

COUNTY OF CHARLESTON, SOUTH CAROLINA
RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCES TO
NET ASSTS OF GOVERNMENTAL ACTIVITIES
June 30, 2010

Total Governmental Fund Balances \$ 292,933,036

***Amounts reported for governmental activities in
the statement of net assets are different because:***

**Capital assets used in governmental activities are not financial
resources and therefore are not reported in the funds.** 296,972,514

**Other long-term assets are not available to pay for current period
expenditures and therefore are deferred in the funds:**

Deferred issuance costs	\$ 2,009,840
Property taxes	<u>3,073,718</u>
	5,083,558

**Internal service funds are used by management to charge the costs
of insurance, and other services to individual funds. The assets
and liabilities of the internal service funds are included in governmental
activities in the statement of net assets.** 13,034,052

**Elimination of indirect revenues and expenses between governmental
funds and the enterprise funds which creates an internal balance.** (20,754,266)

**Long-term liabilities, including bonds payable and accrued interest
payable, are not due and payable in the current period and therefore
are not reported in the funds:**

General obligation bonds	\$ (406,590,609)
Certificates of participation	(41,756,721)
Leases payable	(2,360,292)
Compensated absences	(9,633,120)
Intergovernmental note payable	(33,151,722)
Accrued interest payable	(5,049,439) <u>(498,541,903)</u>

Net assets of governmental activities \$ 88,726,991

See notes to financial statements.

COUNTY OF CHARLESTON, SOUTH CAROLINA
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES - GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
For the Year Ended June 30, 2010

Net Change in Fund Balances - Total Governmental Funds \$ (26,803,557)

Amounts reported for governmental activities in the statement of activities are different because:

Governmental funds report capital outlays as expenditures.
However, in the statement of activities, the cost of those assets
is allocated over their estimated useful lives as depreciation expense.
This is the amount by which capital outlays exceeded depreciation
in the current period:

Capital asset additions	\$ 42,611,071	
Depreciation expense	<u>(10,024,377)</u>	
		32,586,694

In the statement of activities, the gain or loss on disposal of capital assets is reported. Conversely, governmental funds do not report any gain or loss on disposal of capital assets:

Cost of capital assets	3,100,198	
Accumulated depreciation	<u>(2,018,657)</u>	
Net book value	1,081,541	
Proceeds	<u>(467,250)</u>	
Loss on disposal	614,291	
Difference of proceeds and loss on sale		(1,081,541)

Because some property taxes and other income will not be collected for several months after the County's fiscal year ends, they are not considered "available" revenues in the governmental funds:

Property taxes and local option sales tax	759,070	
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Repayment of principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net assets and does not result in an expense in the statement of activities.

19,671,318

Other financing source (use) which does not provide current resources or current uses:

Payment to escrow agent for refunding	21,447,212	
Capital lease proceeds	<u>(702,710)</u>	
General obligation bonds issued	(50,000,000)	
Refunding general obligation bonds issued	<u>(20,775,000)</u>	
Bond premium	<u>(6,493,791)</u>	(56,524,289)

In the statement of activities, interest is accrued on outstanding bonds, whereas in the governmental funds, interest is expensed when due. (884,308)

Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds:

Compensated absences payable	(181,048)	
Deferred refunding costs and amortization of premium	<u>1,256,181</u>	1,075,133

To record internal service fund transfers. 1,264,547

The internal service funds are used by management to charge the costs of insurance and other services to individual funds. The net revenue of the internal service funds are reported with governmental activities. 23,981

Elimination of indirect income between governmental funds and the enterprise funds. (3,529,150)

The increase of governmental expenditures to avoid the doubling up of net loss from the internal service funds. (2,479,781)

Change in net assets of governmental activities \$ (35,921,883)

See notes to financial statements.

