

**CHARLESTON COUNTY, SOUTH CAROLINA
CAPITAL ASSETS
USED IN THE OPERATION
OF GOVERNMENTAL FUNDS**



COUNTY OF CHARLESTON, SOUTH CAROLINA
Capital Assets Used in the Operation of Governmental Funds
Schedule by Function
June 30, 2003

Function	Land	Buildings	Improvements Other than Buildings	Machinery and Equipment	Infrastructure	Construction In Progress	Total
General government	\$ 5,331,400	\$ 50,677,609	\$ 1,061,815	\$ 19,768,644	\$ -	\$ 14,016,801	\$ 90,856,269
Public safety	83,535	29,420,645	-	6,792,288	-	444,256	36,720,724
Judicial	-	60,450,130	-	961,592	-	-	61,411,722
Public works	159,037	394,606	222,853	902,941	47,011,150	249,849	48,940,436
Health and welfare	-	1,927,706	2,081,223	693,424	-	-	4,702,353
Culture and recreation	759,007	33,658,658	-	42,336	-	854,583	35,314,584
Total	\$ 6,312,979	\$ 176,529,354	\$ 3,365,891	\$ 29,161,225	\$ 47,011,150	\$ 15,565,489	\$ 277,946,088

This schedule presents only the capital asset balances related to the governmental funds. Accordingly, the capital assets reported in the internal service funds are excluded from the above amounts. Generally, the capital assets of internal service funds are included as governmental activities in the statement of net assets.

COUNTY OF CHARLESTON, SOUTH CAROLINA
Capital Assets Used In the Operation of Governmental Funds
Schedule of Changes by Function
For the Year Ended June 30, 2003

Function	Balance July 1, 2002 (As Restated)	Additions *	Deductions *	Balance June 30, 2003
General government	\$ 102,820,312	\$ 7,660,154	\$ (19,624,197)	\$ 90,856,269
Public safety	33,491,418	3,996,807	(767,501)	36,720,724
Judicial	47,987,714	13,562,098	(138,090)	61,411,722
Public works	61,305,203	436,668	(12,801,435)	48,940,436
Health and welfare	1,780,639	3,068,298	(146,584)	4,702,353
Culture and recreation	33,950,501	1,364,083	-	35,314,584
Total	\$ 281,335,787	\$ 30,088,108	\$ (33,477,807)	\$ 277,946,088

* The additions and deletions include amounts for inter-function transfers.

This schedule presents only the capital asset balances related to the governmental funds. Accordingly, the capital assets reported in the internal service funds are excluded from the above amounts. Generally, the capital assets of internal service funds are included as governmental activities in the statement of net assets.