

CHARLESTON COUNTY COMBINING SCHEDULES - NON-MAJOR GOVERNMENTAL FUNDS

Non-major 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.

Juvenile Drug Court - This fund was established to account for federal grants and client fees to operate a program that provides services to non-violent juvenile drug offenders. The budget is adopted on an annual basis.

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.

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.

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.

Non-major 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.

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, which 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.

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.

Master Lease - This fund was established in fiscal year 2003 to account for the purchase of EMS equipment. Funding comes from general operating fund transfers.

**COUNTY OF CHARLESTON, SOUTH CAROLINA
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
June 30, 2003**

Special Revenue Funds

<u>ASSETS</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	3,753,670	-	87,513	10,242,692	837,282
Restricted cash and cash equivalents	471,652	-	-	-	-
Receivables (net of allowances for uncollectibles)	1,379,245	65,659	628,964	1,963,509	-
Inventory	-	-	-	-	-
Total assets	\$ 5,604,567	\$ 65,659	\$ 716,477	\$ 12,206,201	\$ 837,282
 <u>LIABILITIES AND FUND BALANCES</u>					
Liabilities:					
Accounts payable	\$ 741	\$ 3,322	\$ 77,405	\$ 151,006	\$ 2,000
Accrued payroll and fringe benefits	6,206	12,690	12,559	-	-
Due to other funds	-	49,110	274,412	-	-
Intergovernmental payable	2,515,581	-	45,852	2,151,246	-
Deferred revenue	-	-	26,555	20,246	50,000
Total liabilities	2,522,528	65,122	436,783	2,322,498	52,000
Fund balances:					
Reserved for inventory	-	-	-	-	-
Reserved for encumbrances	609,222	537	265,737	5,265,739	-
Reserved for capital projects	-	-	-	-	-
Unreserved:					
Designated for subsequent years' appropriation	2,472,817	-	13,957	4,617,964	785,282
Total fund balances	3,082,039	537	279,694	9,883,703	785,282
Total liabilities and fund balances	\$ 5,604,567	\$ 65,659	\$ 716,477	\$ 12,206,201	\$ 837,282

See notes to financial statements.

Special Revenue Funds

Education	Emergency Medical Services	Emergency Preparedness	Fire Districts	Geographic Information Systems	Hazardous Materials Enforcement
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
46,518	-	-	675,889	399,646	399,719
-	-	-	-	-	-
3,267,197	4,441	3,590	1,019,082	-	-
-	-	-	-	-	-
\$ 3,313,715	\$ 4,441	\$ 3,590	\$ 1,694,971	\$ 399,646	\$ 399,719
\$ -	\$ -	\$ 2,585	\$ 16,177	\$ 13,576	\$ 3,424
-	-	-	32,586	-	7,210
-	4,441	994	-	-	-
80,387	-	11	1,841	-	122
3,233,328	-	-	1,031,288	-	-
-	-	-	-	-	-
3,313,715	4,441	3,590	1,081,892	13,576	10,756
-	-	-	-	-	-
-	-	-	218,500	285,867	81,473
-	-	-	-	-	-
-	-	-	394,579	100,203	307,490
-	-	-	-	-	-
-	-	-	613,079	386,070	388,963
-	-	-	-	-	-
\$ 3,313,715	\$ 4,441	\$ 3,590	\$ 1,694,971	\$ 399,646	\$ 399,719

CONTINUED

**COUNTY OF CHARLESTON, SOUTH CAROLINA
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
June 30, 2003**

<u>ASSETS</u>	<u>Special Revenue Funds</u>				
	<u>Workforce Investment Act</u>	<u>Mosquito Abatement</u>	<u>Safety Enforcement</u>	<u>Sheriff</u>	<u>Social Services</u>
Non-pooled cash and cash equivalents	\$ -	\$ -	\$ 12,149	\$ 50,938	\$ 5,275
Pooled cash and cash equivalents	8,547	587,302	420,054	1,139,851	41,702
Restricted cash and cash equivalents	-	-	-	-	-
Receivables (net of allowances for uncollectibles)	1,057,385	205,685	220,419	56,016	61,694
Inventory	-	212,671	-	-	-
Total assets	\$ 1,065,932	\$ 1,005,658	\$ 652,622	\$ 1,246,805	\$ 108,671
 <u>LIABILITIES AND FUND BALANCES</u>					
Liabilities:					
Accounts payable	\$ 254,227	\$ 82,996	\$ 157,098	\$ 25,893	\$ 13,650
Accrued payroll and fringe benefits	36,272	-	17,125	7,995	2,323
Due to other funds	611,369	-	-	-	-
Intergovernmental payable	153,954	2,612	2,601	17,438	92,698
Deferred revenue	10,110	-	87,374	-	-
Total liabilities	1,065,932	85,608	264,198	51,326	108,671
Fund balances:					
Reserved for inventory	-	212,671	-	-	-
Reserved for encumbrances	-	19,000	56,175	66,411	-
Reserved for capital projects	-	-	-	-	-
Unreserved:					
Designated for subsequent years' appropriation	-	688,379	332,249	1,129,068	-
Total fund balances	-	920,050	388,424	1,195,479	-
Total liabilities and fund balances	\$ 1,065,932	\$ 1,005,658	\$ 652,622	\$ 1,246,805	\$ 108,671

