

COUNTY OF CHARLESTON, SOUTH CAROLINA
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 NONMAJOR GOVERNMENTAL FUNDS
 For the Year Ended June 30, 2004

	Special Revenue Funds				
	Accommo- dations	Adult Drug Court	Child Support Enforcement	Community Development	Construction Public Works
Revenues:					
Property and local option sales taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	20,171	10,000	535,904	4,736,108	4,347,495
Fees, permits, and licenses	6,907,056	20,702	-	-	-
Fines and forfeitures	-	-	-	-	-
Interest	66,441	-	-	-	142,604
Rental and use of property	-	-	-	-	-
Other revenues	-	-	-	20,389	-
Total revenues	6,993,668	30,702	535,904	4,756,497	4,490,099
Expenditures:					
Current:					
General government	-	-	-	-	-
Public safety	-	-	74,073	-	-
Judicial	-	150,524	453,926	-	-
Public works	-	-	-	-	4,603,940
Health and welfare	-	-	-	4,861,926	-
Economic development	-	-	-	-	-
Culture and recreation	4,351,295	-	-	-	-
Education	-	-	-	-	-
Capital outlay	-	-	-	-	-
Total expenditures	4,351,295	150,524	527,999	4,861,926	4,603,940
Excess (deficiency) of revenues over (under) expenditures	2,642,373	(119,822)	7,905	(105,429)	(113,841)
Other financing sources (uses):					
Capital lease proceeds	-	-	-	-	-
Transfers in	-	119,822	-	175,000	-
Transfers out	(4,040,171)	-	-	-	-
Proceeds from sale of fixed assets	-	-	-	-	-
Total other financing sources (uses)	(4,040,171)	119,822	-	175,000	-
Net change in fund balance	(1,397,798)	-	7,905	69,571	(113,841)
Fund balances at beginning of year (as restated)	3,082,039	-	537	279,694	9,883,703
Fund balances at end of year	\$ 1,684,241	\$ -	\$ 8,442	\$ 349,265	\$ 9,769,862

See notes to financial statements.

Special Revenue Funds

<u>Coroner's Training</u>	<u>Economic Development</u>	<u>Education</u>	<u>Emergency Medical Services</u>	<u>EMS Employees Trust</u>	<u>Fire Districts</u>
\$ -	\$ 312,187	\$ 3,559,649	\$ -	\$ -	\$ 1,248,056
-	100,000	169,425	106,754	-	274,450
10,170	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>10,170</u>	<u>412,187</u>	<u>3,729,074</u>	<u>106,754</u>	<u>-</u>	<u>1,522,506</u>
-	-	-	-	-	-
-	-	-	110,014	1,008	1,645,866
-	-	-	-	-	-
-	-	-	-	-	-
-	471,451	-	-	-	-
-	-	-	-	-	-
6,821	-	3,729,074	-	-	-
-	-	-	-	-	-
<u>6,821</u>	<u>471,451</u>	<u>3,729,074</u>	<u>110,014</u>	<u>1,008</u>	<u>1,645,866</u>
-	-	-	-	-	-
3,349	(59,264)	-	(3,260)	(1,008)	(123,360)
-	-	-	-	-	-
-	-	-	3,260	-	129,778
(2,034)	-	-	-	-	(37,857)
-	-	-	-	-	13,462
<u>(2,034)</u>	<u>-</u>	<u>-</u>	<u>3,260</u>	<u>-</u>	<u>105,383</u>
-	-	-	-	-	-
1,315	(59,264)	-	-	(1,008)	(17,977)
2,269	785,282	-	-	1,573	613,079
<u>\$ 3,584</u>	<u>\$ 726,018</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 565</u>	<u>\$ 595,102</u>

CONTINUED

COUNTY OF CHARLESTON, SOUTH CAROLINA
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 NONMAJOR GOVERNMENTAL FUNDS
 For the Year Ended June 30, 2004

	Special Revenue Funds				
	Geographic Information Systems	Grants Contributions Trust	Hazardous Materials Enforcement	Mosquito Abatement	Safety Enforcement
Revenues:					
Property and local option sales taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	17,000	-	-	-	1,950,061
Fees, permits and licenses	-	-	154,725	221,010	-
Fines and forfeitures	-	-	9,475	-	5,025
Interest	-	-	-	-	1,006
Rental and use of property	-	-	-	-	-
Other revenues	47,676	2,874	-	-	65,381
Total revenues	64,676	2,874	164,200	221,010	2,021,473
Expenditures:					
Current:					
General government	272,233	-	-	-	-
Public safety	-	-	233,455	-	2,087,340
Judicial	-	-	-	-	14,502
Public works	-	-	-	-	-
Health and welfare	-	2,777	-	539,935	-
Economic development	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Education	-	-	-	-	-
Capital outlay	-	-	-	-	-
Total expenditures	272,233	2,777	233,455	539,935	2,101,842
Excess (deficiency) of revenues over (under) expenditures	(207,557)	97	(69,255)	(318,925)	(80,369)
Other financing sources (uses):					
Capital lease proceeds	-	-	-	-	-
Transfers in	-	-	-	150,000	79,200
Transfers out	-	-	-	-	(350)
Proceeds from sale of fixed assets	-	-	-	-	-
Total other financing sources (uses)	-	-	-	150,000	78,850
Net change in fund balance	(207,557)	97	(69,255)	(168,925)	(1,519)
Fund balances at beginning of year (as restated)	386,070	9,500	388,963	920,050	383,781
Fund balances at end of year	\$ 178,513	\$ 9,597	\$ 319,708	\$ 751,125	\$ 382,262

See notes to financial statements.

