COUNTY OF CHARLESTON, SOUTH CAROLINA COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES NONMAJOR GOVERNMENTAL FUNDS For the Year Ended June 30, 2016

	Special Revenue Funds				
	Accommo- dations	Child Support Enforcement	Community Development	Construction Public Works	
Revenues:					
Property taxes	\$-	\$-	\$-	\$-	
Intergovernmental	48,866	959,186	2,870,983	14,233,445	
Fines and forfeitures	-	-	-	-	
Service charges	15,699,420	-	-	-	
Interest	12,822	-	-	69,486	
Other revenues					
Total revenues	15,761,108	959,186	2,870,983	14,302,931	
Expenditures:					
Current:					
General government	-	-	-	-	
Public safety Judicial	-	87,004	-	-	
Public works	-	671,379	-	- 5 007 000	
Health and welfare	-	•	- 2,875,703	5,227,288	
Economic development			2,075,705		
Culture and recreation	17,016,880	-		-	
Education	-		-	-	
Capital outlay	-	-	-	-	
Debt service					
Total expenditures	17,016,880	758,383	2,875,703	5,227,288	
Excess (deficiency) of revenues over (under) expenditures	(1,255,772)	200,803	(4,720)	9,075,643	
		·			
Other financing sources (uses):					
Capital lease proceeds	-	-	-	-	
General obligation bonds issued Refunding general obligation bonds issued	-	•	-	-	
Bond premium					
Payment to escrow agent for refunding	-	-	_	-	
Transfers in	-	23,397	33,487	4,455,500	
Transfers out	(26,254)	(222,778)	-	(4,455,500)	
Proceeds from sale of capital assets	-	-		-	
Total other financing sources (uses)	(26,254)	(199,381)	33,487		
Net change in fund balance	(1,282,026)	1,422	28,767	9,075,643	
Fund balances at beginning of year	2,072,867	<u> </u>	348,906	9,389,069	
Fund balances at end of year	\$ 790,841	\$ 1,422	\$ 377,673	\$ 18,464,712	

See notes to financial statements.

-	Special Revenue Funds									
	Disaster Fund		Economic lopment	I	Education		nergency Medical Services	 Fire Districts	M	zardous aterials orcement
\$	- 994,127	\$	2,713,303 4,546,611	\$	9,507,728 214,086	\$	- 796	\$ 2,806,586 147,464	\$:
	· -		-		-		-	-		214,749 -
	-		- 2,970		-		-	- 1,937		-
			2,570					 1,337		
	994,127		7,262,884		9,721,814		796	 2,955,987		214,749
	-		-		123,336		-	-		-
	-		-		-		25,800	3,155,645		225,043
	- 3,362,780		-		-		-	-		-
	-		-		-		-	-		-
	-		6,527,276 -		-		-	-		-
	-		-		6,499,594		-	-		-
	-		-		-		-	-		-
	3,362,780		6,527,276		6,622,930		25,800	 3,155,645		225,043
	(2,368,653)		735,608		3,098,884		(25,004)	(199,658)		(10,294)
	(2,300,033)		733,000		3,030,004		(23,004)	 (133,030)		(10,234)
	-		-		-		-	- 2,080,000		-
	-		-		-		-	- 42,870		-
	-		-		-		-	-		-
	2,368,653		- (663,893)		330,837 (3,502,708)		1,375	2,523,486 (2,523,486)		-
	-		- (003,033)		- (3,302,700)		-	 385,500		-
	2,368,653		(663,893)		(3,171,871)		1,375	 2,508,370		-
	-		71,715		(72,987)		(23,629)	2,308,712		(10,294)
	-		2,777,364		238,375		25,004	 427,078		124,987
\$	-	\$	2,849,079	\$	165,388	\$	1,375	\$ 2,735,790	\$	114,693

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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, 2016

