

TABLE OF CONTENTS

INTRODUCTORY SECTION

	Page(s)
Title Page	i
Table of Contents	ii-iii
Letter of Transmittal	3-22
GFOA Certificate of Achievement	23
Organizational Chart	24
Elected Officials	25

FINANCIAL SECTION

Report of Independent Auditors	29-30
Management's Discussion and Analysis	31-41
Basic Financial Statements:	
Government-wide Financial Statements:	
Statement of Net Assets	43
Statement of Activities	44
Fund Financial Statements:	
Balance Sheet-Governmental Funds	45
Reconciliation of Total Governmental Fund Balances to Net Assets of Governmental Activities	46
Statement of Revenues, Expenditures and Changes in Fund Balance - Governmental Funds	47
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities	48
Statements of Revenues, Expenditures, and Changes in Fund Balances Budget and Actual – General Fund.....	49-51
Statement of Net Assets - Proprietary Funds	52-53
Statement of Revenues, Expenses, and Changes in Fund Net Assets - Proprietary Funds	55
Statement of Cash Flows - Proprietary Funds	56-57
Statement of Fiduciary Net Assets - Agency	59
Combining Statement of Net Assets – Discretely Presented Component Units	60-61
Combining Statement of Activities – Discretely Presented Component Units	62-63
Notes to the Financial Statements	64-116
Combining Financial Statements and Schedules:	
Combining Balance Sheet - Nonmajor Governmental Funds	124-129
Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Governmental Funds	130-135
Schedules of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual	
Accommodations Special Revenue Fund	137
Child Support Enforcement Special Revenue Fund	138
Economic Development Special Revenue Fund	139
Education Special Revenue Fund	140
Emergency Medical Services Special Revenue Fund	141
Fire Districts Special Revenue Fund	142

**COUNTY OF CHARLESTON, SOUTH CAROLINA
 COMPREHENSIVE ANNUAL FINANCIAL REPORT
 For the Year Ended June 30, 2006**

	Page(s)
Geographic Information Systems Special Revenue Fund	143
Hazardous Materials Enforcement Special Revenue Fund	144
Sheriff Special Revenue Fund	145
Solicitor Special Revenue Fund	146
Victim Notification Special Revenue Fund	147
Victim Notification: Statement of Fines, Assessments, and Surcharges Collected	148
Combining Statements of Nonmajor Enterprise Funds:	
Combining Statement of Net Assets - Nonmajor Enterprise Funds	150-151
Combining Statement of Revenues, Expenses and Changes in Fund Net Assets - Nonmajor Enterprise Funds	153
Combining Statement of Cash Flows - Nonmajor Enterprise Funds	154-155
Combining Statements of Internal Service Funds:	
Combining Statement of Net Assets - Internal Service Funds	157
Combining Statement of Revenues, Expenses, and Changes in Fund Net Assets - Internal Service Funds	159
Combining Statement of Cash Flows - Internal Service Funds	160-161
Combining Statement of Changes in Assets and Liabilities - Agency Funds	163-165
Capital Assets Used in the Operation of Governmental Funds:	
Schedule By Function and Activity	167
Schedule of Changes by Function and Activity	168
STATISTICAL SECTION-UNAUDITED	
Net Assets by Component	171
Changes in Net Assets	172-173
Fund Balances of Governmental Funds	174
Changes in Fund Balances of Governmental Funds	176-177
Assessed Value and Estimated Actual Value of Taxable Property	178
Property Tax Rates - Direct and Overlapping Governments	179
Principal Property Taxpayers	180
Property Tax Levies and Collections	181
Ratio of Outstanding Debt by Type	182
Ratio of General Obligation Bonded Debt to Assessed Value and General Obligation Bonded Debt Per Capita	183
Ratio of Total Tax Supported Debt to Assessed Value and Total Tax Supported Debt Per Capita	184
Legal Debt Margin Information	185
Pledged Revenue Bond Coverage	186
Demographic and Economic Statistics	187
Principle Employers	188
Full Time Equivalent County Government Employees by Function	189-191
Operating Indicators by Function/Program	192
Financial Assurance Coverage – Municipal Solid Waste	193