	-	-	-	71,452
Total assets	<u>\$ 3,763,028</u>	<u>\$ 369,457</u>	<u>\$ 12,698,921</u>	<u>\$ -</u>	<u>\$ 5,317,982</u>	<u>\$ 1,423,938</u>
 LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES						
LIABILITIES						
Accounts payable	\$ 49,994	\$ 138,350	\$ -	\$ 31	\$ 3,563	\$ -
Accrued liabilities	-	75,340	-	-	-	-
Unearned revenue	-	-	-	-	-	-
Due to other funds	-	559,552	-	-	-	-
Total liabilities	<u>49,994</u>	<u>773,242</u>	<u>-</u>	<u>31</u>	<u>3,563</u>	<u>-</u>
 DEFERRED INFLOWS OF RESOURCES						
Unavailable revenue - property taxes	-	257,000	-	-	408,000	-
Total deferred inflows of resources	<u>-</u>	<u>257,000</u>	<u>-</u>	<u>-</u>	<u>408,000</u>	<u>-</u>
 FUND BALANCES (DEFICIT)						
Long-term notes receivable	-	-	-	-	-	-
Restricted for:						
Administrative services	-	-	-	-	-	1,423,938
Court support services	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-
Infrastructure	3,713,034	-	-	-	-	-
Public safety	-	-	-	-	-	-
Housing programs	-	-	-	-	-	-
Recreation and tourism	-	-	12,698,921	-	-	-
Emergency management	-	-	-	-	-	-
Court fee funds	-	-	-	-	-	-
Clerk of court	-	-	-	-	-	-
Rescue services	-	-	-	-	4,906,419	-
Committed to:						
Rescue services	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-
Emergency management	-	-	-	-	-	-
Animal care	-	-	-	-	-	-
Public works	-	-	-	-	-	-
Unassigned	-	(660,785)	-	(31)	-	-
Total fund balances (deficit)	<u>3,713,034</u>	<u>(660,785)</u>	<u>12,698,921</u>	<u>(31)</u>	<u>4,906,419</u>	<u>1,423,938</u>
 Total liabilities, deferred inflows of resources and fund balances	<u>\$ 3,763,028</u>	<u>\$ 369,457</u>	<u>\$ 12,698,921</u>	<u>\$ -</u>	<u>\$ 5,317,982</u>	<u>\$ 1,423,938</u>

Miscellaneous Other Grants	Solicitor Expungement	Solicitor Estreatment	Circuit Solicitor Seized Funds	Sheriff Federal Sharing	Sheriff Narcotics	Road Maintenance Program
\$ 59,196	\$ 298,361	\$ 221,947	\$ 70,177	\$ 162,879	\$ 330,267	\$ 1,693,194
-	-	264,369	264,369	99,151	396,554	2,214,131
-	-	-	-	-	-	1,131,271
471,088	1,353	1,335	1,318	521	2,010	12,126
5,859,816	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 6,390,100</u>	<u>\$ 299,714</u>	<u>\$ 487,651</u>	<u>\$ 335,864</u>	<u>\$ 262,551</u>	<u>\$ 728,831</u>	<u>\$ 5,050,722</u>

\$ 599,711	\$ -	\$ 524	\$ -	\$ 116,450	\$ 6,154	\$ 103,115
183,757	-	-	-	-	-	-
167,989	-	-	-	-	-	-
1,216,423	-	-	-	-	-	-
<u>2,167,880</u>	<u>-</u>	<u>524</u>	<u>-</u>	<u>116,450</u>	<u>6,154</u>	<u>103,115</u>

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

-	-	-	-	-	-	-
-	-	-	-	-	-	-
1,442,024	-	-	335,864	-	-	-
214,330	-	-	-	146,101	722,677	-
-	-	-	-	-	-	4,947,607
-	-	-	-	-	-	-
160,983	-	-	-	-	-	-
10,000	-	-	-	-	-	-
120,699	-	-	-	-	-	-
436,526	299,714	487,127	-	-	-	-
1,622,614	-	-	-	-	-	-
-	-	-	-	-	-	-
5,334	-	-	-	-	-	-
82,708	-	-	-	-	-	-
120,320	-	-	-	-	-	-
-	-	-	-	-	-	-
6,682	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>4,222,220</u>	<u>299,714</u>	<u>487,127</u>	<u>335,864</u>	<u>146,101</u>	<u>722,677</u>	<u>4,947,607</u>

<u>\$ 6,390,100</u>	<u>\$ 299,714</u>	<u>\$ 487,651</u>	<u>\$ 335,864</u>	<u>\$ 262,551</u>	<u>\$ 728,831</u>	<u>\$ 5,050,722</u>
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(Continued)

GREENVILLE COUNTY, SOUTH CAROLINA

**COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2023**

ASSETS	E-911	Detention Center Inmate	Second Chance	Public Works Programs	State Accommodations Tax	Local Accommodations Tax
Cash and cash equivalents	\$ 3,363,078	\$ 1,677,257	\$ 897,929	\$ 2,103,094	\$ 1,074,487	\$ 1,575,516
Investments	4,015,191	2,032,371	-	-	-	-
Taxes receivable, net of allowance	-	-	-	-	-	-
Other receivables	20,323	10,250	-	-	-	-
Due from other governments	-	-	-	-	492,762	-
Restricted assets:						
Equity investment	-	-	-	-	-	-
Total assets	<u>\$ 7,398,592</u>	<u>\$ 3,719,878</u>	<u>\$ 897,929</u>	<u>\$ 2,103,094</u>	<u>\$ 1,567,249</u>	<u>\$ 1,575,516</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES						
LIABILITIES						
Accounts payable	\$ 187,481	\$ 7,245	\$ 14,145	\$ 25,011	\$ -	\$ -
Accrued liabilities	32,844	4,530	-	-	-	-
Unearned revenue	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-
Total liabilities	<u>220,325</u>	<u>11,775</u>	<u>14,145</u>	<u>25,011</u>	<u>-</u>	<u>-</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	7,178,267	-	-	-	-	-
Infrastructure	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Housing programs	-	-	-	-	-	-
Recreation and tourism	-	-	-	-	1,567,249	1,575,516
Emergency management	-	-	-	-	-	-
Court fee funds	-	-	-	-	-	-
Clerk of court	-	-	-	-	-	-
Rescue services	-	-	-	-	-	-
Committed to:						
Rescue services	-	-	-	-	-	-
Sheriff	-	3,708,103	-	-	-	-
Emergency management	-	-	-	-	-	-
Animal care	-	-	883,784	-	-	-
Public works	-	-	-	2,078,083	-	-
Unassigned	-	-	-	-	-	-
Total fund balances (deficit)	<u>7,178,267</u>	<u>3,708,103</u>	<u>883,784</u>	<u>2,078,083</u>	<u>1,567,249</u>	<u>1,575,516</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 7,398,592</u>	<u>\$ 3,719,878</u>	<u>\$ 897,929</u>	<u>\$ 2,103,094</u>	<u>\$ 1,567,249</u>	<u>\$ 1,575,516</u>

