

**COUNTY OF CHARLESTON, SOUTH CAROLINA**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**For the Year Ended June 30, 2002**

	Special Revenue Funds				
	Accommo- dations	Child Support Enforcement	Community Development	Construction Public Works	Economic Development
<b>Revenues:</b>					
Property and local option sales taxes	\$ -	\$ -	\$ -	\$ -	\$ 275,299
Intergovernmental	22,843	511,639	3,761,828	4,245,426	92,400
Fees, permits, and licenses	6,539,005	-	-	962	-
Fines and forfeitures	-	-	-	-	-
Interest	79,220	-	-	214,785	-
Rental and use of property	-	-	-	-	-
Other revenues	-	-	4,464	48,000	-
<b>Total revenues</b>	<b>6,641,068</b>	<b>511,639</b>	<b>3,766,292</b>	<b>4,509,173</b>	<b>367,699</b>
<b>Expenditures:</b>					
<b>Current:</b>					
General government	-	-	-	-	-
Public safety	-	68,404	-	-	-
Judicial	-	458,835	-	-	-
Public works	-	-	-	5,298,993	-
Health and welfare	-	-	3,936,546	-	-
Economic development	-	-	-	-	82,488
Culture and recreation	3,782,090	-	-	-	-
Education	-	-	-	-	-
Capital outlay	-	-	-	-	-
<b>Total expenditures</b>	<b>3,782,090</b>	<b>527,239</b>	<b>3,936,546</b>	<b>5,298,993</b>	<b>82,488</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>2,858,978</b>	<b>(15,600)</b>	<b>(170,254)</b>	<b>(789,820)</b>	<b>285,211</b>
<b>Other financing sources (uses):</b>					
Capital lease proceeds	-	-	-	-	-
Operating transfers in	-	-	419,071	-	-
Operating transfers out	(1,958,759)	-	(194,071)	-	-
<b>Total other financing sources (uses)</b>	<b>(1,958,759)</b>	<b>-</b>	<b>225,000</b>	<b>-</b>	<b>-</b>
<b>Net change in fund balance</b>	<b>900,219</b>	<b>(15,600)</b>	<b>54,746</b>	<b>(789,820)</b>	<b>285,211</b>
<b>Fund balances at beginning of year (as restated)</b>	<b>1,447,307</b>	<b>23,322</b>	<b>447,619</b>	<b>10,814,898</b>	<b>223,668</b>
<b>Fund balances at end of year</b>	<b>\$ 2,347,526</b>	<b>\$ 7,722</b>	<b>\$ 502,365</b>	<b>\$ 10,025,078</b>	<b>\$ 508,879</b>

See notes to financial statements.

**Special Revenue Funds**

<b>Education</b>	<b>Emergency Medical Services</b>	<b>Emergency Preparedness</b>	<b>Fire Districts</b>	<b>Geographic Information Systems</b>	<b>Hazardous Materials Enforcement</b>
\$ 3,476,108	\$ -	\$ -	\$ 931,534	\$ -	\$ -
73,274	67,762	3,520	123,483	-	-
-	-	-	-	-	174,250
-	-	-	-	-	28,820
-	-	-	-	-	-
-	-	-	6,115	10,526	-
<b>3,549,382</b>	<b>67,762</b>	<b>3,520</b>	<b>1,061,132</b>	<b>10,526</b>	<b>203,070</b>
-	-	-	-	18,500	-
-	73,220	3,952	1,113,668	-	152,627
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
3,549,382	-	-	-	-	-
-	-	-	-	-	-
<b>3,549,382</b>	<b>73,220</b>	<b>3,952</b>	<b>1,113,668</b>	<b>18,500</b>	<b>152,627</b>
-	(5,458)	(432)	(52,536)	(7,974)	50,443
-	-	-	-	-	-
-	5,691	432	62,245	-	5,000
-	(233)	-	(10,748)	-	(124)
-	5,458	432	51,497	-	4,876
-	-	-	(1,039)	(7,974)	55,319
-	-	-	442,340	402,072	314,251
<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 441,301</b>	<b>\$ 394,098</b>	<b>\$ 369,570</b>

