

COUNTY OF CHARLESTON, SOUTH CAROLINA
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 NONMAJOR GOVERNMENTAL FUNDS
 For the Year Ended June 30, 2007

	Special Revenue Funds			
	Accommo- dations	Disaster Funds	Child Support Enforcement	Community Development
Revenues:				
Property and local option sales tax	\$ -	\$ -	\$ -	\$ -
Intergovernmental	45,666	-	789,880	2,796,129
Permits and licenses	-	-	-	-
Fines and forfeitures	-	-	-	-
Service charges	9,176,823	-	-	-
Interest	133,341	-	-	-
Rental and use of property	-	-	-	-
Other revenues	-	-	-	53,083
Total revenues	9,355,830	-	789,880	2,849,212
Expenditures:				
Current:				
General government	-	-	-	-
Public safety	-	-	77,439	-
Judicial	-	-	625,798	-
Public works	-	-	-	-
Health and welfare	-	-	-	2,910,027
Economic development	-	-	-	-
Culture and recreation	5,395,232	-	-	-
Education	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	5,395,232	-	703,237	2,910,027
Excess (deficiency) of revenues over (under) expenditures	3,960,598	-	86,643	(60,815)
Other financing sources (uses):				
Capital lease proceeds	-	-	-	-
Transfers in	-	43,125	1,060	179,246
Transfers out	(4,043,623)	-	(95,548)	(4,246)
Proceeds from sale of capital assets	-	-	-	-
Total other financing sources (uses)	(4,043,623)	43,125	(94,488)	175,000
Net change in fund balance	(83,025)	43,125	(7,845)	114,185
Fund balances at beginning of year (as restated)	2,110,885	(43,125)	11,284	213,835
Fund balances at end of year	\$ 2,027,860	\$ -	\$ 3,439	\$ 328,020

See notes to financial statements.

Special Revenue Funds

Construction Public Works	Economic Development	Education	Emergency Medical Services	Fire Districts	Geographic Information Systems
\$ -	\$ 398,264	\$ 5,060,918	\$ -	\$ 1,383,442	\$ -
5,407,485	300,106	76,925	53,809	451,065	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
389,891	-	-	-	-	-
-	-	-	-	-	-
325,350	20,001	-	-	2,000	-
<u>6,122,726</u>	<u>718,371</u>	<u>5,137,843</u>	<u>53,809</u>	<u>1,836,507</u>	<u>-</u>
-	-	-	-	-	73,448
-	-	-	57,508	2,630,969	-
-	-	-	-	-	-
2,895,555	-	-	-	-	-
-	-	-	-	-	-
-	776,683	-	-	-	-
-	-	-	-	-	-
-	-	5,137,843	-	-	-
-	-	-	-	-	-
<u>2,895,555</u>	<u>776,683</u>	<u>5,137,843</u>	<u>57,508</u>	<u>2,630,969</u>	<u>73,448</u>
<u>3,227,171</u>	<u>(58,312)</u>	<u>-</u>	<u>(3,699)</u>	<u>(794,462)</u>	<u>(73,448)</u>
-	-	-	-	862,106	-
5,206,718	35,800	-	4,134	25,500	-
(5,203,555)	(35,800)	-	-	-	(62,189)
-	-	-	-	14,819	-
<u>3,163</u>	<u>-</u>	<u>-</u>	<u>4,134</u>	<u>902,425</u>	<u>(62,189)</u>
3,230,334	(58,312)	-	435	107,963	(135,637)
<u>7,331,262</u>	<u>452,328</u>	<u>-</u>	<u>-</u>	<u>1,123,575</u>	<u>135,637</u>
<u>\$ 10,561,596</u>	<u>\$ 394,016</u>	<u>\$ -</u>	<u>\$ 435</u>	<u>\$ 1,231,538</u>	<u>\$ -</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, 2007

