

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	-	-	-	-
Public safety	-	-	77,227	-
Judicial	-	36,307	658,231	-
Public works	-	-	-	-
Health and welfare	-	70,588	-	2,823,461
Economic development	-	-	-	-
Culture and recreation	11,774,252	-	-	-
Education	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	11,774,252	106,895	735,458	2,823,461
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

See notes to financial statements.

Special Revenue Funds

Construction Public Works	Economic Development	Education	Emergency Medical Services	Fire Districts	Hazardous Materials Enforcement
\$ -	\$ 1,905,212	\$ 7,172,740	\$ -	\$ 1,762,076	\$ -
4,253,623	133,522	176,647	26,136	780,577	-
-	-	-	-	-	-
-	-	-	-	-	216,241
18,192	-	-	-	-	-
-	71,940	-	69	242	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	21,060	119,791	1,452	154,507	-
(4,561,189)	-	(1,497,331)	-	(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

	Special Revenue Funds		
	Public Defender	Safety Enforcement	Sheriff
Revenues:			
Property taxes	\$ -	\$ -	\$ -
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	-	-	-
Public safety	-	3,542,874	600,721
Judicial	4,679,956	726,898	79,825
Public works	-	-	-
Health and welfare	-	89,569	-
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
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
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	-	391,683	-	-	-
780,193	802,074	488	-	-	-
2,038	4,070	-	84	13,317	2,368
6,389	-	-	43,112	-	-
<u>1,925,294</u>	<u>1,427,507</u>	<u>395,076</u>	<u>43,196</u>	<u>388,524</u>	<u>2,368</u>
-	-	-	-	444,380	-
-	-	192,920	-	-	-
2,307,985	-	199,122	-	-	-
-	1,955,759	-	-	-	-
-	-	-	43,112	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	3,765,279	15,000
<u>2,307,985</u>	<u>1,955,759</u>	<u>392,042</u>	<u>43,112</u>	<u>4,209,659</u>	<u>15,000</u>
<u>(382,691)</u>	<u>(528,252)</u>	<u>3,034</u>	<u>84</u>	<u>(3,821,135)</u>	<u>(12,632)</u>
-	-	-	-	-	-
54,847	-	-	-	170,415	816,337
(281,868)	-	-	-	-	(862,615)
-	-	-	-	435,498	9,132
<u>(227,021)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>605,913</u>	<u>(37,146)</u>
(609,712)	(528,252)	3,034	84	(3,215,222)	(49,778)
<u>2,808,429</u>	<u>2,511,248</u>	<u>165,303</u>	<u>33,488</u>	<u>4,944,448</u>	<u>592,769</u>
<u>\$ 2,198,717</u>	<u>\$ 1,982,996</u>	<u>\$ 168,337</u>	<u>\$ 33,572</u>	<u>\$ 1,729,226</u>	<u>\$ 542,991</u>

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COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended June 30, 2013

	Capital Projects Funds	Total Nonmajor Governmental Funds
	ITS / MIS	
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
	-	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
	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
	5,173,483	7,033,041
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.