

COUNTY OF CHARLESTON, SOUTH CAROLINA
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended June 30, 2003

Special Revenue Funds

	Accommo- dations	Child Support Enforcement	Community Development	Construction Public Works	Economic Development
Revenues:					
Property and local option sales taxes	\$ -	\$ -	\$ -	\$ -	\$ 278,403
Intergovernmental	17,023	547,659	4,516,755	4,121,415	-
Fees, permits, and licenses	6,666,969	-	1,350	25	-
Fines and forfeitures	-	-	-	-	-
Interest	68,828	-	-	108,260	-
Rental and use of property	-	-	-	-	-
Other revenues	-	-	30,055	-	-
Total revenues	6,752,820	547,659	4,548,160	4,229,700	278,403
Expenditures:					
Current:					
General government	-	-	-	-	-
Public safety	-	63,644	-	-	-
Judicial	-	476,920	-	-	-
Public works	-	-	-	4,371,074	-
Health and welfare	-	-	4,945,830	-	-
Economic development	-	-	-	-	2,000
Culture and recreation	4,043,732	-	-	-	-
Education	-	-	-	-	-
Capital outlay	-	-	-	-	-
Total expenditures	4,043,732	540,564	4,945,830	4,371,074	2,000
Excess (deficiency) of revenues over (under) expenditures	2,709,088	7,095	(397,670)	(141,374)	276,403
Other financing sources (uses):					
Capital lease proceeds	-	-	-	-	-
Transfers in	-	-	175,000	-	5,400
Transfers out	(1,974,575)	(14,280)	-	-	(5,400)
Total other financing sources (uses)	(1,974,575)	(14,280)	175,000	-	-
Net change in fund balance	734,513	(7,185)	(222,670)	(141,374)	276,403
Fund balances at beginning of year (as restated)	2,347,526	7,722	502,364	10,025,077	508,879
Fund balances at end of year	\$ 3,082,039	\$ 537	\$ 279,694	\$ 9,883,703	\$ 785,282

See notes to financial statements.

Special Revenue Funds

<u>Education</u>	<u>Emergency Medical Services</u>	<u>Emergency Preparedness</u>	<u>Fire Districts</u>	<u>Geographic Information Systems</u>	<u>Hazardous Materials Enforcement</u>
\$ 3,517,378	\$ -	\$ -	\$ 1,006,252	\$ -	\$ -
74,899	63,481	9,561	192,201	24,000	-
-	-	-	-	-	160,450
-	-	-	-	-	26,645
-	-	-	-	-	-
-	-	-	3,745	9,743	-
<u>3,592,277</u>	<u>63,481</u>	<u>9,561</u>	<u>1,202,198</u>	<u>33,743</u>	<u>187,095</u>
-	-	-	-	41,771	-
-	71,518	9,561	1,152,342	-	177,702
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
3,592,277	-	-	-	-	-
<u>3,592,277</u>	<u>71,518</u>	<u>9,561</u>	<u>1,152,342</u>	<u>41,771</u>	<u>177,702</u>
-	(8,037)	-	49,856	(8,028)	9,393
-	-	-	-	-	-
-	8,037	-	79,270	-	10,000
-	-	-	(99)	-	-
-	8,037	-	79,171	-	10,000
-	-	-	129,027	(8,028)	19,393
-	-	-	484,052	394,098	369,570
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 613,079</u>	<u>\$ 386,070</u>	<u>\$ 388,963</u>

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COUNTY OF CHARLESTON, SOUTH CAROLINA
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended June 30, 2003

Special Revenue Funds

	Workforce Investment Act	Mosquito Abatement	Safety Enforcement	Sheriff	Social Services
Revenues:					
Property and local option sales taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	3,868,713	-	852,884	1,196,495	116,253
Fees, permits and licenses	-	470,424	-	-	5,275
Fines and forfeitures	-	-	95,975	-	-
Interest	-	-	3,687	11,165	-
Rental and use of property	109,980	-	-	-	-
Other revenues	8,288	-	79,209	245,551	-
Total revenues	3,986,981	470,424	1,031,755	1,453,211	121,528
Expenditures:					
Current:					
General government	-	-	-	-	-
Public safety	-	-	1,202,160	769,302	-
Judicial	-	-	34,932	-	-
Public works	-	-	-	-	-
Health and welfare	3,995,223	629,875	-	-	181,005
Economic development	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Education	-	-	-	-	-
Capital outlay	-	-	-	-	-
Total expenditures	3,995,223	629,875	1,237,092	769,302	181,005
Excess (deficiency) of revenues over (under) expenditures	(8,242)	(159,451)	(205,337)	683,909	(59,477)
Other financing sources (uses):					
Capital lease proceeds	-	-	-	-	-
Transfers in	8,242	-	150,056	11,128	49,583
Transfers out	(8,242)	-	(51,464)	-	-
Total other financing sources (uses)	-	-	98,592	11,128	49,583
Net change in fund balance	(8,242)	(159,451)	(106,745)	695,037	(9,894)
Fund balances at beginning of year (as restated)	8,242	1,079,501	495,169	500,442	9,894
Fund balances at end of year	\$ -	\$ 920,050	\$ 388,424	\$ 1,195,479	\$ -

