

**CITY OF CHESTER, SOUTH CAROLINA**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**ALL OTHER GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED JUNE 30, 2015**

		SPECIAL REVENUE FUNDS						
	Special Projects	Community Development	McAlley Project	Grant Projects	Drug Fund	Fire Equipment Replacement	Sewer Escrow	
<b>REVENUES</b>								
Intergovernmental:								
Federal sources	-	-	-	-	-	-	-	
State sources	-	-	-	-	-	-	-	
Local sources	-	-	-	-	-	33,685	-	
Charges for services	-	-	-	-	-	-	-	
Investment earnings	-	-	-	-	-	290	5,267	
Drug forfeitures	-	-	-	-	1,162	-	-	
<b>Total Revenues</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,162</b>	<b>33,975</b>	<b>5,267</b>	
<b>EXPENDITURES</b>								
General government	-	-	-	-	-	-	-	
Public safety	-	-	-	-	1,042	6,926	-	
Cultural and recreation	-	-	-	-	-	-	-	
Capital outlay	-	-	-	-	-	34,550	-	
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,042</b>	<b>41,476</b>	<b>-</b>	
Excess (deficiency) of revenues over expenditures	-	-	-	-	120	(7,501)	5,267	
Other financing sources	-	-	-	-	-	-	-	
Other financing sources	-	-	-	-	-	-	-	
Transfers in	-	-	-	-	-	-	-	
Transfers (out)	-	-	-	-	-	-	(11,000)	
Excess (deficiency) of revenues and other financing sources over expenditures	-	-	-	-	120	(7,501)	(5,733)	
Fund Balance, June 30, 2014	200	16,080	208,000	-	6,650	131,460	115,143	
<b>Fund Balance, JUNE 30, 2015</b>	<b>\$ 200</b>	<b>\$ 16,080</b>	<b>\$ 208,000</b>	<b>\$ -</b>	<b>\$ 6,770</b>	<b>\$ 123,959</b>	<b>\$ 109,410</b>	

**CITY OF CHESTER, SOUTH CAROLINA**  
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**ALL OTHER GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED JUNE 30, 2015**

	SPECIAL REVENUE FUNDS																				
	COPS Hiring Recovery	Healthcare Foundation Grant	Wylie Park Trails Improvement	Water Works Fund	Justice Assistance Grant (JAG)	Wellness Grant	Summer Foods Program	Gang Investigator Grant													
<b>REVENUES</b>																					
Intergovernmental:																					
Federal sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Local sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Investment earnings	-	-	-	59	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Drug forfeitures	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenues	-	-	-	59	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	422,293
<b>EXPENDITURES</b>																					
General government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Cultural and recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	427,830
Excess (deficiency) of revenues over expenditures	-	-	-	59	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(5,537)
Other financing sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other financing sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers (out)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of revenues and other financing sources over expenditures	-	-	-	59	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(5,537)
Fund Balance, June 30, 2014	-	-	-	25,584	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(171,843)
Fund Balance, JUNE 30, 2015	\$ -	\$ -	\$ -	\$ 25,643	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (177,400)

**CITY OF CHESTER, SOUTH CAROLINA**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**ALL OTHER GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED JUNE 30, 2015**

	SPECIAL REVENUE FUNDS					CAPITAL PROJECTS FUNDS				Totals
	Victim Advocate	Police Benevolent Fund	Artisan & Farmers Market	Capital Improvement Fund	East Chester Village Renaissance (II)	1% Sales & Use Tax	Other Capital Projects Funds			
<b>REVENUES</b>										
Intergovernmental:										
Federal sources	\$ -	\$ -	\$ 21,600	\$ -	\$ 60,443	\$ -	\$ -	\$ -	\$ -	\$ 488,836
State sources	-	-	-	-	-	-	-	-	-	-
Local sources	-	-	2,157	-	-	-	-	-	-	51,342
Charges for services	-	-	-	-	-	-	-	-	-	-
Investment earnings	-	-	-	-	-	-	-	-	-	5,616
Drug forfeitures	-	-	-	-	-	-	-	-	-	1,162
Total Revenues	-	-	23,757	-	60,443	-	-	-	-	546,956
<b>EXPENDITURES</b>										
General government	-	-	-	30	-	-	-	-	-	30
Public safety	-	-	-	-	-	-	-	-	-	7,968
Cultural and recreation	-	-	16,517	-	-	-	-	-	-	444,367
Capital outlay	-	-	-	-	86,575	92,660	-	-	-	213,785
Total Expenditures	-	-	16,517	30	86,575	92,660	-	-	-	666,150
Excess (deficiency) of revenues over expenditures	-	-	7,240	(30)	(26,132)	(92,660)	-	-	-	(119,194)
Other financing sources										
Transfers in	-	-	11,000	-	23,633	-	-	92,660	-	92,660
Transfers (out)	-	-	-	-	-	-	-	-	-	34,633
Excess (deficiency) of revenues and other financing sources over expenditures	-	-	11,000	-	23,633	92,660	-	-	-	(11,000)
Fund Balance, June 30, 2014	-	-	18,240	(30)	(2,499)	-	-	-	-	258,014
Fund Balance, JUNE 30, 2015	\$ -	\$ -	\$ (97,808)	\$ 85,509	\$ (44,239)	\$ -	\$ -	\$ 189	\$ -	\$ 255,113

