

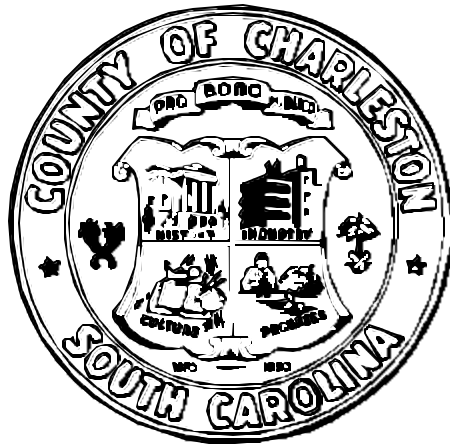
COUNTY OF CHARLESTON, SOUTH CAROLINA

COMPREHENSIVE ANNUAL FINANCIAL REPORT

For the Fiscal Year Ended June 30, 2002

with

REPORT OF INDEPENDENT AUDITORS



Prepared By:

Controller's Office

**Harold L. Bisbee, Controller
Carla R. Creech, Assistant Controller
Dolores S. Dong, Accountant
Ann Bigham-Hoff, Accounting Supervisor**

**COUNTY OF CHARLESTON, SOUTH CAROLINA
 COMPREHENSIVE ANNUAL FINANCIAL REPORT
 For the Year Ended June 30, 2002**

TABLE OF CONTENTS

INTRODUCTORY SECTION

	Page(s)
Title Page	i
Table of Contents	ii-iv
Letter of Transmittal	3-27
GFOA Certificate of Achievement	28
Organizational Chart	29
Elected Officials	30
FINANCIAL SECTION	
Report of Independent Auditors	33-34
Management's Discussion and Analysis	35-45
Basic Financial Statements:	
Government-wide Financial Statements:	
Statement of Net Assets	47
Statement of Activities	48
Fund Financial Statements:	
Balance Sheet-Governmental Funds	49
Reconciliation of Total Governmental Fund Balances to Net Assets of Governmental Activities	50
Statement of Revenues, Expenditures and Changes in Fund Balance - Governmental Funds	51
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities	52
Statements of Revenues, Expenditures, and Changes in Fund Balances Budget and Actual	
General Fund	53-55
Statement of Net Assets - Proprietary Funds	56-57
Statement of Revenues, Expenses, and Changes in Fund Net Assets - Proprietary Funds	59
Statement of Cash Flows - Proprietary Funds	60-61
Statement of Fiduciary Assets and Liabilities - Agency Funds	63
Combining Statement of Net Assets - Component Units	64-65
Combining Statement of Activities - Component Units	66-67
Notes to the Financial Statements	68-118
Combining Financial Statements and Schedules:	
Combining Balance Sheet - Nonmajor Governmental Funds	126-131
Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Governmental Funds	132-137
Schedules of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual	
Accommodations Special Revenue Fund	139
Child Support Enforcement Special Revenue Fund	140
Economic Development Special Revenue Fund	141
Education Special Revenue Fund	142
Emergency Medical Services Special Revenue Fund	143
Emergency Preparedness Special Revenue Fund	144
Fire Districts Special Revenue Fund	145
Geographic Information Systems Special Revenue Fund	146

**COUNTY OF CHARLESTON, SOUTH CAROLINA
 COMPREHENSIVE ANNUAL FINANCIAL REPORT
 For the Year Ended June 30, 2002**

	Page(s)
Hazardous Materials Enforcement Special Revenue Fund	147
Mosquito Abatement Special Revenue Fund	148
Sheriff Special Revenue Fund	149
Solicitor Special Revenue Fund	150
Transportation Special Revenue Fund	151
Victim Notification Special Revenue Fund	152
Victim Notification: Statement of Fines, Assessments, and Surcharges Collected	153
Combining Statements of Nonmajor Enterprise Funds:	
Combining Statement of Net Assets - Nonmajor Enterprise Funds	156-157
Combining Statement of Revenues, Expenses and Changes in Fund Net Assets - Nonmajor Enterprise Funds	159
Combining Statement of Cash Flows - Nonmajor Enterprise Funds	160-161
Combining Statements of Internal Service Funds:	
Combining Statement of Net Assets - Internal Service Funds	163
Combining Statement of Revenues, Expenses, and Changes in Fund Net Assets- Internal Service Funds	165
Combining Statement of Cash Flows - Internal Service Funds	166-167
Combining Statement of Changes in Assets and Liabilities - Agency Funds	169-171
Capital Assets Used in the Operation of Governmental Funds:	
Schedule By Function and Activity	173
Schedule of Changes by Function and Activity	174

STATISTICAL SECTION

Government-wide Information:	
Government-wide Expenses by Function	176
Government-wide Revenues	177
Fund Information:	
General Governmental Expenditures by Function	178
General Governmental Revenues by Source	179
Property Tax Levies and Collections	180
Assessed and Estimated Value of Taxable Property	181
Property Tax Rates - Direct and Overlapping Governments	182
Ratio of Net General Obligation Bonded Debt to Assessed Value and Net General Obligation Bonded Debt Per Capita	183
Ratio of Total Net Tax Supported Debt to Assessed Value and Total Net Tax Supported Debt Per Capita	184
Ratio of Annual Debt Service Expenditures for General Obligation Bonded Debt to Total General Governmental Expenditures	185
Computation of Direct and Overlapping Bonded Debt - General Obligation Bonds	186
Revenue Bond Coverage - Solid Waste Enterprise Fund	187
User Fee Rate History	188
User Fee Billing History	189
Disposal Fee History	190

**COUNTY OF CHARLESTON, SOUTH CAROLINA
COMPREHENSIVE ANNUAL FINANCIAL REPORT
For the Year Ended June 30, 2002**

	Page(s)
Financial Assurance Coverage - Municipal Solid	
Waste Landfill Facilities	191
Demographic Statistics	192
Property Value, Construction and bank deposits	193
Principal taxpayers	194
Miscellaneous statistics	195