

**CHARLESTON COUNTY, SOUTH CAROLINA  
COMBINING FINANCIAL STATEMENTS  
AND  
SCHEDULES**



# CHARLESTON COUNTY COMBINING SCHEDULES - NONMAJOR GOVERNMENTAL FUNDS

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## Nonmajor Special Revenue Funds

Special revenue funds are used to account for specific revenues that are legally restricted to expenditures for particular purposes.

**Accommodations** – This fund is used to account for the two percent local accommodation tax 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.

**American Recovery and Reinvestment Act** – This fund was established to account for grants received under the economic stimulus package enacted by the United States Congress. The Act was intended to provide a stimulus to the United States economy in the wake of the economic downturn. The budget is adopted on a project length 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" 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 a project-length basis.

**Fire Districts** – This fund was established to account for revenues generated by a property tax levy for the Awendaw Consolidated Fire District, East Cooper Fire District, Northern Charleston County Fire District, and West St. Andrew's Fire District. In addition, this fund accounts for revenues received under a contract with the Towns of McClellanville and Awendaw for the Awendaw Consolidated Fire District 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.

**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. The budget is adopted on an annual basis.

**Public Defender** - This fund was established to account for the activities of the Ninth Circuit Public Defender. The Public Defender is mandated to defend in the State court system all persons within Charleston County who are required by Statute, State or Federal Constitution to be provided with a legal counsel at public expense. 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.

**Solicitor** – This fund was established to account for funds provided by the State, grants for reducing domestic violence, grants for prosecuting DUI cases 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.

**Storm Water Drainage** – This fund was established to account for the storm water fee the County began charging November 1, 2006. This fee funds the County's storm water management program which is required under federal regulations. The program regulates run off from all properties and activities that have the potential to pollute local water systems. The fee provides funds for operations, maintenance and capital improvements. 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 budget is adopted on an annual basis.

**Charleston Development Corporation** – This fund is used to account for the County's non-profit blended component unit. This entity was established in September 2004 to further human, social, and economic development in the County of Charleston. The Corporation exists solely for the benefit of the County. The budget is adopted on a project-length basis.

### **Nonmajor Capital Projects Funds**

Capital Projects funds are used to account for the acquisition and construction of major capital outlays 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. Per the County Budget Ordinance, all proceeds from the sale of real estate must be used for capital projects.

**Equipment Replacement Fund** - This fund was established in fiscal year 2005 to finance replacement of fleet and technology equipment. Funding comes from the sale of the County's general capital assets (excluding real estate) and 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.

**ITS/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. This fund also was established to account for the replacement of computer hardware and software. Funding comes from various leases.

**COUNTY OF CHARLESTON, SOUTH CAROLINA  
COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
June 30, 2012**

<u>ASSETS</u>	<u>Special Revenue Funds</u>			
	<u>Accommo- dations</u>	<u>American Recovery &amp; Reinvestment Act</u>	<u>Child Support Enforcement</u>	<u>Community Development</u>
Non-pooled cash and cash equivalents	\$ -	\$ -	\$ -	\$ -
Pooled cash and cash equivalents	2,033,001	48	-	320,587
Restricted cash and cash equivalents	930,033	-	-	-
Receivables (net of allowances for uncollectibles)	2,563,996	100,550	177,399	450,676
Due from other funds	-	-	-	-
<b>Total assets</b>	<b>\$ 5,527,030</b>	<b>\$ 100,598</b>	<b>\$ 177,399</b>	<b>\$ 771,263</b>
 <u>LIABILITIES AND FUND BALANCES</u>				
<b>Liabilities:</b>				
Accounts payable	\$ 363,399	\$ 4,406	\$ 25,951	\$ 300,778
Accrued payroll and fringe benefits	-	4,037	20,819	13,549
Due to other funds	-	33,986	82,334	-
Intergovernmental payable	4,405,283	58,121	219	70,782
Deferred revenue	-	-	-	13,093
<b>Total liabilities</b>	<b>4,768,682</b>	<b>100,550</b>	<b>129,323</b>	<b>398,202</b>
 <b>Fund balances:</b>				
Restricted	758,348	48	48,076	373,061
Committed	-	-	-	-
<b>Total fund balances</b>	<b>758,348</b>	<b>48</b>	<b>48,076</b>	<b>373,061</b>
<b>Total liabilities and fund balances</b>	<b>\$ 5,527,030</b>	<b>\$ 100,598</b>	<b>\$ 177,399</b>	<b>\$ 771,263</b>

See notes to financial statements.

**Special Revenue Funds**

<u>Construction Public Works</u>	<u>Economic Development</u>	<u>Education</u>	<u>Emergency Medical Services</u>	<u>Fire Districts</u>
\$ -	\$ -	\$ -	\$ -	\$ -
8,422,650	1,559,188	17,163	802	653,080
-	-	-	-	-
2,253,945	11,935	7,330,105	178	2,154,033
-	-	-	-	-
<u>\$ 10,676,595</u>	<u>\$ 1,571,123</u>	<u>\$ 7,347,268</u>	<u>\$ 980</u>	<u>\$ 2,807,113</u>
\$ 388,978	\$ 340,179	\$ -	\$ 980	\$ 8,365
-	21,500	-	-	65,045
-	-	-	-	-
-	-	157,789	-	92,068
-	-	7,189,479	-	1,769,230
<u>388,978</u>	<u>361,679</u>	<u>7,347,268</u>	<u>980</u>	<u>1,934,708</u>
10,287,617	1,209,444	-	-	872,405
-	-	-	-	-
<u>10,287,617</u>	<u>1,209,444</u>	<u>-</u>	<u>-</u>	<u>872,405</u>
<u>\$ 10,676,595</u>	<u>\$ 1,571,123</u>	<u>\$ 7,347,268</u>	<u>\$ 980</u>	<u>\$ 2,807,113</u>