Victims Bill of Rights	Parks, Recreation, & Tourism	Art Museum	Greenville Technical College	Library	Total Nonmajor Special Revenue Funds
\$ 37,091	\$ 4,599,436	\$ 98,119	\$ -	\$ 3,616,040	\$ 36,666,868
-	-	-	689,834	5,370,122	23,029,497
-	616,613	164,280	1,362,719	2,230,215	6,474,510
139	329,837	266	2,110	24,471	937,404
43,176	-	-	-	-	6,395,754
-	-	-	-	-	71,452
<u>\$ 80,406</u>	<u>\$ 5,545,886</u>	<u>\$ 262,665</u>	<u>\$ 2,054,663</u>	<u>\$ 11,240,848</u>	<u>\$ 73,575,485</u>

\$ -	\$ 171,428	\$ -	\$ -	\$ 9,514,848	\$ 10,938,050
5,873	210,573	-	-	-	512,917
-	-	-	-	-	167,989
-	-	-	-	-	1,775,975
<u>5,873</u>	<u>382,001</u>	<u>-</u>	<u>-</u>	<u>9,514,848</u>	<u>13,394,931</u>

-	420,000	150,000	1,102,000	1,726,000	4,063,000
-	420,000	150,000	1,102,000	1,726,000	4,063,000

-	-	112,665	952,663	-	2,489,266
-	-	-	-	-	1,777,888
-	-	-	-	-	8,261,375
-	-	-	-	-	8,660,641
74,533	-	-	-	-	74,533
-	-	-	-	-	160,983
-	4,743,885	-	-	-	20,595,571
-	-	-	-	-	120,699
-	-	-	-	-	1,223,367
-	-	-	-	-	1,622,614
-	-	-	-	-	4,906,419
-	-	-	-	-	5,334
-	-	-	-	-	3,790,811
-	-	-	-	-	120,320
-	-	-	-	-	883,784
-	-	-	-	-	2,084,765
-	-	-	-	-	(660,816)
<u>74,533</u>	<u>4,743,885</u>	<u>112,665</u>	<u>952,663</u>	<u>-</u>	<u>56,117,554</u>

<u>\$ 80,406</u>	<u>\$ 5,545,886</u>	<u>\$ 262,665</u>	<u>\$ 2,054,663</u>	<u>\$ 11,240,848</u>	<u>\$ 73,575,485</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, 2023**

	Infrastructure Bank	Charity Hospitalization	Hospitality Tax	Interoperable Communications	Fire Service Areas	Greenville County Business Park
Revenues:						
Property taxes	\$ 16,908,400	\$ 6,925,107	\$ -	\$ -	\$ 18,815,254	\$ -
County offices	-	-	-	-	-	-
Intergovernmental	-	220,939	-	-	731,416	-
Hospitality tax	-	-	12,200,076	-	-	-
Fees	-	21,297	-	-	-	-
Interest income	156,434	4,857	411,085	22,182	98,368	-
Other miscellaneous revenues	-	-	-	-	133,000	-
Total revenues	<u>17,064,834</u>	<u>7,172,200</u>	<u>12,611,161</u>	<u>22,182</u>	<u>19,778,038</u>	<u>-</u>
Expenditures:						
Current:						
Administrative services	-	-	-	-	-	30,884
Emergency medical services	-	-	-	-	-	-
Community development and planning	1,908,817	-	-	-	-	-
Public safety	-	7,832,985	-	1,017,610	18,391,834	-
Judicial services	-	-	-	-	-	-
Law enforcement services	-	-	-	-	-	-
Parks, recreation & tourism	-	-	-	-	-	-
Boards, commissions & others	-	-	729,452	-	-	-
Capital outlay	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	2,010,842	-
Interest	-	-	-	-	644,475	-
Bond issuance cost	-	-	-	-	83,911	-
Total expenditures	<u>1,908,817</u>	<u>7,832,985</u>	<u>729,452</u>	<u>1,017,610</u>	<u>21,131,062</u>	<u>30,884</u>
Excess (deficiency) of revenues over (under) expenditures	<u>15,156,017</u>	<u>(660,785)</u>	<u>11,881,709</u>	<u>(995,428)</u>	<u>(1,353,024)</u>	<u>(30,884)</u>
Other financing sources (uses):						
Issuance of bonds	-	-	-	-	4,775,000	-
Premium on bonds issued	-	-	-	-	39,829	-
Sale of assets	-	-	-	-	-	1,343,082
Transfers in	-	-	-	995,397	-	-
Transfers out	(12,142,830)	-	(7,246,272)	-	-	-
Total other financing sources (uses)	<u>(12,142,830)</u>	<u>-</u>	<u>(7,246,272)</u>	<u>995,397</u>	<u>4,814,829</u>	<u>1,343,082</u>
Net change in fund balances	3,013,187	(660,785)	4,635,437	(31)	3,461,805	1,312,198
Fund balances (deficit), beginning of year	<u>699,847</u>	<u>-</u>	<u>8,063,484</u>	<u>-</u>	<u>1,444,614</u>	<u>111,740</u>
Fund balances (deficit), end of year	<u>\$ 3,713,034</u>	<u>\$ (660,785)</u>	<u>\$ 12,698,921</u>	<u>\$ (31)</u>	<u>\$ 4,906,419</u>	<u>\$ 1,423,938</u>

Miscellaneous Other Grants	Solicitor Expungement	Solicitor Estreatment	Circuit Solicitor Seized Funds	Sheriff Federal Sharing	Sheriff Narcotics	Road Maintenance Program
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
17,482,116	-	-	-	102,211	-	-
307,021	119,500	120,698	-	-	-	8,692,016
-	15,463	16,739	15,378	9,263	36,339	224,951
821,257	-	-	122,532	-	191,398	-
<u>18,610,394</u>	<u>134,963</u>	<u>137,437</u>	<u>137,910</u>	<u>111,474</u>	<u>227,737</u>	<u>8,916,967</u>
-	-	-	-	-	-	-
96,343	-	-	-	-	-	-
2,082,401	-	-	-	-	-	603,816
-	-	-	-	-	-	-
7,048,567	205,630	44,871	161,452	-	-	-
3,731,761	-	-	-	199,332	506,139	-
382,841	-	-	-	-	-	-
3,141,787	-	-	-	-	-	-
1,901,886	-	-	-	18,975	-	6,473,515
135,684	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>18,521,270</u>	<u>205,630</u>	<u>44,871</u>	<u>161,452</u>	<u>218,307</u>	<u>506,139</u>	<u>7,077,331</u>
89,124	(70,667)	92,566	(23,542)	(106,833)	(278,402)	1,839,636
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
495,083	570	-	-	-	-	-
(3,070)	-	-	-	-	-	(3,250,000)
<u>492,013</u>	<u>570</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(3,250,000)</u>
581,137	(70,097)	92,566	(23,542)	(106,833)	(278,402)	(1,410,364)
<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>\$ 4,222,220</u>	<u>\$ 299,714</u>	<u>\$ 487,127</u>	<u>\$ 335,864</u>	<u>\$ 146,101</u>	<u>\$ 722,677</u>	<u>\$ 4,947,607</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, 2023**

