

**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, 2003**

	<u>BUDGETED AMOUNTS</u>			<u>VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)</u>
	<u>ORIGINAL</u>	<u>FINAL</u>	<u>ACTUAL</u>	
Revenues:				
Intergovernmental	\$ 10,000	\$ 17,023	\$ 17,023	\$ -
Fees, permits, and licenses	6,588,000	6,666,969	6,666,969	-
Interest	125,000	68,828	68,828	-
Total revenues	6,723,000	6,752,820	6,752,820	-
Expenditures:				
Current:				
Culture and recreation	3,815,764	4,083,159	4,043,732	39,427
Total expenditures	3,815,764	4,083,159	4,043,732	39,427
Excess of revenues over expenditures	2,907,236	2,669,661	2,709,088	39,427
Other financing uses:				
Transfers out	(1,955,000)	(2,084,575)	(1,974,575)	110,000
Net change in fund balance	952,236	585,086	734,513	149,427
Fund balance at beginning of year	2,347,526	2,347,526	2,347,526	-
Fund balance at end of year	\$ 3,299,762	\$ 2,932,612	\$ 3,082,039	\$ 149,427

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, 2003**

	<u>BUDGETED AMOUNTS</u>			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	<u>ORIGINAL</u>	<u>FINAL</u>	<u>ACTUAL</u>	
Revenues:				
Intergovernmental	\$ 530,401	\$ 568,682	\$ 547,659	\$ (21,023)
Total revenues	530,401	568,682	547,659	(21,023)
Expenditures:				
Current:				
Public safety	71,618	71,618	63,644	7,974
Judicial	458,783	490,506	476,920	13,586
Total expenditures	530,401	562,124	540,564	21,560
Excess of revenues over expenditures	-	6,558	7,095	537
Other financing uses:				
Transfers out	-	(14,280)	(14,280)	-
Net change in fund balance	-	(7,722)	(7,185)	537
Fund balance at beginning of year	7,722	7,722	7,722	-
Fund balance at end of year	\$ 7,722	\$ -	\$ 537	\$ 537

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, 2003**

	<u>BUDGETED AMOUNTS</u>			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	<u>ORIGINAL</u>	<u>FINAL</u>	<u>ACTUAL</u>	
Revenues:				
Property taxes	\$ 274,165	\$ 274,165	\$ 278,403	\$ 4,238
Total revenues	274,165	274,165	278,403	4,238
Expenditures:				
Current:				
Economic development	411,603	411,603	2,000	409,603
Total expenditures	411,603	411,603	2,000	409,603
Excess (deficiency) of revenues over (under) expenditures	(137,438)	(137,438)	276,403	413,841
Other financing uses:				
Transfers in	-	5,400	5,400	-
Transfers out	-	(5,400)	(5,400)	-
Net change in fund balance	(137,438)	(137,438)	276,403	413,841
Fund balance at beginning of year	508,879	508,879	508,879	-
Fund balance at end of year	\$ 371,441	\$ 371,441	\$ 785,282	\$ 413,841

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, 2003

	<u>BUDGETED AMOUNTS</u>			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	<u>ORIGINAL</u>	<u>FINAL</u>	<u>ACTUAL</u>	
Revenues:				
Property taxes	\$ 3,400,871	\$ 3,540,073	\$ 3,517,378	\$ (22,695)
Intergovernmental	54,129	54,129	74,899	20,770
Total revenues	3,455,000	3,594,202	3,592,277	(1,925)
Expenditures:				
Current:				
Education	3,455,000	3,594,202	3,592,277	1,925
Total expenditures	3,455,000	3,594,202	3,592,277	1,925
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, 2003**

	<u>BUDGETED AMOUNTS</u>			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	<u>ORIGINAL</u>	<u>FINAL</u>	<u>ACTUAL</u>	
Revenues:				
Intergovernmental	\$ 65,876	\$ 63,481	\$ 63,481	\$ -
Total revenues	65,876	63,481	63,481	-
Expenditures:				
Current:				
Public safety	69,710	71,518	71,518	-
Total expenditures	69,710	71,518	71,518	-
Deficiency of revenues under expenditures	(3,834)	(8,037)	(8,037)	-
Other financing sources (uses):				
Transfers in	3,834	8,037	8,037	-
Transfers out	-	-	-	-
Total other financing sources (uses)	3,834	8,037	8,037	-
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, 2003**

	<u>BUDGETED AMOUNTS</u>		<u>ACTUAL</u>	<u>VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)</u>
	<u>ORIGINAL</u>	<u>FINAL</u>		
Revenues:				
Intergovernmental	\$ 6,000	\$ 15,311	\$ 9,561	\$ (5,750)
Total revenues	6,000	15,311	9,561	(5,750)
Expenditures:				
Current:				
Public safety	6,000	15,311	9,561	5,750
Total expenditures	6,000	15,311	9,561	5,750
Deficiency of revenues under expenditures	-	-	-	-
Other financing sources:				
Transfers in	-	-	-	-
Net change in fund balance	-	-	-	-
Fund balance at beginning of year	-	-	-	-
Fund balance at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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, 2003**

