

COUNTY OF CHARLESTON, SOUTH CAROLINA
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 NONMAJOR GOVERNMENTAL FUNDS
 For the Year Ended June 30, 2015

	Special Revenue Funds			
	Accommo- dations	Child Support Enforcement	Community Development	Construction Public Works
Revenues:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	23,148	1,086,874	2,183,961	4,825,499
Fines and forfeitures	-	-	-	-
Service charges	14,750,760	-	-	-
Interest	7,917	-	-	17,789
Other revenues	1,167,157	-	-	-
Total revenues	15,948,982	1,086,874	2,183,961	4,843,288
Expenditures:				
Current:				
General government	-	-	-	-
Public safety	-	84,846	-	-
Judicial	-	692,900	-	-
Public works	-	-	-	4,369,996
Health and welfare	-	-	2,191,830	-
Economic development	-	-	-	-
Culture and recreation	14,987,972	-	-	-
Education	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	14,987,972	777,746	2,191,830	4,369,996
Excess (deficiency) of revenues over (under) expenditures	961,010	309,128	(7,869)	473,292
Other financing sources (uses):				
Capital lease proceeds	-	-	-	-
Transfers in	-	18,730	33,365	5,127,465
Transfers out	(23,322)	(327,858)	(33,365)	(5,127,465)
Proceeds from sale of capital assets	-	-	-	-
Total other financing sources (uses)	(23,322)	(309,128)	-	-
Net change in fund balance	937,688	-	(7,869)	473,292
Fund balances at beginning of year	1,135,179	-	356,775	8,915,777
Fund balances at end of year	\$ 2,072,867	\$ -	\$ 348,906	\$ 9,389,069

See notes to financial statements.

Special Revenue Funds

Economic Development	Education	Emergency Medical Services	Fire Districts	Hazardous Materials Enforcement	Public Defender
\$ 2,468,947	\$ 8,805,592	\$ -	\$ 2,704,007	\$ -	\$ -
375,000	223,564	26,283	151,344	-	1,849,089
-	-	-	-	212,912	-
-	-	-	-	-	311,110
-	-	-	1,742	-	2,622
282,538	50,000	-	1,260	-	-
3,126,485	9,079,156	26,283	2,858,353	212,912	2,162,821
-	121,395	-	-	-	-
-	-	3,659	3,108,234	244,605	-
-	-	-	-	-	5,095,262
-	-	-	-	-	-
-	-	-	-	-	-
2,778,596	-	-	-	-	-
-	6,103,436	-	-	-	-
-	-	-	-	-	-
2,778,596	6,224,831	3,659	3,108,234	244,605	5,095,262
347,889	2,854,325	22,624	(249,881)	(31,693)	(2,932,441)
-	-	-	-	-	-
63,362	281,370	2,380	144,608	-	3,057,548
(63,362)	(3,101,411)	-	(144,608)	(327)	-
-	-	-	-	-	-
-	(2,820,041)	2,380	-	(327)	3,057,548
347,889	34,284	25,004	(249,881)	(32,020)	125,107
2,429,475	204,091	-	676,959	157,007	1,008,176
\$ 2,777,364	\$ 238,375	\$ 25,004	\$ 427,078	\$ 124,987	\$ 1,133,283

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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, 2015

	Special Revenue Funds			
	Safety Enforcement	Sheriff	Solicitor	Storm Water Drainage
Revenues:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	903,455	103,500	1,269,772	652,879
Fines and forfeitures	40,851	489,827	10,465	-
Service charges	-	34,900	706,883	1,218,554
Interest	126	2,972	-	3,173
Other revenues	230,936	431,725	4,933	-
Total revenues	1,175,368	1,062,924	1,992,053	1,874,606
Expenditures:				
Current:				
General government	44,857	-	-	-
Public safety	515,579	883,937	-	-
Judicial	656,538	6,732	2,235,806	-
Public works	-	-	-	1,595,303
Health and welfare	19,632	-	-	-
Economic development	-	-	-	-
Culture and recreation	-	-	-	-
Education	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	1,236,606	890,669	2,235,806	1,595,303
Excess (deficiency) of revenues over (under) expenditures	(61,238)	172,255	(243,753)	279,303
Other financing sources (uses):				
Capital lease proceeds	-	-	-	-
Transfers in	80,242	80,261	339,471	-
Transfers out	-	(45,855)	(269,157)	-
Proceeds from sale of capital assets	-	-	-	-
Total other financing sources (uses)	80,242	34,406	70,314	-
Net change in fund balance	19,004	206,661	(173,439)	279,303
Fund balances at beginning of year	424,059	2,773,990	1,977,171	1,538,519
Fund balances at end of year	\$ 443,063	\$ 2,980,651	\$ 1,803,732	\$ 1,817,822

See notes to financial statements.

Special Revenue Funds		Capital Projects Funds		
Victim Notification	Charleston Development Corp	Construction	G.O.B. Capital Projects	Equipment Replacement Fund
\$ -	\$ -	\$ -	\$ -	\$ -
57,086	-	-	-	-
424,490	-	-	-	-
128	-	-	-	-
-	80	5,474	9,673	1,016
-	67,700	-	-	-
<u>481,704</u>	<u>67,780</u>	<u>5,474</u>	<u>9,673</u>	<u>1,016</u>
-	-	-	-	-
204,726	-	-	-	-
226,104	-	-	-	-
-	-	-	-	-
-	80,875	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	1,127,957	4,167,315	-
<u>430,830</u>	<u>80,875</u>	<u>1,127,957</u>	<u>4,167,315</u>	<u>-</u>
50,874	(13,095)	(1,122,483)	(4,157,642)	1,016
-	-	-	-	-
-	-	2,413,975	-	507,066
-	-	(30,838)	-	(560,159)
-	-	-	-	32,684
-	-	2,383,137	-	(20,409)
50,874	(13,095)	1,260,654	(4,157,642)	(19,393)
<u>231,879</u>	<u>49,082</u>	<u>2,463,491</u>	<u>6,042,945</u>	<u>501,514</u>
<u>\$ 282,753</u>	<u>\$ 35,987</u>	<u>\$ 3,724,145</u>	<u>\$ 1,885,303</u>	<u>\$ 482,121</u>

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NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended June 30, 2015

	Capital Projects Funds	Total Nonmajor Governmental Funds
	ITS / MIS	
Revenues:		
Property taxes	\$ -	\$ 13,978,546
Intergovernmental	14,203	13,745,657
Fines and forfeitures	-	1,178,545
Service charges	-	17,022,335
Interest	10,773	63,357
Other revenues	-	2,236,249
	24,976	48,224,689
Expenditures:		
Current:		
General government	-	166,252
Public safety	-	5,045,586
Judicial	-	8,913,342
Public works	-	5,965,299
Health and welfare	-	2,292,337
Economic development	-	2,778,596
Culture and recreation	-	14,987,972
Education	-	6,103,436
Capital outlay	611,275	5,906,547
	611,275	52,159,367
Excess (deficiency) of revenues over (under) expenditures	(586,299)	(3,934,678)
Other financing sources (uses):		
Capital lease proceeds	483,458	483,458
Transfers in	841,468	12,991,311
Transfers out	(1,488,763)	(11,216,490)
Proceeds from sale of capital assets	-	32,684
	(163,837)	2,290,963
Net change in fund balance	(750,136)	(1,643,715)
Fund balances at beginning of year	4,462,006	35,348,095
Fund balances at end of year	\$ 3,711,870	\$ 33,704,380

See notes to financial statements.