

COUNTY OF CHARLESTON, SOUTH CAROLINA
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 NONMAJOR GOVERNMENTAL FUNDS
 For the Year Ended June 30, 2016

	Special Revenue Funds			
	Accommo- dations	Child Support Enforcement	Community Development	Construction Public Works
Revenues:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	48,866	959,186	2,870,983	14,233,445
Fines and forfeitures	-	-	-	-
Service charges	15,699,420	-	-	-
Interest	12,822	-	-	69,486
Other revenues	-	-	-	-
Total revenues	15,761,108	959,186	2,870,983	14,302,931
Expenditures:				
Current:				
General government	-	-	-	-
Public safety	-	87,004	-	-
Judicial	-	671,379	-	-
Public works	-	-	-	5,227,288
Health and welfare	-	-	2,875,703	-
Economic development	-	-	-	-
Culture and recreation	17,016,880	-	-	-
Education	-	-	-	-
Capital outlay	-	-	-	-
Debt service	-	-	-	-
Total expenditures	17,016,880	758,383	2,875,703	5,227,288
Excess (deficiency) of revenues over (under) expenditures	(1,255,772)	200,803	(4,720)	9,075,643
Other financing sources (uses):				
Capital lease proceeds	-	-	-	-
General obligation bonds issued	-	-	-	-
Refunding general obligation bonds issued	-	-	-	-
Bond premium	-	-	-	-
Payment to escrow agent for refunding	-	-	-	-
Transfers in	-	23,397	33,487	4,455,500
Transfers out	(26,254)	(222,778)	-	(4,455,500)
Proceeds from sale of capital assets	-	-	-	-
Total other financing sources (uses)	(26,254)	(199,381)	33,487	-
Net change in fund balance	(1,282,026)	1,422	28,767	9,075,643
Fund balances at beginning of year	2,072,867	-	348,906	9,389,069
Fund balances at end of year	\$ 790,841	\$ 1,422	\$ 377,673	\$ 18,464,712

See notes to financial statements.

Special Revenue Funds

Disaster Fund	Economic Development	Education	Emergency Medical Services	Fire Districts	Hazardous Materials Enforcement
\$ -	\$ 2,713,303	\$ 9,507,728	\$ -	\$ 2,806,586	\$ -
994,127	4,546,611	214,086	796	147,464	-
-	-	-	-	-	214,749
-	-	-	-	-	-
-	2,970	-	-	1,937	-
994,127	7,262,884	9,721,814	796	2,955,987	214,749
-	-	123,336	-	-	-
-	-	-	25,800	3,155,645	225,043
-	-	-	-	-	-
3,362,780	-	-	-	-	-
-	6,527,276	-	-	-	-
-	-	-	-	-	-
-	-	6,499,594	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
3,362,780	6,527,276	6,622,930	25,800	3,155,645	225,043
(2,368,653)	735,608	3,098,884	(25,004)	(199,658)	(10,294)
-	-	-	-	-	-
-	-	-	-	2,080,000	-
-	-	-	-	-	-
-	-	-	-	42,870	-
-	-	-	-	-	-
2,368,653	-	330,837	1,375	2,523,486	-
-	(663,893)	(3,502,708)	-	(2,523,486)	-
-	-	-	-	385,500	-
2,368,653	(663,893)	(3,171,871)	1,375	2,508,370	-
-	71,715	(72,987)	(23,629)	2,308,712	(10,294)
-	2,777,364	238,375	25,004	427,078	124,987
\$ -	\$ 2,849,079	\$ 165,388	\$ 1,375	\$ 2,735,790	\$ 114,693

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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, 2016