**COUNTY OF CHARLESTON, SOUTH CAROLINA
GENERAL FUND**
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE-
BUDGET AND ACTUAL
For the Year Ended June 30, 2010

REVENUES	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Property and local option sales taxes	\$ 113,886,000	\$ 115,386,000	\$ 115,578,793	\$ 192,793
Intergovernmental	18,811,966	18,811,966	20,988,893	2,176,927
Permits and licenses	4,369,600	4,369,600	3,973,196	(396,404)
Fines and forfeitures	1,984,000	2,454,000	2,229,081	(224,919)
Interest	1,060,750	1,060,750	1,245,017	184,267
Service charges	17,634,100	15,635,100	18,545,058	2,909,958
Rental and use of property	605,000	605,000	619,639	14,639
Other revenues	3,715,650	3,744,650	3,880,352	135,702
Total revenues	162,067,066	162,067,066	167,060,029	4,992,963
 EXPENDITURES				
Current:				
General Government:				
Deputy County Administrator	-	1,000	454	546
Assistant Administrator for Finance	474,126	467,997	456,059	11,938
Assistant Administrator for General Services	347,479	344,979	341,363	3,616
Assistant Administrator for Human Services	494,707	457,789	457,599	190
Assessor	3,293,816	3,282,916	3,055,448	227,468
Auditor	1,827,789	1,827,789	1,805,715	22,074
Board of Elections & Voter Registration	1,459,819	1,469,319	1,294,184	175,135
Budget	563,398	617,816	592,452	25,364
Capital Projects and Facilities Management	12,170,867	11,806,958	10,587,322	1,219,636
County Administrator	720,910	781,410	765,150	16,260
County Council	1,257,391	1,177,391	963,874	213,517
Delinquent Tax	1,054,252	1,051,252	977,625	73,627
Finance	1,053,188	1,045,688	972,301	73,387
Grants Administration	606,761	604,761	444,883	159,878
Human Resources	1,231,507	1,301,681	1,102,739	198,942
Internal Auditor	210,913	210,913	210,698	215
Internal Services	356,611	354,861	364,278	(9,417)
Legal	1,200,762	1,200,762	1,003,094	197,668
Legislative Delegation	176,357	176,357	170,463	5,894
Nondepartmental	(172,500)	(109,647)	163,123	(272,770)
Organizational Development	313,931	247,978	190,235	57,743
Zoning / Planning	1,574,661	1,590,361	1,460,322	130,039
Procurement	852,395	847,895	799,265	48,630
Register Mesne Conveyance	1,812,690	1,822,310	1,751,608	70,702
Safety & Risk Management	1,966,968	1,904,373	1,782,059	122,314
Technology Services	8,285,704	7,817,198	7,268,574	548,624
Treasurer	1,624,915	1,624,915	1,562,622	62,293
Total general government	44,759,417	43,927,022	40,543,509	3,383,513

See notes to financial statements.

**COUNTY OF CHARLESTON, SOUTH CAROLINA
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE-
BUDGET AND ACTUAL
For the Year Ended June 30, 2010**

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Public Safety:				
Building Inspections	\$ 1,379,446	\$ 1,376,446	\$ 1,323,165	\$ 53,281
Consolidated Dispatch	3,646,338	3,076,128	2,468,445	607,683
Emergency Management	856,052	855,196	719,086	136,110
Emergency Medical Services	12,110,401	10,402,020	10,058,673	343,347
Sheriff	54,628,327	54,620,195	53,487,861	1,132,334
Total public safety	72,620,564	70,329,985	68,057,230	2,272,755
Judicial:				
Clerk of Court	3,111,889	3,171,006	2,984,592	186,414
Coroner	1,034,198	1,034,198	1,024,915	9,283
Magistrates	4,710,459	4,681,479	4,453,089	228,390
Master-In-Equity	567,176	567,176	540,131	27,045
Probate Court	1,926,248	1,926,248	1,894,440	31,808
Solicitor	4,959,684	4,755,684	4,651,418	104,266
Total judicial	16,309,654	16,135,791	15,548,585	587,206
Public Works:				
Transportation Development	208	509,078	250,034	259,044
Public Works Department	9,008,887	8,559,295	7,647,398	911,897
Total public works	9,009,095	9,068,373	7,897,432	1,170,941
Health and Welfare:				
Indigent Care	1,335,975	1,335,975	1,335,869	106
Public Works - Mosquito Abatement	2,002,187	1,739,096	1,545,895	193,201
State Agencies	383,306	383,306	358,337	24,969
Veterans Affairs	274,609	274,609	273,083	1,526
Total health and welfare	3,996,077	3,732,986	3,513,184	219,802
Culture and Recreation:				
Charleston County Library	13,824,355	13,824,355	13,824,355	-
Total culture and recreation	13,824,355	13,824,355	13,824,355	-
Total expenditures	160,519,162	157,018,512	149,384,295	7,634,217
Excess of revenues over expenditures	1,547,904	5,048,554	17,675,734	12,627,180

See notes to financial statements.

