COUNTY OF CHARLESTON, SOUTH CAROLINA COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES NONMAJOR GOVERNMENTAL FUNDS

For the Year Ended June 30, 2013

	Special Revenue Funds				
	Accommo- dations	American Recovery & Reinvestment Act	Child Support Enforcement	Community Development	
Revenues:					
Property taxes	\$ -	\$ -	\$ -	\$ -	
Intergovernmental	74,749	106,847	1,054,454	2,811,174	
Fines and forfeitures	-	-	-	-	
Service charges	11,987,748	-	-	-	
Interest	3,559	-	-	-	
Other revenues				283	
Total revenues	12,066,056	106,847	1,054,454	2,811,457	
Expenditures:					
Current:					
General government	-	-	- 77,227	-	
Public safety Judicial	-	- 36 307	658,231	-	
Public works	-	36,307	030,231	-	
Health and welfare	_	70,588	_	2,823,461	
Economic development	_	70,500	_	2,023,401	
Culture and recreation	11,774,252	_	_	_	
Education	,,	_	_	_	
Capital outlay					
Total expenditures	11,774,252	106,895	735,458	2,823,461	
Form (1) Colombia of management					
Excess (deficiency) of revenues over (under) expenditures	291,804	(48)	318,996	(12,004)	
Other financing sources (uses):					
Capital lease proceeds	-	-	-	-	
Transfers in	-	-	24,955	3,102	
Transfers out	(27,540)	-	(317,551)	(3,102)	
Proceeds from sale of capital assets					
Total other financing sources (uses)	(27,540)		(292,596)		
Net change in fund balance	264,264	(48)	26,400	(12,004)	
Fund balances at beginning of year	758,348	48	48,077	373,061	
Fund balances at end of year	\$ 1,022,612	\$ -	\$ 74,477	\$ 361,057	
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See notes to financial statements.

Special Revenue Funds

	Sp	ecial Revenue Fu	ınds		
Construction Public Works	Economic Development	Education	Emergency Medical Services	Fire Districts	Hazardous Materials Enforcement
\$ - 4,253,623	\$ 1,905,212 133,522	\$ 7,172,740 176,647	\$ - 26,136	\$ 1,762,076 780,577	\$ - -
18,192	- - 71,940		- - 69	- - 242	216,241 - 166
4,271,815	2,110,674	7,349,387	26,205	2,542,895	216,407
		26,597 -	- 27,657	- 2,901,003	- 217,690
7,167,927	-	-	-	-	-
	1,689,704 -	-			
		5,852,056 	:		
7,167,927	1,689,704	5,878,653	27,657	2,901,003	217,690
(2,896,112)	420,970	1,470,734	(1,452)	(358,108)	(1,283)
4,579,613 (4,561,189) -	21,060 - -	- 119,791 (1,497,331) -	- 1,452 - -	154,507 (154,507) 27,750	- - -
18,424	21,060	(1,377,540)	1,452	27,750	
(2,877,688)	442,030	93,194	-	(330,358)	(1,283)
10,287,617	1,209,444			872,405	193,860
\$ 7,409,929	\$ 1,651,474	\$ 93,194	\$ -	\$ 542,047	\$ 192,577
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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, 2013