Public Defender Safety Enforcement Shertif Solicitor Revenues: \$ 1,809,145 1,572,400 \$ 1,327,753 31,237,753 Fine and forfatures 368,156 39,811 375,615 31,237,733 Other revenues 6,667 287 73,100 679,736 Other revenues 2,183,988 1,681,479 1,042,001 2,051,869 Expenditures: 2,183,988 1,681,479 1,042,001 2,051,869 Current: - - - - - - General government - 2,1692 1,042,001 2,051,869 Judicial 5,305,609 141,96,132 18,812 2,083,397 Public works - - - - - General doverlayment - - - - - Lictoria expenditures - - - </th <th>-</th> <th colspan="5">Special Revenue Funds</th>	-	Special Revenue Funds				
Property taxes \$ -<				Sheriff	Solicitor	
Intergovernmental 1,809,145 1,72,420 103,500 1,225,733 Fines and forfeitures 3,811 375,615 31,225 Service charges 368,156 - 33,100 673,736 Interest 6,667 287 7,350 - Other revenues 2,183,988 1,681,479 1,042,001 2,051,869 Expenditures: - 61,651 21,233 - - Current: - 1,319,619 971,415 - - Judicial 5,305,609 415,652 18,612 2,083,397 Public safety - 1,319,619 971,415 - General government - - - - Judicial 5,305,609 415,652 18,612 2,083,397 Public works - - - - - Cutrent and recreation - 452,255 - - - - Excess (deficiency) of revenues over (under) expenditures -	Revenues:					
Fines and forfeitures 1 35,811 375,615 31,255 Service charges 368,156 - 33,100 679,736 Interest - 66,961 522,438 15,125 Other revenues 2,183,988 1,681,479 1,042,001 2,051,869 Expenditures: - - - - - General government - 1,319,619 971,415 - - Judicial 5,305,609 415,632 18,512 2,083,397 Public safety - - - - - Judicial 5,305,609 415,632 18,512 2,083,397 Public works - - - - - Economic development - - - - - Culture and recreation - - - - - - Debt service - - - - - - - Capital outageneard obligation	Property taxes	\$-	\$-	\$-	\$-	
Service charges Interest 368,156 - 33,100 679,736 Other revenues - 66,891 522,436 15,125 Total revenues 2,183,988 1,681,479 1,042,001 2,051,869 Expenditures: - - - - - General government - 1,21,692 - - - Public safety 1,31,619 971,415 - - - - Judicial 5,305,609 415,652 1,612 2,083,397 -	Intergovernmental	1,809,145	1,572,420	103,500	1,325,753	
Interest 6,687 287 7,350 - Other revenues - 66,961 522,436 15,125 Total revenues 2,163,988 1,681,479 1,042,001 2,051,869 Expenditures: - 21,692 - - General government - 21,692 - - Public safety 5,305,609 415,632 18,612 2,083,397 Public works - - - - - Health and welfare - - - - - Economic development -<	Fines and forfeitures	-	39,811	375,615	31,255	
Other revenues 68,961 522,436 15,125 Total revenues 2,183,988 1,681,479 1,042,001 2,051,869 Expenditures: Current: 21,692 - - Public safety 5,305,609 415,632 18,512 2,083,397 Public vorks - - - - - Health and welfare - - - - - Economic development -	Service charges	368,156	-	33,100	679,736	
Total revenues 2,183,988 1,681,479 1,042,001 2,051,869 Expenditures: Current: General government - 21,692 - - Public safety 5,305,609 415,632 18,512 2,083,397 Public works - - - - Health and welfare - - - - Cutrue and recreation - 45,255 - - - Cuture and recreation - 45,255 -	Interest	6,687	287	7,350	-	
Expenditures: 21,692 - - General government - 21,692 - - Public safety - 1,319,619 971,415 - Judicial 5,305,609 415,632 18,512 2,083,337 Public works - - - - Health and welfare - - - - Economic development - - - - - Culture and recreation -	Other revenues	-	68,961	522,436	15,125	
Current: General government . 21,692 . . Judicial 5,305,609 415,632 18,512 2,083,397 Public works Economic development Cutture and recreation Cutures Cutures and recreation Cutures Cutures .	Total revenues	2,183,988	1,681,479	1,042,001	2,051,869	
General government . 21,692 . . Public safety . 1,319,619 971,415 . Judicial 5,305,609 415,622 18,512 2,083,397 Public works Health and welfare Economic development Culture and recreation .	Expenditures:					
Public safety - 1,319,619 971,415 - Judicial 5,305,609 415,632 18,512 2,083,397 Public works - - - - - Health and welfare - - - - - Economic development - - - - - Culture and recreation - 45,255 - - - Capital outlay - - - - - - Debt service - - - - - - - Total expenditures 5,305,609 1,802,198 989,927 2,083,397 - Excess (deficiency) of revenues over (under) expenditures (3,121,621) (120,719) 52,074 (31,528) Other financing sources (uses): - - - - - Capital lease proceeds - - - - - - Capital outhos issued - -						
Judicial 5,305,609 415,632 18,512 2,083,397 Public works - - - - Health and welfare - - - - Economic development - - - - Culture and recreation - 45,255 - - Education - - - - Capital outlay - - - - Debt service - - - - Total expenditures 5,305,609 1,802,198 989,927 2,083,397 Excess (deficiency) of revenues over (under) expenditures (3,121,621) (120,719) 52,074 (31,528) Other financing sources (uses): - - - - - Capital lease proceeds - - - - - - Refunding general obligation bonds issued -	-	-		-	-	
Public works - - - - Health and welfare - - - - Economic development - - - - Culture and recreation 45,255 - - - Capital outlay - - - - - Debt service - - - - - - Total expenditures 5,305,609 1,802,198 989,927 2,083,397 Excess (deficiency) of revenues over (under) expenditures (3,121,621) (120,719) 52,074 (31,528) Other financing sources (uses): - - - - - Capital lease proceeds - - - - - Bond premium - - - - - Payment to escrow agent for refunding - - - - - Payment to escrow agent for refunding - - - - - - Transfers in 3,097,292 185,400 75,849 216,790 - -	•					
Health and welfare - - - - Economic development - - - - Culture and recreation 45,255 - - Education - - - - Capital outlay - - - - Debt service - - - - Total expenditures 5,305,609 1,802,198 989,927 2,083,397 Excess (deficiency) of revenues over (under) expenditures (3,121,621) (120,719) 52,074 (31,528) Other financing sources (uses): - - - - - Capital lease proceeds - - - - - Refunding general obligation bonds issued - - - - - Refunding general obligation bonds issued - - - - - - Payment to escrow agent for refunding - - - - - - - - - - - - - - - - - <td< td=""><td></td><td>5,305,609</td><td>415,632</td><td>18,512</td><td>2,083,397</td></td<>		5,305,609	415,632	18,512	2,083,397	
Economic development - - - - Culture and recreation - 45,255 - - Education - - - - Capital outlay - - - - Debt service - - - - Total expenditures 5,305,609 1,802,198 989,927 2,083,397 Excess (deficiency) of revenues over (under) expenditures (3,121,621) (120,719) 52,074 (31,528) Other financing sources (uses): - - - - - Capital lease proceeds - - - - - Refunding general obligation bonds issued - - - - Payment to escrow agent for refunding - - - - Transfers out - - - - - Total other financing sources (uses) 3,097,292 151,431 (33,733) (30,958) Transfers out - - - - - Transfers out - - - <td></td> <td>-</td> <td>-</td> <td>-</td> <td>-</td>		-	-	-	-	