	E-911	Detention Center Inmate	Second Chance	Public Works Programs	State Accommodations Tax	Local Accommodations Tax
Revenues:						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
County offices	-	-	-	-	-	-
Intergovernmental	3,357,987	-	-	-	1,273,462	428,058
Hospitality tax	-	-	-	-	-	-
Fees	638,343	1,250,208	-	169,265	-	-
Interest income	248,327	127,618	-	-	-	-
Other miscellaneous revenues	-	-	160,630	-	-	-
Total revenues	<u>4,244,657</u>	<u>1,377,826</u>	<u>160,630</u>	<u>169,265</u>	<u>1,273,462</u>	<u>428,058</u>
Expenditures:						
Current:						
Administrative services	-	-	-	-	-	-
Emergency medical services	-	-	-	-	-	-
Community development and planning	-	-	-	83,931	-	-
Public safety	-	-	-	-	-	-
Judicial services	-	-	-	-	-	-
Law enforcement services	3,131,973	432,301	-	-	-	-
Parks, recreation & tourism	-	-	-	-	-	-
Boards, commissions & others	-	-	395,657	-	776,732	363,698
Capital outlay	-	422,820	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Bond issuance cost	-	-	-	-	-	-
Total expenditures	<u>3,131,973</u>	<u>855,121</u>	<u>395,657</u>	<u>83,931</u>	<u>776,732</u>	<u>363,698</u>
Excess (deficiency) of revenues over (under) expenditures	<u>1,112,684</u>	<u>522,705</u>	<u>(235,027)</u>	<u>85,334</u>	<u>496,730</u>	<u>64,360</u>
Other financing sources (uses):						
Issuance of bonds	-	-	-	-	-	-
Premium on bonds issued	-	-	-	-	-	-
Sale of assets	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	(134,772)	-	-	-	(84,394)	-
Total other financing sources (uses), net	<u>(134,772)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(84,394)</u>	<u>-</u>
Net change in fund balances	977,912	522,705	(235,027)	85,334	412,336	64,360
Fund balances (deficit), beginning 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>
Fund balances (deficit), end of year	<u>\$ 7,178,267</u>	<u>\$ 3,708,103</u>	<u>\$ 883,784</u>	<u>\$ 2,078,083</u>	<u>\$ 1,567,249</u>	<u>\$ 1,575,516</u>

