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

Anerican Recommo- dations American Recomps & Reinvestment Act Child Support Enforcement Community Development Revenues: \$		Special Revenue Funds							
Property taxes \$				Recovery & Reinvestment		Support			
Intergovernmental 44,888 342,609 867,344 2,694,511 Permits and licenses -	Revenues:								
Intergovermental 44,888 342,609 867,344 2,694,511 Permits and forfeitures - <th></th> <th>\$</th> <th>-</th> <th>\$</th> <th>-</th> <th>\$</th> <th>-</th> <th>\$</th> <th>-</th>		\$	-	\$	-	\$	-	\$	-
Permits and licenses .			44,888		342,609		867,344		2,694,511
Service charges 8,864,365 - - - Rental and use of property -			-		-		-		-
Interest 47,351 - - - Rental and use of property - <td>Fines and forfeitures</td> <td></td> <td>-</td> <td></td> <td>-</td> <td></td> <td>-</td> <td></td> <td>-</td>	Fines and forfeitures		-		-		-		-
Interest Rental and use of property 47,351 - - Other revenues 1,550 15,787 Total revenues 8,956,604 342,609 868,894 2,710,298 Expenditures: Current: General government - - - Public safety - - 75,179 - - Judicial - - 75,179 - - Public safety - - - - - Judicial - - - - - - Public works -<	Service charges	8	,864,365		-		-		-
Other revenues - - 1,550 15,787 Total revenues 8,956,604 342,609 868,894 2,710,298 Expenditures: Current: General government - <td>-</td> <td></td> <td>47,351</td> <td></td> <td>-</td> <td></td> <td>-</td> <td></td> <td>-</td>	-		47,351		-		-		-
Total revenues 8,956,604 342,609 868,894 2,710,298 Expenditures: Current: General government -	Rental and use of property		-		-		-		-
Expenditures: Current: General government Public safety Judicial Public works Health and welfare Statesty Current: Current: General government Public works Health and welfare Statesty Current: Current: Current: Current: General government Statesty Current: General government Statesty Current: Current: Current: Current: Current: Current: Current: Capital outlay Capital lease proceeds Transfers in Capital lease proceeds Carrent Capital lease proceeds Carrent Capital lease proceeds Carrent Capital lease proceeds Carestatestre Carestatestre							1,550		15,787
Current: General government -<	Total revenues	8	,956,604		342,609		868,894		2,710,298
General government -	Expenditures:								
Public safety - 75,179 - Judicial - - 639,129 - Public works - - 639,129 - - Health and weifare - 342,609 2,730,153 - - Control development - - - - - - Culture and recreation 5,832,219 -									
Judicial - - 639,129 - Public works - - - - Health and weifare - 342,609 - 2,730,153 Economic development - - - - Culture and recreation 5,832,219 - - - Capital outlay - - - - - Debt service - - - - - - Total expenditures 5,832,219 342,609 714,308 2,730,153 Excess (deficiency) of revenues over (under) expenditures 3,124,385 - 154,586 (19,855) Other financing sources (uses): - - - - - Capital lease proceeds - - - - - Transfers out (4,375,994) - (147,432) (93,129) Proceeds from sale of capital assets - - - - Total other financing sources (uses) (4,175,994) - (147,432) (93,129) Net change in fund balance	-		-		-		-		-
Public works - <t< td=""><td>-</td><td></td><td>-</td><td></td><td>-</td><td></td><td></td><td></td><td>-</td></t<>	-		-		-				-
Health and welfare 342,609 2,730,153 Economic development - - Culture and recreation 5,832,219 - Education - - Capital outlay - - Debt service - - Total expenditures 5,832,219 342,609 714,308 2,730,153 Excess (deficiency) of revenues over (under) expenditures 3,124,385 - 154,586 (19,855) Other financing sources (uses): - - - - - Capital lease proceeds - - - - - - Transfers in 200,000 - 62,500 - - - - Total other financing sources (uses) (4,375,994) - (147,432) (155,629) Proceeds from sale of capital assets - - - - - Total other financing sources (uses) (4,175,994) - (147,432) (93,129) Net change in fund balance (1,051,609) - 7,154 (112,984) Fund balances at beginning of y			-		-		639,129		-
Economic development -			-				-		-
Culture and recreation5,832,219-EducationCapital outlayDebt serviceTotal expenditures5,832,219342,609714,3082,730,153Excess (deficiency) of revenues over (under) expenditures3,124,385-Capital lease proceedsTransfers in Transfers out200,000-Forceeds from sale of capital assetsTotal other financing sources (uses)(4,375,994)-Capital other financing sources (uses)(4,175,994)-Total other financing sources (uses)(4,175,994)-Total other financing sources (uses)(1,051,609)-Total other financing sources (uses)(1,051,609)-Total other financing sources (uses)(1,051,609)-Fund balances at beginning of year (as restated)1,125,881-1,125,881-1,795635,174			-		342,609		-		2,730,153
