

COUNTY OF CHARLESTON, SOUTH CAROLINA  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
 NONMAJOR GOVERNMENTAL FUNDS  
 For the Year Ended June 30, 2006

	Special Revenue Funds			
	Accommo- dations	Disaster Funds	Child Support Enforcement	Community Development
<b>Revenues:</b>				
Property and local option sales tax	\$ -	\$ -	\$ -	\$ -
Intergovernmental	31,265	-	570,047	3,741,993
Permits and licenses	-	-	-	-
Fines and forfeitures	-	-	-	-
Service charges	8,292,848	-	-	-
Interest	170,470	-	-	-
Rental and use of property	-	-	-	-
Other revenues	-	-	-	15,363
<b>Total revenues</b>	<b>8,494,583</b>	<b>-</b>	<b>570,047</b>	<b>3,757,356</b>
<b>Expenditures:</b>				
<b>Current:</b>				
General government	-	-	-	-
Public safety	-	-	71,112	-
Judicial	-	-	507,024	-
Public works	-	-	-	-
Health and welfare	-	-	-	3,999,740
Economic development	-	-	-	-
Culture and recreation	4,576,097	-	-	-
Education	-	-	-	-
Capital outlay	-	-	-	-
<b>Total expenditures</b>	<b>4,576,097</b>	<b>-</b>	<b>578,136</b>	<b>3,999,740</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>3,918,486</b>	<b>-</b>	<b>(8,089)</b>	<b>(242,384)</b>
<b>Other financing sources (uses):</b>				
Capital lease proceeds	-	-	-	-
Transfers in	-	-	-	185,546
Transfers out	(3,355,259)	-	-	(10,546)
Proceeds from sale of capital assets	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>(3,355,259)</b>	<b>-</b>	<b>-</b>	<b>175,000</b>
<b>Net change in fund balance</b>	<b>563,227</b>	<b>-</b>	<b>(8,089)</b>	<b>(67,384)</b>
<b>Fund balances at beginning of year (as restated)</b>	<b>1,547,658</b>	<b>-</b>	<b>19,373</b>	<b>281,219</b>
<b>Fund balances at end of year</b>	<b>\$ 2,110,885</b>	<b>\$ -</b>	<b>\$ 11,284</b>	<b>\$ 213,835</b>

See notes to financial statements.

**Special Revenue Funds**

<b>Construction Public Works</b>	<b>Economic Development</b>	<b>Education</b>	<b>Emergency Medical Services</b>	<b>EMS Employees Trust</b>	<b>Fire Districts</b>
\$ -	\$ 400,300	\$ 4,883,202	\$ -	\$ -	\$ 1,364,693
5,967,639	1,825,000	121,757	68,561	-	478,767
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
195,827	-	-	-	-	-
-	-	-	-	-	-
-	564,404	-	-	-	-
<b>6,163,466</b>	<b>2,789,704</b>	<b>5,004,959</b>	<b>68,561</b>	<b>-</b>	<b>1,843,460</b>
-	-	-	-	-	-
-	-	-	75,471	65	1,621,988
-	-	-	-	-	-
9,697,219	-	-	-	-	-
-	-	-	-	-	-
-	2,998,041	-	-	-	-
-	-	-	-	-	-
-	-	5,004,959	-	-	-
-	-	-	-	-	-
<b>9,697,219</b>	<b>2,998,041</b>	<b>5,004,959</b>	<b>75,471</b>	<b>65</b>	<b>1,621,988</b>
<b>(3,533,753)</b>	<b>(208,337)</b>	<b>-</b>	<b>(6,910)</b>	<b>(65)</b>	<b>221,472</b>
-	-	-	-	-	-
5,806,974	-	-	6,910	-	-
(5,760,474)	-	-	-	-	-
-	-	-	-	-	-
<b>46,500</b>	<b>-</b>	<b>-</b>	<b>6,910</b>	<b>-</b>	<b>-</b>
<b>(3,487,253)</b>	<b>(208,337)</b>	<b>-</b>	<b>-</b>	<b>(65)</b>	<b>221,472</b>
<b>10,818,515</b>	<b>660,665</b>	<b>-</b>	<b>-</b>	<b>65</b>	<b>902,103</b>
<b>\$ 7,331,262</b>	<b>\$ 452,328</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,123,575</b>

