

**COUNTY OF CHARLESTON, SOUTH CAROLINA**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**NONMAJOR GOVERNMENTAL FUNDS**  
For the Year Ended June 30, 2013

	<b>Special Revenue Funds</b>			
	<b>Accommo- dations</b>	<b>American Recovery &amp; Reinvestment Act</b>	<b>Child Support Enforcement</b>	<b>Community Development</b>
<b>Revenues:</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	74,749	106,847	1,054,454	2,811,174
Fines and forfeitures	-	-	-	-
Service charges	11,987,748	-	-	-
Interest	3,559	-	-	-
Other revenues	-	-	-	283
<b>Total revenues</b>	<b>12,066,056</b>	<b>106,847</b>	<b>1,054,454</b>	<b>2,811,457</b>
<b>Expenditures:</b>				
<b>Current:</b>				
General government	-	-	-	-
Public safety	-	-	77,227	-
Judicial	-	36,307	658,231	-
Public works	-	-	-	-
Health and welfare	-	70,588	-	2,823,461
Economic development	-	-	-	-
Culture and recreation	11,774,252	-	-	-
Education	-	-	-	-
Capital outlay	-	-	-	-
<b>Total expenditures</b>	<b>11,774,252</b>	<b>106,895</b>	<b>735,458</b>	<b>2,823,461</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>291,804</b>	<b>(48)</b>	<b>318,996</b>	<b>(12,004)</b>
<b>Other financing sources (uses):</b>				
Capital lease proceeds	-	-	-	-
Transfers in	-	-	24,955	3,102
Transfers out	(27,540)	-	(317,551)	(3,102)
Proceeds from sale of capital assets	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>(27,540)</b>	<b>-</b>	<b>(292,596)</b>	<b>-</b>
<b>Net change in fund balance</b>	<b>264,264</b>	<b>(48)</b>	<b>26,400</b>	<b>(12,004)</b>
<b>Fund balances at beginning of year</b>	<b>758,348</b>	<b>48</b>	<b>48,077</b>	<b>373,061</b>
<b>Fund balances at end of year</b>	<b>\$ 1,022,612</b>	<b>\$ -</b>	<b>\$ 74,477</b>	<b>\$ 361,057</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>Hazardous Materials Enforcement</b>
\$ -	\$ 1,905,212	\$ 7,172,740	\$ -	\$ 1,762,076	\$ -
4,253,623	133,522	176,647	26,136	780,577	-
-	-	-	-	-	-
-	-	-	-	-	216,241
18,192	-	-	-	-	-
-	71,940	-	69	242	166
<b>4,271,815</b>	<b>2,110,674</b>	<b>7,349,387</b>	<b>26,205</b>	<b>2,542,895</b>	<b>216,407</b>
-	-	26,597	-	-	-
-	-	-	27,657	2,901,003	217,690
-	-	-	-	-	-
7,167,927	-	-	-	-	-
-	1,689,704	-	-	-	-
-	-	-	-	-	-
-	-	5,852,056	-	-	-
-	-	-	-	-	-
<b>7,167,927</b>	<b>1,689,704</b>	<b>5,878,653</b>	<b>27,657</b>	<b>2,901,003</b>	<b>217,690</b>
<b>(2,896,112)</b>	<b>420,970</b>	<b>1,470,734</b>	<b>(1,452)</b>	<b>(358,108)</b>	<b>(1,283)</b>
-	-	-	-	-	-
4,579,613	21,060	119,791	1,452	154,507	-
(4,561,189)	-	(1,497,331)	-	(154,507)	-
-	-	-	-	27,750	-
<b>18,424</b>	<b>21,060</b>	<b>(1,377,540)</b>	<b>1,452</b>	<b>27,750</b>	<b>-</b>
<b>(2,877,688)</b>	<b>442,030</b>	<b>93,194</b>	<b>-</b>	<b>(330,358)</b>	<b>(1,283)</b>
<b>10,287,617</b>	<b>1,209,444</b>	<b>-</b>	<b>-</b>	<b>872,405</b>	<b>193,860</b>
<b>\$ 7,409,929</b>	<b>\$ 1,651,474</b>	<b>\$ 93,194</b>	<b>\$ -</b>	<b>\$ 542,047</b>	<b>\$ 192,577</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, 2013

