

COUNTY OF CHARLESTON, SOUTH CAROLINA
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
June 30, 2005

	Special Revenue Funds				
	Accommo- dations	Disaster Funds	Child Support Enforcement	Community Development	Construction Public Works
<u>ASSETS</u>					
Non-pooled cash and cash equivalents	\$ -	\$ -	\$ -	\$ -	\$ -
Pooled cash and cash equivalents	2,173,082	-	25,187	7,852	9,082,828
Restricted cash and cash equivalents	475,640	-	-	-	-
Receivables (net of allowances for uncollectibles)	1,648,760	299,860	17,596	990,634	1,949,781
Inventory	-	-	-	-	-
Prepaid Items and Deposits	-	-	-	-	-
Total assets	\$ 4,297,482	\$ 299,860	\$ 42,783	\$ 998,486	\$ 11,032,609
<u>LIABILITIES AND FUND BALANCES</u>					
Liabilities:					
Accounts payable	\$ 32	\$ -	\$ 4,979	\$ 348,400	\$ 77,358
Accrued payroll and fringe benefits	9,055	-	18,237	14,374	-
Due to other funds	-	299,860	-	295,266	-
Intergovernmental payable	2,740,737	-	195	49,244	124,139
Unearned revenue	-	-	-	9,984	12,598
Total liabilities	2,749,824	299,860	23,411	717,268	214,095
Fund balances:					
Reserved for inventory	-	-	-	-	-
Reserved for encumbrances	974,414	-	19,372	167,693	3,892,046
Reserved for capital projects	-	-	-	-	-
Unreserved:					
Designated for subsequent years' appropriation	573,244	-	-	113,525	6,926,468
Total fund balances	1,547,658	-	19,372	281,218	10,818,514
Total liabilities and fund balances	\$ 4,297,482	\$ 299,860	\$ 42,783	\$ 998,486	\$ 11,032,609

See notes to financial statements.

Special Revenue Funds					
Coroner's Training	Economic Development	Education	Emergency Medical Services	EMS Employees Trust	Fire Districts
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	1,433,830	-	-	66	952,380
-	-	-	-	-	-
-	-	4,615,660	58,311	-	1,210,443
-	-	-	-	-	-
-	11,603	-	-	-	-
<u>\$ -</u>	<u>\$ 1,445,433</u>	<u>\$ 4,615,660</u>	<u>\$ 58,311</u>	<u>\$ 66</u>	<u>\$ 2,162,823</u>
\$ -	\$ 70	\$ 24,491	\$ -	\$ -	\$ 47,565
-	4,084	-	-	-	51,784
-	-	136,731	58,311	-	-
-	280,613	13,991	-	-	9,411
-	500,000	4,440,447	-	-	1,151,959
<u>-</u>	<u>784,767</u>	<u>4,615,660</u>	<u>58,311</u>	<u>-</u>	<u>1,260,719</u>
-	-	-	-	-	-
-	-	-	-	-	42,167
-	-	-	-	-	-
-	660,666	-	-	66	859,937
<u>-</u>	<u>660,666</u>	<u>-</u>	<u>-</u>	<u>66</u>	<u>902,104</u>
<u>\$ -</u>	<u>\$ 1,445,433</u>	<u>\$ 4,615,660</u>	<u>\$ 58,311</u>	<u>\$ 66</u>	<u>\$ 2,162,823</u>

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June 30, 2005

<u>ASSETS</u>	Special Revenue Funds				
	Geographic Information Systems	Grants Contributions Trust	Hazardous Materials Enforcement	Mosquito Control	Safety Enforcement
Non-pooled cash and cash equivalents	\$ -	\$ -	\$ -	\$ -	\$ 29,193
Pooled cash and cash equivalents	143,581	9,007	323,760	286,520	41,441
Restricted cash and cash equivalents	-	-	-	-	-
Receivables (net of allowances for uncollectibles)	-	-	182	54,846	1,311,915
Inventory	-	-	-	229,021	-
Prepaid Items and Deposits	-	-	-	-	-
Total assets	\$ 143,581	\$ 9,007	\$ 323,942	\$ 570,387	\$ 1,382,549
 <u>LIABILITIES AND FUND BALANCES</u>					
Liabilities:					
Accounts payable	\$ 790	\$ -	\$ 3,291	\$ 32,637	\$ 98,110
Accrued payroll and fringe benefits	-	-	13,832	-	31,176
Due to other funds	-	-	-	-	777,952
Intergovernmental payable	-	-	-	110	39,958
Unearned revenue	-	-	-	-	23,992
Total liabilities	790	-	17,123	32,747	971,188
Fund balances:					
Reserved for inventory	-	-	-	299,021	-
Reserved for encumbrances	20,250	-	27,665	3,617	411,361
Reserved for capital projects	-	-	-	-	-
Unreserved:					
Designated for subsequent years' appropriation	122,541	9,007	279,154	235,002	-
Total fund balances	142,791	9,007	306,819	537,640	411,361
Total liabilities and fund balances	\$ 143,581	\$ 9,007	\$ 323,942	\$ 570,387	\$ 1,382,549

See notes to financial statements.