Special Revenue Funds

<u>Sheriff</u>	<u>Social Services</u>	<u>Solicitor</u>	<u>South Santee/ Germantown Fire Dept.</u>	<u>Transportation</u>	<u>Victim Notification</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
825,431	128,631	608,742	-	33,138	2,252
-	53,500	504,668	-	-	-
-	-	-	-	-	562,200
16,999	-	-	272	-	-
-	-	-	-	-	-
159,124	-	-	11,000	-	-
<u>1,001,554</u>	<u>182,131</u>	<u>1,113,410</u>	<u>11,272</u>	<u>33,138</u>	<u>564,452</u>
-	-	-	-	-	-
999,155	-	-	8,249	-	349,730
-	-	894,638	-	-	286,238
-	-	-	-	-	-
-	179,425	-	-	44,363	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>999,155</u>	<u>179,425</u>	<u>894,638</u>	<u>8,249</u>	<u>44,363</u>	<u>635,968</u>
2,399	2,706	218,772	3,023	(11,225)	(71,516)
-	-	-	-	-	-
40,638	-	-	-	-	-
(233,360)	-	(9,300)	-	-	(11,799)
-	-	-	-	-	-
<u>(192,722)</u>	<u>-</u>	<u>(9,300)</u>	<u>-</u>	<u>-</u>	<u>(11,799)</u>
(190,323)	2,706	209,472	3,023	(11,225)	(83,315)
<u>1,195,479</u>	<u>-</u>	<u>655,576</u>	<u>14,735</u>	<u>25,128</u>	<u>925,886</u>
<u>\$ 1,005,156</u>	<u>\$ 2,706</u>	<u>\$ 865,048</u>	<u>\$ 17,758</u>	<u>\$ 13,903</u>	<u>\$ 842,571</u>

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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, 2004

	Special Revenue	Capital Projects Funds			
	Workforce Investment Act	1999 Capital Projects	2001 Capital Projects	2005 Capital Projects	Capital Proceeds
Revenues:					
Property and local option sales taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	2,846,467	-	-	-	-
Fees, permits and licenses	44,312	-	-	-	-
Fines and forfeitures	-	-	-	-	-
Interest	-	214,818	871,561	-	-
Rental and use of property	44,811	-	-	-	-
Other revenues	2,578	-	-	-	-
Total revenues	2,938,168	214,818	871,561	-	-
Expenditures:					
Current:					
General government	-	-	-	-	-
Public safety	-	-	-	-	-
Judicial	-	-	-	-	-
Public works	-	-	-	-	-
Health and welfare	2,938,168	-	-	-	-
Economic development	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Education	-	-	-	-	-
Capital outlay	-	3,943,623	4,253,153	42,630	-
Total expenditures	2,938,168	3,943,623	4,253,153	42,630	-
Excess (deficiency) of revenues over (under) expenditures	-	(3,728,805)	(3,381,592)	(42,630)	-
Other financing sources (uses):					
Capital lease proceeds	-	-	-	-	-
Transfers in	-	11,000	-	42,630	9,088,100
Transfers out	-	-	-	-	(7,428,000)
Proceeds from sale of fixed assets	-	-	-	-	1,025,478
Total other financing sources (uses)	-	11,000	-	42,630	2,685,578
Net change in fund balance	-	(3,717,805)	(3,381,592)	-	2,685,578
Fund balances at beginning of year (as restated)	-	16,813,759	16,774,629	-	-
Fund balances at end of year	\$ -	\$ 13,095,954	\$ 13,393,037	\$ -	\$ 2,685,578

See notes to financial statements.

Capital Projects Funds

<u>Construction</u>	<u>General Services Construction</u>	<u>ITS Refresh Program</u>	<u>Management Information Systems</u>	<u>Public Works Construction</u>	<u>Total Nonmajor Governmental Funds</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,119,892
-	-	-	-	232,462	16,944,491
-	-	-	-	-	7,916,143
-	-	-	-	-	576,700
77,935	-	-	-	-	1,391,636
-	-	-	-	-	44,811
35,192	-	-	-	-	344,214
<u>113,127</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>232,462</u>	<u>32,337,887</u>
-	-	-	-	-	272,233
-	-	-	-	-	5,508,890
-	-	-	-	-	1,799,828
-	-	-	-	-	4,603,940
-	-	-	-	-	8,566,594
-	-	-	-	-	471,451
-	-	-	-	-	4,351,295
-	-	-	-	-	3,735,895
2,192,695	29,983	790,672	756,511	1,297,305	13,306,572
<u>2,192,695</u>	<u>29,983</u>	<u>790,672</u>	<u>756,511</u>	<u>1,297,305</u>	<u>42,616,698</u>
<u>(2,079,568)</u>	<u>(29,983)</u>	<u>(790,672)</u>	<u>(756,511)</u>	<u>(1,064,843)</u>	<u>(10,278,811)</u>
-	-	431,614	-	-	431,614
62,974	-	232,058	252,652	35,205	10,422,317
-	-	-	(1,295)	(18,554)	(11,782,720)
-	-	-	-	-	1,038,940
<u>62,974</u>	<u>-</u>	<u>663,672</u>	<u>251,357</u>	<u>16,651</u>	<u>110,151</u>
(2,016,594)	(29,983)	(127,000)	(505,154)	(1,048,192)	(10,168,660)
<u>6,111,064</u>	<u>631,305</u>	<u>347,000</u>	<u>928,762</u>	<u>3,664,002</u>	<u>64,823,865</u>
<u>\$ 4,094,470</u>	<u>\$ 601,322</u>	<u>\$ 220,000</u>	<u>\$ 423,608</u>	<u>\$ 2,615,810</u>	<u>\$ 54,655,205</u>