STATISTICAL TABLES
(UNAUDITED)

STATISTICAL TABLES

This section of the County of Charleston South Carolina's comprehensive annual financial report presents detailed trend and other information as a context for understanding what the information in the basic financial statements, notes to the basic financial statements, required supplementary information and other supplementary information says about the County's overall financial health.

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Financial Trends These schedules contain trend information to help the reader understand how the government's financial performance and well-being have changed over time.	179 - 185
Revenue Capacity These schedules contain information to help the reader assess the County's most significant local revenue source, the property tax.	186 - 190
Debt Capacity These schedules present information to help the reader assess the affordability of the County's current level of outstanding debt and the County's ability to issue additional debt in the future.	191 - 195
Demographic and Economic Information These schedules offer demographic and economic indicators to help the reader understand the environment within which the County's financial activities take place.	196 -197
Operating Information These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the County provides and the activities it performs.	198 - 206
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Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year.

COUNTY OF CHARLESTON, SOUTH CAROLINA
NET ASSETS BY COMPONENT
LAST TEN FISCAL YEARS
(Accrual Basis of Accounting)

UNAUDITED

	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
Governmental Activities										
Invested in Capital Assets, Net of Related Debt	$ 38,880,686	$ 40,126,334	$ 49,998,715	$ 57,359,439	$ 73,784,397	$ 89,153,294	$ 102,685,537	$ 99,409,429	$ 98,333,460	$ 109,879,879
Restricted	51,356,705	28,420,510	32,932,674	60,338,152	51,638,770	69,829,579	120,020,898	26,497,016	31,716,002	133,951,227
Unrestricted	65,557,470	41,986,611	33,263,298	11,749,363	37,628,366	26,178,518	(61,981,588)	(1,257,571)	(41,322,471)	(205,897,191)
Total Governmental Activities Net Assets	$ 155,794,861	$ 110,533,455	$ 116,194,687	$ 129,446,954	$ 163,051,533	$ 185,161,391	$ 160,724,847	$ 124,648,874	$ 88,726,991	$ 37,933,915
Business-type Activities										
Invested in Capital Assets, Net of Related Debt	$ 20,476,139	$ 22,345,734	$ 18,801,715	$ 20,241,171	$ 17,983,156	$ 24,637,561	$ 26,839,792	$ 27,790,358	$ 30,486,244	$ 32,625,114
Restricted	27,483,291	14,418,181	8,462,709	11,141,799	49,159,942	34,873,968	38,021,909	39,974,530	41,832,681	48,107,916
Unrestricted	7,081,588	25,676,672	38,441,936	42,327,249	15,023,549	36,781,998	40,032,892	35,882,091	30,461,308	29,145,836
Total Business-type Activities Net assets	$ 55,041,018	$ 62,440,587	$ 65,706,360	$ 73,710,219	$ 82,166,647	$ 96,293,527	$ 104,894,593	$ 103,646,979	$ 102,780,233	$ 109,878,866
Primary Government										
Invested in Capital Assets, Net of Related Debt	$ 59,356,825	$ 62,472,068	$ 68,800,430	$ 77,600,610	$ 91,767,553	$ 113,790,855	$ 129,525,329	$ 127,199,787	$ 128,819,704	$ 142,504,993
Restricted	78,839,996	42,838,691	41,395,383	71,479,951	100,798,712	104,703,547	158,042,807	66,471,546	73,548,683	182,059,143
Unrestricted	72,639,058	67,663,283	71,705,234	54,076,612	52,651,915	62,960,516	(21,948,696)	34,624,520	(10,861,163)	(176,751,355)
Total Primary Government Net Assets	$ 210,835,879	$ 172,974,042	$ 181,901,047	$ 203,157,173	$ 245,218,180	$ 281,454,918	$ 265,619,440	$ 228,295,853	$ 191,507,224	$ 147,812,761

COUNTY OF CHARLESTON, SOUTH CAROLINA
CHANGES IN NET ASSETS
LAST TEN FISCAL YEARS
(Accrual Basis of Accounting)

UNAUDITED

	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
Expenses										
Governmental Activities:										
General Government	$ 40,355,391	$ 42,030,869	$ 44,073,903	$ 48,480,730	$ 54,974,087	$ 65,198,099	$ 65,852,893	$ 57,001,166	$ 51,006,419	$ 55,667,451
Public Safety	49,424,542	57,667,474	60,199,756	65,411,630	67,475,922	65,619,715	79,153,052	79,004,932	77,890,858	82,516,821
Judicial	13,274,645	15,150,950	16,303,000	17,626,761	19,042,092	20,545,790	22,201,442	28,605,375	25,578,697	26,116,113
Public Works	12,371,692	14,249,365	13,047,445	14,569,632	23,717,878	40,185,783	31,011,124	39,605,730	56,597,207	80,325,185
Health and Welfare	11,240,334	13,698,800	12,259,223	11,823,614	10,992,770	11,112,177	12,879,164	13,211,079	16,552,891	7,903,090
Economic Development	730,879	584,991	1,057,507	943,669	3,481,117	1,324,790	3,228,377	858,483	6,078,107	1,457,107
Culture and Recreation	14,145,906	14,744,185	17,464,877	16,731,110	18,133,308	21,307,239	53,822,207	48,254,152	41,390,976	38,886,387
Education	3,549,382	3,592,277	3,735,895	3,931,038	5,004,959	5,137,843	5,325,300	5,651,921	5,719,553	5,884,830
Interest and Fiscal Charges	9,931,428	10,697,842	9,306,029	10,107,693	10,453,449	9,311,104	18,461,680	20,934,569	21,109,522	20,739,273
Total Governmental Activities Expenses	155,024,199	172,416,753	177,447,635	189,625,877	213,275,582	239,742,540	291,935,239	293,127,407	301,924,230	319,496,257
Business-Type Activities:										
E 911 Communications	945,397	923,506	905,427	1,167,080	888,812	984,112	1,015,968	1,096,409	1,199,876	1,564,753
Environmental Management	26,371,802	26,266,186	27,252,627	29,335,704	32,430,587	30,229,939	39,064,678	43,209,125	33,738,089	19,920,437
Parking Garages	2,669,181	2,705,187	2,322,980	1,922,169	1,712,310	1,753,719	2,008,395	2,149,055	1,969,322	1,967,543
DOADAS	8,786,426	7,795,981	8,185,395	8,493,417	8,667,219	8,984,048	9,348,853	8,976,846	8,407,723	7,802,742
Revenue Collections	-	-	-	-	-	-	1,724,477	1,641,615	1,721,430	1,483,346
Radio Communications	-	-	-	-	-	1,800,430	1,973,647	2,153,163	2,226,905	2,226,407
Total Business-Type Activities Expenses	38,772,806	37,690,860	38,666,429	40,918,370	43,698,928	43,752,248	55,136,018	59,226,213	49,263,345	34,965,228
Total Primary Government Expenses	$ 193,797,005	$ 210,107,613	$ 216,114,064	$ 230,544,247	$ 256,974,510	$ 283,494,788	$ 347,071,257	$ 352,353,620	$ 351,187,575	$ 354,461,485
Program Revenues										
Governmental Activities:										
Charges for Services:										
General Government	$ 10,150,792	$ 13,676,611	$ 15,440,672	$ 17,935,275	$ 19,041,161	$ 18,098,660	$ 16,034,883	$ 10,852,721	$ 9,697,135	$ 13,632,343
Public Safety	5,768,142	6,721,223	7,878,504	6,290,751	6,157,762	6,622,976	11,396,678	11,079,419	11,478,288	19,420,040
Judicial	5,494,170	5,900,661	7,292,551	7,253,058	7,778,889	7,641,424	8,319,231	9,285,809	8,892,660	8,379,703
Public Works	216,747	108,535	143,354	179,664	196,147	1,927,468	4,941,336	4,123,329	1,939,108	1,780,797
Health and Welfare	654,450	804,262	558,244	788,557	1,150,312	4,930,221	612,029	476,756	412,732	233,266
Culture and Recreation	79,220	68,828	66,441	73,303	201,705	179,007	4,003,383	1,767,195	912,786	882,902
Education	-	-	10,170	-	-	-	-	-	-	-
Operating Grants and Contributions	15,693,824	17,389,105	16,592,529	19,298,359	21,435,951	18,216,119	20,814,984	18,703,242	29,232,648	15,639,213
Capital Grants and Contributions	-	-	-	3,131,573	-	-	-	-	-	396,000
Total Governmental Activities Program Revenues	38,057,345	44,669,225	47,982,465	54,950,540	55,961,927	57,615,875	66,122,524	56,288,471	62,565,357	60,364,264

(CONTINUED)

COUNTY OF CHARLESTON, SOUTH CAROLINA
CHANGES IN NET ASSETS
LAST TEN FISCAL YEARS
(Accrual Basis of Accounting)