Special Revenue Funds					
Sheriff	Social Services	Solicitor	South Santee/ Germantown Fire Dept	Transportation	Victim Notification
\$ 51,489	\$ -	\$ 842,810	\$ -	\$ -	\$ 47,601
692,952	-	269,836	18,723	2,603	778,103
-	-	-	-	-	-
105,468	136,715	122,134	-	5,878,396	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 849,909</u>	<u>\$ 136,715</u>	<u>\$ 1,234,780</u>	<u>\$ 18,723</u>	<u>\$ 5,880,999</u>	<u>\$ 825,704</u>
\$ 19,566	\$ 101,624	\$ 567	\$ -	\$ 156	\$ 1,277
9,516	5,006	50,246	-	11,309	31,084
-	6,909	-	-	3,652,917	-
8,044	10	20,765	-	-	-
-	15,657	362,839	-	-	-
<u>37,126</u>	<u>129,206</u>	<u>434,417</u>	<u>-</u>	<u>3,664,382</u>	<u>32,361</u>
-	-	-	-	-	-
36,571	80	299	-	25,921	7,001
-	-	-	-	-	-
776,212	7,429	800,064	18,723	2,190,696	786,342
<u>812,783</u>	<u>7,509</u>	<u>800,363</u>	<u>18,723</u>	<u>2,216,617</u>	<u>793,343</u>
<u>\$ 849,909</u>	<u>\$ 136,715</u>	<u>\$ 1,234,780</u>	<u>\$ 18,723</u>	<u>\$ 5,880,999</u>	<u>\$ 825,704</u>

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June 30, 2005

	Special Revenue		Capital Projects Funds	
	Workforce Investment Act	Charleston Development Corp	Construction	General Services Construction
<u>ASSETS</u>				
Non-pooled cash and cash equivalents	\$ -	\$ -	\$ -	\$ -
Pooled cash and cash equivalents	-	25,050	6,384,598	601,322
Restricted cash and cash equivalents	-	-	-	-
Receivables (net of allowances for uncollectibles)	727,783	50	1,396,418	-
Inventory	-	-	-	-
Prepaid Items and Deposits	-	-	-	-
Total assets	<u>\$ 727,783</u>	<u>\$ 25,100</u>	<u>\$ 7,781,016</u>	<u>\$ 601,322</u>
<u>LIABILITIES AND FUND BALANCES</u>				
Liabilities:				
Accounts payable	\$ 98,809	\$ -	\$ 151,701	\$ -
Accrued payroll and fringe benefits	51,082	-	-	-
Due to other funds	310,824	-	-	-
Intergovernmental payable	64,717	-	35,277	-
Unearned revenue	202,351	-	-	-
Total liabilities	<u>727,783</u>	<u>-</u>	<u>186,978</u>	<u>-</u>
Fund balances:				
Reserved for inventory	-	-	-	-
Reserved for encumbrances	-	-	-	-
Reserved for capital projects	-	-	7,594,038	601,322
Unreserved:				
Designated for subsequent years' appropriation	-	25,100	-	-
Total fund balances	<u>-</u>	<u>25,100</u>	<u>7,594,038</u>	<u>601,322</u>
Total liabilities and fund balances	<u>\$ 727,783</u>	<u>\$ 25,100</u>	<u>\$ 7,781,016</u>	<u>\$ 601,322</u>

See notes to financial statements.

Capital Projects Funds			
Equipment Replacement Fund	ITS/ Management Information Systems	Public Works Construction	Total Nonmajor Governmental Funds
\$ -	\$ -	\$ -	\$ 971,093
1,326,945	841,408	1,368,403	26,789,477
-	-	-	475,640
-	-	-	20,524,952
-	-	-	229,021
-	-	-	11,603
<u>\$ 1,326,945</u>	<u>\$ 841,408</u>	<u>\$ 1,368,403</u>	<u>\$ 49,001,786</u>
\$ -	\$ 11,002	\$ 154,719	\$ 1,177,144
-	-	-	300,785
-	-	-	5,538,770
-	367	-	3,387,578
-	-	-	6,719,827
<u>-</u>	<u>11,369</u>	<u>154,719</u>	<u>17,124,104</u>
-	-	-	299,021
-	-	-	5,628,457
1,326,945	830,039	1,213,684	11,566,028
-	-	-	14,384,176
<u>1,326,945</u>	<u>830,039</u>	<u>1,213,684</u>	<u>31,877,682</u>
<u>\$ 1,326,945</u>	<u>\$ 841,408</u>	<u>\$ 1,368,403</u>	<u>\$ 49,001,786</u>