

COUNTY OF CHARLESTON, SOUTH CAROLINA
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 NONMAJOR GOVERNMENTAL FUNDS
 For the Year Ended June 30, 2008

	Special Revenue Funds			
	Accommo- dations	Child Support Enforcement	Community Development	Construction Public Works
Revenues:				
Property and local option sales tax	\$ -	\$ -	\$ -	\$ -
Intergovernmental	77,598	889,794	3,186,183	5,180,669
Permits and licenses	-	-	-	-
Fines and forfeitures	-	-	-	-
Service charges	9,872,302	-	-	-
Interest	157,558	-	-	359,082
Rental and use of property	-	-	-	-
Other revenues	-	-	149,552	261
Total revenues	10,107,458	889,794	3,335,735	5,540,012
Expenditures:				
Current:				
General government	-	-	-	-
Public safety	-	71,152	-	-
Judicial	-	726,670	-	-
Public works	-	-	-	4,879,201
Health and welfare	-	-	3,203,581	-
Economic development	-	-	-	-
Culture and recreation	6,576,808	-	-	-
Education	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	6,576,808	797,822	3,203,581	4,879,201
Excess (deficiency) of revenues over (under) expenditures	3,530,650	91,972	132,154	660,811
Other financing sources (uses):				
Capital lease proceeds	-	-	-	-
Transfers in	-	-	175,000	7,201,374
Transfers out	(4,432,630)	(93,616)	-	(7,201,374)
Proceeds from sale of capital assets	-	-	-	-
Total other financing sources (uses)	(4,432,630)	(93,616)	175,000	-
Net change in fund balance	(901,980)	(1,644)	307,154	660,811
Fund balances at beginning of year	2,027,861	3,439	328,020	10,561,595
Fund balances at end of year	\$ 1,125,881	\$ 1,795	\$ 635,174	\$ 11,222,406

See notes to financial statements.

Special Revenue Funds

Economic Development	Education	Emergency Medical Services	Fire Districts	Grants Contributions Trust
\$ 813,840	\$ 5,169,650	\$ -	\$ 1,582,833	\$ -
2,176,282	155,650	53,811	583,278	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
30,000	-	4,579	33,650	4,339
3,020,122	5,325,300	58,390	2,199,761	4,339
-	-	-	-	-
-	-	60,884	2,242,412	-
-	-	-	-	-
-	-	-	-	5,707
2,759,716	-	-	-	-
-	5,325,300	-	-	-
-	-	-	-	-
2,759,716	5,325,300	60,884	2,242,412	5,707
260,406	-	(2,494)	(42,651)	(1,368)
-	-	-	-	-
9,215	-	2,058	-	-
(9,215)	-	-	-	-
-	-	-	9,372	-
-	-	2,058	9,372	-
260,406	-	(436)	(33,279)	(1,368)
394,017	-	436	1,231,536	4,384
\$ 654,423	\$ -	\$ -	\$ 1,198,257	\$ 3,016

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 NONMAJOR GOVERNMENTAL FUNDS
 For the Year Ended June 30, 2008

	Hazardous Materials Enforcement	Stormwater Drainage	Safety Enforcement	Sheriff
Revenues:				
Property and local option sales tax	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	248,281	823,357	111,282
Permits and licenses	-	-	-	-
Fines and forfeitures	24,519	-	123,574	274,706
Service charges	144,300	1,211,847	-	-
Interest	-	-	3,764	7,691
Rental and use of property	-	-	-	-
Other revenues	-	-	52,920	451,324
Total revenues	168,819	1,460,128	1,003,615	845,003
Expenditures:				
Current:				
General government	-	-	50,000	-
Public safety	367,217	-	770,167	1,011,027
Judicial	-	-	194,231	-
Public works	-	1,069,284	-	-
Health and welfare	-	-	-	-
Economic development	-	-	-	-
Culture and recreation	-	-	-	-
Education	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	367,217	1,069,284	1,014,398	1,011,027
Excess (deficiency) of revenues over (under) expenditures	(198,398)	390,844	(10,783)	(166,024)
Other financing sources (uses):				
Capital lease proceeds	-	-	-	-
Transfers in	158,055	-	13,531	55,082
Transfers out	-	(154,291)	-	-
Proceeds from sale of capital assets	-	-	-	-
Total other financing sources (uses)	158,055	(154,291)	13,531	55,082
Net change in fund balance	(40,343)	236,553	2,748	(110,942)
Fund balances at beginning of year	253,139	1,057,144	526,647	1,066,195
Fund balances at end of year	\$ 212,796	\$ 1,293,697	\$ 529,395	\$ 955,253

See notes to financial statements.