Revenues: Public Defender Safety Enforcement Sheriff Property taxes Intergovernmental Intergovernmental Fines and forfeitures Intergovernmental Intergovernmental Intergovernmental Intergovernmental Intergovernmental Intergovernmental Interest I		Special Revenue Funds			
Property taxes			Safety Enforcement	Sheriff	
Intergovernmental 1,563,797 4,077,431 103,500 Fines and forfeitures - 90,991 316,002 Service charges 310,869 - 21,400 Interest 2,368 258 2,494 Other revenues - 46,051 376,448 Total revenues 1,877,034 4,214,731 819,844 Expenditures: Current: General government - 3,542,874 600,721 Judicial 4,679,956 726,898 79,825 Public works - 89,569 - 82,500 Culture and recreation - 3,542,874 600,721 Judicial 4,679,956 726,898 79,825 Public works - 89,569 - 82,500 Culture and recreation - 5,5735 - 5,735 Capital lease proceeds - 3,542,874 680,546 Capital lease proceeds - 3,542,874 Capital lease proceeds	Revenues:				
Intergovernmental 1,563,797 4,077,431 103,500 Fines and forfeitures - 90,991 316,002 Service charges 310,869 - 21,400 Interest 2,368 258 2,494 Other revenues - 46,051 376,448 Total revenues 1,877,034 4,214,731 819,844 Expenditures: Current: General government - 3,542,874 600,721 Judicial 4,679,956 726,898 79,825 Public works - 89,569 - 40,000 1	Property taxes	\$ -	\$ -	\$ -	
Fines and forfeitures - 90,991 316,002	· ·	1,563,797	4,077,431	103,500	
Interest	Fines and forfeitures	-			
Interest	Service charges	310,869	-	21,400	
Total revenues	Interest		258		
Expenditures: Current: General government - 3,542,874 600,721 Public safety - 3,542,874 600,721 Judicial 4,679,956 726,898 79,825 Public works - 72,898 79,825 Public works - 89,569 - 80,569 Economic development - 89,569 - 60 Education - 7 - 7 Education - 7 - 7 Total expenditures 4,679,956 4,359,341 680,546 Excess (deficiency) of revenues over (under) expenditures (2,802,922) (144,610) 139,298 Other financing sources (uses): Capital lease proceeds - 7 - 7 Transfers in 2,974,404 117,971 92,935 Transfers out - (2,838) (41,405) Proceeds from sale of capital assets - 7 - 5,735 Total other financing sources (uses) 2,974,404 115,133 57,265 Net change in fund balance 171,482 (29,477) 196,563 Fund balances at beginning of year 787,012 501,848 2,313,527	Other revenues		46,051	376,448	
Current: General government - <td>Total revenues</td> <td>1,877,034</td> <td>4,214,731</td> <td>819,844</td>	Total revenues	1,877,034	4,214,731	819,844	
General government					
Public safety					
Judicial	-	-		-	
Public works - <t< td=""><td></td><td></td><td></td><td></td></t<>					
Health and welfare		4,679,956	726,898	79,825	
Economic development - - - Culture and recreation - - - Education - - - Capital outlay - - - Total expenditures 4,679,956 4,359,341 680,546 Excess (deficiency) of revenues over (under) expenditures (2,802,922) (144,610) 139,298 Other financing sources (uses): - - - - Capital lease proceeds - - - - - Transfers in 2,974,404 117,971 92,935 (41,405) - - - - - - - - - 5,735 - - - 5,735 - - - 5,735 - - - - - - - - 5,735 - - - - - - - - - - - - - - - - -		-	-	-	
Culture and recreation -		-	89,569	-	
Education		-	-	-	
Capital outlay - - - - Total expenditures 4,679,956 4,359,341 680,546 Excess (deficiency) of revenues over (under) expenditures (2,802,922) (144,610) 139,298 Other financing sources (uses): - - - - Capital lease proceeds - - - - - Transfers in 2,974,404 117,971 92,935 (41,405) - - 5,735 Transfers out - - - 5,735 Total other financing sources (uses) 2,974,404 115,133 57,265 Net change in fund balance 171,482 (29,477) 196,563 Fund balances at beginning of year 787,012 501,848 2,313,527		-	-	-	
Total expenditures 4,679,956 4,359,341 680,546 Excess (deficiency) of revenues over (under) expenditures (2,802,922) (144,610) 139,298 Other financing sources (uses):		-	-	-	
Excess (deficiency) of revenues over (under) expenditures (2,802,922) (144,610) 139,298 Other financing sources (uses): Capital lease proceeds	Capital Outlay				
(under) expenditures (2,802,922) (144,610) 139,298 Other financing sources (uses): - - - - Capital lease proceeds - - - - - Transfers in 2,974,404 117,971 92,935 (41,405) - (2,838) (41,405) Proceeds from sale of capital assets - - - 5,735 Total other financing sources (uses) 2,974,404 115,133 57,265 Net change in fund balance 171,482 (29,477) 196,563 Fund balances at beginning of year 787,012 501,848 2,313,527	Total expenditures	4,679,956	4,359,341	680,546	
(under) expenditures (2,802,922) (144,610) 139,298 Other financing sources (uses): - - - - Capital lease proceeds - - - - - Transfers in 2,974,404 117,971 92,935 (41,405) - (2,838) (41,405) Proceeds from sale of capital assets - - - 5,735 Total other financing sources (uses) 2,974,404 115,133 57,265 Net change in fund balance 171,482 (29,477) 196,563 Fund balances at beginning of year 787,012 501,848 2,313,527	Evenes (deficiones) of revenues over				
Other financing sources (uses): Capital lease proceeds Transfers in 2,974,404 117,971 92,935 Transfers out - (2,838) (41,405) Proceeds from sale of capital assets 5,735 Total other financing sources (uses) 2,974,404 115,133 57,265 Net change in fund balance 171,482 (29,477) 196,563 Fund balances at beginning of year 787,012 501,848 2,313,527		(2 802 922)	(144 610)	139 298	
Capital lease proceeds -	(under) experiences	(2,002,322)	(144,010)	133,230	
Capital lease proceeds -	Other financing sources (uses):				
Transfers in 2,974,404 117,971 92,935 Transfers out - (2,838) (41,405) Proceeds from sale of capital assets 5,735 Total other financing sources (uses) 2,974,404 115,133 57,265 Net change in fund balance 171,482 (29,477) 196,563 Fund balances at beginning of year 787,012 501,848 2,313,527		-	-	-	
Transfers out Proceeds from sale of capital assets - (2,838) - (41,405) - Total other financing sources (uses) 2,974,404 115,133 57,265 Net change in fund balance 171,482 (29,477) 196,563 Fund balances at beginning of year 787,012 501,848 2,313,527		2,974,404	117,971	92,935	
Total other financing sources (uses) 2,974,404 115,133 57,265 Net change in fund balance 171,482 (29,477) 196,563 Fund balances at beginning of year 787,012 501,848 2,313,527	Transfers out	-	(2,838)		
Net change in fund balance 171,482 (29,477) 196,563 Fund balances at beginning of year 787,012 501,848 2,313,527	Proceeds from sale of capital assets			5,735	
Fund balances at beginning of year 787,012 501,848 2,313,527	Total other financing sources (uses)	2,974,404	115,133	57,265	
year 787,012 501,848 2,313,527	Net change in fund balance	171,482	(29,477)	196,563	
Fund balances at end of year \$ 958,494 \$ 472,371 \$ 2,510,090		787,012	501,848	2,313,527	
	Fund balances at end of year	\$ 958,494	\$ 472,371	\$ 2,510,090	