**CITY OF CHESTER, SOUTH CAROLINA**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**DEBT SERVICE FUND**  
**FOR THE YEAR ENDED JUNE 30, 2015**

	Debt Service
<b>REVENUES</b>	
Intergovernmental:	
Investment earnings	\$ -
Total Revenues	-
 <b>EXPENDITURES</b>	
Capital outlay	-
Principal and interest	102,479
Total Expenditures	102,479
 Excess (deficiency) of revenues over expenditures	(102,479)
 Other financing sources	
Bond proceeds	59,844
Transfers in (out)	42,635
	102,479
 Excess (deficiency) of revenues and other financing sources over expenditures	-
 Fund Balance, June 30, 2014	-
 Fund Balance, JUNE 30, 2015	\$ -

**CITY OF CHESTER, SOUTH CAROLINA**  
**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**  
**ALL AGENCY FUNDS**  
**FOR THE YEAR ENDED JUNE 30, 2015**

	<u>Balance</u> <u>July 1, 2014</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>June 30, 2015</u>
<b><u>Tax Sale Escrow Fund</u></b>				
<b>ASSETS</b>				
Cash	\$ 12,805	\$ 14,717	\$ 2,131	\$ 25,391
Total Assets	<u>\$ 12,805</u>	<u>\$ 14,717</u>	<u>\$ 2,131</u>	<u>\$ 25,391</u>
<b>LIABILITIES</b>				
Funds held in trust for others	\$ 12,805	\$ 14,717	\$ 2,131	\$ 25,391
Total Liabilities	<u>\$ 12,805</u>	<u>\$ 14,717</u>	<u>\$ 2,131</u>	<u>\$ 25,391</u>
<b><u>Fireman's Fund</u></b>				
<b>ASSETS</b>				
Cash	\$ 14,189	\$ 27,897	\$ 28,234	\$ 13,852
Total Assets	<u>\$ 14,189</u>	<u>\$ 27,897</u>	<u>\$ 28,234</u>	<u>\$ 13,852</u>
<b>LIABILITIES</b>				
Funds held in trust for others	\$ 14,189	\$ 27,897	\$ 28,234	\$ 13,852
Total Liabilities	<u>\$ 14,189</u>	<u>\$ 27,897</u>	<u>\$ 28,234</u>	<u>\$ 13,852</u>
<b><u>Police Fines Escrow</u></b>				
<b>ASSETS</b>				
Cash	\$ 30,805	\$ 184,822	\$ 197,350	\$ 18,277
Total Assets	<u>\$ 30,805</u>	<u>\$ 184,822</u>	<u>\$ 197,350</u>	<u>\$ 18,277</u>
<b>LIABILITIES</b>				
Due to City of Chester	\$ 47,967	\$ 3,956	\$ -	\$ 51,923
Due to SC State	-	-	-	-
Due to others	19,372	34,142	33,297	20,217
Funds held in trust for others	<u>(36,534)</u>	<u>146,724</u>	<u>164,053</u>	<u>(53,863)</u>
Total Liabilities	<u>\$ 30,805</u>	<u>\$ 184,822</u>	<u>\$ 197,350</u>	<u>\$ 18,277</u>

**CITY OF CHESTER, SOUTH CAROLINA**  
**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**  
**ALL AGENCY FUNDS**  
**FOR THE YEAR ENDED JUNE 30, 2015**

	<u>Balance</u> <u>July 1, 2014</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>June 30, 2015</u>
<b><u>Totals - All Agency Funds</u></b>				
<b>ASSETS</b>				
Cash	\$ 57,799	\$ 227,436	\$ 227,715	\$ 57,520
Total Assets	<u>\$ 57,799</u>	<u>\$ 227,436</u>	<u>\$ 227,715</u>	<u>\$ 57,520</u>
<b>LIABILITIES</b>				
Due to City of Chester	\$ 47,967	\$ 3,956	\$ -	\$ 51,923
Due to others	19,372	34,142	33,297	20,217
Funds held in trust for others	<u>(9,540)</u>	<u>189,338</u>	<u>194,418</u>	<u>(14,620)</u>
Total Liabilities	<u>\$ 57,799</u>	<u>\$ 227,436</u>	<u>\$ 227,715</u>	<u>\$ 57,520</u>