Special Revenue Funds

Social Services	Solicitor	Victim Notification	Workforce Investment Act	Charleston Development Corp
\$ -	\$ -	\$ -	\$ -	\$ -
-	1,321,023	3,802	5,394,490	-
-	-	-	-	-
-	69,082	518,305	-	-
-	649,049	-	71,326	-
-	4,425	-	-	2,188
-	-	-	55,281	-
-	-	-	36,647	40,232
-	2,043,579	522,107	5,557,744	42,420
-	-	-	-	-
-	-	366,895	-	-
30,000	1,770,820	355,606	-	-
-	-	-	-	-
-	-	-	5,537,004	8,114
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
30,000	1,770,820	722,501	5,537,004	8,114
(30,000)	272,759	(200,394)	20,740	34,306
-	-	-	-	-
30,000	46,993	-	-	-
(580)	(168,289)	-	-	(30,000)
-	-	-	-	-
29,420	(121,296)	-	-	(30,000)
(580)	151,463	(200,394)	20,740	4,306
580	1,721,874	595,021	-	30,206
\$ -	\$ 1,873,337	\$ 394,627	\$ 20,740	\$ 34,512

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COUNTY OF CHARLESTON, SOUTH CAROLINA
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 NONMAJOR GOVERNMENTAL FUNDS
 For the Year Ended June 30, 2008

	Capital Projects Funds					Total Nonmajor Governmental Funds
	Construction	General Services Construction	Equipment Replacement Fund	ITS / MIS	Public Works Construction	
Revenues:						
Property and local option sales tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,566,323
Intergovernmental	-	187,500	-	-	-	20,393,000
Permits and licenses	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	1,010,186
Service charges	-	-	-	-	-	11,948,824
Interest	344,124	-	112,460	250,312	22,800	1,264,404
Rental and use of property	-	-	-	-	-	55,281
Other revenues	142,624	-	85,000	-	-	1,031,128
Total revenues	486,748	187,500	197,460	250,312	22,800	43,269,146
Expenditures:						
Current:						
General government	-	-	-	-	-	50,000
Public safety	-	-	-	-	-	4,889,754
Judicial	-	-	-	-	-	3,077,327
Public works	-	-	-	-	-	5,948,485
Health and welfare	-	-	-	-	-	8,754,406
Economic development	-	-	-	-	-	2,759,716
Culture and recreation	-	-	-	-	-	6,576,808
Education	-	-	-	-	-	5,325,300
Capital outlay	5,306,784	70,454	1,977	2,566,964	53,613	7,999,792
Total expenditures	5,306,784	70,454	1,977	2,566,964	53,613	45,381,588
Excess (deficiency) of revenues over (under) expenditures	(4,820,036)	117,046	195,483	(2,316,652)	(30,813)	(2,112,442)
Other financing sources (uses):						
Capital lease proceeds	-	-	-	100,539	-	100,539
Transfers in	38,000	20,000	418,873	2,600,407	500,000	11,268,588
Transfers out	(533,231)	-	(501,401)	(299,995)	-	(13,424,622)
Proceeds from sale of capital assets	-	-	33,831	-	-	43,203
Total other financing sources (uses)	(495,231)	20,000	(48,697)	2,400,951	500,000	(2,012,292)
Net change in fund balance	(5,315,267)	137,046	146,786	84,299	469,187	(4,124,734)
Fund balances at beginning of year	9,729,183	-	2,569,592	5,393,694	560,089	38,054,652
Fund balances at end of year	\$ 4,413,916	\$ 137,046	\$ 2,716,378	\$ 5,477,993	\$ 1,029,276	\$ 33,929,918

See notes to financial statements.



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