

**COUNTY OF CHARLESTON, SOUTH CAROLINA**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**For the Year Ended June 30, 2009**

	Special Revenue Funds			
	Accommo- dations	American Recovery & Reinvestment Act	Child Support Enforcement	Community Development
<b>Revenues:</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	44,888	342,609	867,344	2,694,511
Permits and licenses	-	-	-	-
Fines and forfeitures	-	-	-	-
Service charges	8,864,365	-	-	-
Interest	47,351	-	-	-
Rental and use of property	-	-	-	-
Other revenues	-	-	1,550	15,787
<b>Total revenues</b>	<b>8,956,604</b>	<b>342,609</b>	<b>868,894</b>	<b>2,710,298</b>
<b>Expenditures:</b>				
<b>Current:</b>				
General government	-	-	-	-
Public safety	-	-	75,179	-
Judicial	-	-	639,129	-
Public works	-	-	-	-
Health and welfare	-	342,609	-	2,730,153
Economic development	-	-	-	-
Culture and recreation	5,832,219	-	-	-
Education	-	-	-	-
Capital outlay	-	-	-	-
Debt service	-	-	-	-
<b>Total expenditures</b>	<b>5,832,219</b>	<b>342,609</b>	<b>714,308</b>	<b>2,730,153</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>3,124,385</b>	<b>-</b>	<b>154,586</b>	<b>(19,855)</b>
<b>Other financing sources (uses):</b>				
Capital lease proceeds	-	-	-	-
Transfers in	200,000	-	-	62,500
Transfers out	(4,375,994)	-	(147,432)	(155,629)
Proceeds from sale of capital assets	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>(4,175,994)</b>	<b>-</b>	<b>(147,432)</b>	<b>(93,129)</b>
<b>Net change in fund balance</b>	<b>(1,051,609)</b>	<b>-</b>	<b>7,154</b>	<b>(112,984)</b>
<b>Fund balances at beginning of year (as restated)</b>	<b>1,125,881</b>	<b>-</b>	<b>1,795</b>	<b>635,174</b>
<b>Fund balances at end of year</b>	<b>\$ 74,272</b>	<b>\$ -</b>	<b>\$ 8,949</b>	<b>\$ 522,190</b>

See notes to financial statements.

**Special Revenue Funds**

<b>Construction Public Works</b>	<b>Economic Development</b>	<b>Education</b>	<b>Emergency Medical Services</b>	<b>Fire Districts</b>	<b>Grants Contributions</b>
\$ -	\$ 822,043	\$ 5,494,752	\$ -	\$ 1,589,558	\$ -
4,953,445	96,467	157,169	54,979	565,077	-
-	-	-	-	-	-
-	-	-	-	-	-
140,157	-	-	-	-	-
-	-	-	-	-	-
-	-	-	958	5,000	6,786
<b>5,093,602</b>	<b>918,510</b>	<b>5,651,921</b>	<b>55,937</b>	<b>2,159,635</b>	<b>6,786</b>
-	-	-	-	-	-
-	-	-	58,178	1,916,413	-
-	-	-	-	-	-
3,490,021	-	-	-	-	-
-	-	-	-	-	7,145
-	858,031	-	-	-	-
-	-	-	-	-	-
-	-	5,651,921	-	-	-
-	-	-	-	-	-
-	-	-	-	144,656	-
<b>3,490,021</b>	<b>858,031</b>	<b>5,651,921</b>	<b>58,178</b>	<b>2,061,069</b>	<b>7,145</b>
-	-	-	-	-	-
1,603,581	60,479	-	(2,241)	98,566	(359)
-	-	-	-	-	-
6,382,927	19,496	-	2,241	-	-
(6,382,927)	(19,496)	-	-	-	-
-	-	-	-	4,685	-
-	-	-	2,241	4,685	-
-	-	-	-	-	-
1,603,581	60,479	-	-	103,251	(359)
-	-	-	-	-	-
11,222,407	654,422	-	-	1,198,257	3,017
<b>\$ 12,825,988</b>	<b>\$ 714,901</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,301,508</b>	<b>\$ 2,658</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, 2009**

	Hazardous Materials Enforcement	Public Defender	Safety Enforcement	Sheriff
<b>Revenues:</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	1,643,747	1,390,238	107,168
Permits and licenses	-	-	2,575	-
Fines and forfeitures	12,098	-	82,700	327,924
Service charges	164,975	201,875	-	-
Interest	-	7,898	1,363	5,252
Rental and use of property	-	-	-	-
Other revenues	-	717,665	56,497	402,440
<b>Total revenues</b>	<b>177,073</b>	<b>2,571,185</b>	<b>1,533,373</b>	<b>842,784</b>
<b>Expenditures:</b>				
<b>Current:</b>				
General government	-	-	10,000	-
Public safety	188,499	-	1,189,640	626,835
Judicial	-	4,418,719	191,163	-
Public works	-	-	-	-
Health and welfare	-	-	-	-
Economic development	-	-	-	-
Culture and recreation	-	-	-	-
Education	-	-	-	-
Capital outlay	-	-	-	-
Debt service	-	-	-	-
<b>Total expenditures</b>	<b>188,499</b>	<b>4,418,719</b>	<b>1,390,803</b>	<b>626,835</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>(11,426)</b>	<b>(1,847,534)</b>	<b>142,570</b>	<b>215,949</b>
<b>Other financing sources (uses):</b>				
Capital lease proceeds	-	-	-	-
Transfers in	-	2,697,794	69,838	75,096
Transfers out	-	-	(13,785)	(25,000)
Proceeds from sale of capital assets	-	-	-	156,214
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>2,697,794</b>	<b>56,053</b>	<b>206,310</b>
<b>Net change in fund balance</b>	<b>(11,426)</b>	<b>850,260</b>	<b>198,623</b>	<b>422,259</b>
<b>Fund balances at beginning of year (as restated)</b>	<b>212,797</b>	<b>-</b>	<b>526,029</b>	<b>958,618</b>
<b>Fund balances at end of year</b>	<b>\$ 201,371</b>	<b>\$ 850,260</b>	<b>\$ 724,652</b>	<b>\$ 1,380,877</b>

See notes to financial statements.

