

**COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
June 30, 2017**

<u>ASSETS</u>	<u>Capitol Projects Fund</u>		<u>Total Nonmajor Governmental Funds</u>
	<u>Equipment Replacement Fund</u>	<u>ITS / MIS</u>	
Non-pooled cash and cash equivalents	\$ -	\$ -	\$ 1,093,548
Pooled cash and cash equivalents	2,245,328	1,474,722	66,812,289
Restricted cash and cash equivalents	-	-	973,018
Receivables (net of allowances for uncollectibles)	3,071	-	21,634,534
Total assets	\$ 2,248,399	\$ 1,474,722	\$ 90,513,389
<b><u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u></b>			
Liabilities:			
Accounts payable	\$ 3,687	\$ -	\$ 3,610,206
Accrued payroll and fringe benefits	-	-	369,378
Due to other funds	-	-	12,471,099
Intergovernmental payable	-	-	5,056,253
Unearned revenue	-	-	5,760,387
Total liabilities	3,687	-	27,267,323
Deferred inflows of resources:			
Unavailable property tax revenues-current	-	-	12,412,694
Unavailable property tax revenues-delinquent	-	-	238,058
Total deferred inflows of resources	-	-	12,650,752
Fund balances:			
Restricted	-	-	19,625,941
Committed	2,244,712	1,474,722	30,969,373
Total fund balances	2,244,712	1,474,722	50,595,314
Total liabilities, deferred inflows of resources and fund balances	\$ 2,248,399	\$ 1,474,722	\$ 90,513,389

See notes to financial statements.

COUNTY OF CHARLESTON, SOUTH CAROLINA  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
 NONMAJOR GOVERNMENTAL FUNDS  
 For the Year Ended June 30, 2017

	Special Revenue Funds			
	Accommo- dations	Child Support Enforcement	Community Development	Construction Public Works
<b>Revenues:</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	345,959	769,345	2,655,532	7,683,252
Fines and forfeitures	-	-	-	-
Service charges	16,382,897	-	-	-
Interest	14,686	-	-	139,280
Other revenues	-	-	2,557	-
<b>Total revenues</b>	<b>16,743,542</b>	<b>769,345</b>	<b>2,658,089</b>	<b>7,822,532</b>
<b>Expenditures:</b>				
<b>Current:</b>				
General government	-	-	-	-
Public safety	-	88,008	-	-
Judicial	-	657,004	-	-
Public works	-	-	-	11,164,130
Health and welfare	-	-	2,650,091	-
Economic development	-	-	-	-
Culture and recreation	17,305,009	-	-	-
Education	-	-	-	-
Capital outlay	-	-	-	-
Debt service	-	-	-	-
<b>Total expenditures</b>	<b>17,305,009</b>	<b>745,012</b>	<b>2,650,091</b>	<b>11,164,130</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>(561,467)</b>	<b>24,333</b>	<b>7,998</b>	<b>(3,341,598)</b>
<b>Other financing sources (uses):</b>				
Capital lease proceeds	-	-	-	-
Transfers in	-	38,920	-	6,927,694
Transfers out	(41,240)	(64,675)	-	(6,927,694)
Proceeds from sale of capital assets	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>(41,240)</b>	<b>(25,755)</b>	<b>-</b>	<b>-</b>
<b>Net change in fund balance</b>	<b>(602,707)</b>	<b>(1,422)</b>	<b>7,998</b>	<b>(3,341,598)</b>
<b>Fund balances at beginning of year</b>	<b>790,841</b>	<b>1,422</b>	<b>377,673</b>	<b>18,464,712</b>
<b>Fund balances at end of year</b>	<b>\$ 188,134</b>	<b>\$ -</b>	<b>\$ 385,671</b>	<b>\$ 15,123,114</b>

See notes to financial statements.

**Special Revenue Funds**

<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>
\$ -	\$ 2,982,465	\$ 9,874,343	\$ -	\$ 2,771,942	\$ -
-	394,600	213,741	50,530	207,700	-
-	-	-	-	-	238,270
-	-	-	-	-	-
-	2,108,400	-	-	1,418	-
-	<u>5,485,465</u>	<u>10,088,084</u>	<u>50,530</u>	<u>2,981,060</u>	<u>238,270</u>
-	-	85,730	-	-	-
-	-	-	53,636	2,257,267	232,267
13,273,097	-	-	-	-	-
-	-	-	-	-	-
-	5,013,056	-	-	-	-
-	-	-	-	-	-
-	-	6,749,657	-	-	-
-	-	-	-	207,650	-
<u>13,273,097</u>	<u>5,013,056</u>	<u>6,835,387</u>	<u>53,636</u>	<u>2,464,917</u>	<u>232,267</u>
<u>(13,273,097)</u>	<u>472,409</u>	<u>3,252,697</u>	<u>(3,106)</u>	<u>516,143</u>	<u>6,003</u>
-	-	-	-	-	-
392,604	-	246,474	1,731	390,619	-
-	-	(3,517,927)	-	(390,619)	-
-	-	-	-	-	-
<u>392,604</u>	<u>-</u>	<u>(3,271,453)</u>	<u>1,731</u>	<u>-</u>	<u>-</u>
<u>(12,880,493)</u>	<u>472,409</u>	<u>(18,756)</u>	<u>(1,375)</u>	<u>516,143</u>	<u>6,003</u>
-	2,849,079	165,388	1,375	2,735,790	114,693
<u>\$ (12,880,493)</u>	<u>\$ 3,321,488</u>	<u>\$ 146,632</u>	<u>\$ -</u>	<u>\$ 3,251,933</u>	<u>\$ 120,696</u>

