

COUNTY OF CHARLESTON, SOUTH CAROLINA  
 COMBINING BALANCE SHEET  
 NONMAJOR GOVERNMENTAL FUNDS  
 June 30, 2006

<u>ASSETS</u>	Special Revenue Funds			
	Accommo- dations	Disaster Funds	Child Support Enforcement	Community Development
Non-pooled cash and cash equivalents	\$ -	\$ -	\$ -	\$ -
Pooled cash and cash equivalents	3,104,556	-	-	-
Restricted cash and cash equivalents	473,092	-	-	-
Receivables (net of allowances for uncollectibles)	1,747,047	131,888	68,306	924,780
Inventory	-	-	-	-
Prepaid Items and Deposits	-	-	-	-
Total assets	\$ 5,324,695	\$ 131,888	\$ 68,306	\$ 924,780
<u>LIABILITIES AND FUND BALANCES</u>				
Liabilities:				
Accounts payable	\$ 276,658	\$ -	\$ 6,143	\$ 142,745
Accrued payroll and fringe benefits	3,865	-	7,863	5,685
Due to other funds	-	131,888	43,016	157,215
Intergovernmental payable	2,933,287	-	-	329,723
Unearned revenue	-	-	-	75,577
Total liabilities	3,213,810	131,888	57,022	710,945
Fund balances:				
Reserved for inventory and prepaid items	-	-	-	-
Reserved for encumbrances	1,489,317	-	11,284	169,541
Reserved for capital projects	-	-	-	-
Unreserved:				
Designated for subsequent years' appropriation	621,568	-	-	44,294
Total fund balances	2,110,885	-	11,284	213,835
Total liabilities and fund balances	\$ 5,324,695	\$ 131,888	\$ 68,306	\$ 924,780

See notes to financial statements.

**Special Revenue Funds**

<b>Construction Public Works</b>	<b>Economic Development</b>	<b>Education</b>	<b>Emergency Medical Services</b>	<b>EMS Employees Trust</b>	<b>Fire Districts</b>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5,112,441	802,727	99,391	-	-	1,105,498
-	-	-	-	-	-
3,491,381	52,833	4,754,050	369	-	1,279,251
-	-	-	-	-	-
-	11,603	-	-	-	-
<b>\$ 8,603,822</b>	<b>\$ 867,163</b>	<b>\$ 4,853,441</b>	<b>\$ 369</b>	<b>\$ -</b>	<b>\$ 2,384,749</b>
\$ 727,574	\$ 1,275	\$ -	\$ -	\$ -	\$ 8,247
-	1,719	-	-	-	27,182
-	-	-	369	-	-
341,301	411,841	125,127	-	-	18,598
203,685	-	4,728,314	-	-	1,207,147
<b>1,272,560</b>	<b>414,835</b>	<b>4,853,441</b>	<b>369</b>	<b>-</b>	<b>1,261,174</b>
-	11,603	-	-	-	-
1,072,351	518	-	-	-	11,239
-	-	-	-	-	-
<b>6,258,911</b>	<b>440,207</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,112,336</b>
<b>7,331,262</b>	<b>452,328</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,123,575</b>
<b>\$ 8,603,822</b>	<b>\$ 867,163</b>	<b>\$ 4,853,441</b>	<b>\$ 369</b>	<b>\$ -</b>	<b>\$ 2,384,749</b>

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 COMBINING BALANCE SHEET  
 NONMAJOR GOVERNMENTAL FUNDS  
 June 30, 2006

<u>ASSETS</u>	Special Revenue Funds			
	Geographic Information Systems	Grants Contributions Trust	Hazardous Materials Enforcement	Stormwater Drainage
Non-pooled cash and cash equivalents	\$ -	\$ -	\$ -	\$ -
Pooled cash and cash equivalents	134,637	6,998	264,140	183,017
Restricted cash and cash equivalents	-	-	-	-
Receivables (net of allowances for uncollectibles)	1,000	-	-	-
Inventory	-	-	-	-
Prepaid Items and Deposits	-	-	-	-
Total assets	\$ 135,637	\$ 6,998	\$ 264,140	\$ 183,017
<u>LIABILITIES AND FUND BALANCES</u>				
Liabilities:				
Accounts payable	\$ -	\$ -	\$ 41,501	\$ 24,408
Accrued payroll and fringe benefits	-	-	6,037	4,141
Due to other funds	-	-	-	-
Intergovernmental payable	-	-	-	177
Unearned revenue	-	-	-	-
Total liabilities	-	-	47,538	28,726
Fund balances:				
Reserved for inventory and prepaid items	-	-	-	-
Reserved for encumbrances	-	-	10	102,882
Reserved for capital projects	-	-	-	-
Unreserved:				
Designated for subsequent years' appropriation	135,637	6,998	216,592	51,409
Total fund balances	135,637	6,998	216,602	154,291
Total liabilities and fund balances	\$ 135,637	\$ 6,998	\$ 264,140	\$ 183,017

See notes to financial statements.

