

**CHARLESTON COUNTY, SOUTH CAROLINA
OTHER SUPPLEMENTARY FINANCIAL
INFORMATION**



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



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 and the October 2016 hurricane.

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.

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.

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, 2018

<u>ASSETS</u>	<u>Special Revenue Funds</u>				
	<u>Accommo- dations</u>	<u>Child Support Enforcement</u>	<u>Community Development</u>	<u>Construction Public Works</u>	<u>Disaster Fund</u>
Non-pooled cash and cash equivalents	\$ -	\$ -	\$ -	\$ -	\$ -
Pooled cash and cash equivalents	386,144	-	239,354	10,377,218	-
Restricted cash and cash equivalents	1,011,520	-	-	-	-
Receivables (net of allowances for uncollectibles)	4,212,005	458,377	399,029	3,373,740	14,305,824
Total assets	\$ 5,609,669	\$ 458,377	\$ 638,383	\$ 13,750,958	\$ 14,305,824
 <u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u>					
Liabilities:					
Accounts payable	\$ 94,139	\$ 44,028	\$ 179,587	\$ 1,184,750	\$ 310,370
Accrued payroll and fringe benefits	-	12,122	6,999	-	-
Due to other funds	-	201,955	-	-	17,793,023
Intergovernmental payable	4,710,482	272	70,138	-	-
Unearned revenue	-	-	-	-	110,672
Total liabilities	4,804,621	258,377	256,724	1,184,750	18,214,065
Deferred inflows of resources:					
Unavailable property tax revenues-current	-	-	-	-	-
Unavailable property tax revenues-delinquent	-	-	-	-	-
Total deferred inflows of resources	-	-	-	-	-
Fund balances:					
Restricted	805,048	200,000	381,659	12,566,208	-
Committed	-	-	-	-	-
Unassigned	-	-	-	-	(3,908,241)
Total fund balances	805,048	200,000	381,659	12,566,208	-
Total liabilities, deferred inflows of resources and fund balances	\$ 5,609,669	\$ 458,377	\$ 638,383	\$ 13,750,958	\$ 18,214,065

See notes to financial statements.

COUNTY OF CHARLESTON, SOUTH CAROLINA
 COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS
 June 30, 2018

Special Revenue Funds

Economic Development	Education	Emergency Medical Services	Fire Districts	Hazardous Materials Enforcement	Public Defender
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10,240,415	173,913	305	2,980,076	171,332	1,625,525
-	-	-	-	-	-
1,211	10,695,681	-	2,609,161	-	172,110
<u>\$ 10,241,626</u>	<u>\$ 10,869,594</u>	<u>\$ 305</u>	<u>\$ 5,589,237</u>	<u>\$ 171,332</u>	<u>\$ 1,797,635</u>
\$ 8,532	\$ 66	\$ -	\$ 38,805	\$ -	\$ 111,108
25,661	6,482	-	38,815	3,380	129,640
-	-	-	-	-	-
781,118	55,441	305	68,933	-	35
5,217,282	-	-	-	-	-
6,032,593	61,989	305	146,553	3,380	240,783
-	10,477,933	-	2,369,537	-	-
-	191,353	-	75,739	-	-
-	10,669,286	-	2,445,276	-	-
4,209,033	138,319	-	2,997,408	167,952	1,556,852
-	-	-	-	-	-
-	-	-	-	-	-
4,209,033	138,319	-	2,997,408	167,952	1,556,852
<u>\$ 10,241,626</u>	<u>\$ 10,869,594</u>	<u>\$ 305</u>	<u>\$ 5,589,237</u>	<u>\$ 171,332</u>	<u>\$ 1,797,635</u>

CONTINUED

COUNTY OF CHARLESTON, SOUTH CAROLINA
 COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS
 June 30, 2018

<u>ASSETS</u>	Special Revenue Funds				
	Safety Enforcement	Sheriff	Solicitor	Storm Water Drainage	Victim Notification
Non-pooled cash and cash equivalents	\$ 29,494	\$ 77,604	\$ 832,541	\$ -	\$ 25,213
Pooled cash and cash equivalents	632,179	2,867,021	910,872	3,630,932	96,921
Restricted cash and cash equivalents	-	-	-	-	-
Receivables (net of allowances for uncollectibles)	440,930	11,191	210,398	396,504	7,562
Total assets	\$ 1,102,603	\$ 2,955,816	\$ 1,953,811	\$ 4,027,436	\$ 129,696
<u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u>					
Liabilities:					
Accounts payable	\$ 28,548	\$ 25,814	\$ 7,481	96,909	-
Accrued payroll and fringe benefits	45,846	7,486	49,274	37,756	11,481
Due to other funds	-	-	-	-	-
Intergovernmental payable	24,180	1,081	152,275	90	-
Unearned revenue	606,106	-	-	-	-
Total liabilities	704,680	34,381	209,030	134,755	11,481
Deferred inflows of resources:					
Unavailable property tax revenues-current	-	-	-	-	-
Unavailable property tax revenues-delinquent	-	-	-	-	-
Total deferred inflows of resources	-	-	-	-	-
Fund balances:					
Restricted	397,923	2,921,435	1,744,781	3,892,681	118,215
Committed	-	-	-	-	-
Unassigned	-	-	-	-	-
Total fund balances	397,923	2,921,435	1,744,781	3,892,681	118,215
Total liabilities, deferred inflows of resources and fund balances	\$ 1,102,603	\$ 2,955,816	\$ 1,953,811	\$ 4,027,436	\$ 129,696

See notes to financial statements.

**COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
June 30, 2018**

<u>ASSETS</u>	<u>Capitla Projects Fund</u>			Total Nonmajor Governmental Funds
	Construction	Equipment Replacement Fund	ITS / MIS	
Non-pooled cash and cash equivalents	\$ -	\$ -	\$ -	\$ 964,852
Pooled cash and cash equivalents	-	703,110	1,311,825	36,347,142
Restricted cash and cash equivalents	-	-	-	1,011,520
Receivables (net of allowances for uncollectibles)	-	-	-	37,293,723
Total assets	\$ -	\$ 703,110	\$ 1,311,825	\$ 75,617,237
 <u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u>				
Liabilities:				
Accounts payable	\$ 804,769	\$ 4,526	\$ 28,242	\$ 2,967,674
Accrued payroll and fringe benefits	7,385	-	-	382,327
Due to other funds	11,837,671	-	-	29,832,649
Intergovernmental payable	27,379	1,644	-	5,893,373
Unearned revenue	-	-	-	5,934,060
Total liabilities	12,677,204	6,170	28,242	45,010,083
Deferred inflows of resources:				
Unavailable property tax revenues-current	-	-	-	12,847,470
Unavailable property tax revenues-delinquent	-	-	-	267,092
Total deferred inflows of resources	-	-	-	13,114,562
Fund balances:				
Restricted	-	-	-	32,097,514
Committed	-	696,940	1,283,583	1,980,523
Unassigned	(12,677,204)	-	-	(16,585,445)
Total fund balances	-	696,940	1,283,583	17,492,592
Total liabilities, deferred inflows of resources and fund balances	\$ 12,677,204	\$ 703,110	\$ 1,311,825	\$ 75,617,237

See notes to financial statements.