**COUNTY OF CHARLESTON, SOUTH CAROLINA
GENERAL FUND**
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL**
For the Year Ended June 30, 2010

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Other financing sources (uses):				
Transfers in	\$ 2,821,193	\$ 221,193	\$ 1,844,147	\$ 1,622,954
Transfers out	(11,973,697)	(12,874,347)	(12,637,040)	237,307
Proceeds from sale of capital assets	-	-	1,337	1,337
Total other financing sources and (uses)	(9,152,504)	(12,653,154)	(10,791,556)	1,861,598
Net change in fund balance	(7,604,600)	(7,604,600)	6,884,178	14,488,778
Fund balance at beginning of year	45,711,846	45,711,846	45,711,846	-
Fund balance at end of year	\$ 38,107,246	\$ 38,107,246	\$ 52,596,024	\$ 14,488,778

See notes to financial statements.

COUNTY OF CHARLESTON, SOUTH CAROLINA
STATEMENT OF NET ASSETS
PROPRIETARY FUNDS
June 30, 2010

ASSETS	Business-type Activities - Enterprise Funds				Governmental Activities - Internal Service Funds
	Environmental Management	Parking Garages	Nonmajor Other Funds	Total	
Current assets:					
Non-pooled cash and cash equivalents	\$ 700	\$ 3,100	\$ 312,761	\$ 316,561	\$ -
Pooled cash and cash equivalents	-	5,839,527	8,398,620	14,238,147	18,289,164
Restricted cash - current portion	1,530,467	-	-	1,530,467	-
Cash with fiscal agent	-	-	-	-	125,000
Receivables (net of allowances for uncollectibles)	16,729,233	19,352	2,072,506	18,821,091	100,205
Note receivable - current portion	63,910	-	-	63,910	-
Due from other funds	-	-	-	-	608,413
Inventories	-	-	-	-	291,462
Total current assets	18,324,310	5,861,979	10,783,887	34,970,176	19,414,244
Noncurrent assets:					
Restricted cash and cash equivalents	46,676,354	-	-	46,676,354	-
	46,676,354	-	-	46,676,354	-
Notes receivable - non-current portion	216,396	-	-	216,396	-
Deferred issuance costs	129,258	81,795	51,471	262,524	-
Capital assets:					
Land	1,600,610	2,350,320	-	3,950,930	-
Buildings	3,519,525	11,859,212	9,554,391	24,933,128	1,695,683
Improvements other than buildings	546,245	-	270,255	816,500	-
Machinery and equipment	14,451,709	630,204	2,184,540	17,266,453	26,524,980
Construction in progress	15,966,135	363,228	-	16,329,363	-
Less accumulated depreciation	(11,064,019)	(3,961,461)	(3,988,627)	(19,014,107)	(18,285,828)
Total capital assets (net of accumulated depreciation)	25,020,205	11,241,503	8,020,559	44,282,267	9,934,835
Total noncurrent assets	72,042,213	11,323,298	8,072,030	91,437,541	9,934,835
Total assets	\$ 90,366,523	\$ 17,185,277	\$ 18,855,917	\$ 126,407,717	\$ 29,349,079

See notes to financial statements.