CONTINUED

COUNTY OF CHARLESTON, SOUTH CAROLINA  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
 NONMAJOR GOVERNMENTAL FUNDS  
 For the Year Ended June 30, 2006

	Special Revenue Funds			
	Geographic Information Systems	Grants Contributions Trust	Hazardous Materials Enforcement	Stormwater Drainage
<b>Revenues:</b>				
Property and local option sales tax	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-
Permits and licenses	-	-	-	-
Fines and forfeitures	-	-	7,850	-
Service charges	27,483	-	146,035	-
Interest	-	-	-	-
Rental and use of property	-	-	-	-
Other revenues	-	3,993	-	-
<b>Total revenues</b>	<b>27,483</b>	<b>3,993</b>	<b>153,885</b>	<b>-</b>
<b>Expenditures:</b>				
<b>Current:</b>				
General government	34,636	-	-	-
Public safety	-	-	358,024	-
Judicial	-	-	-	-
Public works	-	-	-	45,709
Health and welfare	-	6,003	-	-
Economic development	-	-	-	-
Culture and recreation	-	-	-	-
Education	-	-	-	-
Capital outlay	-	-	-	-
<b>Total expenditures</b>	<b>34,636</b>	<b>6,003</b>	<b>358,024</b>	<b>45,709</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>(7,153)</b>	<b>(2,010)</b>	<b>(204,139)</b>	<b>(45,709)</b>
<b>Other financing sources (uses):</b>				
Capital lease proceeds	-	-	-	-
Transfers in	-	-	113,922	200,000
Transfers out	-	-	-	-
Proceeds from sale of capital assets	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>113,922</b>	<b>200,000</b>
<b>Net change in fund balance</b>	<b>(7,153)</b>	<b>(2,010)</b>	<b>(90,217)</b>	<b>154,291</b>
<b>Fund balances at beginning of year (as restated)</b>	<b>142,790</b>	<b>9,008</b>	<b>306,819</b>	<b>-</b>
<b>Fund balances at end of year</b>	<b>\$ 135,637</b>	<b>\$ 6,998</b>	<b>\$ 216,602</b>	<b>\$ 154,291</b>

See notes to financial statements.

**Special Revenue Funds**

<u>Mosquito Control</u>	<u>Safety Enforcement</u>	<u>Sheriff</u>	<u>Social Services</u>	<u>Solicitor</u>	<u>South Santee/ Germantown Fire Dept</u>	<u>Victim Notification</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	2,516,493	103,500	-	840,884	-	1,957
-	-	-	-	-	-	-
-	54,530	323,623	-	-	-	551,318
-	3,754	-	63,000	868,244	-	-
-	-	14,157	-	-	-	-
-	-	-	-	-	-	-
-	57,954	335,085	15,657	-	-	-
-	<u>2,632,731</u>	<u>776,365</u>	<u>78,657</u>	<u>1,709,128</u>	-	<u>553,275</u>
-	-	-	-	-	-	-
-	2,461,972	666,152	-	-	18,723	368,939
-	204,102	-	-	1,122,342	-	267,121
-	-	-	-	-	-	-
-	-	-	35,099	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	<u>2,666,074</u>	<u>666,152</u>	<u>35,099</u>	<u>1,122,342</u>	<u>18,723</u>	<u>636,060</u>
-	-	-	-	-	-	-
-	(33,343)	110,213	43,558	586,786	(18,723)	(82,785)
-	-	-	-	-	-	-
-	175,101	47,512	-	-	-	-
(537,640)	(9,542)	(3,720)	(15,657)	(29,153)	-	-
-	-	5,757	-	-	-	-
(537,640)	<u>165,559</u>	<u>49,549</u>	<u>(15,657)</u>	<u>(29,153)</u>	-	-
(537,640)	132,216	159,762	27,901	557,633	(18,723)	(82,785)
537,640	<u>411,360</u>	<u>812,785</u>	<u>7,509</u>	<u>824,760</u>	<u>18,723</u>	<u>793,343</u>
\$ -	\$ <u>543,576</u>	\$ <u>972,547</u>	\$ <u>35,410</u>	\$ <u>1,382,393</u>	\$ -	\$ <u>710,558</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, 2006