Victims Bill of Rights	Parks, Recreation, & Tourism	Art Museum	Greenville Technical College	Library	Total Nonmajor Special Revenue Funds
\$ -	\$ 12,344,776	\$ 4,426,798	\$ 15,831,593	\$ 25,187,956	\$ 100,439,884
-	516,654	-	-	-	516,654
560,183	394,012	2,449	115,369	115,308	24,783,510
-	-	-	-	-	12,200,076
-	4,983,080	-	-	-	16,301,428
217	149,051	51,269	(5,065)	434,432	2,016,908
-	398,512	-	-	-	1,827,329
<u>560,400</u>	<u>18,786,085</u>	<u>4,480,516</u>	<u>15,941,897</u>	<u>25,737,696</u>	<u>158,085,789</u>
-	-	4,419,013	12,009,477	24,462,279	40,921,653
-	-	-	-	-	96,343
-	-	-	-	-	4,678,965
-	-	-	-	-	27,242,429
481,457	-	-	-	-	7,941,977
-	-	-	-	-	8,001,506
-	14,659,833	-	-	-	15,042,674
-	-	-	-	-	5,407,326
-	96,469	-	-	-	8,913,665
-	147,301	170,000	-	-	2,463,827
-	-	65,525	-	-	710,000
-	-	-	-	-	83,911
<u>481,457</u>	<u>14,903,603</u>	<u>4,654,538</u>	<u>12,009,477</u>	<u>24,462,279</u>	<u>121,504,276</u>
<u>78,943</u>	<u>3,882,482</u>	<u>(174,022)</u>	<u>3,932,420</u>	<u>1,275,417</u>	<u>36,581,513</u>
-	-	-	-	-	4,775,000
-	-	-	-	-	39,829
-	-	-	-	-	1,343,082
-	1,334,784	-	-	-	2,825,834
-	(3,035,082)	-	(3,638,911)	(1,275,417)	(30,810,748)
-	(1,700,298)	-	(3,638,911)	(1,275,417)	(21,827,003)
78,943	2,182,184	(174,022)	293,509	-	14,754,510
(4,410)	2,561,701	286,687	659,154	-	41,363,044
<u>\$ 74,533</u>	<u>\$ 4,743,885</u>	<u>\$ 112,665</u>	<u>\$ 952,663</u>	<u>\$ -</u>	<u>\$ 56,117,554</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, 2023**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:				
Property taxes	\$ 13,525,254	\$ 13,525,254	\$ 16,908,400	\$ 3,383,146
Interest income	82,000	82,000	156,434	74,434
Total revenues	<u>13,607,254</u>	<u>13,607,254</u>	<u>17,064,834</u>	<u>3,457,580</u>
Expenditures:				
Current				
Community development and planning	1,875,975	1,875,975	1,908,817	(32,842)
Total expenditures	<u>1,875,975</u>	<u>1,875,975</u>	<u>1,908,817</u>	<u>(32,842)</u>
Excess of revenues over expenditures	<u>11,731,279</u>	<u>11,731,279</u>	<u>15,156,017</u>	<u>3,424,738</u>
Other financing uses:				
Transfers out	(12,142,830)	(12,142,830)	(12,142,830)	-
Total other financing uses	<u>(12,142,830)</u>	<u>(12,142,830)</u>	<u>(12,142,830)</u>	<u>-</u>
Net change in fund balance	(411,551)	(411,551)	3,013,187	3,424,738
Fund balance, beginning of year	<u>699,847</u>	<u>699,847</u>	<u>699,847</u>	<u>-</u>
Fund balance, end of year	<u>\$ 288,296</u>	<u>\$ 288,296</u>	<u>\$ 3,713,034</u>	<u>\$ 3,424,738</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, 2023**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:				
Property taxes	\$ 6,739,466	\$ 6,739,466	\$ 6,925,107	\$ 185,641
Fees	30,000	30,000	21,297	(8,703)
Intergovernmental	115,000	115,000	220,939	105,939
Interest income	-	-	4,857	4,857
Other miscellaneous revenues	70,000	70,000	-	(70,000)
Total revenues	<u>6,954,466</u>	<u>6,954,466</u>	<u>7,172,200</u>	<u>217,734</u>
Expenditures:				
Current				
Public safety	6,999,822	6,999,822	7,832,985	(833,163)
Total expenditures	<u>6,999,822</u>	<u>6,999,822</u>	<u>7,832,985</u>	<u>(833,163)</u>
Net change in fund balance	(45,356)	(45,356)	(660,785)	(615,429)
Fund balance (deficit), beginning of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance (deficit), end of year	<u>\$ (45,356)</u>	<u>\$ (45,356)</u>	<u>\$ (660,785)</u>	<u>\$ (615,429)</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, 2023**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:				
Hospitality taxes	\$ 9,059,287	\$ 9,059,287	\$ 12,200,076	\$ 3,140,789
Interest income	120,000	120,000	411,085	291,085
Total revenues	<u>9,179,287</u>	<u>9,179,287</u>	<u>12,611,161</u>	<u>3,431,874</u>
Expenditures:				
Current				
Boards, commissions and others	440,000	440,000	729,452	(289,452)
Total expenditures	<u>440,000</u>	<u>440,000</u>	<u>729,452</u>	<u>(289,452)</u>
Excess of revenues over expenditures	<u>8,739,287</u>	<u>8,739,287</u>	<u>11,881,709</u>	<u>3,142,422</u>
Other financing uses:				
Transfers out	<u>(7,246,272)</u>	<u>(7,246,272)</u>	<u>(7,246,272)</u>	<u>-</u>
Total other financing uses	<u>(7,246,272)</u>	<u>(7,246,272)</u>	<u>(7,246,272)</u>	<u>-</u>
Net change in fund balance	1,493,015	1,493,015	4,635,437	3,142,422
Fund balance, beginning of year	<u>8,063,484</u>	<u>8,063,484</u>	<u>8,063,484</u>	<u>-</u>
Fund balance, end of year	<u>\$ 9,556,499</u>	<u>\$ 9,556,499</u>	<u>\$ 12,698,921</u>	<u>\$ 3,142,422</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, 2023**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:				
Fees	\$ 3,295,431	\$ 3,295,431	\$ -	\$ (3,295,431)
Interest income	-	-	22,182	22,182
Total revenues	<u>3,295,431</u>	<u>3,295,431</u>	<u>22,182</u>	<u>(3,273,249)</u>
Expenditures:				
Current				
Public safety	3,250,000	3,265,441	1,043,796	2,221,645
Capital outlay	106,510	107,170	-	107,170
Total expenditures	<u>3,356,510</u>	<u>3,372,611</u>	<u>1,043,796</u>	<u>2,328,815</u>
Deficiency of revenues under expenditures	<u>(61,079)</u>	<u>(77,180)</u>	<u>(1,021,614)</u>	<u>(944,434)</u>
Other financing sources				
Transfers in	-	-	995,397	995,397
Total other financing sources	<u>-</u>	<u>-</u>	<u>995,397</u>	<u>995,397</u>
Net change in fund balance	(61,079)	(77,180)	(26,217)	50,963
Fund balance, beginning of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Adjustment: Budget to GAAP basis	<u>-</u>	<u>-</u>	<u>26,186</u>	<u>26,186</u>
Fund (deficit), end of year	<u>\$ (61,079)</u>	<u>\$ (77,180)</u>	<u>\$ (31)</u>	<u>\$ 77,149</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, 2023**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:				
Intergovernmental	\$ 641,350	\$ 641,350	\$ 428,058	\$ (213,292)
Total revenues	<u>641,350</u>	<u>641,350</u>	<u>428,058</u>	<u>(213,292)</u>
Expenditures:				
Current				
Boards, commissions and others	400,000	400,000	363,698	36,302
Total expenditures	<u>400,000</u>	<u>400,000</u>	<u>363,698</u>	<u>36,302</u>
Net change in fund balance	241,350	241,350	64,360	(176,990)
Fund balance, beginning of year	<u>1,511,156</u>	<u>1,511,156</u>	<u>1,511,156</u>	<u>-</u>
Fund balance, end of year	<u>\$ 1,752,506</u>	<u>\$ 1,752,506</u>	<u>\$ 1,575,516</u>	<u>\$ (176,990)</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, 2023**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:				
Intergovernmental	\$ 479,750	\$ 479,750	\$ 560,183	\$ 80,433
Total revenues	<u>479,750</u>	<u>479,750</u>	<u>560,400</u>	<u>80,650</u>
Expenditures:				
Current				
Judicial services	459,659	459,659	481,457	(21,798)
Total expenditures	<u>459,659</u>	<u>459,659</u>	<u>481,457</u>	<u>(21,798)</u>
Net change in fund balance	20,091	20,091	78,943	58,852
Fund (deficit), beginning of year	<u>(4,410)</u>	<u>(4,410)</u>	<u>(4,410)</u>	<u>-</u>
Fund balance, end of year	<u>\$ 15,681</u>	<u>\$ 15,681</u>	<u>\$ 74,533</u>	<u>\$ 58,852</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, 2023**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:				
Fees	\$ 791,759	\$ 791,759	\$ 638,343	\$ (153,416)
Intergovernmental	2,390,357	2,390,357	3,357,987	967,630
Interest income	70,000	70,000	248,327	178,327
Total revenues	<u>3,252,116</u>	<u>3,252,116</u>	<u>4,244,657</u>	<u>992,541</u>
Expenditures:				
Current				
Law enforcement services	2,944,213	3,024,777	6,279,215	(3,254,438)
Capital outlay	-	744,061	744,061	-
Total expenditures	<u>2,944,213</u>	<u>3,768,838</u>	<u>7,023,276</u>	<u>(3,254,438)</u>
Excess (deficiency) of revenues over (under) expenditures	<u>307,903</u>	<u>(516,722)</u>	<u>(2,778,619)</u>	<u>(2,261,897)</u>
Other financing uses:				
Transfers out	-	-	(134,772)	(134,772)
Total other financing uses	<u>-</u>	<u>-</u>	<u>(134,772)</u>	<u>(134,772)</u>
Net change in fund balance	307,903	(516,722)	(2,913,391)	(2,396,669)
Fund balance, beginning of year	<u>6,200,355</u>	<u>6,200,355</u>	<u>6,200,355</u>	<u>-</u>
Adjustment: Budget to GAAP basis	<u>-</u>	<u>-</u>	<u>3,891,303</u>	<u>3,891,303</u>
Fund balance, end of year	<u>\$ 6,508,258</u>	<u>\$ 5,683,633</u>	<u>\$ 7,178,267</u>	<u>\$ 1,494,634</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, 2023**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:				
Intergovernmental	\$ 944,350	\$ 944,350	\$ 1,273,462	\$ 329,112
Total revenues	<u>944,350</u>	<u>944,350</u>	<u>1,273,462</u>	<u>329,112</u>
Expenditures:				
Current				
Boards, commissions and others	845	974,275	776,732	197,543
Total expenditures	<u>845</u>	<u>974,275</u>	<u>776,732</u>	<u>197,543</u>
Excess (deficiency) of revenues over (under) expenditures	<u>943,505</u>	<u>(29,925)</u>	<u>496,730</u>	<u>526,655</u>
Other financing uses:				
Transfers out	(72,217)	(72,217)	(84,394)	(12,177)
Total other financing uses	<u>(72,217)</u>	<u>(72,217)</u>	<u>(84,394)</u>	<u>(12,177)</u>
Net change in fund balance	871,288	(102,142)	412,336	514,478
Fund balance, beginning of year	<u>1,154,913</u>	<u>1,154,913</u>	<u>1,154,913</u>	<u>-</u>
Fund balance, end of year	<u>\$ 2,026,201</u>	<u>\$ 1,052,771</u>	<u>\$ 1,567,249</u>	<u>\$ 514,478</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, 2023**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:				
Intergovernmental	\$ -	\$ 804,532	\$ -	\$ (804,532)
Interest income	-	-	47,598	47,598
Other miscellaneous revenues	-	-	548,039	548,039
Total revenues	<u>-</u>	<u>804,532</u>	<u>595,637</u>	<u>(208,895)</u>
Expenditures:				
Current				
General services	461,037	2,429,097	1,962,682	466,415
Community development and planning	(7,524,711)	4,556,906	4,263,520	293,386
Public safety	-	-	358,013	(358,013)
Parks, recreation and tourism	14,164	15,164	1,101,055	(1,085,891)
Capital outlay	<u>32,170,828</u>	<u>93,109,419</u>	<u>66,929,292</u>	<u>26,180,127</u>
Total expenditures	<u>25,121,318</u>	<u>100,110,586</u>	<u>74,614,562</u>	<u>25,496,024</u>
Deficiency of revenues under expenditures	<u>(25,121,318)</u>	<u>(99,306,054)</u>	<u>(74,018,925)</u>	<u>25,287,129</u>
Other financing sources (uses):				
Issuance of financed purchase obligation	7,000,000	7,000,000	7,000,000	-
Issuance of bonds	-	-	6,000,000	6,000,000
Transfers in	-	-	65,539,071	65,539,071
Transfers out	-	-	(276,331)	(276,331)
Total other financing sources, net	<u>7,000,000</u>	<u>7,000,000</u>	<u>78,262,740</u>	<u>71,262,740</u>
Net change in fund balance	(18,121,318)	(92,306,054)	4,243,815	96,549,869
Fund (deficit), beginning of year	<u>(3,166,848)</u>	<u>(3,166,848)</u>	<u>(3,166,848)</u>	<u>-</u>
Adjustment: Budget to GAAP basis	<u>-</u>	<u>-</u>	<u>1,306,280</u>	<u>1,306,280</u>
Fund balance (deficit), end of year	<u>\$ (21,288,166)</u>	<u>\$ (95,472,902)</u>	<u>\$ 2,383,247</u>	<u>\$ 97,856,149</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, 2023**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Fees	\$ 12,482,789	\$ 12,482,789	\$ 8,692,016	\$ (3,790,773)
Interest revenue	320,000	320,000	224,951	(95,049)
Total revenues	<u>12,802,789</u>	<u>12,802,789</u>	<u>8,916,967</u>	<u>(3,885,822)</u>
Expenditures:				
Current:				
Community development and planning	700,000	700,000	603,816	96,184
Capital outlay	11,300,000	14,128,143	11,861,890	2,266,253
Total expenditures	<u>12,000,000</u>	<u>14,828,143</u>	<u>12,465,706</u>	<u>2,362,437</u>
Excess (deficiency) of revenues over (under) expenditures	<u>802,789</u>	<u>(2,025,354)</u>	<u>(3,548,739)</u>	<u>(1,523,385)</u>
Other financing uses:				
Transfers out	(3,250,000)	(3,250,000)	(3,250,000)	-
Total other financing uses	<u>(3,250,000)</u>	<u>(3,250,000)</u>	<u>(3,250,000)</u>	<u>-</u>
Net change in fund balances	(2,447,211)	(5,275,354)	(6,798,739)	(1,523,385)
Fund balance, beginning of year	<u>6,357,971</u>	<u>6,357,971</u>	<u>6,357,971</u>	<u>-</u>
Adjustment: Budget to GAAP basis	<u>-</u>	<u>-</u>	<u>5,388,375</u>	<u>5,388,375</u>
Fund balance, end of year	<u>\$ 3,910,760</u>	<u>\$ 1,082,617</u>	<u>\$ 4,947,607</u>	<u>\$ 3,864,990</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, 2023**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues:				
Property taxes	\$ 12,370,125	\$ 12,370,125	\$ 12,344,776	\$ (25,349)
County offices	456,857	456,857	516,654	59,797
Intergovernmental	232,850	232,850	394,012	161,162
Fees	4,806,908	4,806,908	4,983,080	176,172
Interest revenue	18,000	18,000	149,051	131,051
Other miscellaneous revenues	214,500	214,500	398,512	184,012
Total revenues	<u>18,099,240</u>	<u>18,099,240</u>	<u>18,786,085</u>	<u>686,845</u>
Expenditures:				
Current:				
Parks, recreation and tourism	15,447,484	15,377,420	14,659,833	717,587
Capital outlay	200,000	206,064	96,469	109,595
Debt service:				
Principal	-	-	147,301	(147,301)
Total expenditures	<u>15,647,484</u>	<u>15,583,484</u>	<u>14,903,603</u>	<u>679,881</u>
Excess of revenues over expenditures	<u>2,451,756</u>	<u>2,515,756</u>	<u>3,882,482</u>	<u>1,366,726</u>
Other financing sources (uses):				
Transfers in	1,334,784	1,334,784	1,334,784	-
Transfers out	(1,516,202)	(1,580,202)	(3,035,082)	(1,454,880)
Total other financing uses, net	<u>(181,418)</u>	<u>(245,418)</u>	<u>(1,700,298)</u>	<u>(1,454,880)</u>
Net change in fund balances	2,270,338	2,270,338	2,182,184	(88,154)
Fund balance, beginning of year	<u>2,561,701</u>	<u>2,561,701</u>	<u>2,561,701</u>	<u>-</u>
Fund balance, end of year	<u>\$ 4,832,039</u>	<u>\$ 4,832,039</u>	<u>\$ 4,743,885</u>	<u>\$ (88,154)</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, 2023**