UNAUDITED

	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
Business-Type Activities:										
Charges for Services:										
E 911 Communications	$ 1,148,171	$ 1,120,349	$ 1,273,381	$ 1,940,631	$ 1,265,946	$ 1,379,569	$ 1,365,183	$ 1,429,854	$ 2,070,562	$ 1,690,605
Environmental Management	29,199,399	29,429,531	32,729,983	33,605,612	35,799,249	37,594,483	43,770,682	38,969,998	30,790,268	27,092,882
Parking Garages	2,720,599	2,833,338	8,290,653	2,008,933	2,066,315	2,424,078	2,501,491	2,698,693	2,556,854	2,807,563
DAODAS	4,374,792	3,707,126	3,783,036	5,519,478	4,113,731	6,361,075	4,475,009	4,700,331	6,124,605	5,095,135
Revenue Collections	-	-	-	-	-	-	1,071,795	464,550	528,649	497,742
Radio Communications	-	-	-	-	-	107,515	525,126	1,099,255	846,525	1,137,250
Operating Grants and Contributions	4,172,690	3,629,030	3,092,077	1,138,657	2,933,166	979,399	3,081,039	2,661,638	284,416	768,317
Capital Grants and Contributions	-	-	-	-	904,389	1,240	-	-	-	-
Total Business-type Activities Program Revenues	41,615,651	40,719,374	49,169,130	44,213,311	47,082,796	48,847,359	56,790,325	52,024,319	43,201,879	39,089,494
Total Primary Government Program Revenues	$ 79,672,996	$ 85,388,599	$ 97,151,595	$ 99,163,851	$ 103,044,723	$ 106,463,234	$ 122,912,649	$ 108,312,790	$ 105,767,236	$ 99,453,758
Net (Expense)/Revenue										
Governmental Activities	$ (116,966,854)	$ (127,747,528)	$ (129,465,170)	$ (134,675,337)	$ (157,313,655)	$ (182,126,665)	$ (225,812,715)	$ (236,838,936)	$ (239,358,873)	$ (259,131,993)
Business-type Activities	2,842,845	3,028,514	10,502,701	3,294,941	3,383,868	5,095,111	1,654,307	(7,201,894)	(6,061,466)	4,124,266
Total Primary Government Net (Expense)/Revenue	$ (114,124,009)	$ (124,719,014)	$ (116,962,469)	$ (131,380,396)	$ (153,929,787)	$ (177,031,554)	$ (224,158,408)	$ (244,040,830)	$ (245,420,339)	$ (255,007,727)
General Revenues and Other Changes in Net Assets										
Governmental Activities:										
Taxes by Source:										
Property Tax	$ 76,672,139	$ 76,262,067	$ 76,421,626	$ 77,341,114	$ 82,216,983	$ 82,289,668	$ 86,507,891	$ 96,621,772	$ 104,955,894	$ 106,384,010
Local Option Sales Tax	32,061,842	32,445,350	35,629,077	38,100,097	42,159,174	44,024,396	44,458,297	41,085,569	39,955,809	41,340,224
Transportation Sales Tax	-	-	-	5,870,000	37,116,336	39,521,307	40,097,074	37,469,812	36,292,922	37,930,907
Accommodations Tax	6,561,848	6,683,992	6,927,227	7,611,446	8,292,848	9,176,823	9,872,302	8,864,365	8,851,895	9,927,318
Franchise Tax	689,269	545,425	589,622	793,129	774,254	538,048	955,712	793,067	825,465	578,864
Merchants Inventory Tax and Manufacture's Depreciation	1,607,919	1,682,766	1,715,716	1,677,255	1,563,067	1,632,214	1,611,561	1,607,308	1,385,891	1,440,092
Motor Carrier Tax	171,651	132,567	77,160	108,871	116,292	129,110	140,426	138,236	120,432	111,247
Unrestricted State Aid to Political Subdivisions	13,839,678	13,654,987	13,781,116	13,959,555	14,603,288	16,098,226	17,864,865	17,036,681	14,223,422	12,111,216
Grants and Contributions not Restricted to Specific Program	217,231	-	-	-	-	-	-	-	-	-
Unrestricted Investment Earnings	3,957,860	727,946	469,755	2,495,650	5,757,314	5,421,959	3,749,245	1,173,784	1,318,508	837,142
Gain (Loss) on Sale of Capital Assets	181,165	(214,959)	387,618	-	514,247	-	-	-	-	-
Transfers	(2,816,345)	(2,509,762)	8,151,631	(3,289,535)	(3,601,887)	(5,052,023)	(3,881,034)	(4,337,551)	(4,493,248)	(2,322,103)
Total Governmental Activities	133,144,257	129,410,379	144,150,548	144,667,582	189,511,916	193,779,728	201,376,339	200,453,043	203,436,990	208,338,917

(CONTINUED)

COUNTY OF CHARLESTON, SOUTH CAROLINA
CHANGES IN NET ASSETS
LAST TEN FISCAL YEARS
(Accrual Basis of Accounting)

UNAUDITED

	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
Business-type activities:										
Property Taxes	$ -	$ 359	$ 48	$ 64	$ 65	$ -	$ -	$ -	$ -	$ -
Alcoholic Beverage Tax	481,219	514,357	528,466	542,927	523,037	505,366	542,927	542,927	542,927	537,486
Merchants Inventory tax and Manufacture's Depreciation	11,015	10,832	10,832	10,832	10,832	10,832	10,832	10,832	10,832	10,832
Unrestricted Investment Earnings	1,155,267	640,025	396,412	832,632	1,782,440	3,368,608	2,446,082	747,835	102,188	85,303
Gain (Loss) on Sale of Capital Assets	(111,664)	(22,975)	-	-	3,811	94,940	65,886	45,467	45,525	18,643
Transfers	2,816,345	2,509,762	(8,151,631)	3,289,535	3,601,887	5,052,023	3,881,034	4,337,551	4,493,248	2,322,103
Total Business-type Activities	4,352,182	3,652,360	(7,215,873)	4,675,990	5,922,072	9,031,769	6,946,761	5,684,612	5,194,720	2,974,367
Total Primary Government	$ 137,496,439	$ 133,062,739	$ 136,934,675	$ 149,343,572	$ 195,433,988	$ 202,811,497	$ 208,323,100	$ 206,137,655	$ 208,631,710	$ 211,313,284
Special Items	$ (224,758)	$ (7,573,526)	$ (9,151,217)	$ 3,471,464	$ 1,383,940	$ -	$ -	$ -	$ -	$ -
Change in Net Assets:										
Governmental Activities	15,952,645	(5,910,675)	5,534,161	13,463,709	33,582,201	11,653,063	(24,436,376)	(36,385,893)	(35,921,883)	(50,793,076)
Business-type Activities	7,195,027	6,680,874	3,286,828	7,970,931	9,305,940	14,126,880	8,601,068	(1,517,282)	(866,746)	7,098,633
Total Primary Government	$ 23,147,672	$ 770,199	$ 8,820,989	$ 21,434,640	$ 42,888,141	$ 25,779,943	$ (15,835,308)	$ (37,903,175)	$ (36,788,629)	$ (43,694,443)

COUNTY OF CHARLESTON, SOUTH CAROLINA
FUND BALANCES OF GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(Modified Accrual Basis of Accounting)

UNAUDITED

	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
General Fund										
Reserved	$ 2,640,074	$ 2,327,895	$ 2,057,482	$ 2,470,102	$ 5,202,242	$ 3,367,810	$ 1,461,994	$ 2,035,197	$ 2,727,154	-
Unreserved	20,142,964	22,571,681	28,453,427	33,899,138	43,731,980	46,333,758	43,266,383	43,676,650	49,868,870	-
Nonspendable - inventory	-	-	-	-	-	-	-	-	-	1,080,137
Assigned	-	-	-	-	-	-	-	-	-	10,093,341
Unassigned	-	-	-	-	-	-	-	-	-	41,175,155
Total General Fund	$ 22,783,038	$ 24,899,576	$ 30,510,909	$ 36,369,240	$ 48,934,222	$ 49,701,568	$ 44,728,377	$ 45,711,847	$ 52,596,024	$ 52,348,633
All Other Governmental Funds										
Reserved:										
Inventories and Prepaid Items	$ -	$ 212,671	$ 204,652	$ 299,021	$ 11,603	$ 11,602	$ -	$ -	$ -	$ -
Encumbrances	14,947,995	15,093,314	7,163,103	5,628,457	13,318,333	9,008,571	11,406,709	48,296,368	60,767,518	-
Debt Service	10,226,831	9,212,186	11,951,945	26,279,539	18,953,106	18,252,403	19,702,506	17,263,879	20,672,652	-
Capital Projects Funds	41,147,186	37,062,341	34,782,398	34,058,613	32,685,664	22,441,838	82,345,276	27,529,136	39,387,522	-
Transportation and Road Sales Tax	-	-	-	-	78,931,458	96,021,511	230,106,543	171,548,405	109,412,393	-
Unreserved, Reported in:										-
Special Revenue Funds	13,383,688	12,427,657	12,505,052	14,384,176	12,042,386	16,128,286	18,760,941	9,386,959	10,096,927	-
Restricted - Debt Service	-	-	-	-	-	-	-	-	-	19,694,980
Restricted - Transportation Sales Tax	-	-	-	-	-	-	-	-	-	90,159,784
Restricted - Special Revenue Funds	-	-	-	-	-	-	-	-	-	24,096,463
Committed - Capital Project Funds	-	-	-	-	-	-	-	-	-	37,748,923
Total All Other Governmental Funds	$ 79,705,700	$ 74,008,169	$ 66,607,150	$ 80,649,806	$ 155,942,550	$ 161,864,211	$ 362,321,975	$ 274,024,747	$ 240,337,012	$ 171,700,150

GASB 54 was implemented fiscal year 2011; fund balance information is not available for prior fiscal years.