See notes to financial statements.

 Special Revenue Funds					Capital Projects Funds		
 Solicitor	Storm Water Drainage	Victim Notification	Charleston Development Corp	Construction	Equipment Replacement Fund		
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
1,100,456	621,363	2,905	-	375,207	-		
36,218 780,193	- 802,074	391,683 488	-	-	_		
2,038	4,070		84	13,317	2,368		
6,389	-		43,112				
1,925,294	1,427,507	395,076	43,196	388,524	2,368		
-	-	-	-	444,380	-		
-	-	192,920	-	-	-		
2,307,985		199,122	-	-	-		
-	1,955,759	-	- 43,112	-	-		
-	-		43,112				
_		_	-	-	-		
-	-	-	-	-	-		
 				3,765,279	15,000		
 2,307,985	1,955,759	392,042	43,112	4,209,659	15,000		
 (382,691)	(528,252)	3,034	84	(3,821,135)	(12,632)		
- E4 047	-	-	-	470 445	946 227		
54,847 (281,868)	-		-	170,415	816,337 (862,615)		
(201,000)	-	-	-	435,498	9,132		
(227,021)	-	-		605,913	(37,146)		
(609,712)	(528,252)	3,034	84	(3,215,222)	(49,778)		
 2,808,429	2,511,248	165,303	33,488	4,944,448	592,769		
\$ 2,198,717	\$ 1,982,996	\$ 168,337	\$ 33,572	\$ 1,729,226	\$ 542,991		

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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, 2013

Capital Projects Funds

		<u>.</u>		Funds
Revenues:				
Property taxes	\$	_	\$	10,840,028
Intergovernmental	•	_	•	17,262,388
Fines and forfeitures		-		834,894
Service charges		-		14,119,013
Interest		-		48,748
Other revenues				544,700
Total revenues				43,649,771
Expenditures:				
Current:				
General government		-		470,977
Public safety		-		7,560,092
Judicial		-		8,688,324
Public works		-		9,123,686
Health and welfare		-		3,026,730
Economic development		-		1,689,704
Culture and recreation		-		11,774,252
Education				5,852,056
Capital outlay		1,592,583		5,372,862
Total expenditures		1,592,583		53,558,683
Excess (deficiency) of revenues over				
(under) expenditures		(1,592,583)		(9,908,912)
Other financing sources (uses):				
Capital lease proceeds		712,056		712,056
Transfers in		4,615,556		13,746,945
Transfers out		(154,129)		(7,904,075)
Proceeds from sale of capital assets				478,115
Total other financing sources (uses)		5,173,483		7,033,041
Net change in fund balance		3,580,900		(2,875,871)
Fund balances at beginning of year		2,586,892		30,987,824
Fund balances at end of year	\$	6,167,792	\$	28,111,953

See notes to financial statements.