

**CHARLESTON COUNTY, SOUTH CAROLINA
INDIVIDUAL FUND SCHEDULES OF REVENUES
EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET
(GAAP BASIS) AND ACTUAL**



COUNTY OF CHARLESTON, SOUTH CAROLINA
ACCOMMODATIONS SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE-
BUDGET AND ACTUAL
For the Year Ended June 30, 2002

	<u>BUDGETED AMOUNTS</u>			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	<u>ORIGINAL</u>	<u>FINAL</u>	<u>ACTUAL</u>	
Revenues:				
Intergovernmental	\$ 10,000	\$ 22,843	\$ 22,843	\$ -
Fees, permits, and licenses	6,443,000	6,365,000	6,539,005	174,005
Interest	125,000	125,000	79,220	(45,780)
Total revenues	6,578,000	6,512,843	6,641,068	128,225
Expenditures:				
Current:				
Culture and recreation	3,767,805	3,816,804	3,782,090	34,714
Total expenditures	3,767,805	3,816,804	3,782,090	34,714
Excess of revenues over expenditures	2,810,195	2,696,039	2,858,978	162,939
Other financing uses:				
Operating transfers out	(1,920,000)	(1,958,759)	(1,958,759)	-
Net change in fund balance	890,195	737,280	900,219	162,939
Fund balance at beginning of year	1,447,307	1,447,307	1,447,307	-
Fund balance at end of year	\$ 2,337,502	\$ 2,184,587	\$ 2,347,526	\$ 162,939

See notes to financial statements.

COUNTY OF CHARLESTON, SOUTH CAROLINA
CHILD SUPPORT ENFORCEMENT SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE-
BUDGET AND ACTUAL
For the Year Ended June 30, 2002

	<u>BUDGETED AMOUNTS</u>			<u>VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)</u>
	<u>ORIGINAL</u>	<u>FINAL</u>	<u>ACTUAL</u>	
Revenues:				
Intergovernmental	\$ 518,200	\$ 525,979	\$ 511,639	\$ (14,340)
Total revenues	518,200	525,979	511,639	(14,340)
Expenditures:				
Current:				
Public safety	44,208	75,309	68,404	6,905
Judicial	473,992	473,992	458,835	15,157
Total expenditures	518,200	549,301	527,239	22,062
Deficiency of revenues under expenditures	-	(23,322)	(15,600)	7,722
Fund balance at beginning of year	-	23,322	23,322	-
Fund balance at end of year	\$ -	\$ -	\$ 7,722	\$ 7,722

See notes to financial statements.

COUNTY OF CHARLESTON, SOUTH CAROLINA
ECONOMIC DEVELOPMENT SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE-
BUDGET AND ACTUAL
For the Year Ended June 30, 2002

	<u>BUDGETED AMOUNTS</u>			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	<u>ORIGINAL</u>	<u>FINAL</u>	<u>ACTUAL</u>	
Revenues:				
Property taxes	\$ 146,989	\$ 146,989	\$ 275,299	\$ 128,310
Intergovernmental	-	230,317	92,400	(137,917)
Total revenues	146,989	377,306	367,699	(9,607)
Expenditures:				
Current:				
Economic development	363,113	593,430	82,488	510,942
Total expenditures	363,113	593,430	82,488	510,942
Excess (deficiency) of revenues over (under) expenditures	(216,124)	(216,124)	285,211	501,335
Fund balance at beginning of year	223,668	223,668	223,668	-
Fund balance at end of year	\$ 7,544	\$ 7,544	\$ 508,879	\$ 501,335

See notes to financial statements.

COUNTY OF CHARLESTON, SOUTH CAROLINA
EDUCATION SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE-
BUDGET AND ACTUAL
For the Year Ended June 30, 2002

	<u>BUDGETED AMOUNTS</u>			<u>VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)</u>
	<u>ORIGINAL</u>	<u>FINAL</u>	<u>ACTUAL</u>	
Revenues:				
Property taxes	\$ 3,164,000	\$ 3,502,248	\$ 3,476,108	\$ (26,140)
Intergovernmental	-	72,450	73,274	824
Total revenues	3,164,000	3,574,698	3,549,382	(25,316)
Expenditures:				
Current:				
Education	3,164,000	3,574,698	3,549,382	25,316
Total expenditures	3,164,000	3,574,698	3,549,382	25,316
Excess of revenues over expenditures	-	-	-	-
Fund balance at beginning of year	-	-	-	-
Fund balance at end of year	\$ -	\$ -	\$ -	\$ -

See notes to financial statements.