**COUNTY OF CHARLESTON, SOUTH CAROLINA  
COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
June 30, 2012**

<u>ASSETS</u>	<u>Special Revenue Funds</u>			
	<u>Hazardous Materials Enforcement</u>	<u>Public Defender</u>	<u>Safety Enforcement</u>	<u>Sheriff</u>
Non-pooled cash and cash equivalents	\$ -	\$ -	\$ 36,487	\$ 51,009
Pooled cash and cash equivalents	208,206	980,228	12,696	2,269,639
Restricted cash and cash equivalents	-	-	-	-
Receivables (net of allowances for uncollectibles)	-	-	3,625,081	11,500
Due from other funds	-	-	-	-
<b>Total assets</b>	<b>\$ 208,206</b>	<b>\$ 980,228</b>	<b>\$ 3,674,264</b>	<b>\$ 2,332,148</b>
 <u>LIABILITIES AND FUND BALANCES</u>				
<b>Liabilities:</b>				
Accounts payable	\$ 7,917	\$ 21,870	\$ 524,950	\$ 8,639
Accrued payroll and fringe benefits	6,429	169,716	47,815	9,910
Due to other funds	-	-	2,228,291	-
Intergovernmental payable	-	1,630	371,360	72
Deferred revenue	-	-	-	-
<b>Total liabilities</b>	<b>14,346</b>	<b>193,216</b>	<b>3,172,416</b>	<b>18,621</b>
 <b>Fund balances:</b>				
Restricted	193,860	787,012	501,848	2,313,527
Committed	-	-	-	-
<b>Total fund balances</b>	<b>193,860</b>	<b>787,012</b>	<b>501,848</b>	<b>2,313,527</b>
<b>Total liabilities and fund balances</b>	<b>\$ 208,206</b>	<b>\$ 980,228</b>	<b>\$ 3,674,264</b>	<b>\$ 2,332,148</b>

See notes to financial statements.

<b>Special Revenue Funds</b>				<b>Capital Projects Funds</b>
<b>Solicitor</b>	<b>Storm Water Drainage</b>	<b>Victim Notification</b>	<b>Charleston Development Corp</b>	<b>Construction</b>
\$ 2,045,556	\$ -	\$ 22,518	\$ -	\$ -
319,284	1,792,413	168,051	33,488	5,010,455
-	-	-	-	-
613,003	794,425	-	-	-
94,469	-	-	-	-
<b>\$ 3,072,312</b>	<b>\$ 2,586,838</b>	<b>\$ 190,569</b>	<b>\$ 33,488</b>	<b>\$ 5,010,455</b>
\$ 3,074	\$ 37,430	\$ 1,911	\$ -	\$ 66,007
68,452	38,160	16,615	-	-
100,701	-	-	-	-
91,656	-	6,740	-	-
-	-	-	-	-
<b>263,883</b>	<b>75,590</b>	<b>25,266</b>	<b>-</b>	<b>66,007</b>
2,808,429	2,511,248	165,303	33,488	-
-	-	-	-	4,944,448
<b>2,808,429</b>	<b>2,511,248</b>	<b>165,303</b>	<b>33,488</b>	<b>4,944,448</b>
<b>\$ 3,072,312</b>	<b>\$ 2,586,838</b>	<b>\$ 190,569</b>	<b>\$ 33,488</b>	<b>\$ 5,010,455</b>



**COUNTY OF CHARLESTON, SOUTH CAROLINA  
COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
June 30, 2012**

<u>ASSETS</u>	<u>Capital Projects Funds</u>			<u>Total Nonmajor Governmental Funds</u>
	<u>Equipment Replacement Fund</u>	<u>General Services Construction</u>	<u>ITS / MIS</u>	
Non-pooled cash and cash equivalents \$	-	\$ -	\$ -	\$ 2,155,570
Pooled cash and cash equivalents	606,515	-	2,586,892	26,994,386
Restricted cash and cash equivalents	-	-	-	930,033
Receivables (net of allowances for uncollectibles)	-	-	-	20,086,826
Due from other funds	-	-	-	94,469
<b>Total assets</b>	<b>\$ 606,515</b>	<b>\$ -</b>	<b>\$ 2,586,892</b>	<b>\$ 50,261,284</b>
 <b><u>LIABILITIES AND FUND BALANCES</u></b>				
<b>Liabilities:</b>				
Accounts payable	\$ 8,969	\$ -	\$ -	\$ 2,113,803
Accrued payroll and fringe benefits	-	-	-	482,047
Due to other funds	-	-	-	2,445,312
Intergovernmental payable	4,777	-	-	5,260,497
Deferred revenue	-	-	-	8,971,802
<b>Total liabilities</b>	<b>13,746</b>	<b>-</b>	<b>-</b>	<b>19,273,461</b>
 <b>Fund balances:</b>				
Restricted	-	-	-	22,863,714
Committed	592,769	-	2,586,892	8,124,109
<b>Total fund balances</b>	<b>592,769</b>	<b>-</b>	<b>2,586,892</b>	<b>30,987,823</b>
<b>Total liabilities and fund balances</b>	<b>\$ 606,515</b>	<b>\$ -</b>	<b>\$ 2,586,892</b>	<b>\$ 50,261,284</b>

See notes to financial statements.

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