Culture and recreation - 45,255 - - Education - - - - Capital outlay - - - - Debt service - - - - Total expenditures 5,305,609 1,802,198 989,927 2,083,397 Excess (deficiency) of revenues over (under) expenditures (3,121,621) (120,719) 52,074 (31,528) Other financing sources (uses): - - - - Capital lease proceeds - - - - General obligation bonds issued - - - - Bond premium - - - - - Payment to escrow agent for refunding - - - - Transfers in 3,097,292 185,940 75,849 216,790 Transfers out - - - - - Total other financing sources (uses) 3,097,292 185,940 75,849 216,790 Transfers out - - - - -		-	-	-	-	
EducationCapital outlayDebt serviceTotal expenditures5,305,6091,802,198989,9272,083,397Excess (deficiency) of revenues over (under) expenditures(3,121,621)(120,719)52,074(31,528)Other financing sources (uses): Capital lease proceedsCapital lease proceedsRefunding general obligation bonds issuedBond premiumTransfers in3,097,292185,94075,849216,790Transfers outProceeds from sale of capital assetsTotal other financing sources (uses)3,097,292151,431(33,733)(30,958)Net change in fund balance(24,329)30,71218,341(62,486)Fund balances at beginning of year1,133,283443,0632,980,6511,803,732	-	-	45 255	-	-	
Capital outlay Debt serviceTotal expenditures5,305,6091,802,198989,9272,083,397Excess (deficiency) of revenues over (under) expenditures(3,121,621)(120,719)52,074(31,528)Other financing sources (uses): Capital lease proceedsCapital lease proceedsPayment to escrow agent for refundingTransfers in3,097,292185,94075,849216,790Transfers outProceeds from sale of capital assetsTotal other financing sources (uses)3,097,292151,431(33,733)(30,958)Net change in fund balance(24,329)30,71218,341(62,486)Fund balances at beginning of year1,133,283443,0632,980,6511,803,732		-	40,200	-	-	
Debt service - <t< td=""><td></td><td></td><td>-</td><td>_</td><td></td></t<>			-	_		
Total expenditures 5,305,609 1,802,198 989,927 2,083,397 Excess (deficiency) of revenues over (under) expenditures (3,121,621) (120,719) 52,074 (31,528) Other financing sources (uses): Capital lease proceeds - - - - General obligation bonds issued - - - - - Bond premium - - - - - - Payment to escrow agent for refunding 3,097,292 185,940 75,849 216,790 -	• •	-	-	-	-	
Excess (deficiency) of revenues over (under) expenditures(3,121,621)(120,719)52,074(31,528)Other financing sources (uses): Capital lease proceedsGeneral obligation bonds issuedRefunding general obligation bonds issuedBond premiumPayment to escrow agent for refundingTransfers in3,097,292185,94075,849216,790(247,748)Proceeds from sale of capital assetsTotal other financing sources (uses)3,097,292151,431(33,733)(30,958)Net change in fund balance(24,329)30,71218,341(62,486)Fund balances at beginning of year1,133,283443,0632,980,6511,803,732						
(under) expenditures (3,121,621) (120,719) 52,074 (31,528) Other financing sources (uses): Capital lease proceeds - <td>Total expenditures</td> <td>5,305,609</td> <td>1,802,198</td> <td>989,927</td> <td>2,083,397</td>	Total expenditures	5,305,609	1,802,198	989,927	2,083,397	
Other financing sources (uses): Capital lease proceeds General obligation bonds issued Bond premium Payment to escrow agent for refunding Transfers in Transfers out 	Excess (deficiency) of revenues over					
Capital lease proceedsGeneral obligation bonds issuedRefunding general obligation bonds issuedBond premiumPayment to escrow agent for refundingTransfers in3,097,292185,94075,849216,790Transfers out(34,509)(109,582)(247,748)Proceeds from sale of capital assetsTotal other financing sources (uses)3,097,292151,431(33,733)(30,958)Net change in fund balance(24,329)30,71218,341(62,486)Fund balances at beginning of year1,133,283443,0632,980,6511,803,732	(under) expenditures	(3,121,621)	(120,719)	52,074	(31,528)	
General obligation bonds issuedRefunding general obligation bonds issuedBond premiumPayment to escrow agent for refundingTransfers in3,097,292185,94075,849216,790Transfers out-(34,509)(109,582)(247,748)Proceeds from sale of capital assetsTotal other financing sources (uses)3,097,292151,431(33,733)(30,958)Net change in fund balance(24,329)30,71218,341(62,486)Fund balances at beginning of year1,133,283443,0632,980,6511,803,732	Other financing sources (uses):					
Refunding general obligation bonds issuedBond premiumPayment to escrow agent for refundingTransfers in3,097,292185,94075,849216,790Transfers out-(34,509)(109,582)(247,748)Proceeds from sale of capital assetsTotal other financing sources (uses)3,097,292151,431(33,733)(30,958)Net change in fund balance(24,329)30,71218,341(62,486)Fund balances at beginning of year1,133,283443,0632,980,6511,803,732	Capital lease proceeds	-	-	-	-	
Bond premium - <t< td=""><td>General obligation bonds issued</td><td>-</td><td>-</td><td>-</td><td>-</td></t<>	General obligation bonds issued	-	-	-	-	
Payment to escrow agent for refunding -		-	-	-	-	
Transfers in Transfers out 3,097,292 185,940 75,849 216,790 Transfers out - (34,509) (109,582) (247,748) Proceeds from sale of capital assets - - - - Total other financing sources (uses) 3,097,292 151,431 (33,733) (30,958) Net change in fund balance (24,329) 30,712 18,341 (62,486) Fund balances at beginning of year 1,133,283 443,063 2,980,651 1,803,732	-	-	-	-	_	
Transfers out - (34,509) (109,582) (247,748) Proceeds from sale of capital assets - - - - - Total other financing sources (uses) 3,097,292 151,431 (33,733) (30,958) Net change in fund balance (24,329) 30,712 18,341 (62,486) Fund balances at beginning of year 1,133,283 443,063 2,980,651 1,803,732		3.097.292	185,940	75.849	216,790	
Proceeds from sale of capital assetsTotal other financing sources (uses)3,097,292151,431(33,733)(30,958)Net change in fund balance(24,329)30,71218,341(62,486)Fund balances at beginning of year1,133,283443,0632,980,6511,803,732		-,				
Net change in fund balance (24,329) 30,712 18,341 (62,486) Fund balances at beginning of year 1,133,283 443,063 2,980,651 1,803,732		-	-	-	-	
Fund balances at beginning of year 1,133,283 443,063 2,980,651 1,803,732	Total other financing sources (uses)	3,097,292	151,431	(33,733)	(30,958)	
year <u>1,133,283</u> <u>443,063</u> <u>2,980,651</u> <u>1,803,732</u>	Net change in fund balance	(24,329)	30,712	18,341	(62,486)	
year <u>1,133,283</u> <u>443,063</u> <u>2,980,651</u> <u>1,803,732</u>	Fund balances at beginning of					
Fund balances at end of year \$ 1,108,954 \$ 473,775 \$ 2,998,992 \$ 1,741,246		1,133,283	443,063	2,980,651	1,803,732	
	Fund balances at end of year	\$ 1,108,954	\$ 473,775	\$ 2,998,992	\$ 1,741,246	