**COUNTY OF CHARLESTON, SOUTH CAROLINA
EMERGENCY MEDICAL SERVICES SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE-
BUDGET AND ACTUAL
For the Year Ended June 30, 2002**

	<u>BUDGETED AMOUNTS</u>			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	<u>ORIGINAL</u>	<u>FINAL</u>	<u>ACTUAL</u>	
Revenues:				
Intergovernmental	\$ 72,530	\$ 69,542	\$ 67,762	\$ (1,780)
Total revenues	72,530	69,542	67,762	(1,780)
Expenditures:				
Current:				
Public safety	76,430	75,000	73,220	1,780
Total expenditures	76,430	75,000	73,220	1,780
Deficiency of revenues under expenditures	(3,900)	(5,458)	(5,458)	-
Other financing sources (uses):				
Operating transfers in	3,900	5,691	5,691	-
Operating transfers out	-	(233)	(233)	-
Total other financing sources (uses)	3,900	5,458	5,458	-
Net change in fund balance	-	-	-	-
Fund balance at beginning of year	-	-	-	-
Fund balance at end of year	\$ -	\$ -	\$ -	\$ -

See notes to financial statements.

**COUNTY OF CHARLESTON, SOUTH CAROLINA
EMERGENCY PREPAREDNESS SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE-
BUDGET AND ACTUAL
For the Year Ended June 30, 2002**

	<u>BUDGETED AMOUNTS</u>			<u>VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)</u>
	<u>ORIGINAL</u>	<u>FINAL</u>	<u>ACTUAL</u>	
Revenues:				
Intergovernmental	\$ 6,000	\$ 13,325	\$ 3,520	\$ (9,805)
Total revenues	6,000	13,325	3,520	(9,805)
Expenditures:				
Current:				
Public safety	6,000	13,757	3,952	9,805
Total expenditures	6,000	13,757	3,952	9,805
Deficiency of revenues under expenditures	-	(432)	(432)	-
Other financing sources:				
Operating transfers in	-	432	432	-
Net change in fund balance	-	-	-	-
Fund balance at beginning of year	-	-	-	-
Fund balance at end of year	\$ -	\$ -	\$ -	\$ -

See notes to financial statements.

**COUNTY OF CHARLESTON, SOUTH CAROLINA
 FIRE DISTRICTS SPECIAL REVENUE FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE-
 BUDGET AND ACTUAL
 For the Year Ended June 30, 2002**

	<u>BUDGETED AMOUNTS</u>			<u>VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)</u>
	<u>ORIGINAL</u>	<u>FINAL</u>	<u>ACTUAL</u>	
Revenues:				
Property taxes	\$ 863,000	\$ 864,100	\$ 931,534	\$ 67,434
Intergovernmental	93,638	109,020	123,483	14,463
Other revenues	-	-	6,115	6,115
Total revenues	956,638	973,120	1,061,132	88,012
Expenditures:				
Current:				
Public safety	1,086,881	1,215,575	1,113,668	101,907
Total expenditures	1,086,881	1,215,575	1,113,668	101,907
Deficiency of revenues under expenditures	(130,243)	(242,455)	(52,536)	189,919
Other financing sources:				
Operating transfers in	62,245	62,245	62,245	-
Operation transfers out	-	(10,748)	(10,748)	-
Total other financing sources	62,245	51,497	51,497	-
Net change in fund balance	(67,998)	(190,958)	(1,039)	189,919
Fund balance at beginning of year	442,340	442,340	442,340	-
Fund balance at end of year	\$ 374,342	\$ 251,382	\$ 441,301	\$ 189,919

See notes to financial statements.