COUNTY OF CHARLESTON, SOUTH CAROLINA
CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(Modified Accrual Basis of Accounting)

UNAUDITED

	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
Revenues										
Taxes by Source:										
Property Tax	$ 76,617,795	$ 76,060,041	$ 76,637,031	$ 77,352,935	$ 82,395,793	$ 82,296,820	$ 84,190,895	$ 94,147,427	$ 102,001,515	$ 104,625,890
Local Option Sales Tax	32,061,842	32,445,350	35,629,077	38,100,097	42,159,174	44,024,396	44,458,297	41,085,569	39,955,809	41,340,224
Transportation Sales Tax	-	-	-	5,870,000	37,116,336	39,521,307	40,097,074	37,469,812	36,292,922	37,930,907
Intergovernmental	31,708,211	34,026,407	35,526,262	35,529,286	38,162,337	36,427,704	44,083,506	43,140,957	49,794,898	42,499,737
Permits and Licenses	19,395,825	21,240,225	23,974,732	28,134,114	5,039,668	5,290,740	5,700,779	4,439,742	3,985,696	3,883,031
Fines and Forfeitures	3,417,423	2,934,280	2,950,070	3,093,825	3,120,755	3,171,436	3,183,551	2,826,897	3,148,433	2,546,099
Interest	4,159,112	3,151,337	2,690,076	4,211,316	8,221,219	12,701,241	13,619,319	6,408,940	2,781,824	1,691,902
Service Charges	3,992,204	4,395,844	5,005,436	5,362,174	30,891,094	31,321,258	32,921,990	28,331,156	29,905,313	32,021,795
Rental and Use of Property	987,732	977,369	913,155	764,147	824,999	749,145	723,986	632,741	663,862	618,864
Other Revenues	2,168,314	2,151,627	2,429,717	15,712,452	3,195,766	2,912,098	5,356,322	5,695,690	6,356,037	9,838,439
Total Revenues	174,508,458	177,382,480	185,755,556	214,130,346	251,127,141	258,416,145	274,335,719	264,178,931	274,886,309	276,996,888
Expenditures										
Current:										
General Government	36,599,028	36,219,659	36,301,070	39,019,532	47,343,899	49,539,889	54,474,427	51,243,769	48,173,320	50,423,995
Public Safety	51,775,854	54,047,731	58,756,537	63,543,857	65,342,995	67,808,448	73,042,772	75,028,138	71,750,504	77,281,411
Judicial	13,288,448	13,741,592	14,573,036	16,001,052	17,593,865	19,349,156	20,946,565	23,390,831	23,894,465	23,801,633
Public Works	12,492,420	11,679,447	12,461,062	11,762,912	25,287,241	30,892,171	28,562,619	36,624,088	55,001,817	79,237,736
Health and Welfare	11,470,130	13,388,372	11,980,147	11,665,243	10,822,458	10,984,189	12,728,543	12,876,658	16,366,568	7,858,271
Economic Development	732,242	582,206	1,055,405	953,526	3,480,343	1,327,411	3,230,479	858,031	6,121,263	1,473,821
Culture and Recreation	13,804,030	14,061,914	15,121,758	16,029,300	17,427,709	20,501,703	53,428,524	47,899,154	42,786,960	40,394,034
Education	3,549,382	3,592,277	3,735,895	3,931,038	5,004,959	5,137,843	5,325,300	5,651,921	5,719,553	5,833,110
Capital Outlay	24,235,436	11,437,194	12,418,844	8,378,854	11,443,269	16,785,576	23,940,281	55,775,140	42,040,219	12,706,413
Debt Service:										
Principal	6,782,392	8,764,798	11,383,731	9,190,168	13,935,403	14,163,474	16,569,890	16,503,464	19,671,318	18,910,800
Interest and Fiscal Charges	9,957,303	9,583,270	10,445,027	9,675,723	9,437,517	8,906,724	15,476,402	21,410,902	20,983,775	21,716,423
Bond Issuance Costs	-	-	887,728	314,963	288,427	-	97,756	102,252	413,848	-
Total Expenditures	184,686,665	177,098,460	189,120,240	190,466,168	227,408,085	245,396,584	307,823,558	347,364,348	352,923,610	339,637,647
Excess (Deficiency) of Revenues Over (Under) Expenditures	(10,178,207)	284,020	(3,364,684)	23,664,178	23,719,056	13,019,561	(33,487,839)	(83,185,417)	(78,037,301)	(62,640,759)

(CONTINUED)

COUNTY OF CHARLESTON, SOUTH CAROLINA
CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(Modified Accrual Basis of Accounting)

UNAUDITED

	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
Other Financing Sources (Uses)										
Capital Lease Proceeds	$ 679,887	$ 915,806	$ 431,614	$ 844,468	$ 841,831	$ 1,429,804	$ 100,539	$ 775,100	$ 702,710	$ 632,831
Sale of GO Transportation Sales Tax Bonds	-	-	-	-	65,000,000	-	150,000,000	-	-	-
Sale of General Obligation Bonds	-	-	-	-	-	-	75,000,000	-	50,000,000	-
Refunding General Obligation Bonds Issued	-	-	63,740,000	-	-	-	-	-	20,775,000	-
Refunding Certificates of Participation Issued	-	-	38,527,153	16,139,845	-	-	-	-	-	-
Premium on Bonds Sold	-	-	2,753,332	707,763	1,978,623	-	10,789,016	-	6,493,791	-
Payment to Refunded Debt Escrow Agent	-	-	(100,978,948)	(16,749,287)	-	-	-	-	(21,447,212)	-
Transfers In	7,729,355	6,173,477	27,328,853	11,448,598	26,475,413	20,464,780	30,244,272	30,727,314	29,771,504	69,527,149
Transfers Out	(14,065,067)	(10,982,211)	(22,250,488)	(17,580,736)	(32,954,151)	(28,357,277)	(37,208,200)	(36,161,026)	(35,529,299)	(76,474,112)
Proceeds from Sale of Capital Assets	118,014	24,645	1,144,447	1,572,599	1,390,616	194,554	46,780	220,347	467,250	70,524
Total Other Financing Sources (Uses)	(5,537,811)	(3,868,283)	10,695,963	(3,616,750)	62,732,332	(6,268,139)	228,972,407	(4,438,265)	51,233,744	(6,243,608)
Special Item	-	-	(9,151,217)	-	1,383,940	-	-	-	-	-
Net Change in Fund Balances	$ (15,716,018)	$ (3,584,263)	$ (1,819,938)	$ 20,047,428	$ 87,835,328	$ 6,751,422	$ 195,484,568	$ (87,623,682)	$ (26,803,557)	$ (68,884,367)
Capital Asset Expenditures	$ 24,354,576	$ 12,453,729	$ 14,125,020	$ 10,692,730	$ 16,576,342	$ 15,664,602	$ 21,139,930	$ 52,710,904	$ 42,611,071	$ 14,204,807
Debt Service as a Percentage of Noncapital Expenditures	10.4%	11.1%	13.0%	10.7%	11.2%	10.0%	11.2%	12.9%	13.2%	12.5%

COUNTY OF CHARLESTON, SOUTH CAROLINA
ASSESSED VALUE AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY
LAST TEN FISCAL YEARS
(Modified Accrual Basis of Accounting)

UNAUDITED

Fiscal Year Ended June 30,	Real Property	Personal Property	Vehicles	Total Taxable Assessed Value	Total Direct Tax Rate	Estimated Actual Taxable Value	Assessed Value as a Percentage of Estimated Actual Tax Value
2002	$ 1,297,211,547	$ 201,808,305	$ 172,330,164	$ 1,671,350,016	180.2	$ 29,666,989,206	5.63%
2003	1,347,982,940	208,482,465	169,956,308	1,726,421,713	187.7	30,851,205,551	5.60%
2004	1,394,103,212	210,193,376	173,309,334	1,777,605,922	191.9	32,425,619,687	5.48%
2005	2,041,172,452	213,698,050	164,182,170	2,419,052,672	161.3	46,536,987,902	5.20%
2006	2,197,536,874	194,576,361	153,380,326	2,545,493,561	160.8	47,282,058,031	5.38%
2007	2,308,701,112	210,195,223	159,335,124	2,678,231,459	168.0	49,446,157,317	5.42%
2008	2,525,310,042	215,663,434	175,326,815	2,916,300,291	177.0	52,960,945,426	5.51%
2009	2,567,170,930	225,355,873	167,364,803	2,959,891,606	181.0	55,081,538,273	5.37%
2010	2,530,782,359	236,859,543	156,340,695	2,923,982,597	181.0	54,571,987,194	5.36%
2011	2,729,144,416	234,746,374	155,001,548	3,118,892,338	181.0	58,181,179,259	5.36%

Source: Charleston County Auditor

Note: 1 Property in the county was last reassessed for fiscal year 2005. Tax rates are per $1,000 of assessed value.

Note: 2 For FY 1989, the State passed legislation that exempted business inventory from property tax. The assessed value of the exempted inventory for FY 1990 was approximately $209,000,000. In place of the property tax, the State now pays the County, through State shared revenues the amount of tax that was received in FY 1988. This amount is frozen for all future years at the FY 1988 level.

Note: 3 Under SC Law all real property is appraised at actual market value then adjusted to reflect the county-wide composite average of appraised value to sales for the prior year, to arrive at assessed value. This value of both real estate and personal property is then adjusted to a taxable value between 4% and 10.5% depending on the type of property. This is used to determine the legal debt margin.