	Special Revenue Funds			
	Public Defender	Safety Enforcement	Sheriff	Solicitor
Revenues:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	1,809,145	1,572,420	103,500	1,325,753
Fines and forfeitures	-	39,811	375,615	31,255
Service charges	368,156	-	33,100	679,736
Interest	6,687	287	7,350	-
Other revenues	-	68,961	522,436	15,125
Total revenues	2,183,988	1,681,479	1,042,001	2,051,869
Expenditures:				
Current:				
General government	-	21,692	-	-
Public safety	-	1,319,619	971,415	-
Judicial	5,305,609	415,632	18,512	2,083,397
Public works	-	-	-	-
Health and welfare	-	-	-	-
Economic development	-	-	-	-
Culture and recreation	-	45,255	-	-
Education	-	-	-	-
Capital outlay	-	-	-	-
Debt service	-	-	-	-
Total expenditures	5,305,609	1,802,198	989,927	2,083,397
Excess (deficiency) of revenues over (under) expenditures	(3,121,621)	(120,719)	52,074	(31,528)
Other financing sources (uses):				
Capital lease proceeds	-	-	-	-
General obligation bonds issued	-	-	-	-
Refunding general obligation bonds issued	-	-	-	-
Bond premium	-	-	-	-
Payment to escrow agent for refunding	-	-	-	-
Transfers in	3,097,292	185,940	75,849	216,790
Transfers out	-	(34,509)	(109,582)	(247,748)
Proceeds from sale of capital assets	-	-	-	-
Total other financing sources (uses)	3,097,292	151,431	(33,733)	(30,958)
Net change in fund balance	(24,329)	30,712	18,341	(62,486)
Fund balances at beginning of year	1,133,283	443,063	2,980,651	1,803,732
Fund balances at end of year	\$ 1,108,954	\$ 473,775	\$ 2,998,992	\$ 1,741,246

See notes to financial statements.

Special Revenue Funds			Capital Projects Funds		
Storm Water Drainage	Victim Notification	Charleston Development Corp	Construction	G.O.B. Capital Projects	Equipment Replacement Fund
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
535,098	57,637	-	-	-	-
-	371,608	-	-	-	-
1,327,776	141	-	-	-	-
9,754	-	-	11,799	57,449	4,988
-	-	535	-	-	-
<u>1,872,628</u>	<u>429,386</u>	<u>535</u>	<u>11,799</u>	<u>57,449</u>	<u>4,988</u>
-	-	-	-	-	-
-	201,604	-	-	-	-
-	255,158	-	-	-	-
1,556,460	-	-	-	-	-
-	-	3,035	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	1,903,453	2,567,843	-
-	-	-	-	175,294	-
<u>1,556,460</u>	<u>456,762</u>	<u>3,035</u>	<u>1,903,453</u>	<u>2,743,137</u>	<u>-</u>
-	-	-	-	-	-
316,168	(27,376)	(2,500)	(1,891,654)	(2,685,688)	4,988
-	-	-	-	-	-
-	-	-	-	18,795,000	-
-	-	-	-	56,680,000	-
-	-	-	-	11,314,041	-
-	-	-	-	(67,692,911)	-
-	-	-	8,754,311	-	627,597
-	-	(33,487)	-	(502)	(474,000)
-	-	-	-	-	23,284
-	-	(33,487)	8,754,311	19,095,628	176,881
316,168	(27,376)	(35,987)	6,862,657	16,409,940	181,869
1,817,822	282,753	35,987	3,724,145	1,885,303	482,121
<u>\$ 2,133,990</u>	<u>\$ 255,377</u>	<u>\$ -</u>	<u>\$ 10,586,802</u>	<u>\$ 18,295,243</u>	<u>\$ 663,990</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, 2016

	Capital Projects Funds		Total Nonmajor Governmental Funds
	ITS / MIS		Funds
Revenues:			
Property taxes	\$ -	\$	15,027,617
Intergovernmental	14,382		29,433,499
Fines and forfeitures	-		1,033,038
Service charges	-		18,108,329
Interest	15,191		195,813
Other revenues	-		611,964
	29,573		64,410,260
Expenditures:			
Current:			
General government	-		145,028
Public safety	-		5,986,130
Judicial	-		8,749,687
Public works	-		10,146,528
Health and welfare	-		2,878,738
Economic development	-		6,527,276
Culture and recreation	-		17,062,135
Education	-		6,499,594
Capital outlay	1,483,422		5,954,718
Debt service	-		175,294
	1,483,422		64,125,128
Excess (deficiency) of revenues over (under) expenditures	(1,453,849)		285,132
Other financing sources (uses):			
Capital lease proceeds	55,928		55,928
General obligation bonds issued	-		20,875,000
Refunding general obligation bonds issued	-		56,680,000
Bond premium	-		11,356,911
Payment to escrow agent for refunding	-		(67,692,911)
Transfers in	-		22,694,514
Transfers out	(1,011,248)		(13,305,695)
Proceeds from sale of capital assets	-		408,784
	(955,320)		31,072,531
Net change in fund balance	(2,409,169)		31,357,663
Fund balances at beginning of year	3,711,870		33,704,380
Fund balances at end of year	\$ 1,302,701	\$	65,062,043

See notes to financial statements.