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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, 2002

Special Revenue Funds

	Workforce Investment Act	Mosquito Abatement	Safety Enforcement	Sheriff	Social Services
<b>Revenues:</b>					
Property and local option sales taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	3,093,504	-	814,369	456,642	216,877
Fees, permits and licenses	-	355,831	-	-	21,673
Fines and forfeitures	-	-	118,355	-	-
Interest	-	-	8,497	6,725	-
Rental and use of property	95,429	-	-	-	-
Other revenues	8,574	-	62,533	251,334	-
<b>Total revenues</b>	<b>3,197,507</b>	<b>355,831</b>	<b>1,003,754</b>	<b>714,701</b>	<b>238,550</b>
<b>Expenditures:</b>					
<b>Current:</b>					
General government	-	-	28,322	-	178,338
Public safety	-	-	1,000,642	809,080	-
Judicial	-	-	-	-	-
Public works	-	-	-	-	-
Health and welfare	3,197,507	227,766	-	-	118,337
Economic development	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Education	-	-	-	-	-
Capital outlay	-	-	-	-	-
<b>Total expenditures</b>	<b>3,197,507</b>	<b>227,766</b>	<b>1,028,964</b>	<b>809,080</b>	<b>296,675</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>-</b>	<b>128,065</b>	<b>(25,210)</b>	<b>(94,379)</b>	<b>(58,125)</b>
<b>Other financing sources (uses):</b>					
Capital lease proceeds	-	-	-	-	-
Operating transfers in	-	-	208,887	80,111	32,641
Operating transfers out	-	-	(92,189)	-	(20,944)
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>116,698</b>	<b>80,111</b>	<b>11,697</b>
<b>Net change in fund balance</b>	<b>-</b>	<b>128,065</b>	<b>91,488</b>	<b>(14,268)</b>	<b>(46,428)</b>
<b>Fund balances at beginning of year (as restated)</b>	<b>8,242</b>	<b>531,772</b>	<b>403,681</b>	<b>514,710</b>	<b>95,464</b>
<b>Fund balances at end of year</b>	<b>\$ 8,242</b>	<b>\$ 659,837</b>	<b>\$ 495,169</b>	<b>\$ 500,442</b>	<b>\$ 49,036</b>

See notes to financial statements.

**Special Revenue Funds**

<b>Solicitor</b>	<b>Transportation</b>	<b>Victim Notification</b>	<b>Drug Seizure Trust</b>	<b>EMS Employees Trust</b>	<b>South Santee/ Germantown Fire Dept.</b>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
610,873	32,410	2,395	-	-	-
272,436	-	-	-	-	-
-	-	679,267	-	-	-
-	-	-	-	-	416
-	-	-	-	-	-
-	-	-	-	-	4,056
<b>883,309</b>	<b>32,410</b>	<b>681,662</b>	<b>-</b>	<b>-</b>	<b>4,472</b>
-	-	276,776	-	-	-
-	-	376,249	-	1,628	9,274
926,782	-	-	-	-	-
-	26,861	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<b>926,782</b>	<b>26,861</b>	<b>653,025</b>	<b>-</b>	<b>1,628</b>	<b>9,274</b>
(43,473)	5,549	28,637	-	-	(4,802)
-	-	-	-	-	-
101	-	-	-	-	-
(13,628)	-	-	-	-	-
<b>(13,527)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
(57,000)	5,549	28,637	-	(1,628)	(4,802)
770,008	10,627	912,627	-	4,867	18,464
<b>\$ 713,008</b>	<b>\$ 16,176</b>	<b>\$ 941,264</b>	<b>\$ -</b>	<b>\$ 3,239</b>	<b>\$ 13,662</b>