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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, 2017

	Special Revenue Funds			
	Public Defender	Safety Enforcement	Sheriff	Solicitor
<b>Revenues:</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	2,699,046	1,756,383	69,000	2,206,189
Fines and forfeitures	-	29,822	133,810	4,250
Service charges	454,369	-	33,000	548,574
Interest	12,650	384	11,354	-
Other revenues	-	682,145	497,877	300
<b>Total revenues</b>	<b>3,166,065</b>	<b>2,468,734</b>	<b>745,041</b>	<b>2,759,313</b>
<b>Expenditures:</b>				
<b>Current:</b>				
General government	-	4,963	-	-
Public safety	-	1,971,991	788,124	-
Judicial	5,961,692	598,158	32,457	2,336,595
Public works	-	-	-	-
Health and welfare	-	-	-	-
Economic development	-	-	-	-
Culture and recreation	-	11,314	-	-
Education	-	-	-	-
Capital outlay	-	-	-	-
Debt service	-	-	-	-
<b>Total expenditures</b>	<b>5,961,692</b>	<b>2,586,426</b>	<b>820,581</b>	<b>2,336,595</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>(2,795,627)</b>	<b>(117,692)</b>	<b>(75,540)</b>	<b>422,718</b>
<b>Other financing sources (uses):</b>				
Capital lease proceeds	-	-	-	-
Transfers in	3,130,000	9,727	56,109	89,586
Transfers out	-	(1,716)	-	(285,058)
Proceeds from sale of capital assets	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>3,130,000</b>	<b>8,011</b>	<b>56,109</b>	<b>(195,472)</b>
<b>Net change in fund balance</b>	<b>334,373</b>	<b>(109,681)</b>	<b>(19,431)</b>	<b>227,246</b>
<b>Fund balances at beginning of year</b>	<b>1,108,954</b>	<b>473,775</b>	<b>2,998,992</b>	<b>1,741,246</b>
<b>Fund balances at end of year</b>	<b>\$ 1,443,327</b>	<b>\$ 364,094</b>	<b>\$ 2,979,561</b>	<b>\$ 1,968,492</b>

See notes to financial statements.

Special Revenue Funds		Capital Projects Funds		
Storm Water Drainage	Victim Notification	Construction	G.O.B. Capital Projects	Equipment Replacement Fund
\$ -	\$ -	\$ -	\$ -	\$ -
870,380	5,125	-	-	-
-	346,334	-	-	-
3,003,817	282	-	-	-
20,440	-	97,008	149,591	7,949
-	-	-	-	-
<u>3,894,637</u>	<u>351,741</u>	<u>97,008</u>	<u>149,591</u>	<u>7,949</u>
-	-	-	-	-
-	211,367	-	-	-
-	250,619	-	-	-
2,953,195	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	2,393,775	2,975,648	141,411
-	-	-	-	-
<u>2,953,195</u>	<u>461,986</u>	<u>2,393,775</u>	<u>2,975,648</u>	<u>141,411</u>
<u>941,442</u>	<u>(110,245)</u>	<u>(2,296,767)</u>	<u>(2,826,057)</u>	<u>(133,462)</u>
-	-	-	-	-
-	-	3,706,179	-	2,011,214
(7,272)	-	-	(215,461)	(314,000)
-	-	-	-	16,970
<u>(7,272)</u>	<u>-</u>	<u>3,706,179</u>	<u>(215,461)</u>	<u>1,714,184</u>
934,170	(110,245)	1,409,412	(3,041,518)	1,580,722
2,133,990	255,377	10,586,802	18,295,243	663,990
<u>\$ 3,068,160</u>	<u>\$ 145,132</u>	<u>\$ 11,996,214</u>	<u>\$ 15,253,725</u>	<u>\$ 2,244,712</u>

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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, 2017

	Capital Projects Funds	Total Nonmajor Governmental Funds
	ITS / MIS	
<b>Revenues:</b>		
Property taxes	\$ -	\$ 15,628,750
Intergovernmental	-	19,926,782
Fines and forfeitures	-	752,486
Service charges	-	20,422,939
Interest	12,615	465,957
Other revenues	-	3,292,697
	12,615	60,489,611
<b>Total revenues</b>	<b>12,615</b>	<b>60,489,611</b>
<b>Expenditures:</b>		
<b>Current:</b>		
General government	-	90,693
Public safety	-	5,602,660
Judicial	-	9,836,525
Public works	-	27,390,422
Health and welfare	-	2,650,091
Economic development	-	5,013,056
Culture and recreation	-	17,316,323
Education	-	6,749,657
Capital outlay	709,202	6,220,036
Debt service	-	207,650
	709,202	81,077,113
<b>Total expenditures</b>	<b>709,202</b>	<b>81,077,113</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>(696,587)</b>	<b>(20,587,502)</b>
<b>Other financing sources (uses):</b>		
Capital lease proceeds	895,185	895,185
Transfers in	169,760	17,170,617
Transfers out	(196,337)	(11,961,999)
Proceeds from sale of capital assets	-	16,970
	868,608	6,120,773
<b>Total other financing sources (uses)</b>	<b>868,608</b>	<b>6,120,773</b>
<b>Net change in fund balance</b>	<b>172,021</b>	<b>(14,466,729)</b>
<b>Fund balances at beginning of year</b>	<b>1,302,701</b>	<b>65,062,043</b>
<b>Fund balances at end of year</b>	<b>\$ 1,474,722</b>	<b>\$ 50,595,314</b>

See notes to financial statements.