See notes to financial statements.

Special Revenue Funds

Solicitor	Transportation	Victim Notification	Juvenile Drug Court	EMS Employees Trust	South Santee/ Germantown Fire Dept.
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
485,771	40,472	2,337	-	-	-
288,805	-	-	3,069	-	-
-	-	551,612	-	-	282
-	-	-	-	-	-
-	-	-	-	2,380	11,000
774,576	40,472	553,949	3,069	2,380	11,282
-	-	-	-	-	-
-	-	335,164	-	4,046	10,209
881,088	-	234,164	48,884	-	-
-	31,521	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
881,088	31,521	569,328	48,884	4,046	10,209
-	-	-	-	-	-
(106,512)	8,951	(15,379)	(45,815)	(1,666)	1,073
-	-	-	-	-	-
(24,937)	-	-	6,673	-	-
(24,937)	-	-	6,673	-	-
-	-	-	-	-	-
(131,449)	8,951	(15,379)	(39,142)	(1,666)	1,073
756,771	16,176	941,265	39,142	3,239	13,662
\$ 625,322	\$ 25,127	\$ 925,886	\$ -	\$ 1,573	\$ 14,735

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COUNTY OF CHARLESTON, SOUTH CAROLINA
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended June 30, 2003

	<u>Special Revenue</u>	<u>Capital Projects Funds</u>			
	<u>Grants Contributions Trust</u>	<u>Construction</u>	<u>Public Works Construction</u>	<u>General Services Construction</u>	<u>Management Information Systems</u>
Revenues:					
Property and local option sales taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	17,538	-	-
Fees, permits and licenses	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-
Interest	-	99,778	-	-	-
Rental and use of property	-	-	-	-	-
Other revenues	3,306	-	271	-	5,088
Total revenues	3,306	99,778	17,809	-	5,088
Expenditures:					
Current:					
General government	-	-	-	-	-
Public safety	-	-	-	-	-
Judicial	-	-	-	-	-
Public works	-	-	-	-	-
Health and welfare	1,201	-	-	-	-
Economic development	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Education	-	-	-	-	-
Capital outlay	-	638,620	435,731	11,752	973,258
Total expenditures	1,201	638,620	435,731	11,752	973,258
Excess (deficiency) of revenues over (under) expenditures	2,105	(538,842)	(417,922)	(11,752)	(968,170)
Other financing sources (uses):					
Capital lease proceeds	-	317,027	-	-	-
Transfers in	-	1,211,913	318,750	-	996,994
Transfers out	-	(845,349)	-	-	-
Total other financing sources (uses)	-	683,591	318,750	-	996,994
Net change in fund balance	2,105	144,749	(99,172)	(11,752)	28,824
Fund balances at beginning of year (as restated)	7,395	5,966,315	3,763,174	643,057	899,938
Fund balances at end of year	\$ 9,500	\$ 6,111,064	\$ 3,664,002	\$ 631,305	\$ 928,762

See notes to financial statements.

Capital Projects Funds

ITS Refresh Program	Master Lease	Total Nonmajor Governmental Funds
\$ -	\$ -	\$ 4,802,033
-	-	16,147,457
-	-	7,596,367
-	-	674,232
-	-	292,000
-	-	109,980
-	-	398,636
-	-	30,020,705
-	-	41,771
-	-	3,795,648
-	-	1,675,988
-	-	4,371,074
-	-	9,784,655
-	-	2,000
-	-	4,043,732
-	-	3,592,277
722,558	645,252	3,427,171
722,558	645,252	30,734,316
(722,558)	(645,252)	(713,611)
598,779	-	915,806
483,509	645,252	4,159,807
-	-	(2,924,346)
1,082,288	645,252	2,151,267
359,730	-	1,437,656
(12,730)	-	29,769,940
\$ 347,000	\$ -	\$ 31,207,596