ASSETS	General Obligation Bonds	Certificates of Participation	Capital Leases	Total Nonmajor Debt Service Funds
Cash and cash equivalents	\$ -	\$ 6,726,092	\$ 355,933	\$ 7,082,025
Investments	1,329,137	7,815,589	-	9,144,726
Taxes receivable, net of allowance	138,447	125,772	-	264,219
Other receivables	19,678	39,474	945	60,097
Total assets	<u>\$ 1,487,262</u>	<u>\$ 14,706,927</u>	<u>\$ 356,878</u>	<u>\$ 16,551,067</u>
 DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES				
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue - property taxes	<u>\$ 109,000</u>	<u>\$ 82,000</u>	<u>\$ -</u>	<u>\$ 191,000</u>
Total deferred inflows of resources	<u>109,000</u>	<u>82,000</u>	<u>-</u>	<u>191,000</u>
 FUND BALANCES				
Restricted for:				
Debt service	<u>1,378,262</u>	<u>14,624,927</u>	<u>356,878</u>	<u>16,360,067</u>
Total fund balances	<u>1,378,262</u>	<u>14,624,927</u>	<u>356,878</u>	<u>16,360,067</u>
Total deferred inflows of resources, and fund balances	<u>\$ 1,487,262</u>	<u>\$ 14,706,927</u>	<u>\$ 356,878</u>	<u>\$ 16,551,067</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, 2023**