**COUNTY OF CHARLESTON, SOUTH CAROLINA
 GEOGRAPHIC INFORMATION SYSTEMS SPECIAL REVENUE FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE-
 BUDGET AND ACTUAL
 For the Year Ended June 30, 2002**

	<u>BUDGETED AMOUNTS</u>			<u>VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)</u>
	<u>ORIGINAL</u>	<u>FINAL</u>	<u>ACTUAL</u>	
Revenues:				
Other revenues	\$ 36,800	\$ 36,800	\$ 10,526	\$ (26,274)
Total revenues	36,800	36,800	10,526	(26,274)
Expenditures:				
Current:				
General government	36,800	233,800	18,500	215,300
Total expenditures	36,800	233,800	18,500	215,300
Deficiency of revenues under expenditures	-	(197,000)	(7,974)	189,026
Fund balance at beginning of year	402,072	402,072	402,072	-
Fund balance at end of year	\$ 402,072	\$ 205,072	394,098	\$ 189,026

See notes to financial statements.

COUNTY OF CHARLESTON, SOUTH CAROLINA
HAZARDOUS MATERIALS ENFORCEMENT SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE-
BUDGET AND ACTUAL
For the Year Ended June 30, 2002

	<u>BUDGETED AMOUNTS</u>			<u>VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)</u>
	<u>ORIGINAL</u>	<u>FINAL</u>	<u>ACTUAL</u>	
Revenues:				
Fees, permits and licenses	\$ 165,000	\$ 167,100	\$ 174,250	\$ 7,150
Fines and forfeitures	25,000	25,000	28,820	3,820
Total revenues	190,000	192,100	203,070	10,970
Expenditures:				
Current:				
Public safety	243,323	251,957	152,627	99,330
Total expenditures	243,323	251,957	152,627	99,330
Excess (deficiency) of revenues over (under) expenditures	(53,323)	(59,857)	50,443	110,300
Other financing uses:				
Operation transfers in	-	5,000	5,000	-
Operation transfers out	-	(124)	(124)	-
Total other financing uses	-	4,876	4,876	-
Net change in fund balance	(53,323)	(54,981)	55,319	110,300
Fund balance at beginning of year	314,251	314,251	314,251	-
Fund balance at end of year	\$ 260,928	259,270	369,570	\$ 110,300

See notes to financial statements.

**COUNTY OF CHARLESTON, SOUTH CAROLINA
MOSQUITO ABATEMENT SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE-
BUDGET AND ACTUAL
For the Year Ended June 30, 2002**

	<u>BUDGETED AMOUNTS</u>			<u>VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)</u>
	<u>ORIGINAL</u>	<u>FINAL</u>	<u>ACTUAL</u>	
Revenues:				
Fees, permits and licenses	\$ 234,570	\$ 234,570	\$ 355,831	\$ 121,261
Total revenues	234,570	234,570	355,831	121,261
Expenditures:				
Current:				
Health and welfare	234,570	341,656	227,766	113,890
Total expenditures	234,570	341,656	227,766	113,890
Excess (deficiency) of revenues over (under) expenditures	-	(107,086)	128,065	235,151
Fund balance at beginning of year	531,772	531,772	531,772	-
Fund balance at end of year	<u>\$ 531,772</u>	<u>\$ 424,686</u>	<u>\$ 659,837</u>	<u>\$ 235,151</u>

See notes to financial statements.

COUNTY OF CHARLESTON, SOUTH CAROLINA
SHERIFF SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE-
BUDGET AND ACTUAL
For the Year Ended June 30, 2002