COUNTY OF CHARLESTON, SOUTH CAROLINA
PROPERTY TAX RATES - DIRECT AND OVERLAPPING GOVERNMENTS
LAST TEN FISCAL YEARS
(Rate per $1,000 of Assessed Value)

UNAUDITED

	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
County Direct Rates:										
Charleston County Government Operating	53.8	50.8	50.8	51.3	40.2	40.2	40.2	40.2	40.2	40.2
Charleston County Government Debt Service	13.0	10.4	10.4	9.9	6.6	6.6	6.6	6.6	6.6	6.6
Park and Recreation Commission Operating	3.7	3.5	3.5	3.5	3.5	3.5	3.5	3.6	3.7	3.7
Park and Recreation Commission Debt Service	3.9	3.7	3.7	3.7	2.1	2.1	2.1	2.0	1.9	1.9
Trident Technical College	2.2	2.1	2.1	2.1	2.0	2.0	2.0	2.0	2.0	2.0
County School Board Operating	81.6	89.3	105.1	109.0	91.1	92.8	95.4	98.7	98.7	98.7
County School Board Debt Service	21.8	20.4	12.1	12.4	15.8	13.6	18.2	23.9	27.9	27.9
Total Direct Rate	180.0	180.2	187.7	191.9	161.3	160.8	168.0	177.0	181.0	181.0
Fire District Rates:	23.8 - 51.5	21.8 - 50.9	23.2 - 50.9	23.9 - 51.5	16.7 - 38.0	16.7 - 40.3	12.0 - 41.5	12.0 - 42.7	12.0 - 47.7	12.0 - 48.4
City/Town Rates:	28.3 - 116.4	26.2 - 116.4	27.9 - 116.4	28.5 -116.4	17.9 - 115.5	18.5 - 92.8	22.4 - 92.8	22.2 - 92.8	22.2 - 92.8	22.2 - 92.8
Public Service District Rates:	77.4 - 104.6	72.1 - 104.5	74.2 - 104.5	74.2 - 111.4	55.2 - 111.2	55.2 - 102.3	51.6 - 102.3	55.2 - 102.3	57.6 - 102.3	57.6 - 102.3

Source: The above millage rates were provided by the Charleston County Auditor.

Note: Overlapping rates are those of local and county-wide governments that apply to property owners within the County of Charleston, South Carolina Not all overlapping rates apply to all of Charleston County property owners (i.e., the rates for fire/special purpose districts apply only to the proportion of the Charleston County's property owners whose property is located within the geographic boundaries of the fire/special purpose district).

COUNTY OF CHARLESTON, SOUTH CAROLINA
COMPUTATION OF DIRECT AND OVERLAPPING BONDED DEBT
GENERAL OBLIGATION BONDS
AS OF JUNE 30, 2011

Name of Jurisdiction	Principal Balance	Percentage of Debt Applicable to this Jurisdiction	Jurisdiction's Share of Debt
County of Charleston	$ 380,935,000	100%	$ 380,935,000
Overlapping:			
Park & Recreation Commission	25,600,000	100%	25,600,000
Public School Districts	231,017,000	100%	231,017,000
Subtotal	256,617,000	100%	256,617,000
Total	$ 637,552,000	100%	$ 637,552,000

Note: This schedule represents the debt of all county-wide jurisdictions. Individual cities and other districts within Charleston County have debt which is paid separately from their individual tax levies. These individual debts have not been included in the overlapping principal balance because the total debt differs within each individual jurisdiction.

This information was obtained from the Charleston County Treasurer's Office.

COUNTY OF CHARLESTON, SOUTH CAROLINA
PRINCIPAL PROPERTY TAXPAYERS
(Modified Accrual Basis of Accounting)

UNAUDITED

		2011			2002		
Taxpayer	**Type of Business**	**Taxable Assessed Value**	**Rank**	**Percentage of Total Taxable Assessed Value**	**Taxable Assessed Value**	**Rank**	**Percentage of Total Taxable Assessed Value**
SC Electric & Gas	Public Utility	$ 44,582,430	1	1.53%	$ 31,757,590	1	3.2%
Kapstone Kraft	Manufacturing/Chemical	14,728,415	2	0.50%	18,674,750	3	1.9%
Bell South	Public Utility	13,798,840	3	0.47%	18,895,390	2	-
Boeing	Manufacturing	8,270,113	4	0.28%	-		-
Kiawah Real Estate Co.	Real Estate	7,247,820	5	0.25%	-		-
Charleston/North Charleston MSA	Retail	6,298,520	6	0.22%	-		-
Berkeley Electric Co-Op	Public Utility	5,931,340	7	0.20%	5,049,640	4	0.5%
Charleston Place LLC	Hotel	5,635,510	8	0.19%	3,239,660	8	0.3%
Cummings	Manufacturing	5,049,300	9	0.17%	3,702,590	7	-
Kiawah Resort Associates	Resort	4,933,070	10	0.17%	5,242,340	5	0.5%
Charleston Joint Venture	Real Estate	-		-	4,475,520	6	0.4%
Trident Regional	Hospital	-		-	2,330,580	9	0.2%
Rhodia	Manufacturer - Chemicals	-		-	1,813,720	10	0.2%
Totals		$116,475,358		3.99%	$ 95,181,780		7.2%

Source: Charleston County Auditor

* In 2009 Westvaco sold its power generation plant and the paper mill to Kapstone Kraft .

COUNTY OF CHARLESTON
PROPERTY TAX LEVIES AND COLLECTIONS
LAST TEN FISCAL YEARS

UNAUDITED

Fiscal Year Ended June 30	Original Tax Levy for Fiscal Year	Adjusted Tax Levy for Fiscal Year	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
			Amount	Percentage of Levy		Amount	Percentage of Levy
2002	$ 69,979,712	$ 69,979,712	$ 66,574,527	95.1%	$ 3,329,410	$ 69,903,937	99.9%
2003	70,724,095	70,724,095	67,801,645	95.9%	2,834,190	70,635,835	99.9%
2004	73,504,819	73,504,819	70,729,990	96.2%	2,667,216	73,397,206	99.9%
2005	71,982,912	71,982,912	69,530,828	96.6%	2,363,833	71,894,661	99.9%
2006	75,825,360	75,825,360	73,525,524	97.0%	2,126,044	75,651,568	99.8%
2007	76,026,583	76,026,583	73,199,901	96.3%	1,220,087	74,419,988	97.9%
2008	78,854,461	78,854,461	75,500,629	95.7%	1,776,394	77,277,023	98.0%
2009	82,649,921	82,649,921	77,757,867	94.1%	4,031,689	81,789,556	99.0%
2010	92,300,468	92,300,468	86,401,791	93.6%	3,197,038	89,598,829	97.1%
2011	93,003,513	93,003,513	88,052,370	94.7%	3,468,138	91,520,508	98.4%

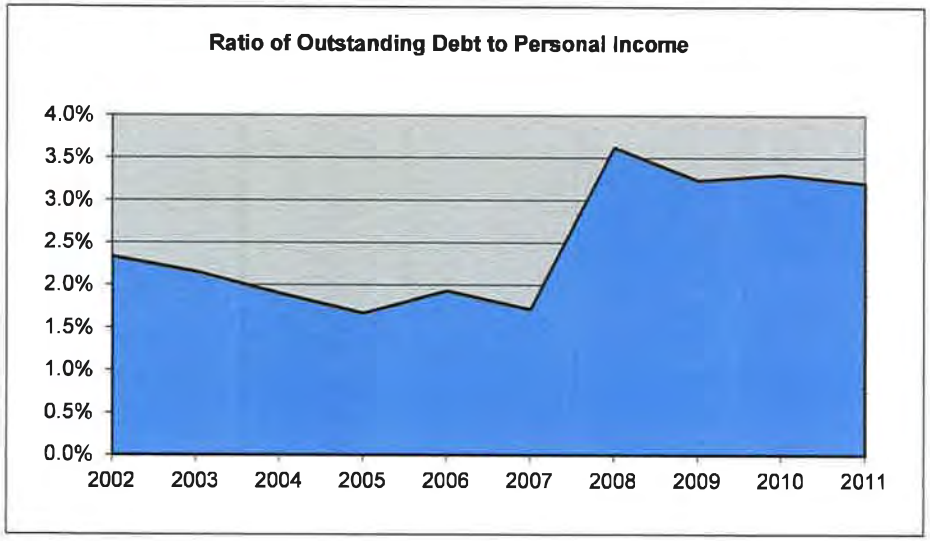
Source: This information was provided by the Charleston County Treasurer's Office.

