

COUNTY OF CHARLESTON, SOUTH CAROLINA
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended June 30, 2012

	Special Revenue Funds			
	Accommo- dations	American Recovery & Reinvestment Act	Child Support Enforcement	Community Development
Revenues:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	92,221	427,297	1,170,781	2,638,273
Fines and forfeitures	-	-	-	-
Service charges	11,010,862	-	-	-
Interest	5,389	-	-	-
Other revenues	-	-	-	3,205
Total revenues	11,108,472	427,297	1,170,781	2,641,478
Expenditures:				
Current:				
General government	-	-	-	-
Public safety	-	810	89,050	-
Judicial	-	257,339	629,333	-
Public works	-	-	-	-
Health and welfare	-	157,635	-	2,678,389
Economic development	-	-	-	-
Culture and recreation	11,033,121	-	-	-
Education	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	11,033,121	415,784	718,383	2,678,389
Excess (deficiency) of revenues over (under) expenditures	75,351	11,513	452,398	(36,911)
Other financing sources (uses):				
Capital lease proceeds	-	-	-	-
Transfers in	-	-	-	56,650
Transfers out	(28,366)	(11,513)	(407,712)	(45,137)
Proceeds from sale of capital assets	-	-	-	-
Total other financing sources (uses)	(28,366)	(11,513)	(407,712)	11,513
Net change in fund balance	46,985	-	44,686	(25,398)
Fund balances at beginning of year	711,363	48	3,390	398,459
Fund balances at end of year	\$ 758,348	\$ 48	\$ 48,076	\$ 373,061

See notes to financial statements.

Special Revenue Funds

Construction Public Works	Economic Development	Education	Emergency Medical Services	Fire Districts	Hazardous Materials Enforcement
\$ -	\$ 1,707,951	\$ 7,038,430	\$ -	\$ 1,623,812	\$ -
4,562,821	3,050,000	147,678	26,601	644,268	-
-	-	-	-	-	-
-	-	-	-	-	192,413
28,641	-	-	-	-	-
-	64,648	-	127	3,128	-
4,591,462	4,822,599	7,186,108	26,728	2,271,208	192,413
-	-	-	-	-	-
-	-	-	28,166	2,215,610	222,728
-	-	-	-	-	-
6,925,420	-	-	-	-	-
-	4,297,764	-	-	-	-
-	-	-	-	-	-
-	-	5,715,068	-	-	-
-	-	-	-	-	-
6,925,420	4,297,764	5,715,068	28,166	2,215,610	222,728
-	-	-	-	-	-
(2,333,958)	524,835	1,471,040	(1,438)	55,598	(30,315)
-	-	-	-	-	-
5,994,387	-	-	1,438	86,800	-
(5,994,387)	-	(1,471,040)	-	(86,800)	(9,025)
-	-	-	-	-	-
-	-	(1,471,040)	1,438	-	(9,025)
-	-	-	-	-	-
(2,333,958)	524,835	-	-	55,598	(39,340)
-	-	-	-	-	-
12,621,575	684,609	-	-	816,807	233,200
\$ 10,287,617	\$ 1,209,444	\$ -	\$ -	\$ 872,405	\$ 193,860

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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, 2012

	Special Revenue Funds		
	Public Defender	Safety Enforcement	Sheriff
Revenues:			
Property taxes	\$ -	\$ -	\$ -
Intergovernmental	1,400,442	4,764,133	103,500
Fines and forfeitures	-	103,229	211,556
Service charges	122,878	-	-
Interest	2,869	379	2,480
Other revenues	25,000	40,300	370,190
	1,551,189	4,908,041	687,726
Expenditures:			
Current:			
General government	-	3,800	-
Public safety	-	4,011,156	640,951
Judicial	4,445,510	1,151,624	-
Public works	-	-	-
Health and welfare	-	13,430	-
Economic development	-	-	-
Culture and recreation	-	-	-
Education	-	-	-
Capital outlay	-	-	-
	4,445,510	5,180,010	640,951
Excess (deficiency) of revenues over (under) expenditures	(2,894,321)	(271,969)	46,775
Other financing sources (uses):			
Capital lease proceeds	-	-	-
Transfers in	2,885,066	252,887	92,352
Transfers out	-	-	(42,751)
Proceeds from sale of capital assets	-	-	140,101
	2,885,066	252,887	189,702
Net change in fund balance	(9,255)	(19,082)	236,477
Fund balances at beginning of year	796,267	520,930	2,077,050
Fund balances at end of year	\$ 787,012	\$ 501,848	\$ 2,313,527

See notes to financial statements.