See notes to financial statements.

Special Revenue Funds			Capital Projects Funds				
Storm Water Drainage	Victim Notification	Charleston Development Corp	Construction	G.O.B. Capital Projects	Equipment Replacement Fund		
\$-	\$- 57 637	\$-	\$-	\$-	\$-		
535,098 -	57,637 371,608		-	-	-		
1,327,776	141	-	-	-	-		
9,754	-	-	11,799	57,449	4,988		
-	-	535	-	-	-		
1,872,628	429,386	535	11,799	57,449	4,988		
-	-	-	-	-	-		
-	201,604	-	-	-	-		
-	255,158	-	-	-	-		
1,556,460	-	- 3,035	-	-	-		
-	-	-	-	-	-		
-	-	-	-	-	-		
-	-	-	-	-	-		
-	-	- -	1,903,453 -	2,567,843 175,294	-		
1,556,460	456,762	3,035	1,903,453	2,743,137			
316,168	(27,376)	(2,500)	(1,891,654)	(2,685,688)	4,988		
-	-	-	-	-	-		
-	-	-	-	18,795,000	-		
-	-	-	-	56,680,000 11,314,041	-		
-	-	-	-	(67,692,911)	-		
-	-	-	8,754,311	-	627,597		
-		(33,487)		(502)	(474,000) 23,284		
	<u> </u>	(33,487)	8,754,311	19,095,628	176,881		
316,168	(27,376)	(35,987)	6,862,657	16,409,940	181,869		
1,817,822	282,753	35,987	3,724,145	1,885,303	482,121		
\$ 2,133,990	\$ 255,377	\$-	\$ 10,586,802	\$ 18,295,243	\$ 663,990		

