

COUNTY OF CHARLESTON, SOUTH CAROLINA
 COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS
 June 30, 2004

<u>ASSETS</u>	Special Revenue Funds				
	Accommo- dations	Adult Drug Court	Child Support Enforcement	Community Development	Construction Public Works
Non-pooled cash and cash equivalents	\$ -	\$ 5,599	\$ -	\$ -	\$ -
Pooled cash and cash equivalents	2,303,503	40,276	-	232,255	8,064,879
Restricted cash and cash equivalents	471,625	-	-	-	-
Receivables (net of allowances for uncollectibles)	1,454,457	10,000	73,633	638,174	1,995,685
Inventory	-	-	-	-	-
Total assets	\$ 4,229,585	\$ 55,875	\$ 73,633	\$ 870,429	\$ 10,060,564
<u>LIABILITIES AND FUND BALANCES</u>					
Liabilities:					
Accounts payable	\$ 31,137	\$ 1,298	\$ 2,612	\$ 113,611	\$ 242,437
Accrued payroll and fringe benefits	8,274	685	16,209	15,585	-
Due to other funds	-	-	46,370	-	-
Intergovernmental payable	2,505,933	48,293	-	372,454	28,019
Deferred revenue	-	5,599	-	19,514	20,246
Total liabilities	2,545,344	55,875	65,191	521,164	290,702
Fund balances:					
Reserved for inventory	-	-	-	-	-
Reserved for encumbrances	618,378	-	8,442	349,265	3,234,592
Reserved for capital projects	-	-	-	-	-
Unreserved:					
Designated for subsequent years' appropriation	1,065,863	-	-	-	6,535,270
Total fund balances	1,684,241	-	8,442	349,265	9,769,862
Total liabilities and fund balances	\$ 4,229,585	\$ 55,875	\$ 73,633	\$ 870,429	\$ 10,060,564

See notes to financial statements.

Special Revenue Funds

Coroner's Training	Economic Development	Education	Emergency Medical Services	EMS Employees Trust	Fire Districts
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8,964	937,383	16,006	-	565	644,171
-	-	-	-	-	-
-	-	3,446,744	47,898	-	1,158,397
-	-	-	-	-	-
\$ 8,964	\$ 937,383	\$ 3,462,750	\$ 47,898	\$ 565	\$ 1,802,568
\$ -	\$ 5,485	\$ 96,038	\$ -	\$ -	\$ 31,981
1,000	4,400	-	-	-	45,783
-	-	-	47,898	-	-
-	201,480	36,256	-	-	11,813
4,380	-	3,330,456	-	-	1,117,889
-	-	-	-	-	-
5,380	211,365	3,462,750	47,898	-	1,207,466
-	-	-	-	-	-
-	52,552	-	-	-	8,909
-	-	-	-	-	-
3,584	673,466	-	-	565	586,193
3,584	726,018	-	-	565	595,102
\$ 8,964	\$ 937,383	\$ 3,462,750	\$ 47,898	\$ 565	\$ 1,802,568

CONTINUED

COUNTY OF CHARLESTON, SOUTH CAROLINA
 COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS
 June 30, 2004

<u>ASSETS</u>	Special Revenue Funds				
	Geographic Information Systems	Grants Contributions Trust	Hazardous Materials Enforcement	Mosquito Abatement	Safety Enforcement
Non-pooled cash and cash equivalents	\$ -	\$ -	\$ -	\$ -	\$ 21,867
Pooled cash and cash equivalents	197,570	9,760	329,731	482,743	280,856
Restricted cash and cash equivalents	-	-	-	-	-
Receivables (net of allowances for uncollectibles)	-	-	-	67,915	1,122,801
Inventory	-	-	-	204,652	-
Total assets	\$ 197,570	\$ 9,760	\$ 329,731	\$ 755,310	\$ 1,425,524
<u>LIABILITIES AND FUND BALANCES</u>					
Liabilities:					
Accounts payable	\$ 18,342	\$ 163	\$ 726	\$ 4,094	\$ 197,054
Accrued payroll and fringe benefits	-	-	9,203	-	26,645
Due to other funds	-	-	-	-	633,655
Intergovernmental payable	715	-	94	91	76,113
Deferred revenue	-	-	-	-	109,795
Total liabilities	19,057	163	10,023	4,185	1,043,262
Fund balances:					
Reserved for inventory	-	-	-	204,652	-
Reserved for encumbrances	40,436	-	-	9,060	382,262
Reserved for capital projects	-	-	-	-	-
Unreserved:					
Designated for subsequent years' appropriation	138,077	9,597	319,708	537,413	-
Total fund balances	178,513	9,597	319,708	751,125	382,262
Total liabilities and fund balances	\$ 197,570	\$ 9,760	\$ 329,731	\$ 755,310	\$ 1,425,524

See notes to financial statements.

