

**CHARLESTON COUNTY, SOUTH CAROLINA
CAPITAL ASSETS USED IN THE
OPERATION OF GOVERNMENT FUNDS**



COUNTY OF CHARLESTON, SOUTH CAROLINA
Capital Assets Used in the Operation of Governmental Funds
Schedule by Function
June 30, 2014

| Function | Land | Buildings | Improvements Other than Buildings | Machinery and Equipment | Infrastructure | Construction in Progress | Total |
|------------------------|----------------------|-----------------------|---|----------------------------|----------------------|-----------------------------|-----------------------|
| General government | \$ 2,523,569 | \$ 73,379,101 | \$ 1,055,674 | \$ 33,771,417 | \$ - | \$ 4,648,085 | \$ 115,377,847 |
| Public safety | 6,002,667 | 155,021,400 | 1,260,586 | 41,528,307 | - | 1,280,294 | 205,093,253 |
| Judicial | - | 60,706,495 | 264,723 | 1,192,153 | - | - | 62,163,371 |
| Public works | 188,336 | 397,168 | 31,160 | 1,212,638 | 46,239,726 | - | 48,069,028 |
| Health and welfare | 177,160 | 3,282,223 | 1,043,770 | 859,697 | - | - | 5,362,850 |
| Culture and recreation | 12,318,972 | 28,121,507 | - | 105,000 | - | - | 40,545,479 |
| Economic Development | - | - | - | 79,750 | - | - | 79,750 |
| Total | \$ 21,210,704 | \$ 320,907,894 | \$ 3,655,913 | \$ 78,748,962 | \$ 46,239,726 | \$ 5,928,379 | \$ 476,691,578 |

This schedule presents only the capital asset balances related to the governmental funds. Accordingly, the capital assets reported in the internal service funds are excluded from the above amounts. Generally, the capital assets of internal service funds are included as governmental activities in the statement of net position.

COUNTY OF CHARLESTON, SOUTH CAROLINA
Capital Assets Used in the Operation of Governmental Funds
Schedule of Changes by Function
For the Year Ended June 30, 2014

| <u>Function</u> | <u>Balance July 1, 2013</u> | <u>Additions *</u> | <u>Deletions *</u> | <u>Balance June 30, 2014</u> |
|------------------------|---------------------------------|-----------------------------|------------------------------|----------------------------------|
| General government | \$ 113,918,106 | \$ 6,087,474 | \$ (4,627,733) | \$ 115,377,847 |
| Public safety | 199,641,715 | 7,172,558 | (1,721,020) | 205,093,253 |
| Judicial | 61,657,295 | 506,076 | - | 62,163,371 |
| Public works | 48,237,453 | 379,067 | (547,492) | 48,069,028 |
| Health and welfare | 5,315,983 | 46,867 | - | 5,362,850 |
| Culture and recreation | 40,545,479 | - | - | 40,545,479 |
| Economic Development | 79,750 | - | - | 79,750 |
| | | | | |
| Total | <u>\$ 469,395,781</u> | <u>\$ 14,192,042</u> | <u>\$ (6,896,245)</u> | <u>\$ 476,691,578</u> |

* The additions and deletions include amounts for inter-function transfers.

This schedule presents only the capital asset balances related to the governmental funds. Accordingly, the capital assets reported in the internal service funds are excluded from the above amounts. Generally, the capital assets of internal service funds are included as governmental activities in the statement of net position.