	General Obligation Bonds	Certificates of Participation	Capital Leases	Total Nonmajor Debt Service Funds
Revenues:				
Property taxes	\$ 1,384,005	\$ 2,875,166	\$ -	\$ 4,259,171
Intergovernmental	67,613	73,981	-	141,594
Interest revenue	56,637	131,253	10,574	198,464
Total revenues	<u>1,508,255</u>	<u>3,080,400</u>	<u>10,574</u>	<u>4,599,229</u>
Expenditures:				
Debt service:				
Principal	5,240,000	-	5,175,747	10,415,747
Interest	1,097,141	-	348,587	1,445,728
Fiscal agent fees	179,523	62,289	779	242,591
Total expenditures	<u>6,516,664</u>	<u>62,289</u>	<u>5,525,113</u>	<u>12,104,066</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(5,008,409)</u>	<u>3,018,111</u>	<u>(5,514,539)</u>	<u>(7,504,837)</u>
Other financing sources:				
Premium on bonds issued	394,169	-	-	394,169
Transfers in	4,914,328	3,786,300	5,462,763	14,163,391
Total other financing sources	<u>5,308,497</u>	<u>3,786,300</u>	<u>5,462,763</u>	<u>14,557,560</u>
Net change in fund balances	300,088	6,804,411	(51,776)	7,052,723
Fund balances, beginning of year	<u>1,078,174</u>	<u>7,820,516</u>	<u>408,654</u>	<u>9,307,344</u>
Fund balances, end of year	<u>\$ 1,378,262</u>	<u>\$ 14,624,927</u>	<u>\$ 356,878</u>	<u>\$ 16,360,067</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, 2023**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:				
Property taxes	\$ 3,298,742	\$ 3,298,742	\$ 1,384,005	\$ (1,914,737)
Intergovernmental	-	-	67,613	67,613
Interest income	15,000	15,000	56,637	41,637
Total revenues	<u>3,313,742</u>	<u>3,313,742</u>	<u>1,508,255</u>	<u>(1,805,487)</u>
Expenditures:				
Debt service				
Principal	5,240,000	6,280,000	5,240,000	1,040,000
Interest	1,097,140	1,286,806	1,097,141	189,665
Fiscal agent fees	5,000	5,000	185,523	(180,523)
Total expenditures	<u>6,342,140</u>	<u>7,571,806</u>	<u>6,522,664</u>	<u>1,049,142</u>
Deficiency of revenues under expenditures	<u>(3,028,398)</u>	<u>(4,258,064)</u>	<u>(5,014,409)</u>	<u>(756,345)</u>
Other financing sources				
Premiums on bonds issued	-	-	394,169	394,169
Transfers in	5,606,952	5,606,952	4,914,328	(692,624)
Total other financing sources	<u>5,606,952</u>	<u>5,606,952</u>	<u>5,308,497</u>	<u>(298,455)</u>
Net change in fund balance	2,578,554	1,348,888	294,088	(1,054,800)
Fund balance, beginning of year	<u>1,078,174</u>	<u>1,078,174</u>	<u>1,078,174</u>	<u>-</u>
Adjustment: Budget to GAAP basis	<u>-</u>	<u>-</u>	<u>6,000</u>	<u>6,000</u>
Fund balance, end of year	<u>\$ 3,656,728</u>	<u>\$ 2,427,062</u>	<u>\$ 1,378,262</u>	<u>\$ (1,048,800)</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, 2023**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:				
Property taxes	\$ 549,790	\$ 549,790	\$ 2,875,166	\$ 2,325,376
Intergovernmental	11,000	11,000	73,981	62,981
Interest income	2,500	2,500	131,253	128,753
Total revenues	<u>563,290</u>	<u>563,290</u>	<u>3,080,400</u>	<u>2,517,110</u>
Expenditures:				
Debt service				
Principal	2,975,000	2,975,000	-	2,975,000
Interest	811,300	811,300	-	811,300
Fiscal agent fees	10,000	10,000	62,289	(52,289)
Total expenditures	<u>3,796,300</u>	<u>3,796,300</u>	<u>62,289</u>	<u>3,734,011</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(3,233,010)</u>	<u>(3,233,010)</u>	<u>3,018,111</u>	<u>6,251,121</u>
Other financing sources				
Transfers in	3,786,300	3,786,300	3,786,300	-
Total other financing sources	<u>3,786,300</u>	<u>3,786,300</u>	<u>3,786,300</u>	<u>-</u>
Net change in fund balance	553,290	553,290	6,804,411	6,251,121
Fund balance, beginning of year	<u>7,820,516</u>	<u>7,820,516</u>	<u>7,820,516</u>	<u>-</u>
Fund balance, end of year	<u>\$ 8,373,806</u>	<u>\$ 8,373,806</u>	<u>\$ 14,624,927</u>	<u>\$ 6,251,121</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, 2023**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:				
Interest income	\$ 19,000	\$ 19,000	\$ 1,392,325	\$ 1,373,325
Total revenues	<u>19,000</u>	<u>19,000</u>	<u>1,392,325</u>	<u>1,373,325</u>
Expenditures:				
Debt service				
Principal	1,944,000	1,944,000	7,589,000	(5,645,000)
Interest	123,966	123,966	3,024,441	(2,900,475)
Fiscal agent fees	10,000	10,000	17,400	(7,400)
Bond issuance cost	-	-	383,154	(383,154)
Total expenditures	<u>2,077,966</u>	<u>2,077,966</u>	<u>11,013,995</u>	<u>(8,936,029)</u>
Deficiency of revenues under expenditures	<u>(2,058,966)</u>	<u>(2,058,966)</u>	<u>(9,621,670)</u>	<u>(7,562,704)</u>
Other financing sources (uses)				
Issuance of bonds	-	-	27,970,000	27,970,000
Premium on bonds issued	-	-	2,871,207	2,871,207
Transfers in	2,067,966	2,067,966	2,067,966	-
Transfers out	-	-	(69,797,067)	(69,797,067)
Total other financing sources (uses)	<u>2,067,966</u>	<u>2,067,966</u>	<u>(36,887,894)</u>	<u>(38,955,860)</u>
Net change in fund balance	9,000	9,000	(46,509,564)	(46,518,564)
Fund balance, beginning of year	<u>66,234,960</u>	<u>66,234,960</u>	<u>66,234,960</u>	<u>-</u>
Adjustment: Budget to GAAP basis	<u>-</u>	<u>-</u>	<u>5,500</u>	<u>5,500</u>
Fund balance, end of year	<u>\$ 66,243,960</u>	<u>\$ 66,243,960</u>	<u>\$ 19,730,896</u>	<u>\$ (46,513,064)</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, 2023**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:				
Interest income	\$ 2,100	\$ 2,100	\$ 10,574	\$ 8,474
Total revenues	<u>2,100</u>	<u>2,100</u>	<u>10,574</u>	<u>8,474</u>
Expenditures:				
Debt service				
Principal	5,180,622	5,180,623	5,175,747	4,876
Interest	282,141	282,140	348,587	(66,447)
Fiscal agent fees	-	-	779	(779)
Total expenditures	<u>5,462,763</u>	<u>5,462,763</u>	<u>5,525,113</u>	<u>(62,350)</u>
Deficiency of revenues under expenditures	<u>(5,460,663)</u>	<u>(5,460,663)</u>	<u>(5,514,539)</u>	<u>(53,876)</u>
Other financing sources				
Transfers in	<u>5,462,763</u>	<u>5,462,763</u>	<u>5,462,763</u>	<u>-</u>
Total other financing sources	<u>5,462,763</u>	<u>5,462,763</u>	<u>5,462,763</u>	<u>-</u>
Net change in fund balance	2,100	2,100	(51,776)	(53,876)
Fund balance, beginning of year	<u>408,654</u>	<u>408,654</u>	<u>408,654</u>	<u>-</u>
Fund balance, end of year	<u><u>\$ 410,754</u></u>	<u><u>\$ 410,754</u></u>	<u><u>\$ 356,878</u></u>	<u><u>\$ (53,876)</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, 2023**

