

COUNTY OF CHARLESTON, SOUTH CAROLINA
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended June 30, 2010

	Special Revenue Funds			
	Accommodations	American Recovery & Reinvestment Act	Child Support Enforcement	Community Development
Revenues:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	79,457	4,311,591	948,676	2,983,133
Permits and licenses	-	-	-	-
Fines and forfeitures	-	-	-	-
Service charges	8,851,895	-	-	-
Interest	14,864	-	-	-
Rental and use of property	-	-	-	-
Other revenues	-	-	-	24,891
Total revenues	8,946,216	4,311,591	948,676	3,008,024
Expenditures:				
Current:				
General government	-	-	-	-
Public safety	-	57,756	75,718	-
Judicial	-	880,713	689,857	-
Public works	-	-	-	-
Health and welfare	-	3,398,499	-	3,116,386
Economic development	-	-	-	-
Culture and recreation	8,208,629	-	-	-
Education	-	-	-	-
Capital outlay	-	-	-	-
Debt service	-	-	-	-
Total expenditures	8,208,629	4,336,968	765,575	3,116,386
Excess (deficiency) of revenues over (under) expenditures	737,587	(25,377)	183,101	(108,362)
Other financing sources (uses):				
Capital lease proceeds	-	-	-	-
Transfers in	39,098	469,571	-	62,680
Transfers out	(27,729)	(423,136)	(167,722)	(51,644)
Proceeds from sale of capital assets	-	19,488	-	-
Total other financing sources (uses)	11,369	65,923	(167,722)	11,036
Net change in fund balance	748,956	40,546	15,379	(97,326)
Fund balances at beginning of year	74,272	-	8,949	522,190
Fund balances at end of year	\$ 823,228	\$ 40,546	\$ 24,328	\$ 424,864

See notes to financial statements.

Special Revenue Funds

Construction Public Works	Economic Development	Education	Emergency Medical Services	Fire Districts	Grants Contributions
\$ -	\$ 749,880	\$ 5,569,517	\$ -	\$ 1,625,886	\$ -
3,964,103	5,150,000	150,036	36,203	602,575	-
-	-	-	-	-	-
-	-	-	-	-	-
55,830	-	-	-	-	-
-	-	-	-	-	-
-	100,000	-	303	5,433	13,452
4,019,933	5,999,880	5,719,553	36,506	2,233,894	13,452
-	-	-	-	-	-
-	-	-	38,639	1,951,462	-
4,657,792	-	-	-	-	-
-	-	-	-	-	16,110
-	6,121,263	-	-	-	-
-	-	5,719,553	-	-	-
-	-	-	-	-	-
-	-	-	-	667,374	-
4,657,792	6,121,263	5,719,553	38,639	2,618,836	16,110
(637,859)	(121,383)	-	(2,133)	(384,942)	(2,658)
-	-	-	-	-	-
8,573,171	45,910	-	2,133	14,213	-
(8,573,171)	(800)	-	-	(14,213)	-
-	-	-	-	-	-
-	45,110	-	2,133	-	-
(637,859)	(76,273)	-	-	(384,942)	(2,658)
12,825,988	714,901	-	-	1,301,508	2,658
\$ 12,188,129	\$ 638,628	\$ -	\$ -	\$ 916,566	\$ -

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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, 2010

	Hazardous Materials Enforcement	Public Defender	Safety Enforcement	Sheriff
Revenues:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	1,403,239	852,766	103,500
Permits and licenses	-	-	12,500	-
Fines and forfeitures	-	-	78,314	403,694
Service charges	157,840	232,115	-	-
Interest	-	4,550	569	3,060
Rental and use of property	-	-	-	-
Other revenues	-	-	122,527	458,173
Total revenues	157,840	1,639,904	1,066,676	968,427
Expenditures:				
Current:				
General government	-	-	-	-
Public safety	178,274	-	602,491	505,726
Judicial	-	4,438,610	397,509	-
Public works	-	-	-	-
Health and welfare	-	-	-	-
Economic development	-	-	-	-
Culture and recreation	-	-	-	-
Education	-	-	-	-
Capital outlay	-	-	-	-
Debt service	-	-	-	-
Total expenditures	178,274	4,438,610	1,000,000	505,726
Excess (deficiency) of revenues over (under) expenditures	(20,434)	(2,798,706)	66,676	462,701
Other financing sources (uses):				
Capital lease proceeds	-	-	-	-
Transfers in	49,444	2,697,794	12,785	84,782
Transfers out	-	-	(62,803)	-
Proceeds from sale of capital assets	-	-	834	5,411
Total other financing sources (uses)	49,444	2,697,794	(49,184)	90,193
Net change in fund balance	29,010	(100,912)	17,492	552,894
Fund balances at beginning of year	201,371	850,260	724,652	1,380,877
Fund balances at end of year	\$ 230,381	\$ 749,348	\$ 742,144	\$ 1,933,771