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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, 2016

	Capital Projects Funds	
	ITS / MIS	Total Nonmajor Governmental Funds
Revenues:		
Property taxes	\$ -	\$ 15,027,617
Intergovernmental	14,382	29,433,499
Fines and forfeitures	-	1,033,038
Service charges	-	18,108,329
Interest Other revenues	15,191	195,813
Other revenues		611,964
Total revenues	29,573	64,410,260
Expenditures:		
Current:		
General government	-	145,028
Public safety	-	5,986,130
Judicial	-	8,749,687
Public works	-	10,146,528
Health and welfare	-	2,878,738
Economic development	-	6,527,276
Culture and recreation	-	17,062,135
Education	-	6,499,594 5 054 749
Capital outlay Debt service	1,483,422	5,954,718 175 204
Debt service		175,294
Total expenditures	1,483,422	64,125,128
Excess (deficiency) of revenues over		
(under) expenditures	(1,453,849)	285,132
Other financing sources (uses):		
Capital lease proceeds	55,928	55,928
General obligation bonds issued	-	20,875,000
Refunding general obligation bonds issued	-	56,680,000
Bond premium	-	11,356,911
Payment to escrow agent for refunding	-	(67,692,911)
Transfers in	-	22,694,514
Transfers out	(1,011,248)	(13,305,695)
Proceeds from sale of capital assets	-	408,784
Total other financing sources (uses)	(955,320)	31,072,531
Net change in fund balance	(2,409,169)	31,357,663
Fund balances at beginning of year	3,711,870	33,704,380
Fund balances at end of year	\$ 1,302,701	\$ 65,062,043

See notes to financial statements.