COUNTY OF CHARLESTON, SOUTH CAROLINA
STATEMENT OF NET ASSETS
PROPRIETARY FUNDS
June 30, 2010

LIABILITIES	Business-type Activities - Enterprise Funds				Governmental Activities - Internal Service Funds
	Environmental Management	Parking Garages	Nonmajor Other Funds	Total	
Current liabilities:					
Accounts payable	\$ 747,182	\$ 154,194	\$ 607,151	\$ 1,508,527	\$ 3,419,697
Accrued payroll and fringe benefits	250,832	27,983	282,098	560,913	110,952
Compensated absences - current	23,740	-	61,149	84,889	5,849
Intergovernmental payable	14,247	1,520	1,309,283	1,325,050	485,115
Due to other funds	21,199,743	-	-	21,199,743	-
Unearned revenue	540	-	-	540	-
Accrued interest payable	109,333	17,645	14,563	141,541	8,524
Note payable - current	-	-	-	-	63,910
Lease payable - current	-	-	-	-	220,088
Certificates of participation - current	-	664,108	505,518	1,169,626	-
Revenue bonds - current restricted	1,530,467	-	-	1,530,467	-
Accrual for landfill closure - current	1,187,000	-	-	1,187,000	-
Total current liabilities	25,063,084	865,450	2,779,762	28,708,296	4,314,135
Noncurrent liabilities:					
OPEB liability	-	-	-	-	10,938,993
Accrual for landfill closure	3,463,000	-	-	3,463,000	-
Compensated absences	534,412	56,427	523,685	1,114,524	355,811
Lease payable	-	-	-	-	489,692
Note payable	-	-	-	-	216,396
Certificates of participation (net of unamortized discounts and deferred amount on refunding)	-	3,498,043	2,754,214	6,252,257	-
Revenue bonds (net of unamortized discounts) - restricted	4,843,673	-	-	4,843,673	-
Total noncurrent liabilities	8,841,085	3,554,470	3,277,899	15,673,454	12,000,892
Total liabilities	33,904,169	4,419,920	6,057,661	44,381,750	16,315,027
NET ASSETS					
Invested in capital assets, net of related debt	18,646,065	7,079,352	4,760,827	30,486,244	8,944,749
Restricted for construction	518,333	-	-	518,333	-
Restricted for environmental trust	38,666,518	-	-	38,666,518	-
Restricted for debt service	2,647,830	-	-	2,647,830	-
Unrestricted	(4,016,392)	5,686,005	8,037,429	9,707,042	4,089,303
Total net assets	\$ 56,462,354	\$ 12,765,357	\$ 12,798,256	82,025,967	\$ 13,034,052
Adjustment to reflect the consolidation of internal service funds related to business-type activities				(1,894,171)	
Adjustment to reflect the elimination of indirect costs charged by the governmental funds				22,648,437	
				\$ 102,780,233	

See notes to financial statements.

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COUNTY OF CHARLESTON, SOUTH CAROLINA
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
For the Year Ended June 30, 2010

	Business-type Activities - Enterprise Funds				Governmental Activities - Internal Service Funds
	Environmental Management	Parking Garages	Nonmajor Other Funds	Total	
Reconciliation of operating income (loss) to net cash provided by (used in) operating activities:					
Operating income (loss)	\$ (4,284,246)	\$ 840,745	\$ (4,540,494)	\$ (7,983,995)	\$ (3,526,728)
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:					
Depreciation and amortization	1,526,301	339,611	474,182	2,340,094	2,783,254
Provision for landfill closure	1,187,258	-	-	1,187,258	-
Provision for uncollectible accounts	(391,336)	-	-	(391,336)	-
Changes in assets and liabilities:					
(Increase) decrease in receivables	466,499	48,493	(587,805)	(72,813)	(70,448)
Decrease in inventories	-	-	-	-	22,096
Increase (decrease) in accounts payable	(5,914,949)	36,206	542,765	(5,335,978)	2,918,643
Increase (decrease) in accrued payroll	(876)	3,854	(14,850)	(11,872)	27,291
Decrease in deferred revenue	(1,520)	-	-	(1,520)	-
Increase in accrual for landfill closure	1,187,000	-	-	1,187,000	-
Total adjustments	(1,941,623)	428,164	414,292	(1,099,167)	5,680,836
Net cash provided by (used in) operating activities	\$ (6,225,869)	\$ 1,268,909	\$ (4,126,202)	\$ (9,083,162)	\$ 2,154,108

See notes to financial statements.

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COUNTY OF CHARLESTON, SOUTH CAROLINA
STATEMENT OF FIDUCIARY NET ASSETS
AGENCY FUNDS
June 30, 2010

ASSETS

Non-pooled cash and cash equivalents	\$ 28,924,960
Pooled cash and cash equivalents	27,432,237
Pooled investments	24,383,074
Total assets	<u>\$ 80,740,271</u>

LIABILITIES

Due to component units	\$ 509,611
Intergovernmental payable	52,364,409
Due to third parties	27,866,251
Total liabilities	<u>\$ 80,740,271</u>

See notes to financial statements.