See notes to financial statements.

Special Revenue Funds

Solicitor	Storm Water Drainage	Victim Notification	Workforce Investment Act	Charleston Development Corp
\$ -	\$ -	\$ -	\$ -	\$ -
886,747	703,101	5,430	6,061,393	-
-	-	-	-	-
16,837	-	420,507	-	-
796,538	1,159,421	-	117,678	-
27,242	8,131	-	-	152
-	-	-	44,223	-
-	-	-	-	-
1,727,364	1,870,653	425,937	6,223,294	152
-	-	-	-	-
-	-	283,208	-	-
1,689,909	-	249,282	-	-
-	1,250,242	-	-	-
-	-	-	6,256,890	1,524
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
1,689,909	1,250,242	532,490	6,256,890	1,524
37,455	620,411	(106,553)	(33,596)	(1,372)
-	-	-	-	-
235,937	-	-	22,440	-
(228,877)	(11,842)	-	(22,440)	-
-	-	-	-	-
7,060	(11,842)	-	-	-
44,515	608,569	(106,553)	(33,596)	(1,372)
2,129,376	2,053,621	187,585	33,596	33,963
\$ 2,173,891	\$ 2,662,190	\$ 81,032	\$ -	\$ 32,591

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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, 2010

	Capital Projects Funds					Total Nonmajor Governmental Funds
	Construction	Equipment Replacement Fund	General Services Construction	ITS / MIS	Public Works Construction	
Revenues:						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,945,283
Intergovernmental	-	-	141,186	76,000	-	28,459,136
Permits and licenses	-	-	-	-	-	12,500
Fines and forfeitures	-	-	-	-	-	919,352
Service charges	-	-	-	-	-	11,315,487
Interest	11,158	11,590	-	19,244	-	156,390
Rental and use of property	-	-	-	-	-	44,223
Other revenues	-	906	-	-	-	725,685
Total revenues	11,158	12,496	141,186	95,244	-	49,578,056
Expenditures:						
Current:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	3,693,274
Judicial	-	-	-	-	-	8,345,880
Public works	-	-	-	-	-	5,908,034
Health and welfare	-	-	-	-	-	12,789,409
Economic development	-	-	-	-	-	6,121,263
Culture and recreation	-	-	-	-	-	8,208,629
Education	-	-	-	-	-	5,719,553
Capital outlay	534,967	-	143,210	1,103,758	40,454	1,822,389
Debt service	-	-	-	-	-	667,374
Total expenditures	534,967	-	143,210	1,103,758	40,454	53,275,805
Excess (deficiency) of revenues over (under) expenditures	(523,809)	12,496	(2,024)	(1,008,514)	(40,454)	(3,697,749)
Other financing sources (uses):						
Capital lease proceeds	-	-	-	702,710	-	702,710
Transfers in	4,974,956	342,091	-	73,000	-	17,700,005
Transfers out	(535,396)	(1,429,110)	-	(1,050,174)	(145,739)	(12,744,796)
Proceeds from sale of capital assets	416,028	24,152	-	-	-	465,913
Total other financing sources (uses)	4,855,588	(1,062,867)	-	(274,464)	(145,739)	6,123,832
Net change in fund balance	4,331,779	(1,050,371)	(2,024)	(1,282,978)	(186,193)	2,426,083
Fund balances at beginning of year	2,339,159	2,303,410	136,255	4,268,120	186,193	32,278,904
Fund balances at end of year	\$ 6,670,938	\$ 1,253,039	\$ 134,231	\$ 2,985,142	\$ -	\$ 34,704,987

See notes to financial statements.

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