	<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	\$ 1,579,634	\$ 3,872,805	\$ -	\$ 5,452,439
Investments	148,701	-	-	148,701
Other receivables	17,299	10,437	-	27,736
Inventory	477,374	-	-	477,374
Total current assets	<u>2,223,008</u>	<u>3,883,242</u>	<u>-</u>	<u>6,106,250</u>
NONCURRENT ASSETS				
Capital assets:				
Nondepreciable	136,620	-	-	136,620
Depreciable, net of accumulated depreciation	81,534	-	-	81,534
Total noncurrent assets	<u>218,154</u>	<u>-</u>	<u>-</u>	<u>218,154</u>
Total assets	<u>2,441,162</u>	<u>3,883,242</u>	<u>-</u>	<u>6,324,404</u>
LIABILITIES				
CURRENT LIABILITIES				
Accounts payable	653,497	-	11,745	665,242
Accrued expenses	20,781	-	-	20,781
Due to other funds	-	-	3,450,868	3,450,868
Claims payable - current portion	-	1,755,000	2,842,000	4,597,000
Compensated absences - current portion	12,056	-	-	12,056
Total current liabilities	<u>686,334</u>	<u>1,755,000</u>	<u>6,304,613</u>	<u>8,745,947</u>
NONCURRENT LIABILITIES				
Claims payable - long term portion	-	945,000	58,000	1,003,000
Compensated absences - long term portion	121,893	-	-	121,893
Total long-term liabilities	<u>121,893</u>	<u>945,000</u>	<u>58,000</u>	<u>1,124,893</u>
Total liabilities	<u>808,227</u>	<u>2,700,000</u>	<u>6,362,613</u>	<u>9,870,840</u>
NET POSITION				
Investment in capital assets	218,154	-	-	218,154
Unrestricted	1,414,781	1,183,242	(6,362,613)	(3,764,590)
Total net position	<u>\$ 1,632,935</u>	<u>\$ 1,183,242</u>	<u>\$ (6,362,613)</u>	<u>\$ (3,546,436)</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, 2023**

	Vehicle Service Center	Workers' Compensation	Health and Dental	Total Internal Service Funds
OPERATING REVENUES				
Charges for services	\$ 10,194,746	\$ -	\$ -	\$ 10,194,746
Premiums	-	3,891,593	28,343,079	32,234,672
Total operating revenues	<u>10,194,746</u>	<u>3,891,593</u>	<u>28,343,079</u>	<u>42,429,418</u>
OPERATING EXPENSES				
Cost of material used	8,309,430	-	-	8,309,430
Copy expense	637	-	-	637
Personnel services	1,656,338	-	-	1,656,338
Printing and binding	1,597	-	-	1,597
Membership dues	903	-	-	903
Gas, oil and tires	20,966	-	-	20,966
Tools	11,984	-	-	11,984
Operational support	10,696	-	-	10,696
Fire protection	975	-	-	975
Indirect cost	10,500	-	-	10,500
Depreciation	12,659	-	-	12,659
Training, travel and conference	6,414	-	-	6,414
Office supplies and postage	1,022	-	-	1,022
Utilities	59,096	-	-	59,096
Equipment maintenance	4,294	-	-	4,294
Insurance	7,000	-	-	7,000
Other maintenance	101,973	-	-	101,973
Technical and professional services	289	-	-	289
Uniforms	15,006	-	-	15,006
Contractual agreements	8,811	-	-	8,811
Administrative expenses	-	101	626,086	626,187
Claims	-	2,829,759	32,071,861	34,901,620
Reinsurance	-	49,597	2,129,130	2,178,727
Total operating expenses	<u>10,240,590</u>	<u>2,879,457</u>	<u>34,827,077</u>	<u>47,947,124</u>
Operating income (loss)	<u>(45,844)</u>	<u>1,012,136</u>	<u>(6,483,998)</u>	<u>(5,517,706)</u>
NONOPERATING REVENUES				
Interest income	45,813	165,216	121,237	332,266
Total nonoperating revenues	<u>45,813</u>	<u>165,216</u>	<u>121,237</u>	<u>332,266</u>
Income (loss) before transfers	<u>(31)</u>	<u>1,177,352</u>	<u>(6,362,761)</u>	<u>(5,185,440)</u>
TRANSFERS				
Transfers out	-	(2,000,000)	-	(2,000,000)
Total transfers	<u>-</u>	<u>(2,000,000)</u>	<u>-</u>	<u>(2,000,000)</u>
Change in net position	(31)	(822,648)	(6,362,761)	(7,185,440)
NET POSITION, beginning of year,	<u>1,632,966</u>	<u>2,005,890</u>	<u>148</u>	<u>3,639,004</u>
NET POSITION (DEFICIT), end of year	<u>\$ 1,632,935</u>	<u>\$ 1,183,242</u>	<u>\$ (6,362,613)</u>	<u>\$ (3,546,436)</u>

