

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
REVENUES							
Intergovernmental:							
Federal sources	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-
Local sources	-	-	-	-	-	33,685	-
Charges for services	-	-	-	-	-	-	-
Investment earnings	-	-	-	-	-	290	5,267
Drug forfeitures	-	-	-	-	1,162	-	-
Total Revenues	-	-	-	-	1,162	33,975	5,267
EXPENDITURES							
General government	-	-	-	-	-	-	-
Public safety	-	-	-	-	1,042	6,926	-
Cultural and recreation	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	34,550	-
Total Expenditures	-	-	-	-	1,042	41,476	-
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
Fund Balance, JUNE 30, 2015	\$ 200	\$ 16,080	\$ 208,000	\$ -	\$ 6,770	\$ 123,959	\$ 109,410

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																				
	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													
REVENUES																					
Intergovernmental:																					
Federal sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
State sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Local sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Charges for services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Investment earnings	-	-	-	59	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Drug forfeitures	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Revenues	-	-	-	59	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	422,293	
EXPENDITURES																					
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			
REVENUES										
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
EXPENDITURES										
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										
Other financing sources	-	-	-	-	-	92,660	-	-	-	92,660
Transfers in	-	-	11,000	-	23,633	-	-	-	-	34,633
Transfers (out)	-	-	-	-	-	-	-	-	-	(11,000)
Excess (deficiency) of revenues and other financing sources over expenditures	-	-	11,000	-	23,633	92,660	-	-	-	116,293
Fund Balance, June 30, 2014	-	-	18,240	(30)	(2,499)	-	-	-	-	(2,901)
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

	<u>Debt Service</u>
REVENUES	
Intergovernmental:	
Investment earnings	\$ -
Total Revenues	-
 EXPENDITURES	
Capital outlay	-
Principal and interest	102,479
Total Expenditures	<u>102,479</u>
 Excess (deficiency) of revenues over expenditures	 (102,479)
 Other financing sources	
Bond proceeds	59,844
Transfers in (out)	42,635
	<u>102,479</u>
 Excess (deficiency) of revenues and other financing sources over expenditures	 -
 Fund Balance, June 30, 2014	 <u>-</u>
 Fund Balance, JUNE 30, 2015	 <u>\$ -</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>
<u>Tax Sale Escrow Fund</u>				
ASSETS				
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>
LIABILITIES				
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>
<u>Fireman's Fund</u>				
ASSETS				
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>
LIABILITIES				
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>
<u>Police Fines Escrow</u>				
ASSETS				
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>
LIABILITIES				
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 July 1, 2014</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance June 30, 2015</u>
<u>Totals - All Agency Funds</u>				
ASSETS				
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>
LIABILITIES				
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>