Special Revenue Funds

<u>Sheriff</u>	<u>Social Services</u>	<u>Solicitor</u>	<u>South Santee/ Germantown Fire Dept.</u>	<u>Transportation</u>	<u>Victim Notification</u>
\$ 51,180	\$ -	\$ 399,273	\$ -	\$ -	\$ 52,397
934,005	-	364,577	17,758	7,099	827,585
-	-	-	-	-	-
46,602	83,492	141,773	-	8,285	635
-	-	-	-	-	-
<u>\$ 1,031,787</u>	<u>\$ 83,492</u>	<u>\$ 905,623</u>	<u>\$ 17,758</u>	<u>\$ 15,384</u>	<u>\$ 880,617</u>
\$ 14,540	\$ 1,874	\$ 803	\$ -	\$ 184	\$ 5,821
8,600	3,742	38,405	-	1,277	32,139
-	51,266	-	-	-	-
3,491	23,904	1,367	-	20	86
-	-	-	-	-	-
<u>26,631</u>	<u>80,786</u>	<u>40,575</u>	<u>-</u>	<u>1,481</u>	<u>38,046</u>
-	-	-	-	-	-
104,111	-	41	-	-	7,674
-	-	-	-	-	-
<u>901,045</u>	<u>2,706</u>	<u>865,007</u>	<u>17,758</u>	<u>13,903</u>	<u>834,897</u>
<u>1,005,156</u>	<u>2,706</u>	<u>865,048</u>	<u>17,758</u>	<u>13,903</u>	<u>842,571</u>
<u>\$ 1,031,787</u>	<u>\$ 83,492</u>	<u>\$ 905,623</u>	<u>\$ 17,758</u>	<u>\$ 15,384</u>	<u>\$ 880,617</u>

CONTINUED

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 NONMAJOR GOVERNMENTAL FUNDS
 June 30, 2004

<u>ASSETS</u>	<u>Special Revenue</u>	<u>Capital Projects Funds</u>		
	Workforce Investment Act	1999 Capital Projects	2001 Capital Projects	2005 Capital Projects
Non-pooled cash and cash equivalents	\$ -	\$ -	\$ -	\$ -
Pooled cash and cash equivalents	10,715	13,436,216	-	-
Restricted cash and cash equivalents	-	-	19,964,967	-
Receivables (net of allowances for uncollectibles)	639,762	355,689	78,279	-
Inventory	-	-	-	-
Total assets	\$ 650,477	\$ 13,791,905	\$ 20,043,246	\$ -
 <u>LIABILITIES AND FUND BALANCES</u>				
Liabilities:				
Accounts payable	\$ 121,495	\$ 693,512	\$ 620,791	\$ -
Accrued payroll and fringe benefits	41,283	-	-	-
Due to other funds	327,971	-	6,029,418	-
Intergovernmental payable	117,839	2,439	-	-
Deferred revenue	41,889	-	-	-
Total liabilities	650,477	695,951	6,650,209	-
Fund balances:				
Reserved for inventory	-	-	-	-
Reserved for encumbrances	-	-	-	-
Reserved for capital projects	-	13,095,954	13,393,037	-
Unreserved:				
Designated for subsequent years' appropriation	-	-	-	-
Total fund balances	-	13,095,954	13,393,037	-
Total liabilities and fund balances	\$ 650,477	\$ 13,791,905	\$ 20,043,246	\$ -

See notes to financial statements.

Capital Projects Funds

Capital Proceeds	Construction	General Services Construction	ITS Refresh Program	Management Information Systems	Public Works Construction	Total Nonmajor Governmental Funds
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 530,316
2,685,578	4,200,094	608,016	234,282	504,120	2,469,438	39,848,145
-	-	-	-	-	-	20,436,592
-	265,843	-	-	-	169,473	11,805,537
-	-	-	-	-	-	204,652
\$ 2,685,578	\$ 4,465,937	\$ 608,016	\$ 234,282	\$ 504,120	\$ 2,638,911	\$ 72,825,242
-	\$ 329,383	\$ 6,694	\$ 14,282	\$ 77,273	\$ 23,101	\$ 2,654,731
-	-	-	-	-	-	253,230
-	-	-	-	-	-	7,136,578
-	638	-	-	3,239	-	3,434,284
-	41,446	-	-	-	-	4,691,214
-	371,467	6,694	14,282	80,512	23,101	18,170,037
-	-	-	-	-	-	204,652
-	1,892,170	-	-	41,825	413,386	7,163,103
2,685,578	2,202,300	601,322	220,000	381,783	2,202,424	34,782,398
-	-	-	-	-	-	12,505,052
2,685,578	4,094,470	601,322	220,000	423,608	2,615,810	54,655,205
\$ 2,685,578	\$ 4,465,937	\$ 608,016	\$ 234,282	\$ 504,120	\$ 2,638,911	\$ 72,825,242