	<u>BUDGETED AMOUNTS</u>			<u>VARIANCE WITH</u>
	<u>ORIGINAL</u>	<u>FINAL</u>	<u>ACTUAL</u>	<u>FINAL BUDGET</u>
				<u>POSITIVE</u>
				<u>(NEGATIVE)</u>
Revenues:				
Intergovernmental	\$ 405,819	\$ 405,819	\$ 456,642	\$ 50,823
Interest	30,000	30,000	6,725	(23,275)
Other revenues	168,376	168,376	251,334	82,958
Total revenues	<u>604,195</u>	<u>604,195</u>	<u>714,701</u>	<u>110,506</u>
Expenditures:				
Current:				
Public safety	608,475	1,073,334	809,080	264,254
Total expenditures	<u>608,475</u>	<u>1,073,334</u>	<u>809,080</u>	<u>264,254</u>
Deficiency of revenues under expenditures	<u>(4,280)</u>	<u>(469,139)</u>	<u>(94,379)</u>	<u>374,760</u>
Other financing sources:				
Operating transfers in	18,015	80,111	80,111	-
Total other financing sources	<u>18,015</u>	<u>80,111</u>	<u>80,111</u>	<u>-</u>
Net change in fund balance	13,735	(389,028)	(14,268)	374,760
Fund balance at beginning of year	514,710	514,710	514,710	-
Fund balance at end of year	<u>\$ 528,445</u>	<u>\$ 125,682</u>	<u>\$ 500,442</u>	<u>\$ 374,760</u>

See notes to financial statements.

COUNTY OF CHARLESTON, SOUTH CAROLINA
SOLICITOR SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE-
BUDGET AND ACTUAL
For the Year Ended June 30, 2002

	BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL	
Revenues:				
Intergovernmental	\$ 535,359	\$ 555,751	\$ 610,873	\$ 55,122
Fees, permits and licenses	268,500	268,500	272,436	3,936
Total revenues	803,859	824,251	883,309	59,058
Expenditures:				
Current:				
Judicial	976,561	975,032	926,782	48,250
Total expenditures	976,561	975,032	926,782	48,250
Deficiency of revenues under expenditures	(172,702)	(150,781)	(43,473)	107,308
Other financing sources (uses):				
Operating transfers in	-	-	101	101
Operating transfers out	(11,798)	(13,628)	(13,628)	-
Total other financing sources (uses)	(11,798)	(13,628)	(13,527)	101
Net change in fund balance	(184,500)	(164,409)	(57,000)	107,409
Fund balance at beginning of year	770,008	770,008	770,008	-
Fund balance at end of year	\$ 585,508	\$ 605,599	\$ 713,008	\$ 107,409

See notes to financial statements.

COUNTY OF CHARLESTON, SOUTH CAROLINA
TRANSPORTATION SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE-
BUDGET AND ACTUAL
For the Year Ended June 30, 2002

	<u>BUDGETED AMOUNTS</u>			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	<u>ORIGINAL</u>	<u>FINAL</u>	<u>ACTUAL</u>	
Revenues:				
Intergovernmental	\$ 32,458	\$ 32,458	\$ 32,410	\$ (48)
Total revenues	32,458	32,458	32,410	(48)
Expenditures:				
Current:				
Health and welfare	32,458	32,458	26,861	5,597
Total expenditures	32,458	32,458	26,861	5,597
Excess of revenues over expenditures	-	-	5,549	5,549
Fund balance at beginning of year	10,627	10,627	10,627	-
Fund balance at end of year	\$ 10,627	\$ 10,627	\$ 16,176	\$ 5,549

See notes to financial statements.

**COUNTY OF CHARLESTON, SOUTH CAROLINA
VICTIM NOTIFICATION SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE-
BUDGET AND ACTUAL
For the Year Ended June 30, 2002**

	<u>BUDGETED AMOUNTS</u>			<u>VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)</u>
	<u>ORIGINAL</u>	<u>FINAL</u>	<u>ACTUAL</u>	
Revenues:				
Intergovernmental	\$ -	\$ -	\$ 2,395	\$ 2,395
Fines and forfeitures	583,910	583,910	679,267	95,357
Total revenues	583,910	583,910	681,662	97,752
Expenditures:				
Current:				
General government	283,929	306,981	276,776	30,205
Public safety	486,713	486,925	376,249	110,676
Total expenditures	770,642	793,906	653,025	140,881
Excess (deficiency) of revenues over (under) expenditures	(186,732)	(209,996)	28,637	238,633
Fund balance at beginning of year	912,627	912,627	912,627	-
Fund balance at end of year	\$ 725,895	\$ 702,631	\$ 941,264	\$ 238,633

See notes to financial statements.