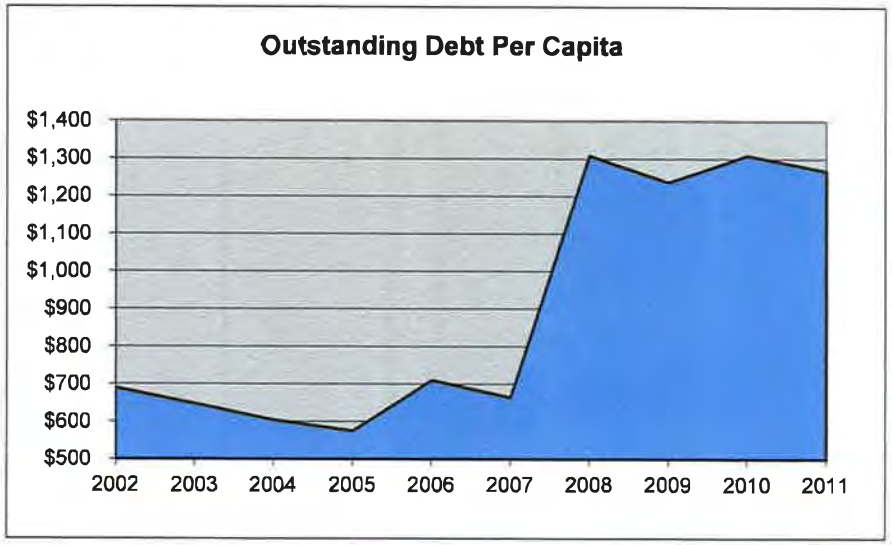
COUNTY OF CHARLESTON, SOUTH CAROLINA
RATIO OF OUTSTANDING DEBT BY TYPE
LAST TEN FISCAL YEARS

UNAUDITED

Fiscal Year Ended June 30	Governmental Activities			Business-Type Activities			Total Primary Government	Percentage of Personal Income	Per Capita
	General Obligation Bonds	Certificates of Participation	Capital Leases	Certificates of Participation	Revenue Bonds	Capital Leases			
2002	$106,850,000	$ 74,816,433	$ 679,887	$ 21,583,567	$ 16,790,000	$ -	$ 220,719,887	2.3%	$ 690
2003	101,745,000	71,416,680	1,415,624	20,418,320	15,785,000	-	210,780,624	2.2%	649
2004	100,755,000	71,254,819	1,306,196	13,365,181	14,525,000	-	201,206,196	1.9%	605
2005	97,535,000	66,992,312	3,636,998	12,542,688	13,280,000	-	193,986,998	1.7%	576
2006	153,448,297	62,427,073	3,474,081	11,065,789	11,723,994	-	242,139,234	1.9%	711
2007	146,394,774	57,631,034	3,873,002	10,231,634	10,491,229	-	228,621,673	1.7%	666
2008	373,504,430	52,628,009	2,947,139	9,356,755	9,194,837	-	447,631,170	3.6%	1,309
2009	363,444,567	47,313,497	3,788,455	8,418,114	7,824,327	-	430,788,960	3.2%	1,238
2010	406,590,609	41,756,721	3,070,072	7,421,883	6,374,140	-	465,213,425	3.3%	1,309
2011	394,957,209	35,245,570	2,810,433	6,252,256	4,843,673	-	444,109,141	3.2%	1,268

See the Schedule of Demographic and Economic Statistics for personal income and population data.





COUNTY OF CHARLESTON, SOUTH CAROLINA
RATIO OF GENERAL OBLIGATION BONDED DEBT TO ASSESSED VALUE AND GENERAL OBLIGATION BONDED DEBT PER CAPITA
LAST TEN FISCAL YEARS

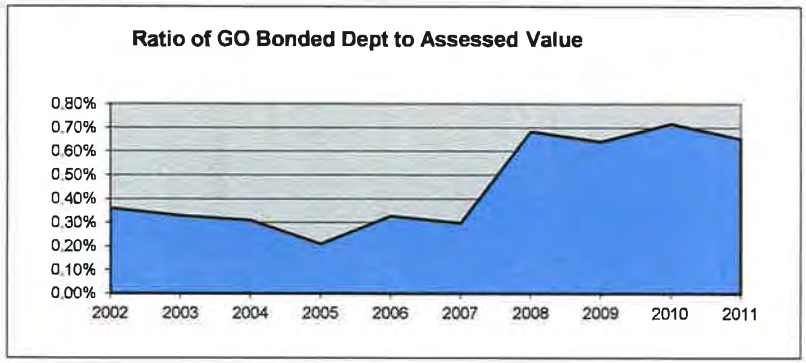
UNAUDITED

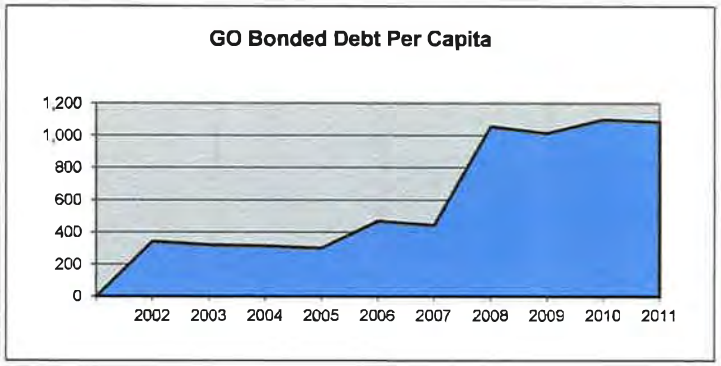
Fiscal Year	Estimated Population	Assessed Value	Gross G.O. Bonded Debt	Ratio of G.O. Bonded Debt to Assessed Value	G.O. Bonded Debt Per Capita
2002	312,365	$ 29,666,989,206	$106,850,000	0.36%	$ 342
2003	316,611	30,851,205,551	101,745,000	0.33%	321
2004	321,014	32,425,619,687	100,755,000	0.31%	314
2005	324,224	46,536,987,902	97,535,000	0.21%	301
2006	329,482	47,282,058,031	155,025,000	0.33%	471
2007	331,917	49,446,157,317	147,470,000	0.30%	444
2008	342,973	52,960,945,426	362,730,000	0.68%	1,058
2009	348,046	55,081,538,273	353,265,000	0.64%	1,015
2010	355,276	54,571,987,194	391,525,000	0.72%	1,102
2011	350,209	58,181,179,259	380,935,000	0.65%	1,088

Note 1 Details regarding the County of Charleston's Outstanding Debt can be found in the notes to the basic financial statements.

Note 2 See the Schedule of Assessed Value and Estimated Actual Value of Taxable Property for the Property Value Data.

Note 3 See the Schedule for Demographic and Economic Statistics for population data.



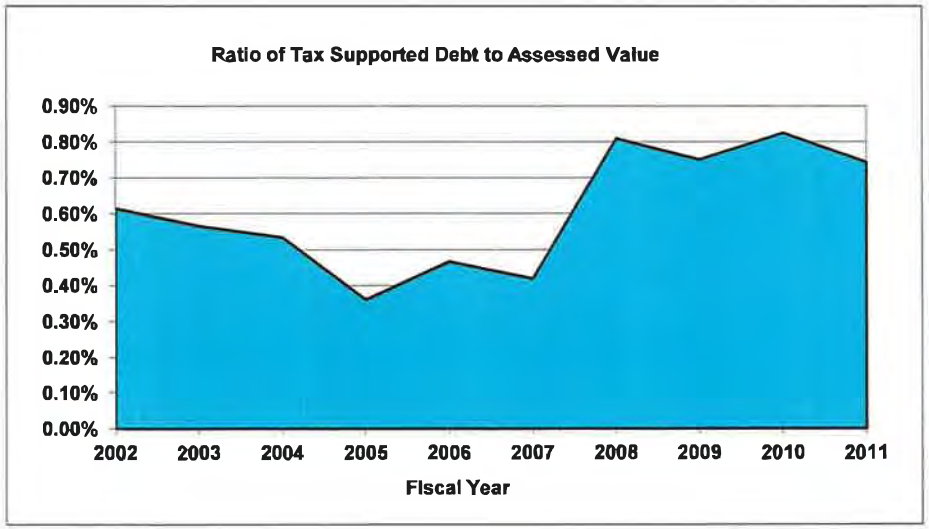


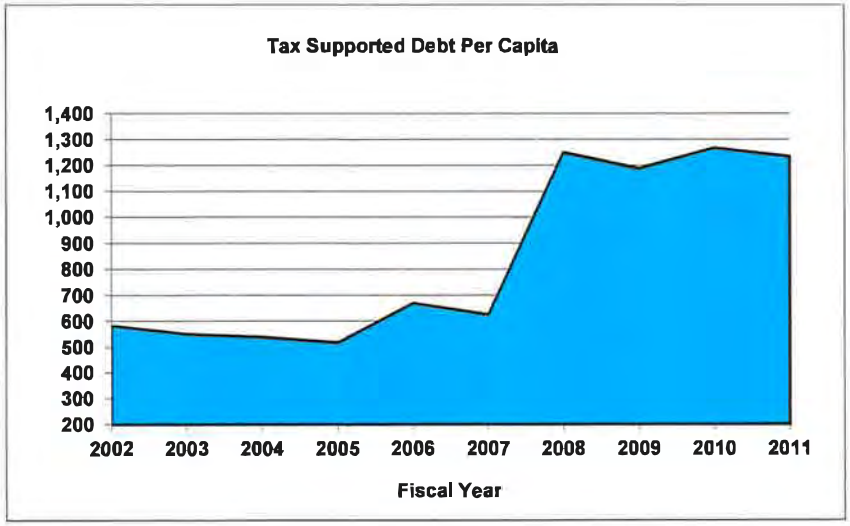
COUNTY OF CHARLESTON, SOUTH CAROLINA
RATIO OF TOTAL TAX SUPPORTED DEBT TO
ASSESSED VALUE AND TOTAL TAX SUPPORTED DEBT PER CAPITA
LAST TEN FISCAL YEARS

UNAUDITED

Fiscal Year	Estimated Population	Assessed Value	General Obligation Bonds	Certificates of Participation	Capital Leases	Net Tax Supported Debt	Ratio of Tax Supported Debt to Assessed Value	Net Tax Supported Debt Per Capita
2002	312,365	$ 29,666,989,206	$ 106,850,000	$ 74,816,433	$ 679,887	$ 182,346,320	0.61%	$ 584
2003	316,611	30,851,205,551	101,745,000	71,416,680	1,415,624	174,577,304	0.57%	551
2004	321,014	32,425,619,687	100,755,000	71,254,819	1,306,196	173,316,015	0.53%	540
2005	324,224	46,536,987,902	97,535,000	66,992,312	3,636,998	168,164,310	0.36%	519
2006	329,482	47,282,058,031	155,025,000	62,427,073	3,474,081	220,926,154	0.47%	671
2007	331,917	49,446,157,317	146,394,774	57,361,034	3,873,002	207,628,810	0.42%	626
2008	342,973	52,960,945,426	373,504,430	52,628,009	2,886,523	429,018,962	0.81%	1,251
2009	348,046	55,081,538,273	363,444,567	47,313,498	2,907,395	413,665,460	0.75%	1,189
2010	355,276	54,571,987,194	406,590,609	41,756,721	2,360,292	450,707,622	0.83%	1,269
2011	350,209	58,181,179,259	394,957,209	35,245,570	2,283,608	432,486,387	0.74%	1,235

Note 1 Details regarding the County of Charleston's Outstanding Debt can be found in the notes to the basic financial statements.
Note 2 See the Schedule of Assessed Value and Estimated Actual Value of Taxable Property for the Property Value Data.
Note 3 See the Schedule for Demographic and Economic Statistics for population data.

