

COUNTY OF CHARLESTON, SOUTH CAROLINA
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended June 30, 2014

	<u>Special Revenue Funds</u>			
	<u>Accommo- dations</u>	<u>Child Support Enforcement</u>	<u>Community Development</u>	<u>Construction Public Works</u>
Revenues:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	62,216	1,126,018	2,396,120	4,250,664
Fines and forfeitures	-	-	-	-
Service charges	13,425,525	-	-	-
Interest	3,010	-	-	11,758
Other revenues	-	-	15,988	-
Total revenues	13,490,751	1,126,018	2,412,108	4,262,422
Expenditures:				
Current:				
General government	-	-	-	-
Public safety	-	81,933	-	-
Judicial	-	686,513	-	-
Public works	-	-	-	2,756,574
Health and welfare	-	-	2,416,388	-
Economic development	-	-	-	-
Culture and recreation	13,351,309	-	-	-
Education	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	13,351,309	768,446	2,416,388	2,756,574
Excess (deficiency) of revenues over (under) expenditures	139,442	357,572	(4,280)	1,505,848
Other financing sources (uses):				
Capital lease proceeds	-	-	-	-
Refunding bonds Issued	-	-	-	-
Payment to escrow agent for refunding	-	-	-	-
Transfers in	-	3,756	28,533	4,691,915
Transfers out	(26,875)	(435,805)	(28,533)	(4,691,915)
Proceeds from sale of capital assets	-	-	-	-
Total other financing sources (uses)	(26,875)	(432,049)	-	-
Net change in fund balance	112,567	(74,477)	(4,280)	1,505,848
Fund balances at beginning of year	1,022,612	74,477	361,055	7,409,929
Fund balances at end of year	\$ 1,135,179	\$ -	\$ 356,775	\$ 8,915,777

See notes to financial statements.

Special Revenue Funds

<u>Economic Development</u>	<u>Education</u>	<u>Emergency Medical Services</u>	<u>Fire Districts</u>	<u>Hazardous Materials Enforcement</u>	<u>Public Defender</u>
\$ 2,264,651	\$ 7,190,182	\$ -	\$ 2,378,551	\$ -	\$ -
380,000	167,695	25,416	242,580	-	1,722,574
-	-	-	-	217,018	-
-	-	-	-	-	256,635
-	-	-	-	-	1,800
-	120,000	-	1,767	-	-
<u>2,644,651</u>	<u>7,477,877</u>	<u>25,416</u>	<u>2,622,898</u>	<u>217,018</u>	<u>1,981,009</u>
-	113,279	-	-	-	-
-	-	26,819	2,504,232	257,588	-
-	-	-	-	-	4,963,173
-	-	-	-	-	-
1,866,650	-	-	-	-	-
-	-	-	-	-	-
-	5,940,318	-	-	-	-
-	-	-	-	-	-
<u>1,866,650</u>	<u>6,053,597</u>	<u>26,819</u>	<u>2,504,232</u>	<u>257,588</u>	<u>4,963,173</u>
<u>778,001</u>	<u>1,424,280</u>	<u>(1,403)</u>	<u>118,666</u>	<u>(40,570)</u>	<u>(2,982,164)</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	221,485	1,403	195,303	-	3,031,846
-	(1,534,868)	-	(195,303)	-	-
-	-	-	16,246	5,000	-
-	(1,313,383)	1,403	16,246	5,000	3,031,846
778,001	110,897	-	134,912	(35,570)	49,682
1,651,474	93,194	-	542,047	192,577	958,494
<u>\$ 2,429,475</u>	<u>\$ 204,091</u>	<u>\$ -</u>	<u>\$ 676,959</u>	<u>\$ 157,007</u>	<u>\$ 1,008,176</u>

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COUNTY OF CHARLESTON, SOUTH CAROLINA
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 NONMAJOR GOVERNMENTAL FUNDS
 For the Year Ended June 30, 2014