See notes to financial statements.

Special Revenue Funds

Solicitor	Transportation	Victim Notification	Juvenile Drug Court	EMS Employees Trust	South Santee/ Germantown Fire Dept.
\$ 145,056	\$ -	\$ 48,190	\$ -	\$ -	\$ -
676,614	15,631	906,360	2,667	3,015	14,735
-	-	-	-	-	-
17,019	10,118	-	-	-	-
-	-	-	-	-	-
\$ 838,689	\$ 25,749	\$ 954,550	\$ 2,667	\$ 3,015	\$ 14,735
\$ 2,804	\$ -	\$ 5,959	\$ -	\$ -	\$ -
28,123	622	22,688	2,667	-	-
-	-	-	-	1,442	-
182,440	-	17	-	-	-
-	-	-	-	-	-
213,367	622	28,664	2,667	1,442	-
-	-	-	-	-	-
42	-	16,432	-	-	-
-	-	-	-	-	-
625,280	25,127	909,454	-	1,573	14,735
625,322	25,127	925,886	-	1,573	14,735
\$ 838,689	\$ 25,749	\$ 954,550	\$ 2,667	\$ 3,015	\$ 14,735

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**COUNTY OF CHARLESTON, SOUTH CAROLINA
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
June 30, 2003**

<u>ASSETS</u>	<u>Special Revenue</u>	<u>Capital Projects Funds</u>			
	Grants Contributions Trust	Construction	Public Works Construction	General Services Construction	Management Information Systems
Non-pooled cash and cash equivalents	\$ -	\$ -	\$ -	\$ -	\$ -
Pooled cash and cash equivalents	9,596	6,241,957	3,674,258	631,305	1,028,855
Restricted cash and cash equivalents	-	-	-	-	-
Receivables (net of allowances for uncollectibles)	-	137,201	512	-	-
Inventory	-	-	-	-	-
Total assets	\$ 9,596	\$ 6,379,158	\$ 3,674,770	\$ 631,305	\$ 1,028,855
 <u>LIABILITIES AND FUND BALANCES</u>					
Liabilities:					
Accounts payable	\$ 96	\$ 29,433	\$ 10,581	\$ -	\$ 96,128
Accrued payroll and fringe benefits	-	-	-	-	-
Due to other funds	-	-	-	-	-
Intergovernmental payable	-	-	187	-	3,965
Deferred revenue	-	238,661	-	-	-
Total liabilities	96	268,094	10,768	-	100,093
Fund balances:					
Reserved for inventory	-	-	-	-	-
Reserved for encumbrances	-	54,723	1,284,142	-	87,934
Reserved for capital projects	-	6,056,341	2,379,860	631,305	840,828
Unreserved:					
Designated for subsequent years' appropriation	9,500	-	-	-	-
Total fund balances	9,500	6,111,064	3,664,002	631,305	928,762
Total liabilities and fund balances	\$ 9,596	\$ 6,379,158	\$ 3,674,770	\$ 631,305	\$ 1,028,855

See notes to financial statements.

Capital Projects Funds		
ITS Refresh Program	Master Lease	Total Nonmajor Governmental Funds
\$ -	\$ -	\$ 261,608
347,000	-	32,192,378
-	-	471,652
-	-	10,097,736
-	-	212,671
\$ 347,000	\$ -	\$ 43,236,045
\$ -	\$ -	\$ 949,101
-	-	189,066
-	-	941,768
-	-	5,250,952
-	-	4,697,562
-	-	12,028,449
-	-	212,671
-	-	8,311,934
347,000	-	10,255,334
-	-	12,427,657
347,000	-	31,207,596
\$ 347,000	\$ -	\$ 43,236,045