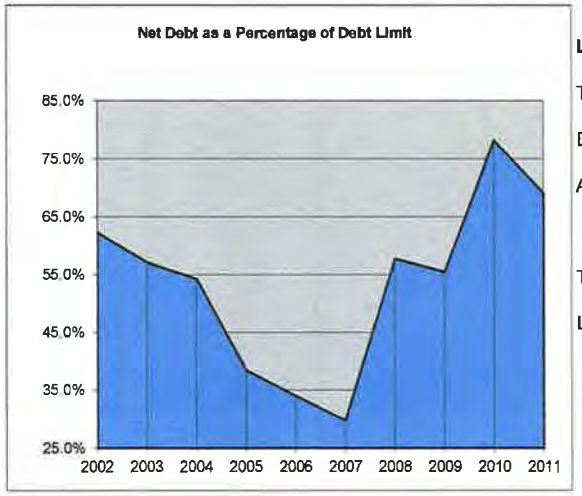




COUNTY OF CHARLESTON, SOUTH CAROLINA
LEGAL DEBT MARGIN INFORMATION
LAST TEN FISCAL YEARS

UNAUDITED

	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
Debt Limit	$ 135,820,190	$ 140,476,777	$ 144,634,276	$ 195,786,861	$ 205,995,772	$ 216,723,669	$ 235,740,344	$ 239,227,649	$ 235,980,407	$ 251,666,874
Total Net Debt Applicable to Debt Limit	84,600,000	80,245,000	78,558,957	75,338,957	69,974,368	64,575,697	136,260,341	132,862,801	184,650,000	173,825,000
Legal Debt Margin	$ 51,220,190	$ 60,231,777	$ 66,075,319	$ 120,447,904	$ 136,021,404	$ 152,147,972	$ 99,480,003	$ 106,364,848	$ 51,330,407	$ 77,841,874
Total Net Debt Applicable to Debt Limit as a Percentage of Debt Limit	62.3%	57.1%	54.3%	38.5%	34.0%	29.8%	57.8%	55.5%	78.2%	69.1%



Legal Debt Margin Calculation for Fiscal Year 2011

Total Assessed Value	$ 3,145,835,935
Debt Limit (8% of Total Assessed Value)	251,666,874
Amount of Debt Applicable to Debt Limit:	
Total Bonded Debt	380,935,000
Less: Debt Issued Through Referendum	(207,110,000)
Total Amount of Debt Applicable to Debt Limit	173,825,000
Legal Debt Margin	$ 77,841,874

Note: Article Ten X, Section fourteen (14) of the South Carolina Constitution of December 1, 1977, as amended, provides that no government shall incur any bonded debt which shall exceed eight percent of the assessed value of the property therein without voter approval.

COUNTY OF CHARLESTON, SOUTH CAROLINA
PLEDGED REVENUE COVERAGE
REVENUE BOND COVERAGE
ENVIRONMENTAL MANAGEMENT ENTERPRISE FUND

UNAUDITED

Fiscal Year	Gross Revenues	Operating Expenses	Net Revenue Available for Debt Service	Debt Service Requirements			
				Principal	Interest	Total	Coverage
2002	$ 30,482,043	$ 24,733,210	$ 5,748,833	$ 950,000	$ 1,053,880	$ 2,003,880	2.87
2003	30,172,896	23,621,983	6,550,913	1,005,000	1,002,579	2,007,579	3.26
2004	33,291,523	25,611,601	7,679,922	1,060,000	716,904	1,776,904	4.32
2005	34,588,461	27,570,465	7,017,996	1,245,000	620,262	1,865,262	3.76
2006	37,566,510	31,391,266	6,175,244	1,225,000	651,750	1,876,750	3.29
2007	40,753,403	29,554,141	11,199,262	1,275,000	602,750	1,877,750	5.96
2008	45,999,989	39,615,963	6,384,026	1,335,000	539,000	1,874,000	3.41
2009	39,875,189	42,880,897	(3,005,708)	1,405,000	472,250	1,877,250	-1.60
2010	31,007,576	33,276,013	(2,268,437)	1,480,000	402,000	1,882,000	-1.21
2011	27,288,187	19,130,053	8,158,134	1,555,000	328,000	1,883,000	4.33

Note: 1 Details regarding the County of Charleston's outstanding debt can be found in the notes to the basic financial statements.

Note: 2 Gross revenues include interest, operating grants, and loss on disposal of capital assets.

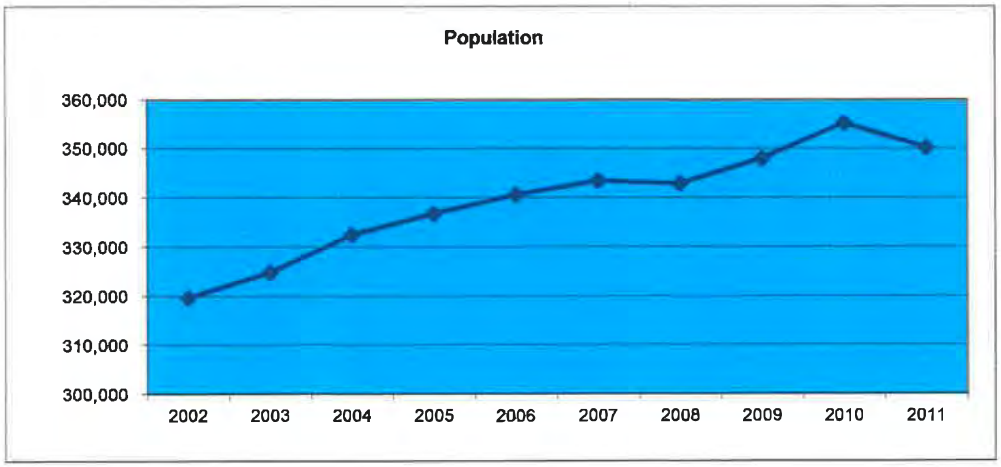
Note: 3 Total operating expenses are exclusive of depreciation and amortization.

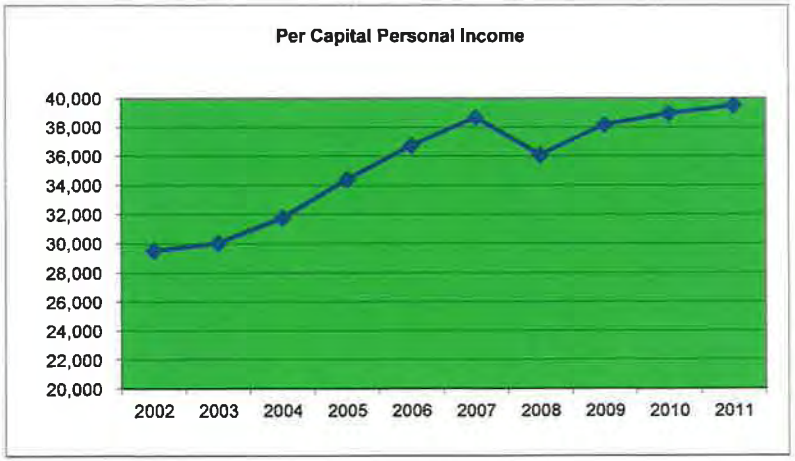
COUNTY OF CHARLESTON
DEMOGRAPHIC AND ECONOMIC STATISTICS
LAST TEN FISCAL YEARS

UNAUDITED

Fiscal Year Ended June 30	Population	Personal Income	Per Capita Personal Income	Unemployment Rate	Median Age	School Enrollment
2002	319,723	$ 9,449,358,000	29,555	3.8%	33.9	41,829
2003	324,900	9,763,420,000	30,051	4.2%	34.5	41,712
2004	332,561	10,569,980,000	31,784	4.4%	35.3	43,814
2005	336,865	11,594,427,000	34,419	4.7%	35.5	43,465
2006	340,625	12,517,629,000	36,749	5.0%	36.2	43,335
2007	343,522	13,295,048,000	38,702	5.0%	36.0	42,742
2008	342,973	12,380,254,000	36,097	4.5%	36.0	42,303
2009	348,046	13,295,048,000	38,199	5.3%	36.0	42,482
2010	355,276	13,844,611,000	38,969	8.6%	36.9	42,942
2011	350,209	13,845,863,000	39,536	9.4%	36.0	43,796

Some of the statistics for Fiscal Year Ended June 30, 2004 and beyond are estimated from past year trend analysis.





