

CHARLESTON COUNTY COMBINING SCHEDULES - NONMAJOR GOVERNMENTAL FUNDS

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.

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.

Disaster Fund – This fund is used to account for the costs and reimbursements from FEMA associated with the October 2015 flood.

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.

G.O.B. Capital Projects – This fund accounts for financial resources to be used to complete several construction projects funded by bond issues. These projects include radio communications equipment, station alerting system, consolidated dispatch building, and the law enforcement center.

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.

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.

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COUNTY OF CHARLESTON, SOUTH CAROLINA
 COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS
 June 30, 2016

<u>ASSETS</u>	<u>Special Revenue Funds</u>		
	<u>Accommo- dations</u>	<u>Child Support Enforcement</u>	<u>Community Development</u>
Non-pooled cash and cash equivalents	\$ -	\$ -	\$ -
Pooled cash and cash equivalents	3,094,932	-	188,080
Restricted cash and cash equivalents	937,332	-	-
Receivables (net of allowances for uncollectibles)	3,468,863	148,320	454,842
Total assets	\$ 7,501,127	\$ 148,320	\$ 642,922
 <u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u>			
Liabilities:			
Accounts payable	\$ 664,990	\$ 42,647	\$ 233,817
Accrued payroll and fringe benefits	-	28,030	14,813
Due to other funds	-	75,950	-
Intergovernmental payable	6,045,296	271	13,533
Unearned revenue	-	-	3,086
Total liabilities	6,710,286	146,898	265,249
 Deferred inflows of resources:			
Unavailable property tax revenues-current	-	-	-
Unavailable property tax revenues-delinquent	-	-	-
Total deferred inflows of resources	-	-	-
 Fund balances:			
Restricted	790,841	1,422	377,673
Committed	-	-	-
Total fund balances	790,841	1,422	377,673
 Total liabilities, deferred inflows of resources and fund balances	 \$ 7,501,127	 \$ 148,320	 \$ 642,922

See notes to financial statements.

Special Revenue Funds

<u>Construction Public Works</u>	<u>Disaster Fund</u>	<u>Economic Development</u>	<u>Education</u>	<u>Emergency Medical Services</u>	<u>Fire Districts</u>	<u>Hazardous Materials Enforcement</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
17,884,276	-	1,222,274	460,033	51,719	2,693,170	126,959
-	-	-	-	-	-	-
1,859,106	757,385	2,555,706	9,891,935	44	2,660,177	-
<u>\$ 19,743,382</u>	<u>\$ 757,385</u>	<u>\$ 3,777,980</u>	<u>\$ 10,351,968</u>	<u>\$ 51,763</u>	<u>\$ 5,353,347</u>	<u>\$ 126,959</u>
\$ 1,278,670	\$ 97,540	\$ 39,728	\$ -	\$ 23,045	\$ 19,356	\$ 950
-	-	39,055	37,626	-	84,573	11,316
-	659,845	-	-	-	-	-
-	-	632,835	317,106	3,714	21,111	-
-	-	217,283	-	23,629	-	-
<u>1,278,670</u>	<u>757,385</u>	<u>928,901</u>	<u>354,732</u>	<u>50,388</u>	<u>125,040</u>	<u>12,266</u>
-	-	-	9,679,456	-	2,421,696	-
-	-	-	152,392	-	70,821	-
-	-	-	9,831,848	-	2,492,517	-
18,464,712	-	2,849,079	165,388	1,375	2,735,790	114,693
-	-	-	-	-	-	-
<u>18,464,712</u>	<u>-</u>	<u>2,849,079</u>	<u>165,388</u>	<u>1,375</u>	<u>2,735,790</u>	<u>114,693</u>
<u>\$ 19,743,382</u>	<u>\$ 757,385</u>	<u>\$ 3,777,980</u>	<u>\$ 10,351,968</u>	<u>\$ 51,763</u>	<u>\$ 5,353,347</u>	<u>\$ 126,959</u>

COUNTY OF CHARLESTON, SOUTH CAROLINA
 COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS
 June 30, 2016