Education -	•	_	-		-		-		-
Capital outlay Debt service -	-	5	6,832,219		-		-		-
Debt service - <t< td=""><td></td><td></td><td></td><td></td><td>-</td><td></td><td>-</td><td></td><td>-</td></t<>					-		-		-
Total expenditures 5,832,219 342,609 714,308 2,730,153 Excess (deficiency) of revenues over (under) expenditures 3,124,385 - 154,586 (19,855) Other financing sources (uses): Capital lease proceeds - - - - Transfers in Transfers out Transfers out 200,000 - 62,500 - 62,500 Transfers out Transfers out (4,375,994) - (147,432) (155,629) Proceeds from sale of capital assets - - - - Total other financing sources (uses) (4,175,994) - (147,432) (93,129) Net change in fund balance (1,051,609) - 7,154 (112,984) Fund balances at beginning of year (as restated) 1,125,881 - 1,795 635,174			-		-		-		-
Excess (deficiency) of revenues over (under) expenditures3,124,385154,586(19,855)Other financing sources (uses): Capital lease proceedsTransfers in Transfers out200,00062,500Transfers out Proceeds from sale of capital assetsTotal other financing sources (uses)(4,375,994)-(147,432)(155,629)Proceeds from sale of capital assetsTotal other financing sources (uses)(4,175,994)-(147,432)(93,129)Net change in fund balance(1,051,609)-7,154(112,984)Fund balances at beginning of year (as restated)1,125,881-1,795635,174	Debt service	•••						-	
(under) expenditures 3,124,385 - 154,586 (19,855) Other financing sources (uses): Capital lease proceeds - - - Transfers in 200,000 - 62,500 - 62,500 Transfers out (4,375,994) - (147,432) (155,629) Proceeds from sale of capital assets - - - - Total other financing sources (uses) (4,175,994) - (147,432) (93,129) Net change in fund balance (1,051,609) - 7,154 (112,984) Fund balances at beginning of year (as restated) 1,125,881 - 1,795 635,174	Total expenditures	5	5,832,219		342,609		714,308	9	2,730,153
Other financing sources (uses): Capital lease proceeds Transfers in Transfers out Proceeds from sale of capital assets200,000 (4,375,994)Total other financing sources (uses)(4,175,994)-(147,432)(155,629)Net change in fund balance(1,051,609)-7,154(112,984)Fund balances at beginning of year (as restated)1,125,881-1,795635,174	Excess (deficiency) of revenues over								
Capital lease proceedsTransfers in Transfers out Proceeds from sale of capital assets200,000-62,500Total other financing sources (uses)(4,375,994)-(147,432)(155,629)Net change in fund balance(1,051,609)-7,154(112,984)Fund balances at beginning of year (as restated)1,125,881-1,795635,174	(under) expenditures	3	8,124,385		1 1 1		154,586	×	(19,855)
Capital lease proceedsTransfers in Transfers out Proceeds from sale of capital assets200,000-62,500Total other financing sources (uses)(4,375,994)-(147,432)(155,629)Net change in fund balance(1,051,609)-7,154(112,984)Fund balances at beginning of year (as restated)1,125,881-1,795635,174	Other financing sources (uses):								
Transfers out Proceeds from sale of capital assets(4,375,994) (4,375,994)(147,432)(155,629) (155,629)Total other financing sources (uses)(4,175,994)-(147,432)(93,129)Net change in fund balance(1,051,609)-7,154(112,984)Fund balances at beginning of year (as restated)1,125,881-1,795635,174	Capital lease proceeds		-		-		-		-
Proceeds from sale of capital assetsTotal other financing sources (uses)(4,175,994)-(147,432)(93,129)Net change in fund balance(1,051,609)-7,154(112,984)Fund balances at beginning of year (as restated)1,125,881-1,795635,174	Transfers in				-		-		
Total other financing sources (uses) (4,175,994) - (147,432) (93,129) Net change in fund balance (1,051,609) - 7,154 (112,984) Fund balances at beginning of year (as restated) 1,125,881 - 1,795 635,174	Transfers out	- (4	1,375,994)		-		(147,432)		(155,629)
Net change in fund balance (1,051,609) - 7,154 (112,984) Fund balances at beginning of year (as restated) 1,125,881 - 1,795 635,174	Proceeds from sale of capital assets	-	-	· ·	-				(¥).
Fund balances at beginning of year (as restated) 1,125,881 - 1,795 635,174	Total other financing sources (uses)	(4	4,175,994)		-		(147,432)		(93,129)
year (as restated) <u>1,125,881</u> - <u>1,795</u> 635,174	Net change in fund balance	('	1,051,609)		9 8 6		7,154		(112,984)
year (as restated) <u>1,125,881</u> - <u>1,795</u> 635,174	Fund balances at beginning of								
Fund balances at end of year \$ 74,272 \$ - \$ 8,949 \$ 522,190			1,125,881		3.		1,795		635,174
	Fund balances at end of year	\$	74,272	\$	_	\$	8,949	\$	522,190

See notes to financial statements.