The following Data Sources were used to develop this information:
- South Carolina Office of Research and Statistics
- Charleston County Chamber of Commerce
- Charleston County School District - 45 Day Enrollment
- South Carolina Association of Counties

COUNTY OF CHARLESTON, SOUTH CAROLINA
PRINCIPAL EMPLOYERS
CURRENT YEAR AND NINE YEARS AGO

UNAUDITED

County Employment for 2011	**162,330**
County Employment for 2002	**146,828**

	2011			2002		
Employer	**Number of Employees**	**Rank**	**Percentage of Total County Employment**	**Number of Employees**	**Rank**	**Percentage of Total County Employment**
Medical University of South Carolina (MUSC)	11,000	1	6.78%	8,200	1	5.58%
Charleston Air Force Base	7,000	2	4.31%	5,292	2	3.60%
Charleston County School District	5,150	3	3.17%	5,000	3	3.41%
Roper St. Francis Healthcare	3,800	4	2.34%	4,000	4	2.72%
Boeing Charleston	3,000	5	1.85%	-		-
JEM Restaurant Group Inc.	3,000	6	1.85%	-	-	-
Trident Medical Center (Trident Health System)	2,500	7	1.54%	2,000	7	-
Wal-Mart	2,300	8	1.42%	1,500	9	1.02%
County of Charleston	2,150	9	1.32%	1,933	8	1.32%
Piggly Wiggly Carolina Co. Inc.	1,900	10	1.17%	2,447	5	1.67%
City of Charleston	1,700	-	1.05%	1,250	10	0.85%
Kiawah Island Golf Resort	1,600	-	0.99%	-	-	-
Mead Westvaco	-	-	-	2,000	6	1.36%
Totals	45,100		27.78%	33,622		21.54%

Source: Charleston Metro Chamber of Commerce, Center for Business Research.

COUNTY OF CHARLESTON, SOUTH CAROLINA
FULL-TIME EQUIVALENT COUNTY GOVERNMENT EMPLOYEES BY FUNCTION
LAST TEN FISCAL YEARS

UNAUDITED

Function	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
General Government										
County Council	11.00	11.00	11.00	11.00	11.00	11.00	11.00	11.00	11.00	11.00
Administrator	5.00	5.00	7.00	7.00	7.00	7.00	7.00	6.31	5.31	6.80
Assessor	44.00	44.00	44.00	47.00	47.00	47.00	49.00	53.00	51.00	53.00
Assist Admin for Finance	5.00	5.00	5.00	5.00	5.00	4.00	4.00	4.00	4.00	4.00
Assist Admin for Gen Svcs	-	-	-	-	-	-	-	4.00	4.00	3.00
Assist Admin for Human & Environmental Svcs	-	-	-	-	-	3.00	3.00	3.00	3.00	4.00
Auditor	31.00	31.00	30.00	30.00	30.00	29.00	29.00	30.00	29.00	31.00
Budget	6.00	6.00	6.00	6.00	6.00	8.00	8.00	8.00	7.00	8.00
Capital Projects/Facilities Mgnt.	20.00	20.00	17.00	17.00	17.00	16.00	14.00	12.00	11.00	62.00
Delinquent Tax	12.00	12.00	12.00	12.00	12.00	12.00	12.00	10.00	10.00	-
Deputy County Admin										0.10
Elections/Voter Registration	8.50	8.50	8.50	10.00	10.00	10.00	10.00	10.00	10.00	10.00
Finance	14.00	14.00	14.00	14.00	14.00	14.00	14.00	15.00	13.00	13.00
Grants	13.25	12.25	11.25	11.25	11.25	9.75	9.75	8.75	8.15	7.40
Human Resources	16.00	15.00	14.00	14.00	14.00	14.00	14.00	17.00	15.00	16.00
Internal Auditor	3.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Internal Services	156.00	149.60	77.60	76.60	72.60	68.60	68.60	67.80	61.80	60.00
Legal	5.84	5.56	5.56	5.56	5.56	6.56	6.42	8.42	7.42	6.67
Legislative Delegation	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Nondepartmental										12.00
Organization Development	-	-	-	-	-	4.00	4.00	4.35	3.35	-
Procurement Services	16.00	15.00	15.00	15.00	15.00	16.00	16.00	16.00	15.00	14.00
Radio Communications	3.00	3.00	3.00	3.00	3.00	-	-	-	-	-
Register Mesne Conveyance	30.00	30.00	30.00	30.00	30.00	33.00	33.00	32.00	27.00	27.00
Revenue Collections	5.00	5.00	6.00	6.00	6.00	6.00	22.00	22.00	22.00	30.00
Safety & Risk Management	5.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	5.00
Technology Services	10.00	13.00	13.00	8.00	9.00	17.00	17.00	17.00	16.00	16.00
Treasurer	20.00	19.00	18.00	18.00	18.00	18.00	18.00	18.00	18.00	19.00
Zoning/Planning	25.00	25.00	25.00	25.00	26.00	24.00	24.00	24.00	22.00	21.00
Other (No Longer Used)	6.00	6.00	-	-	-	-	-	-	-	-
Total General Government	473.59	465.91	383.91	382.41	380.41	388.91	404.77	412.63	385.03	444.97

(CONTINUED)

COUNTY OF CHARLESTON, SOUTH CAROLINA
FULL-TIME EQUIVALENT COUNTY GOVERNMENT EMPLOYEES BY FUNCTION
LAST TEN FISCAL YEARS

UNAUDITED

Function	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
Public Safety										
Building Inspections	23.00	22.00	21.00	21.00	22.00	22.00	22.00	24.00	21.00	22.00
Consolidated Dispatch	-	-	-	-	-	-	-	1.00	72.50	100.25
Emergency Management	7.00	7.00	6.00	20.00	25.00	27.00	30.00	30.00	24.50	34.00
Emergency Medical	168.00	167.00	170.00	161.00	169.00	174.00	174.00	165.00	139.50	134.00
Planning	1.00	1.00	1.00	1.00	1.00	1.00	2.00	-	-	-
Sheriff	674.31	702.31	741.31	777.31	779.31	780.31	792.31	808.11	834.11	828.74
Technology Services	-	-	-	-	-	-	-	2.00	2.00	-
Other (No Longer Used)	1.00	-	-	-	-	-	-	-	-	-
Total Public Safety	874.31	899.31	939.31	980.31	996.31	1,004.31	1,020.31	1,030.11	1,093.61	1,118.99
Judicial										
Clerk of Court	54.00	53.00	53.00	53.00	53.00	54.00	54.00	54.00	55.00	56.00
Coroner	6.00	6.00	6.00	6.00	6.00	6.00	7.00	8.00	8.00	8.00
Magistrates Courts	67.89	67.89	67.89	68.89	70.41	70.41	70.41	69.41	68.39	68.13
Master-In-Equity	6.00	6.00	6.00	6.00	6.00	6.00	7.00	7.00	7.00	7.00
Probate Courts	18.30	19.30	19.30	19.30	19.30	19.30	20.30	20.30	19.30	19.30
Public Defender	-	-	-	-	-	-	-	52.00	52.00	52.00
Solicitor	74.00	77.00	79.00	79.00	81.00	88.00	91.00	93.00	96.00	111.00
Total Judicial	226.19	229.19	231.19	232.19	235.71	243.71	249.71	303.71	305.69	321.43
Public Works										
Administrator	-	-	-	-	-	-	-	0.69	0.69	0.69
Revenue Collections	12.00	11.00	11.00	12.00	12.00	13.00	-	-	-	-
Chief Deputy Administrator	-	-	-	-	1.00	1.00	1.00	-	-	-
Environmental Management	131.00	127.00	126.00	126.00	126.00	126.00	128.00	127.00	134.20	132.26
Organizational Development	-	-	-	-	-	-	-	1.65	1.65	-
Procurement Svcs.										2.00
Public Works	173.00	162.00	159.00	159.00	161.00	168.00	176.00	164.00	150.00	138.02
Transportation Development										21.63
Total Public Works	316.00	300.00	296.00	297.00	300.00	308.00	305.00	293.34	286.54	294.60

(CONTINUED)

COUNTY OF CHARLESTON, SOUTH CAROLINA
FULL-TIME EQUIVALENT COUNTY GOVERNMENT EMPLOYEES BY FUNCTION
LAST TEN FISCAL YEARS

UNAUDITED

Function	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
Health and Welfare										
Capital Projects/Facilities	1.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Grants	20.75	18.75	25.75	25.75	25.75	26.25	36.25	33.25	33.85	5.60
DAODAS	170.50	125.00	131.00	131.00	131.00	133.00	137.00	129.00	111.00	107.00
Public Works	29.00	26.00	24.00	24.00	24.00	23.00	23.00	24.00	20.00	20.00
Veterans Affairs	4.00	4.00	3.00	3.00	3.00	3.00	4.00	4.00	4.00	4.00
Total Health and Welfare	225.25	175.75	185.75	185.75	185.75	187.25	202.25	192.25	170.85	138.60
Culture and Recreation										
Assist Admin for Transportation & Emergency Management	-	-	-	-	-	-	-	2.00	1.80	-
Greenbelt										2.00
Planning	-	-	-	-	-	1.00	1.00	-	-	-
Revenue Collections	3.00	3.00	3.00	3.00	3.00	3.00	-	-	-	-
Total Culture and Recreation	-	-	-	-	-	1.00	1.00	2.00	1.80	2.00
Economic Development	2.00	1.00	2.00	2.00	2.00	2.00	3.00	3.00	3.00	5.00
Total Economic Development	2.00	1.00	2.00	2.00	2.00	2.00	3.00	3.00	3.00	5.00
Total	2,117.34	2,071.16	2,038.16	2,079.66	2,100.18	2,135.18	2,186.04	2,237.04	2,246.52	2,325.59