GREENVILLE COUNTY, SOUTH CAROLINA

**COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

	Vehicle Service Center	Workers' Compensation	Health and Dental	Total Internal Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts from customers and users	\$ 10,215,227	\$ 3,884,962	\$ 31,793,947	\$ 45,894,136
Payments to suppliers	(1,845,286)	(2,179,457)	(34,751,616)	(38,776,359)
Payments to employees	(8,313,183)	-	-	(8,313,183)
Net cash provided by (used in) operating activities	<u>56,758</u>	<u>1,705,505</u>	<u>(2,957,669)</u>	<u>(1,195,406)</u>
CASH FLOWS FROM NONCAPITAL AND RELATED FINANCING ACTIVITIES				
Transfers out	-	(2,000,000)	-	(2,000,000)
Net cash used in noncapital and related financing activities	<u>-</u>	<u>(2,000,000)</u>	<u>-</u>	<u>(2,000,000)</u>
CASH FLOWS FROM INVESTING ACTIVITIES				
Proceeds from the sale of investments	278,702	-	-	278,702
Interest received	45,813	165,216	121,237	332,266
Net cash provided by investing activities	<u>324,515</u>	<u>165,216</u>	<u>121,237</u>	<u>610,968</u>
Change in cash and cash equivalents	381,273	(129,279)	(2,836,432)	(2,584,438)
Cash and cash equivalents:				
Beginning of year	<u>1,198,361</u>	<u>4,002,084</u>	<u>2,836,432</u>	<u>8,036,877</u>
End of year	<u>\$ 1,579,634</u>	<u>\$ 3,872,805</u>	<u>\$ -</u>	<u>\$ 5,452,439</u>
Classified as:				
Cash and cash equivalents	<u>\$ 1,579,634</u>	<u>\$ 3,872,805</u>	<u>\$ -</u>	<u>\$ 5,452,439</u>
	<u>\$ 1,579,634</u>	<u>\$ 3,872,805</u>	<u>\$ -</u>	<u>\$ 5,452,439</u>
Reconciliation of operating income (loss) to net cash provided by (used in) operating activities:				
Operating income (loss)	\$ (45,844)	\$ 1,012,136	\$ (6,483,998)	\$ (5,517,706)
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities				
Depreciation	12,659	-	-	12,659
Change in assets and liabilities:				
(Increase) decrease in accounts receivable	20,481	(6,631)	-	13,850
Decrease in inventory	118,795	-	-	118,795
Increase in due to other funds	-	-	3,450,868	3,450,868
Decrease in accounts payable	(45,580)	-	(24,539)	(70,119)
Decrease in accrued expenses	(33,006)	-	-	(33,006)
Increase in claims payable	-	700,000	100,000	800,000
Increase in compensated absences	29,253	-	-	29,253
Net cash provided by (used in) operating activities	<u>\$ 56,758</u>	<u>\$ 1,705,505</u>	<u>\$ (2,957,669)</u>	<u>\$ (1,195,406)</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, 2023

ASSETS	Property Tax	Family Court	Master in Equity	Clerk of Court	Pretrial Intervention	Special Districts	Public Defender	Inmate Fund	Total
Cash and cash equivalents	\$ 7,613,258	\$ 331,323	\$ 5,039,327	\$ 3,034,370	\$ 2,353,534	\$ 47,046,723	\$ 3,545,979	\$ 937,916	\$ 69,902,430
Investments	-	-	-	-	-	65,449,319	-	-	65,449,319
Taxes receivable	32,272,715	-	-	-	-	-	-	-	32,272,715
Total assets	39,885,973	331,323	5,039,327	3,034,370	2,353,534	112,496,042	3,545,979	937,916	167,624,464
LIABILITIES									
Due to others	7,613,258	331,323	4,182,642	1,183,903	706,060	112,496,042	3,545,979	937,916	130,997,123
Uncollected taxes	32,272,715	-	-	-	-	-	-	-	32,272,715
Total liabilities	39,885,973	331,323	4,182,642	1,183,903	706,060	112,496,042	3,545,979	937,916	163,269,838
NET POSITION									
Restricted for individuals, organizations and other governments	\$ -	\$ -	\$ 856,685	\$ 1,850,467	\$ 1,647,474	\$ -	\$ -	\$ -	\$ 4,354,626
Total net position	\$ -	\$ -	\$ 856,685	\$ 1,850,467	\$ 1,647,474	\$ -	\$ -	\$ -	\$ 4,354,626

GREENVILLE COUNTY, SOUTH CAROLINA

**COMBINING STATEMENT OF CHANGES IN
FIDUCIARY NET POSITION
CUSTODIAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

	Property Tax	Family Court	Master in Equity	Clerk of Court	Pretrial Intervention	Special Districts	Public Defender	Inmate Fund	Total
ADDITIONS									
Interest income	\$ -	\$ -	\$ 6,717	\$ 129,716	\$ 2,382	\$ -	\$ -	\$ 821	\$ 139,636
Taxes	948,190,825	-	-	-	-	623,508,530	-	-	1,571,699,355
Funds from state and municipalities	-	-	-	-	-	-	3,554,311	-	3,554,311
Fines and fees	-	5,368,404	-	-	-	-	-	-	5,368,404
Criminal and civil bonds	-	-	-	3,498,613	-	-	-	-	3,498,613
Funds from state and participants	-	-	-	-	2,608,449	-	-	-	2,608,449
Inmate funds collected	-	-	-	-	-	-	-	3,988,611	3,988,611
Funds from foreclosure sales	-	-	14,857,076	-	-	-	-	-	14,857,076
Total additions	948,190,825	5,368,404	14,863,793	3,628,329	2,610,831	623,508,530	3,554,311	3,989,432	1,605,714,455
DEDUCTIONS									
Taxes and fees paid to other governments	948,190,825	5,368,404	14,007,108	-	-	623,508,530	-	-	1,591,074,867
Funds disbursed per court order	-	-	-	12,210,494	1,852,933	-	-	-	14,063,427
Inmate funds disbursed	-	-	-	-	-	-	-	3,989,432	3,989,432
Disbursements by public defender's office	-	-	-	-	-	-	3,554,311	-	3,554,311
Total deductions	948,190,825	5,368,404	14,007,108	12,210,494	1,852,933	623,508,530	3,554,311	3,989,432	1,612,682,037
Change in fiduciary net position	-	-	856,685	(8,582,165)	757,898	-	-	-	(6,967,582)
Net position, beginning of year	-	-	-	10,432,632	889,576	-	-	-	11,322,208
Net position, end of year	\$ -	\$ -	\$ 856,685	\$ 1,850,467	\$ 1,647,474	\$ -	\$ -	\$ -	\$ 4,354,626

**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, 2023

FOR THE STATE TREASURER'S OFFICE:

COUNTY / MUNICIPAL FUNDS COLLECTED BY CLERK OF COURT	<u>General Sessions</u>	<u>Magistrate Court</u>	<u>Municipal Court</u>	<u>Total</u>
Court Fines and Assessments:				
Court fines and assessments collected	\$ 1,367,242	\$ 4,459,690	N/A	\$ 5,826,932
Court fines and assessments remitted to State Treasurer	622,239	2,620,555	N/A	3,242,794
Total Court Fines and Assessments retained	\$ 745,003	\$ 1,839,135	N/A	\$ 2,584,138
Surcharges and Assessments retained for victim services:				
Surcharges collected and retained	\$ 199,535	\$ 57,644	N/A	\$ 257,179
Assessments retained	106,105	196,899	N/A	303,004
Total Surcharges and Assessments retained for victim services	\$ 305,640	\$ 254,543	N/A	\$ 560,183

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	\$ (4,410)	\$ (4,410)
<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	303,004	303,004
Victim Service Surcharges Retained by City/County Treasurer	N/A	257,179	257,179
Interest Earned	N/A	217	217
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	\$ 555,990	\$ 555,990

GREENVILLE COUNTY, SOUTH CAROLINA
UNIFORM SCHEDULE OF COURT FINES, ASSESSMENTS AND SURCHARGES (per ACT 96)
FOR THE YEAR ENDED JUNE 30, 2023

Expenditures for Victim Service Program:	<u>Municipal</u>	<u>County</u>	<u>Total</u>
Salaries and Benefits	N/A	\$ 481,457	\$ 481,457
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	481,457	481,457
Total Victim Service Funds Retained by Municipal/County Treasurer (A-B)	N/A	74,533	74,533
Less: Prior Year Fund Deficit Repayment	N/A	-	-
Carryforward Funds – End of Year	N/A	\$ 74,533	\$ 74,533