

CHARLESTON COUNTY COMBINING SCHEDULES - NONMAJOR GOVERNMENTAL FUNDS

Nonmajor Special Revenue Funds

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

Accommodations - This fund is used to account for the two percent accommodation fee collected by the County and the two percent accommodation tax collected by the State on transient room rentals throughout the County. All expenditures must be tourist related with the exception of the first \$25,000 and five percent of the remainder of accommodations taxes remitted by the State. The budget is adopted on an annual basis.

Child Support Enforcement - This fund is used to account for federal monies received to enforce child support obligations at the local level. The budget is adopted on an annual basis.

Community Development - This fund is used to account for Community Development Block Grants received from the U.S. Department of Housing and Urban Development, various state community development grants and matching funds. The budget is adopted on a project-length basis.

Construction Public Works - This fund is used to account for the receipt of state gasoline tax "C" and "D" funds earmarked for local road maintenance. The budget is adopted on a project-length basis.

Economic Development - This fund was established to account for local cooperative economic development activities in the tri-county area. Revenue is received from Multi-county Industrial Park fees assessed in lieu of property taxes on individual properties under regulations developed by the S. C. Department of Revenue. The budget is adopted on an annual basis.

Education - This fund is used to account for specific property taxes levied to fund maintenance of facilities owned by the Trident Technical College within the tri-county area used by residents of Charleston County. The budget is adopted on an annual basis.

Emergency Medical Services - This fund is used to account for proceeds of state grants and matching funds used to purchase equipment for use by emergency medical service personnel. The budget is adopted on an annual basis.

Emergency Preparedness - This fund was established to account for state grants awarded to support specific emergency preparedness projects. The budget is adopted on an annual basis.

Fire Districts - This fund was established to account for revenues generated by a property tax levy in the Awendaw, Boone Hall, East Cooper, McClellanville area, and West St. Andrew's Fire Protection Districts and funds received under a contract with the Town of McClellanville to provide fire protection for the Town's residents. These services are provided by County employees and through contracts with other entities. The budget is adopted on an annual basis.

Geographic Information Systems (GIS) - This fund was created to account for revenues received from the state grants and the sale of maps produced by the GIS system. Expenditures from this fund include GIS training and development. The budget is adopted on an annual basis.

Hazardous Materials Enforcement - This fund was established to pay for a county-wide hazardous materials training program and to acquire equipment needed to support the various fire departments within the county when they have to handle hazardous material situations. It is funded by a fee charged to the various businesses within the county that use hazardous materials, pollution control fines collected by the state and prior year transfers from the General Fund. The budget is adopted on an annual basis.

Workforce Investment Act - This fund is used to account for federal grants received through the Workforce Investment Act to help provide training and counseling services for displaced and disadvantaged workers. The budget is adopted on a project-length basis.

Mosquito Abatement - This fund accounts for funds received under state and federal contracts to regulate the mosquito population on state and federal managed sites. The budget is adopted on an annual basis.

Safety Enforcement - This fund is used to account for federal and state grants, contributions from individuals and corporations, and County matching funds to provide public safety enforcement and prevention activities. The budget is adopted on a project-length basis.

Sheriff - This fund was established to account for federal and state grants and asset forfeitures received in various drug interdiction activities used to fund law enforcement activities. The budget is adopted on an annual basis.

Social Services - This fund was established to account for federal and state grants to operate several programs which provide educational, treatment and rehabilitation services to non-violent alcohol and drug offenders and adolescents at risk for teen pregnancy. The budget is adopted on a project-length basis.

Solicitor - This fund was established to account for funds provided by the State and fees charged to first-time defendants under the Pretrial Intervention Program, who upon completion, may have their records expunged. State appropriations are to be used for providing assistance to victims and witnesses of violent crimes and to supplement County appropriations for Solicitor activities. The budget is adopted on an annual basis.

Transportation - This fund was established to account for the cost of services provided under contract to the Charleston Area Regional Transportation Authority. The budget is adopted on an annual basis.