<u>ASSETS</u>	<u>Special Revenue Funds</u>		
	Public Defender	Safety Enforcement	Sheriff
Non-pooled cash and cash equivalents	\$ -	\$ 14,331	\$ 108,987
Pooled cash and cash equivalents	1,286,989	248,171	2,900,292
Restricted cash and cash equivalents	-	-	-
Receivables (net of allowances for uncollectibles)	137,254	626,895	32,100
Total assets	\$ 1,424,243	\$ 889,397	\$ 3,041,379
<u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u>			
Liabilities:			
Accounts payable	\$ 58,957	\$ 96,721	\$ 23,879
Accrued payroll and fringe benefits	256,047	56,782	18,508
Due to other funds	-	-	-
Intergovernmental payable	285	1,510	-
Unearned revenue	-	260,609	-
Total liabilities	315,289	415,622	42,387
Deferred inflows of resources:			
Unavailable property tax revenues-current	-	-	-
Unavailable property tax revenues-delinquent	-	-	-
Total deferred inflows of resources	-	-	-
Fund balances:			
Restricted	1,108,954	473,775	2,998,992
Committed	-	-	-
Total fund balances	1,108,954	473,775	2,998,992
Total liabilities, deferred inflows of resources and fund balances	\$ 1,424,243	\$ 889,397	\$ 3,041,379

See notes to financial statements.

**COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
June 30, 2016**

<u>Special Revenue Funds</u>				<u>Capital Projects Fund</u>	
<u>Solicitor</u>	<u>Storm Water Drainage</u>	<u>Victim Notification</u>	<u>Charleston Development Corp</u>	<u>Construction</u>	<u>G.O.B Capital Projects</u>
\$ 950,127	\$ -	\$ 19,882	\$ -	\$ -	\$ -
608,915	1,993,062	275,824	-	10,666,077	18,329,443
-	-	-	-	-	-
<u>389,927</u>	<u>199,169</u>	<u>106</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 1,948,969</u>	<u>\$ 2,192,231</u>	<u>\$ 295,812</u>	<u>\$ -</u>	<u>\$ 10,666,077</u>	<u>\$ 18,329,443</u>
\$ 5,147	\$ 5,970	\$ -	\$ -	\$ 71,493	\$ 32,695
113,487	52,229	24,540	-	7,782	-
-	-	-	-	-	-
89,089	42	15,895	-	-	1,505
-	-	-	-	-	-
<u>207,723</u>	<u>58,241</u>	<u>40,435</u>	<u>-</u>	<u>79,275</u>	<u>34,200</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>1,741,246</u>	<u>2,133,990</u>	<u>255,377</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	10,586,802	18,295,243
<u>1,741,246</u>	<u>2,133,990</u>	<u>255,377</u>	<u>-</u>	<u>10,586,802</u>	<u>18,295,243</u>
<u>\$ 1,948,969</u>	<u>\$ 2,192,231</u>	<u>\$ 295,812</u>	<u>\$ -</u>	<u>\$ 10,666,077</u>	<u>\$ 18,329,443</u>

**COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
June 30, 2016**

<u>ASSETS</u>	<u>Capital Projects Fund</u>		<u>Total Nonmajor Governmental Funds</u>
	<u>Equipment Replacement Fund</u>	<u>ITS / MIS</u>	
Non-pooled cash and cash equivalents	\$ -	\$ -	\$ 1,093,327
Pooled cash and cash equivalents	660,937	1,390,639	64,081,792
Restricted cash and cash equivalents	-	-	937,332
Receivables (net of allowances for uncollectibles)	8,022	14,382	23,204,233
Total assets	\$ 668,959	\$ 1,405,021	\$ 89,316,684
 <u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u>			
Liabilities:			
Accounts payable	\$ 2,909	\$ 102,320	\$ 2,800,834
Accrued payroll and fringe benefits	-	-	744,788
Due to other funds	-	-	735,795
Intergovernmental payable	2,060	-	7,144,252
Unearned revenue	-	-	504,607
Total liabilities	4,969	102,320	11,930,276
Deferred inflows of resources:			
Unavailable property tax revenues-current	-	-	12,101,152
Unavailable property tax revenues-delinquent	-	-	223,213
Total deferred inflows of resources	-	-	12,324,365
Fund balances:			
Restricted	-	-	34,213,307
Committed	663,990	1,302,701	30,848,736
Total fund balances	663,990	1,302,701	65,062,043
Total liabilities, deferred inflows of resources and fund balances	\$ 668,959	\$ 1,405,021	\$ 89,316,684

See notes to financial statements.

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