Special Revenue Funds				Capital Projects Funds	
Solicitor	Storm Water Drainage	Victim Notification	Charleston Development Corp	Construction	Equipment Replacement Fund
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1,033,066	327,028	8,707	-	375,207	-
37,700	-	439,881	-	-	-
810,310	1,547,130	680	-	-	-
5,951	5,666	-	96	25,193	1,925
295,247	-	-	544	-	-
2,182,274	1,879,824	449,268	640	400,400	1,925
-	-	-	-	3,815,520	-
-	-	202,417	-	-	-
1,761,395	-	227,432	-	-	-
-	2,021,510	-	-	-	-
-	-	-	200	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	305,734	-
1,761,395	2,021,510	429,849	200	4,121,254	-
420,879	(141,686)	19,419	440	(3,720,854)	1,925
-	-	-	-	-	-
112,924	-	100,000	-	410,000	717,471
(226,260)	-	-	-	(20,000)	(589,500)
-	-	-	-	47,740	59,537
(113,336)	-	100,000	-	437,740	187,508
307,543	(141,686)	119,419	440	(3,283,114)	189,433
2,500,886	2,652,934	45,884	33,048	8,227,562	403,336
\$ 2,808,429	\$ 2,511,248	\$ 165,303	\$ 33,488	\$ 4,944,448	\$ 592,769

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NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended June 30, 2012

	<u>Capital Projects Funds</u>		<u>Total Nonmajor Governmental Funds</u>
	<u>General Services Construction</u>	<u>ITS / MIS</u>	
Revenues:			
Property taxes	\$ -	\$ -	\$ 10,370,193
Intergovernmental	-	-	20,772,023
Fines and forfeitures	-	-	792,366
Service charges	-	-	13,684,273
Interest	-	-	78,589
Other revenues	-	360,000	1,162,389
	<u>-</u>	<u>360,000</u>	<u>46,859,833</u>
Total revenues	<u>-</u>	<u>360,000</u>	<u>46,859,833</u>
Expenditures:			
Current:			
General government	-	-	3,819,320
Public safety	-	-	7,410,888
Judicial	-	-	8,472,633
Public works	-	-	8,946,930
Health and welfare	-	-	2,849,654
Economic development	-	-	4,297,764
Culture and recreation	-	-	11,033,121
Education	-	-	5,715,068
Capital outlay	681	356,903	663,318
	<u>681</u>	<u>356,903</u>	<u>53,208,696</u>
Total expenditures	<u>681</u>	<u>356,903</u>	<u>53,208,696</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(681)</u>	<u>3,097</u>	<u>(6,348,863)</u>
Other financing sources (uses):			
Capital lease proceeds	-	299,650	299,650
Transfers in	-	328,754	11,038,729
Transfers out	-	(157,080)	(9,089,571)
Proceeds from sale of capital assets	-	-	247,378
	<u>-</u>	<u>471,324</u>	<u>2,496,186</u>
Total other financing sources (uses)	<u>-</u>	<u>471,324</u>	<u>2,496,186</u>
Net change in fund balance	<u>(681)</u>	<u>474,421</u>	<u>(3,852,677)</u>
Fund balances at beginning of year	<u>681</u>	<u>2,112,471</u>	<u>34,840,500</u>
Fund balances at end of year	<u>\$ -</u>	<u>\$ 2,586,892</u>	<u>\$ 30,987,823</u>

See notes to financial statements.