Victim Notification - This fund was established to account for court assessments and conviction surcharges received pursuant to a change in state law which required counties to provide notification to victims of violent crime anytime there is a change in the status of the offender. The activity in this fund was previously recorded in the Safety Enforcement Special Revenue Fund. The budget is adopted on an annual basis.

Drug Seizure Trust - This fund was established to account for monies seized during drug related arrests. Funds are maintained in separate liability accounts until the case is adjudicated and then transferred to the Sheriff Special Revenue Fund to purchase drug and police related services and equipment.

EMS Employees Trust - This fund was established to account for donations made to the County for the benefit of EMS employees, primarily from patients and families of patients treated by EMS personnel. These funds are used to provide for system-wide EMS recreational activities.

Grants Contributions Trust - This fund was established to account for contributions made to the County for the benefit of the grants program participants and used to provide recognition for special achievements.

South Santee/Germantown Fire Department - This fund was established to account for funds received from the South Santee/Germantown Volunteer Fire Department to provide for insurance and operating costs of equipment on loan from the County.

Nonmajor Capital Projects Funds

Capital Projects funds are used to account for the acquisition and construction of major capital facilities other than those financed by proprietary funds.

1994 G.O. Bond - This fund was established in fiscal year 1993 to fund several construction projects including the new main library and renovations to the historic courthouse. The Bonds were issued in April 1994 for \$33,450,000.

Construction - This fund was established in fiscal year 1986 by amendment to the budget ordinance to receive the proceeds of property sales and finance new construction with these funds.

Public Works Construction - This fund was established in fiscal year 1995 to control drainage, bridge paving, road construction and fencing funds approved by Council that encompass multi-year projects. Funding comes from the General Fund.

General Services Construction - This fund was established in fiscal year 1995 to control funds for multi-year facilities maintenance projects, such as building renovations, that have been approved by Council. Funding comes from the General Fund.

Management Information Systems - This fund was established in fiscal year 1996 to control funds for multi-year data processing hardware and software acquisitions that

have been approved by County Council. Funding comes from the General Fund.

Public Services Building COP - This fund was established in 1994 by County Council to receive the proceeds of a \$35,000,000 Certificate of Participation issued in December 1994. The proceeds are being used to fund construction of the Public Services Building, construction/renovation of the Banov Health Center, and purchase of data processing equipment and operating system. The activities related to the Banov Health Center are being reported in the DAODAS Enterprise Fund.

ITS Refresh Program - This fund was established in fiscal year 2002 to account for the replacement of computer hardware and software. Funding comes from various leases.

Dispatch Center - This fund was established in fiscal year 2002 to purchase equipment for the dispatch center in the Public Services Building. This projects was reimbursed by the Debt Services fund instead of entering into a financial arrangement.

Judicial Center COP - This fund was established in 1995 by County Council to receive the proceeds of an \$85,000,000 Certificate of Participation issued on November 1, 1995. The proceeds are being used to purchase land and fund construction of a Judicial Center and a parking garage, to renovate the O.T. Wallace County Office Building, and to refund a portion of the Series 1994-B COP. The activities related to the parking garage are being reported in the Parking Garage Enterprise Fund.



This page intentionally left blank

COUNTY OF CHARLESTON, SOUTH CAROLINA
 COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS
 June 30, 2002