Construction Public Works	Economic Development Education		Emergency Medical Services	Fire Districts	Grants Contributions	
۔ 4,953,445	\$ 822,043 96,467	\$ 5,494,752 157,169	\$- 54,979	\$ 1,589,558 565,077	\$	
-	-	-	-	-		
- 140,157	-	-	-	-		
140,157	-	-	-	-		
	··		958	5,000	6,78	
5,093,602	918,510	5,651,921	55,937	2,159,635	6,78	
		<u>.</u>	_	_		
	-	-	58,178	1,916,413		
۔ 3,490,021	-	-	-	-		
	-	-	-	-	7,14	
-	858,031	-	-	-		
	-	- 5,651,921	-	-		
-	-	-		- 144,656		
3,490,021	858,031	5,651,921	58,178	2,061,069	7,14	
1,603,581	60,479	-	(2,241)	98,566	(35	
					-	
-	-	-	- 2,241	-		
6,382,927 (6,382,927)	19,496 (19,496)	-	2,241	-		
		-	-	4,685		
-	-		2,241	4,685		
4 600 604	60.470	۵		103,251	(35	
1,603,581	60,479		-	103,231	(55	
11,222,407	654,422			1,198,257	3,01	
\$ 12,825,988	\$ 714,901	\$ -	\$-	\$ 1,301,508	\$ 2,65	

CONTINUED

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			
а́	Materials Enforcement	Public Defender	Safety Enforcement	Sheriff
Revenues:				
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
Total revenues	177,073	2,571,185	1,533,373	842,784
Expenditures:				
Current:				
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				
Total expenditures	188,499	4,418,719	1,390,803	626,835
Excess (deficiency) of revenues over				
(under) expenditures	(11,426)	(1,847,534)	142,570	215,949
Other financing sources (uses):				
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
Total other financing sources (uses)		2,697,794	56,053	206,310
Net change in fund balance	(11,426)	850,260	198,623	422,259
Fund halanoos at hogissing of				
Fund balances at beginning of year (as restated)	212,797	-	526,029	958,618
Fund balances at end of year	\$ 201,371	\$ 850,260	\$ 724,652	\$ 1,380,877

See notes to financial statements.

Solicitor		Storm Water Drainage	Victim Notification	Workforce Investment Act	Charleston Development Corp	
\$	- 1,047,459	\$	\$-	\$- 5,797,261	\$ -	
	1,047,459	564,534	3,183 -	5,797,201	-	
	37,148		467,245	-	-	
	874,572	1,172,085	-	47,780	-	
	10,699		-	۔ 52,034	418	
	-		-	21,278	3,266	
	1,969,878	1,736,619	470,428	5,918,353	3,684	
	-			-		
	-		351,009	-		
	2,027,602	976,696	326,463	-		
	-	976,696	-	- 5,905,497	4,234	
	-		-	-	-,	
	-		· -	-	-	
	-		-	-	-	
	-			-	-	
	2,027,602	976,696	677,472	5,905,497	4,234	
				40.050	155	
-	(57,724)	759,923	(207,044)	12,856	(550	
	-					
	417,378		• •	-		
	(413,536) -			-		
	3,842					
	(53,882)	759,923	(207,044)	12,856	(550	
_	2,183,258	1,293,698	394,629	20,740	34,513	
\$	2,129,376	\$ 2,053,62	\$ 187,585	\$ 33,596	\$ 33,963	

5.1

CONTINUED

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

	Construction	Equipment Replacement Fund	General Services Construction	ITS / MIS	Public Works Construction	Total Nonmajor Governmental Funds
Revenues:					2	
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
Total revenues	478,453	35,792	(*	63,569	12,160	42,578,147
Expenditures:						
Current:						10.000
General government	-	-	-	-	-	10,000
Public safety	-	5	-	-	-	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
Total expenditures	2,359,063	<u> </u>	791	2,381,263	67,243	42,770,371
Excess (deficiency) of revenues over						
(under) expenditures	(1,880,610)	35,792	(791)	(2,317,694)	(55,083)	(192,224)
Other financing sources (uses):						
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)	
Proceeds from sale of capital assets	(4,146)	61,472		·	·	218,225
Total other financing sources (uses)	(194,146)	(448,760)		1,107,822	(788,000)	(1,768,714)
Net change in fund balance	(2,074,756)	(412,968)	(791)	(1,209,872)	(843,083)	(1,960,938)
Fund balances at beginning of year (as restated)	4,413,915	2,716,378	137,046	5,477,992	1,029,276	34,239,842
Fund balances at end of year	\$ 2,339,159	\$ 2,303,410	\$ 136,255	\$ 4,268,120	\$ 186,193	\$ 32,278,904

See notes to financial statements.

THIS PAGE INTENTIONALLY LEFT BLANK