	Special Revenue		Capital Projects Funds	
	Workforce Investment Act	Charleston Development Corp	Construction	General Services Construction
<b>Revenues:</b>				
Property and local option sales tax	\$ -	\$ -	\$ -	\$ -
Intergovernmental	3,031,670	-	-	-
Permits and licenses	-	-	-	-
Fines and forfeitures	-	-	-	-
Service charges	32,127	-	-	-
Interest	-	1,066	325,185	-
Rental and use of property	40,647	-	-	-
Other revenues	4,396	1,204	43,286	-
<b>Total revenues</b>	<b>3,108,840</b>	<b>2,270</b>	<b>368,471</b>	<b>-</b>
<b>Expenditures:</b>				
<b>Current:</b>				
General government	-	-	-	-
Public safety	-	-	-	-
Judicial	-	-	-	-
Public works	-	-	-	-
Health and welfare	3,123,500	620	-	-
Economic development	-	-	-	-
Culture and recreation	-	-	-	-
Education	-	-	-	-
Capital outlay	-	-	563,874	-
<b>Total expenditures</b>	<b>3,123,500</b>	<b>620</b>	<b>563,874</b>	<b>-</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>(14,660)</b>	<b>1,650</b>	<b>(195,403)</b>	<b>-</b>
<b>Other financing sources (uses):</b>				
Capital lease proceeds	-	-	-	-
Transfers in	50,000	-	4,339,071	-
Transfers out	-	-	(3,000,000)	-
Proceeds from sale of capital assets	-	-	1,301,316	-
<b>Total other financing sources (uses)</b>	<b>50,000</b>	<b>-</b>	<b>2,640,387</b>	<b>-</b>
<b>Net change in fund balance</b>	<b>35,340</b>	<b>1,650</b>	<b>2,444,984</b>	<b>-</b>
<b>Fund balances at beginning of year (as restated)</b>	<b>-</b>	<b>25,100</b>	<b>7,594,037</b>	<b>601,322</b>
<b>Fund balances at end of year</b>	<b>\$ 35,340</b>	<b>\$ 26,750</b>	<b>\$ 10,039,021</b>	<b>\$ 601,322</b>

See notes to financial statements.

Capital Projects Funds			
Equipment Replacement Fund	ITS/ Management Information Systems	Public Works Construction	Total Nonmajor Governmental Funds
\$ -	\$ -	\$ -	\$ 6,648,195
-	-	11,960	19,311,493
-	-	-	-
-	-	-	937,321
-	-	-	9,433,491
64,059	-	-	770,764
-	-	-	40,647
-	-	-	1,041,342
<u>64,059</u>	<u>-</u>	<u>11,960</u>	<u>38,183,253</u>
-	-	-	34,636
-	-	-	5,642,446
-	-	-	2,100,589
-	-	-	9,742,928
-	-	-	7,164,962
-	-	-	2,998,041
-	-	-	4,576,097
-	-	-	5,004,959
-	2,509,409	482,370	3,555,653
<u>-</u>	<u>2,509,409</u>	<u>482,370</u>	<u>40,820,311</u>
64,059	(2,509,409)	(470,410)	(2,637,058)
-	841,831	-	841,831
499,474	4,702,476	-	16,126,986
-	(6,449)	(28,873)	(12,757,313)
83,543	-	-	1,390,616
<u>583,017</u>	<u>5,537,858</u>	<u>(28,873)</u>	<u>5,602,120</u>
647,076	3,028,449	(499,283)	2,965,062
1,326,945	830,038	1,213,683	29,685,460
<u>\$ 1,974,021</u>	<u>\$ 3,858,487</u>	<u>\$ 714,400</u>	<u>\$ 32,650,522</u>