<u>ASSETS</u>	<u>Special Revenue Funds</u>				
	<u>Accommo- dations</u>	<u>Child Support Enforcement</u>	<u>Community Development</u>	<u>Construction Public Works</u>	<u>Economic Development</u>
Non-pooled cash and cash equivalents	\$ -	\$ -	\$ -	\$ -	\$ -
Pooled cash and cash equivalents	2,914,514	-	148,462	8,068,867	471,796
Restricted cash and cash equivalents	471,699	-	-	-	-
Receivables (net of allowances for uncollectibles)	1,410,755	65,194	956,813	2,131,068	37,083
Total assets	\$ 4,796,968	\$ 65,194	\$ 1,105,275	\$ 10,199,935	\$ 508,879
 <u>LIABILITIES AND FUND BALANCES</u>					
Liabilities:					
Accounts payable	\$ 425	\$ 7,595	\$ 261,706	\$ 174,857	\$ -
Accrued payroll and fringe benefits	5,732	12,795	7,868	-	-
Due to other funds	-	37,082	-	-	-
Intergovernmental payable	2,443,285	-	330,836	-	-
Due to third parties	-	-	-	-	-
Deferred revenue	-	-	2,500	-	-
Total liabilities	2,449,442	57,472	602,910	174,857	-
Fund balances:					
Reserved for encumbrances	25,371	7,722	191,284	3,939,523	-
Reserved for capital projects	-	-	-	-	-
Unreserved:					
Designated for subsequent years' appropriation	2,322,155	-	311,081	6,085,555	508,879
Total fund balances	2,347,526	7,722	502,365	10,025,078	508,879
Total liabilities and fund balances	\$ 4,796,968	\$ 65,194	\$ 1,105,275	\$ 10,199,935	\$ 508,879

See notes to financial statements.

Special Revenue Funds

Education	Emergency Medical Services	Emergency Preparedness	Fire Districts	Geographic Information Systems	Hazardous Materials Enforcement
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
64,937	-	-	505,412	394,098	383,204
-	-	-	-	-	-
<u>3,368,325</u>	<u>793</u>	<u>4,546</u>	<u>896,027</u>	<u>-</u>	<u>-</u>
<u>\$ 3,433,262</u>	<u>\$ 793</u>	<u>\$ 4,546</u>	<u>\$ 1,401,439</u>	<u>\$ 394,098</u>	<u>\$ 383,204</u>
\$ -	\$ -	\$ 458	\$ 18,149	\$ -	\$ 7,394
-	-	-	28,073	-	6,207
-	793	1,776	-	-	-
90,260	-	-	6,736	-	33
-	-	-	-	-	-
<u>3,343,002</u>	<u>-</u>	<u>2,312</u>	<u>907,180</u>	<u>-</u>	<u>-</u>
<u>3,433,262</u>	<u>793</u>	<u>4,546</u>	<u>960,138</u>	<u>-</u>	<u>13,634</u>
-	-	-	63,851	197,000	13,538
-	-	-	-	-	-
-	-	-	377,450	197,098	356,032
-	-	-	441,301	394,098	369,570
<u>\$ 3,433,262</u>	<u>\$ 793</u>	<u>\$ 4,546</u>	<u>\$ 1,401,439</u>	<u>\$ 394,098</u>	<u>\$ 383,204</u>

CONTINUED

COUNTY OF CHARLESTON, SOUTH CAROLINA
 COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS
 June 30, 2002

ASSETS	Special Revenue Funds				
	Workforce Investment Act	Mosquito Abatement	Safety Enforcement	Sheriff	Social Services
Non-pooled cash and cash equivalents	\$ -	\$ -	\$ 18,826	\$ 59,850	\$ -
Pooled cash and cash equivalents	-	645,232	499,205	455,833	43,437
Restricted cash and cash equivalents	-	-	-	-	-
Receivables (net of allowances for uncollectibles)	928,156	56,517	261,176	16,065	144,371
Total assets	\$ 928,156	\$ 701,749	\$ 779,207	\$ 531,748	\$ 187,808
 LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts payable	\$ 141,447	\$ 41,912	\$ 135,573	\$ 23,371	\$ 123
Accrued payroll and fringe benefits	33,454	-	11,391	4,830	5,783
Due to other funds	505,961	-	-	-	86,514
Intergovernmental payable	230,020	-	9,181	3,105	-
Due to third parties	-	-	-	-	-
Deferred revenue	9,032	-	127,893	-	46,352
Total liabilities	919,914	41,912	284,038	31,306	138,772
Fund balances:					
Reserved for encumbrances	3,135	-	64,368	95,172	-
Reserved for capital projects	-	-	-	-	-
Unreserved:					
Designated for subsequent years' appropriation	5,107	659,837	430,801	405,270	49,036
Total fund balances	8,242	659,837	495,169	500,442	49,036
Total liabilities and fund balances	\$ 928,156	\$ 701,749	\$ 779,207	\$ 531,748	\$ 187,808

See notes to financial statements.