	Special Revenue Funds			
	Safety Enforcement	Sheriff	Solicitor	Storm Water Drainage
Revenues:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	1,413,205	103,500	1,261,215	651,965
Fines and forfeitures	50,006	150,708	15,515	-
Service charges	-	33,600	712,816	1,150,919
Interest	124	1,836	-	2,703
Other revenues	52,852	507,410	2,947	-
Total revenues	1,516,187	797,054	1,992,493	1,805,587
Expenditures:				
Current:				
General government	-	-	-	-
Public safety	843,071	590,289	-	-
Judicial	572,128	28,992	2,250,314	-
Public works	-	-	-	2,155,912
Health and welfare	204,364	-	-	-
Economic development	-	-	-	-
Culture and recreation	-	-	-	-
Education	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	1,619,563	619,281	2,250,314	2,155,912
Excess (deficiency) of revenues over (under) expenditures	(103,376)	177,773	(257,821)	(350,325)
Other financing sources (uses):				
Capital lease proceeds	-	-	-	-
Refunding bonds Issued	-	-	-	-
Payment to escrow agent for refunding	-	-	-	-
Transfers in	56,943	82,870	356,139	-
Transfers out	(1,879)	-	(319,864)	(94,152)
Proceeds from sale of capital assets	-	3,257	-	-
Total other financing sources (uses)	55,064	86,127	36,275	(94,152)
Net change in fund balance	(48,312)	263,900	(221,546)	(444,477)
Fund balances at beginning of year	472,371	2,510,090	2,198,717	1,982,996
Fund balances at end of year	\$ 424,059	\$ 2,773,990	\$ 1,977,171	\$ 1,538,519

See notes to financial statements.

Special Revenue Funds		Capital Projects Funds		
Victim Notification	Charleston Development Corp	Construction	G.O.B. Capital Projects	Equipment Replacement Fund
\$ -	\$ -	\$ -	\$ -	\$ -
5,803	-	375,207	-	-
414,061	-	-	-	-
167	-	-	-	-
-	62	3,340	27,251	1,398
-	25,165	-	-	-
<u>420,031</u>	<u>25,227</u>	<u>378,547</u>	<u>27,251</u>	<u>1,398</u>
-	-	13,328	-	-
206,190	-	-	-	-
150,298	-	-	-	-
-	-	-	-	-
-	9,717	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	1,084,903	17,631,157	-
<u>356,488</u>	<u>9,717</u>	<u>1,098,231</u>	<u>17,631,157</u>	<u>-</u>
63,543	15,510	(719,684)	(17,603,906)	1,398
-	-	-	-	-
-	-	-	29,190,000	-
-	-	-	(33,404,536)	-
-	-	1,402,130	4,429,679	935,620
-	-	-	-	(1,002,000)
-	-	51,819	-	23,506
-	-	1,453,949	215,143	(42,874)
63,543	15,510	734,265	(17,388,763)	(41,476)
168,336	33,572	1,729,226	23,431,708	542,990
<u>\$ 231,879</u>	<u>\$ 49,082</u>	<u>\$ 2,463,491</u>	<u>\$ 6,042,945</u>	<u>\$ 501,514</u>

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 NONMAJOR GOVERNMENTAL FUNDS
 For the Year Ended June 30, 2014

	Capital Projects Funds	Total Nonmajor Governmental Funds
	ITS / MIS	
Revenues:		
Property taxes	\$ -	\$ 11,833,384
Intergovernmental	-	14,184,178
Fines and forfeitures	-	847,308
Service charges	-	15,579,662
Interest	8,002	61,284
Other revenues	-	726,129
	8,002	43,231,945
Total revenues		
	8,002	43,231,945
Expenditures:		
Current:		
General government	-	126,607
Public safety	-	4,510,122
Judicial	-	8,651,418
Public works	-	4,912,486
Health and welfare	-	2,630,469
Economic development	-	1,866,650
Culture and recreation	-	13,351,309
Education	-	5,940,318
Capital outlay	3,521,603	22,237,663
	3,521,603	64,227,042
Total expenditures	3,521,603	64,227,042
Excess (deficiency) of revenues over (under) expenditures	(3,513,601)	(20,995,097)
Other financing sources (uses):		
Capital lease proceeds	794,923	794,923
Refunding bonds Issued	-	29,190,000
Payment to escrow agent for refunding	-	(33,404,536)
Transfers in	1,198,784	16,636,406
Transfers out	(185,891)	(8,517,085)
Proceeds from sale of capital assets	-	99,828
	1,807,816	4,799,536
Total other financing sources (uses)	1,807,816	4,799,536
Net change in fund balance	(1,705,785)	(16,195,561)
Fund balances at beginning of year	6,167,791	51,543,656
Fund balances at end of year	\$ 4,462,006	\$ 35,348,095

See notes to financial statements.