Special Revenue Funds

	Grants Contributions Trust	Hazardous Materials Enforcement	Stormwater Drainage	Safety Enforcement	Sheriff
Revenues:					
Property and local option sales tax	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	1,313,558	103,500
Permits and licenses	-	-	-	-	-
Fines and forfeitures	-	25,044	-	75,719	237,114
Service charges	-	147,189	1,531,039	-	-
Interest	-	-	-	4,485	22,075
Rental and use of property	-	-	-	-	-
Other revenues	3,643	-	-	52,296	399,495
Total revenues	3,643	172,233	1,531,039	1,446,058	762,184
Expenditures:					
Current:					
General government	-	-	-	171,240	-
Public safety	-	299,700	-	1,083,189	854,075
Judicial	-	-	-	246,206	-
Public works	-	-	628,185	-	-
Health and welfare	6,256	-	-	-	-
Economic development	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Education	-	-	-	-	-
Capital outlay	-	-	-	-	-
Total expenditures	6,256	299,700	628,185	1,500,635	854,075
Excess (deficiency) of revenues over (under) expenditures	(2,613)	(127,467)	902,854	(54,577)	(91,891)
Other financing sources (uses):					
Capital lease proceeds	-	-	-	-	-
Transfers in	-	164,004	-	187,646	55,736
Transfers out	-	-	-	(150,000)	(9,411)
Proceeds from sale of capital assets	-	-	-	-	139,213
Total other financing sources (uses)	-	164,004	-	37,646	185,538
Net change in fund balance	(2,613)	36,537	902,854	(16,931)	93,647
Fund balances at beginning of year (as restated)	6,998	216,602	154,291	543,576	972,547
Fund balances at end of year	\$ 4,385	\$ 253,139	\$ 1,057,145	\$ 526,645	\$ 1,066,194

See notes to financial statements.

Special Revenue Funds

Social Services	Solicitor	Victim Notification	Workforce Investment Act	Charleston Development Corp
\$ -	\$ -	\$ -	\$ -	\$ -
-	1,018,188	1,676	4,049,219	-
-	-	-	-	-
-	120,104	508,065	-	-
-	563,760	-	77,628	-
-	5,844	-	-	2,220
-	-	-	48,598	-
-	-	-	-	34,754
-	1,707,896	509,741	4,175,445	36,974
-	-	-	-	-
-	-	313,769	-	-
24,943	1,323,848	311,509	-	-
-	-	-	-	-
34,830	-	-	4,210,785	1,575
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
59,773	1,323,848	625,278	4,210,785	1,575
(59,773)	384,048	(115,537)	(35,340)	35,399
-	-	-	-	-
24,942	-	-	-	-
-	(44,566)	-	-	(31,942)
-	-	-	-	-
24,942	(44,566)	-	-	(31,942)
(34,831)	339,482	(115,537)	(35,340)	3,457
35,410	1,382,393	710,558	35,340	26,750
\$ 579	\$ 1,721,875	\$ 595,021	\$ -	\$ 30,207

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COUNTY OF CHARLESTON, SOUTH CAROLINA
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 NONMAJOR GOVERNMENTAL FUNDS
 For the Year Ended June 30, 2007

	Capital Projects Funds					Total Nonmajor Governmental Funds
	Construction	General Services Construction	Equipment Replacement Fund	ITS/ Management Information Systems	Public Works Construction	
Revenues:						
Property and local option sales tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,842,624
Intergovernmental	-	-	-	-	-	16,407,206
Permits and licenses	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	966,046
Service charges	-	-	-	-	-	11,496,439
Interest	497,946	-	124,454	280,842	10,903	1,472,001
Rental and use of property	-	-	-	-	-	48,598
Other revenues	100,000	-	-	-	-	990,622
Total revenues	597,946	-	124,454	280,842	10,903	38,223,536
Expenditures:						
Current:						
General government	-	-	-	-	-	244,688
Public safety	-	-	-	-	-	5,316,649
Judicial	-	-	-	-	-	2,532,304
Public works	-	-	-	-	-	3,523,740
Health and welfare	-	-	-	-	-	7,163,473
Economic development	-	-	-	-	-	776,683
Culture and recreation	-	-	-	-	-	5,395,232
Education	-	-	-	-	-	5,137,843
Capital outlay	2,967,422	-	-	1,805,522	165,214	4,938,158
Total expenditures	2,967,422	-	-	1,805,522	165,214	35,028,770
Excess (deficiency) of revenues over (under) expenditures	(2,369,476)	-	124,454	(1,524,680)	(154,311)	3,194,766
Other financing sources (uses):						
Capital lease proceeds	-	-	-	567,698	-	1,429,804
Transfers in	2,047,964	-	454,276	2,492,189	481,181	11,403,521
Transfers out	(10,349)	(601,322)	-	-	(481,181)	(10,773,732)
Proceeds from sale of capital assets	22,021	-	16,840	-	-	192,893
Total other financing sources (uses)	2,059,636	(601,322)	471,116	3,059,887	-	2,252,486
Net change in fund balance	(309,840)	(601,322)	595,570	1,535,207	(154,311)	5,447,252
Fund balances at beginning of year (as restated)	10,039,021	601,322	1,974,021	3,858,487	714,400	32,607,397
Fund balances at end of year	\$ 9,729,181	\$ -	\$ 2,569,591	\$ 5,393,694	\$ 560,089	\$ 38,054,649

See notes to financial statements.