	<u>BUDGETED AMOUNTS</u>			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	<u>ORIGINAL</u>	<u>FINAL</u>	<u>ACTUAL</u>	
Revenues:				
Property taxes	\$ 902,671	\$ 902,671	\$ 1,006,252	\$ 103,581
Intergovernmental	191,990	200,990	192,201	(8,789)
Other revenues	220,000	222,200	3,745	(218,455)
Total revenues	<u>1,314,661</u>	<u>1,325,861</u>	<u>1,202,198</u>	<u>(123,663)</u>
Expenditures:				
Current:				
Public safety	1,403,931	1,548,912	1,152,342	396,570
Total expenditures	<u>1,403,931</u>	<u>1,548,912</u>	<u>1,152,342</u>	<u>396,570</u>
Deficiency of revenues under expenditures	<u>(89,270)</u>	<u>(223,051)</u>	<u>49,856</u>	<u>272,907</u>
Other financing sources:				
Transfers in	79,270	79,270	79,270	-
Transfers out	-	(99)	(99)	-
Total other financing sources	<u>79,270</u>	<u>79,171</u>	<u>79,171</u>	<u>-</u>
Net change in fund balance	<u>(10,000)</u>	<u>(143,880)</u>	<u>129,027</u>	<u>272,907</u>
Fund balance at beginning of year (as restated)	<u>484,502</u>	<u>484,052</u>	<u>484,052</u>	<u>-</u>
Fund balance at end of year	<u>\$ 474,502</u>	<u>\$ 340,172</u>	<u>\$ 613,079</u>	<u>\$ 272,907</u>

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, 2003

	<u>BUDGETED AMOUNTS</u>			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	<u>ORIGINAL</u>	<u>FINAL</u>	<u>ACTUAL</u>	
Revenues:				
Intergovernmental	\$ -	\$ 14,000	\$ 24,000	\$ 10,000
Other revenues	20,000	6,000	9,743	3,743
Total revenues	20,000	20,000	33,743	13,743
Expenditures:				
Current:				
General government	20,000	330,180	41,771	288,409
Total expenditures	20,000	330,180	41,771	288,409
Deficiency of revenues under expenditures	-	(310,180)	(8,028)	302,152
Fund balance at beginning of year	394,098	394,098	394,098	-
Fund balance at end of year	\$ 394,098	\$ 83,918	386,070	\$ 302,152

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, 2003**

	<u>BUDGETED AMOUNTS</u>			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	<u>ORIGINAL</u>	<u>FINAL</u>	<u>ACTUAL</u>	
Revenues:				
Fees, permits and licenses	\$ 172,000	\$ 172,000	\$ 160,450	\$ (11,550)
Fines and forfeitures	35,000	35,000	26,645	(8,355)
Total revenues	207,000	207,000	187,095	(19,905)
Expenditures:				
Current:				
Public safety	349,735	373,006	177,702	195,304
Total expenditures	349,735	373,006	177,702	195,304
Excess (deficiency) of revenues over (under) expenditures	(142,735)	(166,006)	9,393	175,399
Other financing uses:				
Transfers in	-	10,000	10,000	-
Transfers out	-	-	-	-
Total other financing uses	-	10,000	10,000	-
Net change in fund balance	(142,735)	(156,006)	19,393	175,399
Fund balance at beginning of year	369,570	369,570	369,570	-
Fund balance at end of year	\$ 226,835	\$ 213,564	\$ 388,963	\$ 175,399

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, 2003**

	<u>BUDGETED AMOUNTS</u>			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	<u>ORIGINAL</u>	<u>FINAL</u>	<u>ACTUAL</u>	
Revenues:				
Fees, permits and licenses	\$ 240,000	\$ 240,000	\$ 470,424	\$ 230,424
Total revenues	<u>240,000</u>	<u>240,000</u>	<u>470,424</u>	<u>230,424</u>
Expenditures:				
Current:				
Health and welfare	320,000	657,000	629,875	27,125
Total expenditures	<u>320,000</u>	<u>657,000</u>	<u>629,875</u>	<u>27,125</u>
Deficiency of revenues under expenditures	(80,000)	(417,000)	(159,451)	257,549
Fund balance at beginning of year (as restated)	<u>1,079,501</u>	<u>1,079,501</u>	<u>1,079,501</u>	-
Fund balance at end of year	<u>\$ 999,501</u>	<u>\$ 662,501</u>	<u>\$ 920,050</u>	<u>\$ 257,549</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, 2003

