

COUNTY OF CHARLESTON, SOUTH CAROLINA
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended June 30, 2011

	Special Revenue Funds			
	Accommo- dations	American Recovery & Reinvestment Act	Child Support Enforcement	Community Development
Revenues:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	24,711	1,306,938	1,209,767	3,179,737
Fines and forfeitures	-	-	-	-
Service charges	9,927,318	-	-	-
Interest	5,575	-	-	-
Other revenues	-	-	-	-
Total revenues	9,957,604	1,306,938	1,209,767	3,179,737
Expenditures:				
Current:				
General government	-	-	-	-
Public safety	-	20,281	75,949	-
Judicial	-	237,380	605,828	-
Public works	-	-	-	-
Health and welfare	-	1,046,479	-	3,244,261
Economic development	-	-	-	-
Culture and recreation	10,044,691	-	-	-
Education	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	10,044,691	1,304,140	681,777	3,244,261
Excess (deficiency) of revenues over (under) expenditures	(87,087)	2,798	527,990	(64,524)
Other financing sources (uses):				
Capital lease proceeds	-	-	-	-
Transfers in	-	-	-	89,456
Transfers out	(24,778)	(43,293)	(548,929)	(51,337)
Proceeds from sale of capital assets	-	-	-	-
Total other financing sources (uses)	(24,778)	(43,293)	(548,929)	38,119
Net change in fund balance	(111,865)	(40,495)	(20,939)	(26,405)
Fund balances at beginning of year	823,229	40,545	24,329	424,864
Fund balances at end of year	\$ 711,364	\$ 50	\$ 3,390	\$ 398,459

See notes to financial statements.

Special Revenue Funds

Construction Public Works	Economic Development	Education	Emergency Medical Services	Fire Districts	Hazardous Materials Enforcement
\$ -	\$ 1,207,438	\$ 5,679,022	\$ -	\$ 1,654,121	\$ -
4,551,019	312,365	154,088	33,286	664,338	-
-	-	-	-	-	-
-	-	-	-	-	191,200
41,461	-	-	-	-	-
-	9,588	-	575	9,608	-
4,592,480	1,529,391	5,833,110	33,861	2,328,067	191,200
-	9,588	-	-	-	-
-	-	-	35,264	2,427,826	188,381
-	-	-	-	-	-
4,159,033	-	-	-	-	-
-	1,473,821	-	-	-	-
-	-	-	-	-	-
-	-	5,833,110	-	-	-
-	-	-	-	-	-
4,159,033	1,483,409	5,833,110	35,264	2,427,826	188,381
433,447	45,982	-	(1,403)	(99,759)	2,819
-	-	-	-	-	-
5,820,767	-	-	1,403	34,497	-
(5,820,767)	-	-	-	(34,497)	-
-	-	-	-	-	-
-	-	-	1,403	-	-
433,447	45,982	-	-	(99,759)	2,819
12,188,129	638,627	-	-	916,566	230,381
\$ 12,621,576	\$ 684,609	\$ -	\$ -	\$ 816,807	\$ 233,200

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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, 2011

	<u>Special Revenue Funds</u>			
	<u>Public Defender</u>	<u>Safety Enforcement</u>	<u>Sheriff</u>	<u>Solicitor</u>
Revenues:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	1,262,923	1,795,382	103,500	927,989
Fines and forfeitures	-	82,107	161,581	93,728
Service charges	191,932	-	-	819,716
Interest	3,595	484	2,732	18,337
Other revenues	-	40,135	444,411	38,946
Total revenues	1,458,450	1,918,108	712,224	1,898,716
Expenditures:				
Current:				
General government	-	53,052	-	-
Public safety	-	742,843	628,168	-
Judicial	4,244,020	1,219,242	-	1,627,888
Public works	-	-	-	-
Health and welfare	-	-	-	-
Economic development	-	-	-	-
Culture and recreation	-	-	-	-
Education	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	4,244,020	2,015,137	628,168	1,627,888
Excess (deficiency) of revenues over (under) expenditures	(2,785,570)	(97,029)	84,056	270,828
Other financing sources (uses):				
Capital lease proceeds	-	-	-	-
Transfers in	2,832,489	101,593	84,100	274,570
Transfers out	-	(225,768)	(24,878)	(218,401)
Proceeds from sale of capital assets	-	-	-	-
Total other financing sources (uses)	2,832,489	(124,175)	59,222	56,169
Net change in fund balance	46,919	(221,204)	143,278	326,997
Fund balances at beginning of year	749,348	742,145	1,933,770	2,173,890
Fund balances at end of year	\$ 796,267	\$ 520,941	\$ 2,077,048	\$ 2,500,887

See notes to financial statements.

Special Revenue Funds			Capital Projects Funds	
Storm Water Drainage	Victim Notification	Charleston Development Corp	Construction	Equipment Replacement Fund
\$ -	\$ -	\$ -	\$ -	\$ -
666,654	3,562	-	375,207	-
-	376,177	-	-	-
1,042,453	-	-	-	-
7,627	-	121	37,574	3,102
-	-	614	3,503,800	-
1,716,734	379,739	735	3,916,581	3,102
-	-	-	-	-
-	189,518	-	-	-
-	225,369	-	-	-
1,725,990	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	907,173	-
1,725,990	414,887	-	907,173	-
(9,256)	(35,148)	735	3,009,408	3,102
-	-	-	-	-
-	-	-	5,470,000	265,948
-	-	(279)	(6,941,738)	(1,169,794)
-	-	-	18,953	51,040
-	-	(279)	(1,452,785)	(852,806)
(9,256)	(35,148)	456	1,556,623	(849,704)
2,662,190	81,032	32,591	6,670,938	1,253,039
\$ 2,652,934	\$ 45,884	\$ 33,047	\$ 8,227,561	\$ 403,335

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NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended June 30, 2011

	<u>Capital Projects Funds</u>		<u>Total Nonmajor Governmental Funds</u>
	<u>General Services Construction</u>	<u>ITS / MIS</u>	
Revenues:			
Property taxes	\$ -	\$ -	\$ 8,540,581
Intergovernmental	-	-	16,571,466
Fines and forfeitures	-	-	713,593
Service charges	-	-	12,172,619
Interest	-	-	120,608
Other revenues	-	-	4,047,677
Total revenues	<u>-</u>	<u>-</u>	<u>42,166,544</u>
Expenditures:			
Current:			
General government	-	-	62,640
Public safety	-	-	4,308,230
Judicial	-	-	8,159,727
Public works	-	-	5,885,023
Health and welfare	-	-	4,290,740
Economic development	-	-	1,473,821
Culture and recreation	-	-	10,044,691
Education	-	-	5,833,110
Capital outlay	133,550	1,409,706	2,450,429
Total expenditures	<u>133,550</u>	<u>1,409,706</u>	<u>42,508,411</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(133,550)</u>	<u>(1,409,706)</u>	<u>(341,867)</u>
Other financing sources (uses):			
Capital lease proceeds	-	632,831	632,831
Transfers in	-	50,000	15,024,823
Transfers out	-	(145,796)	(15,250,255)
Proceeds from sale of capital assets	-	-	69,993
Total other financing sources (uses)	<u>-</u>	<u>537,035</u>	<u>477,392</u>
Net change in fund balance	<u>(133,550)</u>	<u>(872,671)</u>	<u>135,525</u>
Fund balances at beginning of year	<u>134,231</u>	<u>2,985,142</u>	<u>34,704,986</u>
Fund balances at end of year	<u>\$ 681</u>	<u>\$ 2,112,471</u>	<u>\$ 34,840,511</u>

See notes to financial statements.

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