**Special Revenue Funds**

<b>Mosquito Control</b>	<b>Safety Enforcement</b>	<b>Sheriff</b>	<b>Social Services</b>	<b>Solicitor</b>	<b>South Santee/ Germantown Fire Dept</b>	<b>Victim Notification</b>
\$ -	\$ 33,585	\$ 51,851	\$ -	\$ 810,207	\$ -	\$ 42,539
-	405,207	928,640	36,966	500,680	390	681,480
-	-	-	-	-	-	-
-	394,864	11,712	-	115,770	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<b>\$ -</b>	<b>\$ 833,656</b>	<b>\$ 992,203</b>	<b>\$ 36,966</b>	<b>\$ 1,426,657</b>	<b>\$ 390</b>	<b>\$ 724,019</b>
\$ -	\$ 222,395	\$ 10,552	\$ 1,556	\$ 224	\$ -	\$ 389
-	7,651	3,904	-	20,907	-	13,072
-	-	-	-	-	-	-
-	50,620	5,200	-	23,133	390	-
-	9,414	-	-	-	-	-
-	290,080	19,656	1,556	44,264	390	13,461
-	-	-	-	-	-	-
-	486,063	24,943	9,079	2,793	-	538
-	-	-	-	-	-	-
-	57,513	947,604	26,331	1,379,600	-	710,020
-	543,576	972,547	35,410	1,382,393	-	710,558
<b>\$ -</b>	<b>\$ 833,656</b>	<b>\$ 992,203</b>	<b>\$ 36,966</b>	<b>\$ 1,426,657</b>	<b>\$ 390</b>	<b>\$ 724,019</b>

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<u>ASSETS</u>	Special Revenue		Capital Projects Funds	
	Workforce Investment Act	Charleston Development Corp	Construction	General Services Construction
Non-pooled cash and cash equivalents	\$ -	\$ -	\$ -	\$ -
Pooled cash and cash equivalents	-	26,750	9,322,739	601,322
Restricted cash and cash equivalents	-	-	-	-
Receivables (net of allowances for uncollectibles)	615,459	-	837,374	-
Inventory	-	-	-	-
Prepaid Items and Deposits	-	-	-	-
Total assets	\$ 615,459	\$ 26,750	\$ 10,160,113	\$ 601,322
<u>LIABILITIES AND FUND BALANCES</u>				
Liabilities:				
Accounts payable	\$ 341,881	\$ -	\$ 121,078	\$ -
Accrued payroll and fringe benefits	36,988	-	-	-
Due to other funds	142,818	-	-	-
Intergovernmental payable	30,162	-	14	-
Unearned revenue	28,270	-	-	-
Total liabilities	580,119	-	121,092	-
Fund balances:				
Reserved for inventory and prepaid items	-	-	-	-
Reserved for encumbrances	28,724	-	-	-
Reserved for capital projects	-	-	10,039,021	601,322
Unreserved:				
Designated for subsequent years' appropriation	6,616	26,750	-	-
Total fund balances	35,340	26,750	10,039,021	601,322
Total liabilities and fund balances	\$ 615,459	\$ 26,750	\$ 10,160,113	\$ 601,322

See notes to financial statements.

Capital Projects Funds			
Equipment Replacement Fund	ITS/ Management Information Systems	Public Works Construction	Total Nonmajor Governmental Funds
\$ -	\$ -	\$ -	\$ 938,182
2,135,953	3,909,371	787,519	30,150,422
-	-	-	473,092
-	-	-	14,426,084
-	-	-	-
-	-	-	11,603
<u>\$ 2,135,953</u>	<u>\$ 3,909,371</u>	<u>\$ 787,519</u>	<u>\$ 45,999,383</u>
\$ 17,723	\$ 50,861	\$ 72,992	\$ 2,068,202
-	-	-	139,014
-	-	-	475,306
4,996	23	127	4,274,719
139,213	-	-	6,391,620
<u>161,932</u>	<u>50,884</u>	<u>73,119</u>	<u>13,348,861</u>
-	-	-	11,603
-	-	-	3,409,282
1,974,021	3,858,487	714,400	17,187,251
-	-	-	12,042,386
<u>1,974,021</u>	<u>3,858,487</u>	<u>714,400</u>	<u>32,650,522</u>
<u>\$ 2,135,953</u>	<u>\$ 3,909,371</u>	<u>\$ 787,519</u>	<u>\$ 45,999,383</u>