COUNTY OF CHARLESTON, SOUTH CAROLINA
COMBINING STATEMENT OF NET ASSETS - DISCRETELY PRESENTED COMPONENT UNITS
June 30, 2010

	Charleston County Library	Charleston County PRC	Cooper River Park & Playground	James Island PSD
ASSETS				
Non-pooled cash and cash equivalents	\$ 2,772,094	\$ 23,004,999	\$ 14,618	\$ 7,404,968
Investments	-	-	-	-
Receivables (net of allowances for uncollectibles)	74,391	15,847,404	159,277	5,851,159
Due from primary government	-	(37,109)	2,207	136,881
Inventories	36,057	560,883	-	9,685
Prepaid items and deposits	100,390	89,018	-	47,734
Deferred issuance costs	-	-	-	205,874
Restricted assets:				
Cash and cash equivalents	-	1,679,126	-	1,522,760
Capital assets:				
Land and easements - nondepreciable	-	57,628,483	66,161	544,230
Construction in progress - nondepreciable	-	119,396	-	1,076,193
Artwork and other - nondepreciable	87,365	-	-	-
Buildings	-	44,452,506	183,786	1,512,600
Improvements other than buildings	-	19,529,184	-	46,964
Machinery and equipment	2,585,750	6,404,107	370,228	7,264,516
Infrastructure	-	4,864,816	-	35,669,869
Library materials	22,652,457	-	-	-
Accumulated depreciation	(22,008,662)	(31,645,067)	(532,448)	(15,270,651)
Total assets	6,299,842	142,497,746	263,829	46,022,782
LIABILITIES				
Accounts payable	509,082	900,753	-	257,841
Accrued payroll and fringe benefits	171,294	891,942	-	83,287
Intergovernmental payable	-	-	-	-
Interest payable	-	242,631	-	42,936
Unearned revenue	31,814	15,354,493	148,031	4,689,908
Noncurrent liabilities:				
Due within one year	28,843	3,286,673	-	997,316
Due in more than one year	919,588	14,236,805	-	8,462,877
Total liabilities	1,660,621	34,913,297	148,031	14,534,165
NET ASSETS				
Invested in capital assets, net of related debt	3,316,910	85,942,373	87,727	22,887,626
Temporarily restricted	-	-	-	-
Restricted for:				
Debt service	-	8,378,353	-	1,634,243
Capital improvement program	-	1,328,008	-	-
Beach renourishment	-	351,118	-	-
Unrestricted	1,322,311	11,584,597	28,071	6,966,748
Total net assets	\$ 4,639,221	\$ 107,584,449	\$ 115,798	\$ 31,488,617

See notes to financial statements.

North Charleston District	St. Andrew's Parish Parks & Playground	St. John's Fire District	St. Paul's Fire District	Charleston County Volunteer Rescue Squad Dec. 31, 2009	Totals	
\$ 513,843	\$ 328,975	\$ 951,562	\$ 803,304	\$ 469,040	\$ 36,263,403	
-	-	3,511,673	72,136	-	3,583,809	
966,277	1,055,190	9,866,118	4,015,357	-	37,835,173	
13,576	23,775	314,400	55,881	-	509,611	
-	-	-	-	-	606,625	
-	26,333	235,731	46,138	18,689	564,033	
-	1,086	4,273	-	-	211,233	
-	-	242,205	-	-	3,444,091	
80,122	519,000	256,665	494,933	87,679	59,677,273	
-	-	1,330,277	73,843	-	2,599,709	
-	-	-	-	-	87,365	
516,348	5,404,737	5,665,410	1,830,752	311,761	59,877,900	
-	-	-	-	34,747	19,610,895	
952,891	1,422,324	6,529,461	3,123,552	1,801,346	30,454,175	
-	-	-	-	-	40,534,685	
-	-	-	-	-	22,652,457	
(1,220,439)	(3,144,874)	(5,090,998)	(2,444,706)	(1,445,894)	(82,803,739)	
1,822,618	5,636,546	23,816,777	8,071,190	1,277,368	235,708,698	
7	48,459	175,334	90,305	-	1,981,781	
-	56,120	274,892	32,074	-	1,509,609	
31,737	2,946	-	-	-	34,683	
-	1,303	123,560	7,774	-	418,204	
956,498	1,154,797	9,629,510	3,756,829	50,131	35,772,011	
-	232,759	1,087,802	272,377	-	5,905,770	
-	427,822	5,747,592	313,331	-	30,108,015	
988,242	1,924,206	17,038,690	4,472,690	50,131	75,730,073	
328,922	3,578,289	2,809,585	2,762,462	1,172,237 55,000	122,886,131 55,000	
-	-	-	-	-	-	
-	237	269,496	308,852	-	10,591,181	
-	-	-	-	-	1,328,008	
-	-	-	-	-	351,118	
505,454	133,814	3,699,006	527,186	-	24,767,187	
\$ 834,376	\$ 3,712,340	\$ 6,778,087	\$ 3,598,500	\$ 1,227,237	\$ 159,978,625	