	<u>BUDGETED AMOUNTS</u>			<u>VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)</u>
	<u>ORIGINAL</u>	<u>FINAL</u>	<u>ACTUAL</u>	
Revenues:				
Intergovernmental	\$ 390,389	\$ 447,484	\$ 1,196,495	\$ 749,011
Interest	30,000	30,000	11,165	(18,835)
Other revenues	144,000	144,000	245,551	101,551
Total revenues	<u>564,389</u>	<u>621,484</u>	<u>1,453,211</u>	<u>831,727</u>
Expenditures:				
Current:				
Public safety	574,591	1,025,780	769,302	256,478
Total expenditures	<u>574,591</u>	<u>1,025,780</u>	<u>769,302</u>	<u>256,478</u>
Deficiency of revenues under expenditures	<u>(10,202)</u>	<u>(404,296)</u>	<u>683,909</u>	<u>1,088,205</u>
Other financing sources:				
Transfers in	18,199	18,199	11,128	(7,071)
Total other financing sources	<u>18,199</u>	<u>18,199</u>	<u>11,128</u>	<u>(7,071)</u>
Net change in fund balance	7,997	(386,097)	695,037	1,081,134
Fund balance at beginning of year	500,442	500,442	500,442	-
Fund balance at end of year	<u>\$ 508,439</u>	<u>\$ 114,345</u>	<u>\$ 1,195,479</u>	<u>\$ 1,081,134</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, 2003**

	<u>BUDGETED AMOUNTS</u>			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	<u>ORIGINAL</u>	<u>FINAL</u>	<u>ACTUAL</u>	
Revenues:				
Intergovernmental	\$ 540,265	\$ 540,265	\$ 485,771	\$ (54,494)
Fees, permits and licenses	297,500	325,244	288,805	(36,439)
Total revenues	837,765	865,509	774,576	(90,933)
Expenditures:				
Current:				
Judicial	954,990	987,353	881,088	106,265
Total expenditures	954,990	987,353	881,088	106,265
Deficiency of revenues under expenditures	(117,225)	(121,844)	(106,512)	15,332
Other financing sources (uses):				
Transfers in	-	-	-	-
Transfers out	(6,082)	(24,937)	(24,937)	-
Total other financing sources (uses)	(6,082)	(24,937)	(24,937)	-
Net change in fund balance	(123,307)	(146,781)	(131,449)	15,332
Fund balance at beginning of year (as restated)	756,771	756,771	756,771	-
Fund balance at end of year	\$ 633,464	\$ 609,990	\$ 625,322	\$ 15,332

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, 2003**

	<u>BUDGETED AMOUNTS</u>			<u>VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)</u>
	<u>ORIGINAL</u>	<u>FINAL</u>	<u>ACTUAL</u>	
Revenues:				
Intergovernmental	\$ 37,000	\$ 40,472	\$ 40,472	\$ -
Total revenues	37,000	40,472	40,472	-
Expenditures:				
Current:				
Health and welfare	37,000	56,648	31,521	25,127
Total expenditures	37,000	56,648	31,521	25,127
Excess of revenues over expenditures	-	(16,176)	8,951	25,127
Fund balance at beginning of year	16,176	16,176	16,176	-
Fund balance at end of year	\$ 16,176	\$ -	\$ 25,127	\$ 25,127

See notes to financial statements.

**COUNTY OF CHARLESTON, SOUTH CAROLINA
 JUVENILE DRUG COURT SPECIAL REVENUE FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE-
 BUDGET AND ACTUAL
 For the Year Ended June 30, 2003**

	<u>BUDGETED AMOUNTS</u>			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	<u>ORIGINAL</u>	<u>FINAL</u>	<u>ACTUAL</u>	
Revenues:				
Fees, permits, and licenses	\$ 4,500	\$ 4,500	\$ 3,069	\$ (1,431)
Total revenues	<u>4,500</u>	<u>4,500</u>	<u>3,069</u>	<u>(1,431)</u>
Expenditures:				
Current:				
Judicial	62,500	62,500	48,884	13,616
Total expenditures	<u>62,500</u>	<u>62,500</u>	<u>48,884</u>	<u>13,616</u>
Deficiency of revenues under expenditures	<u>(58,000)</u>	<u>(58,000)</u>	<u>(45,815)</u>	<u>12,185</u>
Other financing sources:				
Transfers in	58,000	58,000	6,673	(51,327)
Total other financing sources	<u>58,000</u>	<u>58,000</u>	<u>6,673</u>	<u>(51,327)</u>
Net change in fund balance	-	-	(39,142)	(39,142)
Fund balance at beginning of year	<u>39,142</u>	<u>39,142</u>	<u>39,142</u>	-
Fund balance at end of year	<u>\$ 39,142</u>	<u>\$ 39,142</u>	<u>\$ -</u>	<u>\$ (39,142)</u>

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, 2003**

	<u>BUDGETED AMOUNTS</u>			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	<u>ORIGINAL</u>	<u>FINAL</u>	<u>ACTUAL</u>	
Revenues:				
Intergovernmental	\$ -	\$ -	\$ 2,337	\$ 2,337
Fines and forfeitures	595,000	595,000	551,612	(43,388)
Total revenues	595,000	595,000	553,949	(41,051)
Expenditures:				
Current:				
Public safety	361,867	367,367	335,164	32,203
Judicial	313,383	324,790	234,164	90,626
Total expenditures	675,250	692,157	569,328	122,829
Excess (deficiency) of revenues over (under) expenditures	(80,250)	(97,157)	(15,379)	81,778
Fund balance at beginning of year	941,265	941,265	941,265	-
Fund balance at end of year	\$ 861,015	\$ 844,108	\$ 925,886	\$ 81,778

See notes to financial statements.