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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, 2002**

	Special Revenue	Capital Projects Funds			
	Grants Contributions Trust	1994 G.O. Bond	Construction	Public Works Construction	General Services Construction
<b>Revenues:</b>					
Property and local option sales taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-	-
Fees, permits and licenses	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-
Interest	-	29,377	166,774	-	-
Rental and use of property	-	-	-	-	-
Other revenues	6,995	-	2,270	-	-
<b>Total revenues</b>	<b>6,995</b>	<b>29,377</b>	<b>169,044</b>	<b>-</b>	<b>-</b>
<b>Expenditures:</b>					
<b>Current:</b>					
General government	-	-	-	-	-
Public safety	-	-	-	-	-
Judicial	-	-	-	-	-
Public works	-	-	-	-	-
Health and welfare	4,260	-	-	-	-
Economic development	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Education	-	-	-	-	-
Capital outlay	-	1,421,248	796,094	671,226	15,050
<b>Total expenditures</b>	<b>4,260</b>	<b>1,421,248</b>	<b>796,094</b>	<b>671,226</b>	<b>15,050</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>2,735</b>	<b>(1,391,871)</b>	<b>(627,050)</b>	<b>(671,226)</b>	<b>(15,050)</b>
<b>Other financing sources (uses):</b>					
Capital lease proceeds	-	-	-	-	-
Operating transfers in	-	100,916	-	3,021,672	-
Operating transfers out	-	(44,415)	(81,644)	(2,349,467)	(13,824)
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>56,501</b>	<b>(81,644)</b>	<b>672,205</b>	<b>(13,824)</b>
<b>Net change in fund balance</b>	<b>2,735</b>	<b>(1,335,370)</b>	<b>(708,694)</b>	<b>979</b>	<b>(28,874)</b>
<b>Fund balances at beginning of year (as restated)</b>	<b>4,660</b>	<b>1,335,370</b>	<b>6,675,009</b>	<b>3,762,195</b>	<b>671,931</b>
<b>Fund balances at end of year</b>	<b>\$ 7,395</b>	<b>\$ -</b>	<b>\$ 5,966,315</b>	<b>\$ 3,763,174</b>	<b>\$ 643,057</b>

See notes to financial statements.

**Capital Projects Funds**

<b>Management Information Systems</b>	<b>Public Services Building COP</b>	<b>ITS Refresh Program</b>	<b>Dispatch Center</b>	<b>Judicial Center COP</b>	<b>Total Nonmajor Governmental Funds</b>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,682,941
-	-	-	-	-	14,129,245
-	-	-	-	-	7,364,157
-	-	-	-	-	826,442
-	-	-	-	376,958	882,752
-	-	-	-	-	95,429
-	-	2,109	-	-	406,976
-	-	2,109	-	376,958	28,387,942
-	-	-	-	-	501,936
-	-	-	-	-	3,608,744
-	-	-	-	-	1,385,617
-	-	-	-	-	5,298,993
-	-	-	-	-	7,511,277
-	-	-	-	-	82,488
-	-	-	-	-	3,782,090
-	-	-	-	-	3,549,382
384,830	1,690,239	694,727	1,355,776	11,076,845	18,106,035
384,830	1,690,239	694,727	1,355,776	11,076,845	43,826,562
(384,830)	(1,690,239)	(692,618)	(1,355,776)	(10,699,887)	(15,438,620)
-	-	679,887	-	-	679,887
482,884	-	-	1,355,776	-	5,775,427
-	-	-	-	(299,481)	(5,079,527)
482,884	-	679,887	1,355,776	(299,481)	1,375,787
98,054	(1,690,239)	(12,731)	-	(10,999,368)	(14,062,833)
801,884	1,690,239	-	-	10,999,368	43,326,595
\$ 899,938	\$ -	\$ (12,731)	\$ -	\$ -	\$ 29,263,762