COUNTY OF CHARLESTON, SOUTH CAROLINA
 COMBINING STATEMENT OF ACTIVITIES - DISCRETELY PRESENTED COMPONENT UNITS
 For the Year Ended June 30, 2010

	Program Revenues			Net (Expense) Revenue and Changes in Net Assets			Chas County Volunteer Rescue Squad Dec. 31, 2009			Total
	Operating Grants and Contributions	Capital Grants and Contributions	Charleston County Library	Charleston County PRC	Cooper River Park & Playground	James Island PSD	North Charleston District	St. John's Fire District	St. Paul's Fire District	
Charleston County Library										
Governmental activities:										
Culture and recreation	\$ 611,784	\$ 13,980,404	\$ 535,347	\$ 329,596	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 329,596
Charleston County PRC										
Governmental activities:										
General government	10,888,581	-	-	-	4,861,286	-	(6,027,295)	-	-	(6,027,295)
Culture and recreation	3,169,414	828,063	-	-	-	-	(2,341,351)	-	-	(2,341,351)
Planning and development	451,214	-	-	-	-	-	(451,214)	-	-	(451,214)
Interest and fiscal charges	654,429	-	-	-	-	-	(654,429)	-	-	(654,429)
Total governmental activities	15,163,638	828,063	-	-	4,861,286	-	(9,474,289)	-	-	(9,474,289)
Business-type activities:										
Park operations	13,250,613	11,592,279	-	-	-	-	(1,666,334)	-	-	(1,666,334)
Total Charleston County PRC	28,414,251	12,420,342	-	-	4,861,286	-	(11,132,623)	-	-	(11,132,623)
Cooper River Park & Playground										
Governmental activities:										
General government	13,629	-	-	-	-	-	(13,529)	-	-	(13,529)
Culture and recreation	219,854	-	-	-	-	-	(219,854)	-	-	(219,854)
Total governmental activities	233,383	-	-	-	-	-	(233,383)	-	-	(233,383)
James Island PSD										
Governmental activities:										
General government	749,807	-	-	-	-	-	(749,807)	-	-	(749,807)
Public safety	3,663,105	-	-	-	-	-	(3,663,105)	-	-	(3,663,105)
Health and welfare	1,876,409	-	-	-	-	-	(1,876,409)	-	-	(1,876,409)
Total governmental activities	6,289,321	-	-	-	-	-	(6,289,321)	-	-	(6,289,321)
Business-type activities:										
Wastewater	4,888,239	4,658,807	-	-	-	-	(229,432)	-	-	(229,432)
Total James Island PSD	11,177,560	4,658,807	-	-	-	-	(6,516,753)	-	-	(6,516,753)
North Charleston District										
Governmental activities:										
General government	20,523	-	-	-	-	-	(20,523)	-	-	(20,523)
Public safety	1,008,154	-	-	-	-	-	(1,008,154)	-	-	(1,008,154)
Public works	362,105	-	-	-	-	-	(362,105)	-	-	(362,105)
Total governmental activities	1,360,782	-	-	-	-	-	(1,360,782)	-	-	(1,360,782)

See notes to financial statements.