	Special Revenue Funds		
	Public Defender	Safety Enforcement	Sheriff
<b>Revenues:</b>			
Property taxes	\$ -	\$ -	\$ -
Intergovernmental	1,563,797	4,077,431	103,500
Fines and forfeitures	-	90,991	316,002
Service charges	310,869	-	21,400
Interest	2,368	258	2,494
Other revenues	-	46,051	376,448
<b>Total revenues</b>	<b>1,877,034</b>	<b>4,214,731</b>	<b>819,844</b>
<b>Expenditures:</b>			
<b>Current:</b>			
General government	-	-	-
Public safety	-	3,542,874	600,721
Judicial	4,679,956	726,898	79,825
Public works	-	-	-
Health and welfare	-	89,569	-
Economic development	-	-	-
Culture and recreation	-	-	-
Education	-	-	-
Capital outlay	-	-	-
<b>Total expenditures</b>	<b>4,679,956</b>	<b>4,359,341</b>	<b>680,546</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>(2,802,922)</b>	<b>(144,610)</b>	<b>139,298</b>
<b>Other financing sources (uses):</b>			
Capital lease proceeds	-	-	-
Transfers in	2,974,404	117,971	92,935
Transfers out	-	(2,838)	(41,405)
Proceeds from sale of capital assets	-	-	5,735
<b>Total other financing sources (uses)</b>	<b>2,974,404</b>	<b>115,133</b>	<b>57,265</b>
<b>Net change in fund balance</b>	<b>171,482</b>	<b>(29,477)</b>	<b>196,563</b>
<b>Fund balances at beginning of year</b>	<b>787,012</b>	<b>501,848</b>	<b>2,313,527</b>
<b>Fund balances at end of year</b>	<b>\$ 958,494</b>	<b>\$ 472,371</b>	<b>\$ 2,510,090</b>

See notes to financial statements.

Special Revenue Funds				Capital Projects Funds	
Solicitor	Storm Water Drainage	Victim Notification	Charleston Development Corp	Construction	Equipment Replacement Fund
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1,100,456	621,363	2,905	-	375,207	-
36,218	-	391,683	-	-	-
780,193	802,074	488	-	-	-
2,038	4,070	-	84	13,317	2,368
6,389	-	-	43,112	-	-
<u>1,925,294</u>	<u>1,427,507</u>	<u>395,076</u>	<u>43,196</u>	<u>388,524</u>	<u>2,368</u>
-	-	-	-	444,380	-
-	-	192,920	-	-	-
2,307,985	-	199,122	-	-	-
-	1,955,759	-	-	-	-
-	-	-	43,112	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	3,765,279	15,000
<u>2,307,985</u>	<u>1,955,759</u>	<u>392,042</u>	<u>43,112</u>	<u>4,209,659</u>	<u>15,000</u>
<u>(382,691)</u>	<u>(528,252)</u>	<u>3,034</u>	<u>84</u>	<u>(3,821,135)</u>	<u>(12,632)</u>
-	-	-	-	-	-
54,847	-	-	-	170,415	816,337
(281,868)	-	-	-	-	(862,615)
-	-	-	-	435,498	9,132
<u>(227,021)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>605,913</u>	<u>(37,146)</u>
<u>(609,712)</u>	<u>(528,252)</u>	<u>3,034</u>	<u>84</u>	<u>(3,215,222)</u>	<u>(49,778)</u>
<u>2,808,429</u>	<u>2,511,248</u>	<u>165,303</u>	<u>33,488</u>	<u>4,944,448</u>	<u>592,769</u>
<u>\$ 2,198,717</u>	<u>\$ 1,982,996</u>	<u>\$ 168,337</u>	<u>\$ 33,572</u>	<u>\$ 1,729,226</u>	<u>\$ 542,991</u>

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**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**NONMAJOR GOVERNMENTAL FUNDS**  
For the Year Ended June 30, 2013

	<b>Capital Projects Funds</b>	<b>Total Nonmajor Governmental Funds</b>
	<b>ITS / MIS</b>	
<b>Revenues:</b>		
Property taxes	\$ -	\$ 10,840,028
Intergovernmental	-	17,262,388
Fines and forfeitures	-	834,894
Service charges	-	14,119,013
Interest	-	48,748
Other revenues	-	544,700
	-	544,700
<b>Total revenues</b>	-	<b>43,649,771</b>
<b>Expenditures:</b>		
<b>Current:</b>		
General government	-	470,977
Public safety	-	7,560,092
Judicial	-	8,688,324
Public works	-	9,123,686
Health and welfare	-	3,026,730
Economic development	-	1,689,704
Culture and recreation	-	11,774,252
Education	-	5,852,056
Capital outlay	1,592,583	5,372,862
	1,592,583	5,372,862
<b>Total expenditures</b>	1,592,583	<b>53,558,683</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	(1,592,583)	<b>(9,908,912)</b>
<b>Other financing sources (uses):</b>		
Capital lease proceeds	712,056	712,056
Transfers in	4,615,556	13,746,945
Transfers out	(154,129)	(7,904,075)
Proceeds from sale of capital assets	-	478,115
	5,173,483	7,033,041
<b>Total other financing sources (uses)</b>	5,173,483	<b>7,033,041</b>
<b>Net change in fund balance</b>	3,580,900	<b>(2,875,871)</b>
<b>Fund balances at beginning of year</b>	2,586,892	<b>30,987,824</b>
<b>Fund balances at end of year</b>	<b>\$ 6,167,792</b>	<b>\$ 28,111,953</b>

See notes to financial statements.