Special Revenue Funds

Solicitor	Transportation	Victim Notification	Drug Seizure Trust	EMS Employees Trust	South Santee/ Germantown Fire Dept.
\$ 57,095	\$ -	\$ 55,117	\$ -	\$ -	\$ -
793,522	9,037	916,182	221,163	3,239	13,662
-	-	-	-	-	-
11,250	8,102	-	-	-	-
\$ 861,867	\$ 17,139	\$ 971,299	\$ 221,163	\$ 3,239	\$ 13,662
\$ 116,222	\$ -	\$ 5,976	\$ 169	\$ -	\$ -
29,869	963	24,036	-	-	-
-	-	-	-	-	-
2,768	-	23	19,727	-	-
-	-	-	201,267	-	-
-	-	-	-	-	-
148,859	963	30,035	221,163	-	-
4,619	-	2,007	-	-	-
-	-	-	-	-	-
708,389	16,176	939,257	-	3,239	13,662
713,008	16,176	941,264	-	3,239	13,662
\$ 861,867	\$ 17,139	\$ 971,299	\$ 221,163	\$ 3,239	\$ 13,662

CONTINUED

COUNTY OF CHARLESTON, SOUTH CAROLINA
 COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS
 June 30, 2002

ASSETS	<u>Special Revenue</u>	<u>Capital Projects Funds</u>			
	Grants Contributions Trust	1994 G.O. Bond	Construction	Public Works Construction	General Services Construction
Non-pooled cash and cash equivalents	\$ -	\$ -	\$ -	\$ -	\$ -
Pooled cash and cash equivalents	7,293	-	6,177,949	3,673,533	659,213
Restricted cash and cash equivalents	-	-	-	-	-
Receivables (net of allowances for uncollectibles)	250	-	48,986	150,489	-
Total assets	\$ 7,543	\$ -	\$ 6,226,935	\$ 3,824,022	\$ 659,213
 LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts payable	\$ 148	\$ -	\$ 13,614	\$ 60,794	\$ 16,156
Accrued payroll and fringe benefits	-	-	-	-	-
Due to other funds	-	-	-	-	-
Intergovernmental payable	-	-	-	54	-
Due to third parties	-	-	-	-	-
Deferred revenue	-	-	247,006	-	-
Total liabilities	148	-	260,620	60,848	16,156
 Fund balances:					
Reserved for encumbrances	-	-	46,531	676,944	-
Reserved for capital projects	-	-	5,919,784	3,086,230	643,057
Unreserved:					
Designated for subsequent years' appropriation	7,395	-	-	-	-
Total fund balances	7,395	-	5,966,315	3,763,174	643,057
Total liabilities and fund balances	\$ 7,543	\$ -	\$ 6,226,935	\$ 3,824,022	\$ 659,213

See notes to financial statements.

Capital Projects Funds

Management Information Systems	Public Building Services COP	ITS Refresh Program	Dispatch Center	Judicial Center COP	Total Nonmajor Governmental Funds
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 190,888
945,291	-	2,109	-	-	28,017,190
-	-	-	-	-	471,699
-	-	-	-	-	10,495,966
\$ 945,291	\$ -	\$ 2,109	\$ -	\$ -	\$ 39,175,743
\$ 43,424	\$ -	\$ 14,840	\$ -	\$ -	\$ 1,084,353
-	-	-	-	-	171,001
-	-	-	-	-	632,126
1,929	-	-	-	-	3,137,957
-	-	-	-	-	201,267
-	-	-	-	-	4,685,277
45,353	-	14,840	-	-	9,911,981
190,619	-	-	-	-	5,521,684
709,319	-	-	-	-	10,358,390
-	-	(12,731)	-	-	13,383,688
899,938	-	(12,731)	-	-	29,263,762
\$ 945,291	\$ -	\$ 2,109	\$ -	\$ -	\$ 39,175,743