**Special Revenue Funds**

<b>Solicitor</b>	<b>Storm Water Drainage</b>	<b>Victim Notification</b>	<b>Workforce Investment Act</b>	<b>Charleston Development Corp</b>
\$ -	\$ -	\$ -	\$ -	\$ -
1,047,459	564,534	3,183	5,797,261	-
-	-	-	-	-
37,148	-	467,245	-	-
874,572	1,172,085	-	47,780	-
10,699	-	-	-	418
-	-	-	52,034	-
-	-	-	21,278	3,266
<b>1,969,878</b>	<b>1,736,619</b>	<b>470,428</b>	<b>5,918,353</b>	<b>3,684</b>
-	-	-	-	-
-	-	351,009	-	-
2,027,602	-	326,463	-	-
-	976,696	-	-	-
-	-	-	5,905,497	4,234
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<b>2,027,602</b>	<b>976,696</b>	<b>677,472</b>	<b>5,905,497</b>	<b>4,234</b>
<b>(57,724)</b>	<b>759,923</b>	<b>(207,044)</b>	<b>12,856</b>	<b>(550)</b>
-	-	-	-	-
417,378	-	-	-	-
(413,536)	-	-	-	-
-	-	-	-	-
<b>3,842</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>(53,882)</b>	<b>759,923</b>	<b>(207,044)</b>	<b>12,856</b>	<b>(550)</b>
<b>2,183,258</b>	<b>1,293,698</b>	<b>394,629</b>	<b>20,740</b>	<b>34,513</b>
<b>\$ 2,129,376</b>	<b>\$ 2,053,621</b>	<b>\$ 187,585</b>	<b>\$ 33,596</b>	<b>\$ 33,963</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, 2009**

	Capital Projects Funds					Total Nonmajor Governmental Funds
	Construction	Equipment Replacement Fund	General Services Construction	ITS / MIS	Public Works Construction	
<b>Revenues:</b>						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,906,353
Intergovernmental	-	-	-	-	-	20,330,079
Permits and licenses	-	-	-	-	-	2,575
Fines and forfeitures	-	-	-	-	-	927,115
Service charges	-	-	-	-	-	11,325,652
Interest	49,363	35,482	-	63,569	12,160	373,712
Rental and use of property	-	-	-	-	-	52,034
Other revenues	429,090	310	-	-	-	1,660,627
<b>Total revenues</b>	<b>478,453</b>	<b>35,792</b>	<b>-</b>	<b>63,569</b>	<b>12,160</b>	<b>42,578,147</b>
<b>Expenditures:</b>						
<b>Current:</b>						
General government	-	-	-	-	-	10,000
Public safety	-	-	-	-	-	4,405,753
Judicial	-	-	-	-	-	7,603,076
Public works	-	-	-	-	-	4,466,717
Health and welfare	-	-	-	-	-	8,989,638
Economic development	-	-	-	-	-	858,031
Culture and recreation	-	-	-	-	-	5,832,219
Education	-	-	-	-	-	5,651,921
Capital outlay	2,359,063	-	791	2,381,263	67,243	4,808,360
Debt service	-	-	-	-	-	144,656
<b>Total expenditures</b>	<b>2,359,063</b>	<b>-</b>	<b>791</b>	<b>2,381,263</b>	<b>67,243</b>	<b>42,770,371</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>(1,880,610)</b>	<b>35,792</b>	<b>(791)</b>	<b>(2,317,694)</b>	<b>(55,083)</b>	<b>(192,224)</b>
<b>Other financing sources (uses):</b>						
Capital lease proceeds	-	-	-	775,100	-	775,100
Transfers in	10,000	603,125	-	500,227	-	11,040,622
Transfers out	(200,000)	(1,113,357)	-	(167,505)	(788,000)	(13,802,661)
Proceeds from sale of capital assets	(4,146)	61,472	-	-	-	218,225
<b>Total other financing sources (uses)</b>	<b>(194,146)</b>	<b>(448,760)</b>	<b>-</b>	<b>1,107,822</b>	<b>(788,000)</b>	<b>(1,768,714)</b>
<b>Net change in fund balance</b>	<b>(2,074,756)</b>	<b>(412,968)</b>	<b>(791)</b>	<b>(1,209,872)</b>	<b>(843,083)</b>	<b>(1,960,938)</b>
<b>Fund balances at beginning of year (as restated)</b>	<b>4,413,915</b>	<b>2,716,378</b>	<b>137,046</b>	<b>5,477,992</b>	<b>1,029,276</b>	<b>34,239,842</b>
<b>Fund balances at end of year</b>	<b>\$ 2,339,159</b>	<b>\$ 2,303,410</b>	<b>\$ 136,255</b>	<b>\$ 4,268,120</b>	<b>\$ 186,193</b>	<b>\$ 32,278,904</b>

See notes to financial statements.

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