Source: Charleston County Budget Department

Note: 1 Includes the Authorized Full Time Employees for both Government and Business-type Activities

COUNTY OF CHARLESTON, SOUTH CAROLINA
OPERATING INDICATORS BY FUNCTION/PROGRAM
LAST TEN FISCAL YEARS

UNAUDITED

Function/Program	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
General Government										
Auditor - Tax Notices Processed	530,520	503,520	520,000	545,000	600,000	590,283	521,701	550,000	575,000	580,000
RMC Documents Recorded	110,000	143,674	142,244	143,500	147,569	133,772	116,770	84,711	90,890	90,890
Zoning Applications Processed	3,000	2,761	3,340	3,400	3,741	3,336	3,266	2,846	2,500	2,500
Illegal Businesses Located	563	982	998	831	714	278	346	86	117	120
Public Safety										
Building Inspections Performed	18,000	15,965	18,323	22,563	28,191	23,702	22,519	15,472	12,577	16,000
Bad Check Warrants Served	5,280	2,632	2,432	7,107	3,774	6,124	6,194	6,594	9,107	7,851
Daily Costs Per Prisoner	32	33	40	40	40	40	55	55	55	55
Judicial										
Marriage Licenses Issued	4,800	2,275	2,429	3,712	3,733	3,877	3,769	3,846	3,764	3,900
Master-in-Equity Cases Disposed of	640	833	1,323	1,248	718	998	1,390	2,227	3,560	4,000
Health and Welfare										
Veterans Claims Filed	7,300	7,318	7,438	8,505	8,038	9,215	9,215	10,254	10,688	11,168
Economic Development										
Number of New Companies Relocating to Charleston	1	6	1	4	5	1	4	0	1	3
Number of New Jobs From Relocating Companies	210	888	10	1,767	328	25	390	0	30	120
Number of Expanding Employers in Charleston	1	4	0	1	2	3	1	3	3	4
Number of Jobs Resulting from Expansion	15	141	0	180	300	268	30	320	4,275	323
Culture & Recreation										
Library Visits Per Capita	5.00	5.26	5.50	5.60	6.21	6.38	6.66	6.99	7.01	7.08
Library Cards In Use	265,955	309,033	247,821	277,688	350,320	329,189	355,481	310,417	326,600	329,866
Environmental Management										
Total Tons of Incinerated Waste	220,000	220,000	230,673	222,108	227,383	227,514	211,907	188,626	69,215	n/a
Parking Garages										
Average Operating Revenue Per Space	1,106	1,032	1,124	1,384	1,623	1,777	1,913	2,114	2,043	2,103
Average Operating Expenditure Per Space	781	1,059	1,091	685	945	1,115	984	1,852	1,179	1,118

Sources: Charleston County Budget Performance Measures

Note: Some of the operating indicators have not been documented for a full 10 years.

COUNTY OF CHARLESTON
CAPITAL ASSETS BY FUNCTION
LAST TEN FISCAL YEARS

UNAUDITED

Function	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
General Government										
Automobiles	56	60	70	77	80	84	91	80	79	92
Buildings	21	21	21	28	28	28	44	97	99	104
Public Safety										
Police Cars	112	149	197	231	290	325	316	332	324	336
Fire Trucks	0	0	6	7	8	11	11	10	10	10
Ambulances	0	0	0	17	23	24	28	22	23	24
Judicial										
Magistrate Courts	13	14	14	14	14	15	15	15	15	15
Public Works										
Paved Streets (in Miles)	0	124	163	186	195	132	129	128	129	129
Ground Equipment	30	31	32	33	43	51	62	60	65	67
Heavy Trucks	17	20	21	21	25	29	35	35	35	35
Environmental Management										
Collection/Refuse Trucks	17	20	23	27	33	37	45	44	48	44
Ground Equipment	10	11	13	13	16	19	24	26	25	26
Culture & Recreation										
Libraries, Main and Branches	16	16	16	16	16	16	16	16	11	11

Note 1. Town of James Island was created in 2007 creating a decrease in county owned infrastructure.

Note 2. Some indicators have been added through the years.

Note 3. There was a review of buildings in fiscal year 2008 that reorganized the buildings and assigned more to the general government.

Note 4. Charleston County owns 11 libraries and leases 5 libraries.

COUNTY OF CHARLESTON, SOUTH CAROLINA
SOLID WASTE USER FEE RATE HISTORY
LAST TEN FISCAL YEARS

UNAUDITED

	Fiscal Year Ended June 30	Residential		Non-Residential	
		Single Family Residences (1)	Multi-Family Residences (2)	One-half Cubic Yard or Less Per Week (3)	More Than One-half Cubic Yard Per Week (4)
	2002	$ 89	$ 63	$ 78	$ 155
	2003	89	63	78	155
	2004	89	63	78	155
	2005	89	63	78	155
	2006	89	63	78	155
	2007	89	63	78	155
	2008	99	70	86	172
	2009	99	70	86	172
	2010	99	70	86	172
(5)	2011	99	70	86	172

(1) Per residence.

(2) Per unit.

(3) Per property.

(4) Per average number of cubic yards per week.

(5) In 2011 County Council approved a one time $25.00 credit for all Single Family and Multi-Family Residences.

COUNTY OF CHARLESTON, SOUTH CAROLINA
USER FEE BILLING HISTORY
LAST TEN FISCAL YEARS

UNAUDITED

Fiscal Year Ended June 30	User Fee Billed	User Fee Revenue	User Fee Applied to Payment of the Disposal Fee	User Fee Applied to Other Purposes	Net Unused User Fee	Year End Working Capital Balance (A)
2011	$ 23,734,852	$ 23,737,170	$ (350,000)	$ 17,960,181	$ 6,126,989	$ 42,618,100
2010	27,815,338	27,111,689	13,772,426	9,992,175	3,347,088	36,491,111
2009	27,398,662	26,708,365	11,676,865	24,631,637	(9,600,137)	33,144,023
2008	26,840,075	26,229,892	10,805,777	11,843,919	4,667,677	42,744,160
2007	23,539,944	23,174,604	10,636,050	10,159,150	2,379,404	38,076,483
2006	23,203,440	21,464,636	9,846,181	21,138,074	(8,759,515)	35,697,079
2005	22,808,943	21,802,327	6,347,904	22,689,167	(7,234,744)	44,456,594
2004	21,547,735	21,321,884	4,868,276	7,286,315	9,167,293	51,691,338
2003	21,093,317	20,689,423	7,006,550	11,517,490	2,165,383	42,524,045
2002	20,135,112	20,212,756	7,936,098	6,939,688	5,336,970	40,358,662

(A) Working capital balance net of revenue bond related funds.

COUNTY OF CHARLESTON, SOUTH CAROLINA
DISPOSAL FEE HISTORY
LAST TEN FISCAL YEARS

UNAUDITED

	Gross Disposal Fee Trust			Sources Used To Pay Disposal Fee Trust					
Fiscal Year Ended June 30	Incinerator Operations	Debt Service	Total Disposal Fee	Steam Sales (1)	Electric Sales	Equity Payment	Interest Income	User Fee Applied to Disposal Fee	Total Sources Used to Pay Disposal Fee
2011	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
2010	4,886,407	10,372,142	15,258,549	630,618	583,305	-	272,200	13,772,426	15,258,549
2009	11,000,707	11,200,561	22,203,268	5,760,181	4,590,673	-	175,549	11,676,865	22,203,268
2008	10,676,239	11,865,294	22,541,533	5,984,861	5,312,276	-	438,619	10,805,777	22,541,533
2007	10,217,188	11,523,258	21,740,446	3,772,500	5,787,124	-	1,544,772	10,636,050	21,740,446
2006	9,742,483	10,015,279	19,757,762	3,430,833	4,698,308	-	1,782,440	9,846,181	19,757,762
2005	7,910,814	7,326,349	15,237,163	3,634,265	4,493,514	-	761,480	6,347,904	15,237,163
2004	7,719,190	5,769,142	13,488,332	3,498,333	4,856,830	-	263,893	4,868,276	13,487,332
2003	7,849,844	6,064,112	13,913,956	3,363,333	3,329,393	-	214,680	7,006,550	13,913,956
2002	8,364,178	6,518,299	14,882,477	3,302,912	3,288,578	-	354,889	7,936,098	14,882,477

(1) In April 1996 the United States Navy closed its base in Charleston, South Carolina.
Since that date the Navy has been making the minimum required payments under the Navy Steam Agreement.

The Incinerator was demolished in December 2010.

COUNTY OF CHARLESTON, SOUTH CAROLINA
KEY FACILITY OPERATIONAL DATA (1)
SOLID WASTE ENTERPRISE FUND

	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
MSW Processed (tons)	200,682	209,896	207,249	230,673	225,005	226,163	222,110	203,029	N/A	N/A	N/A
Ash Generated (wet tons)	54,920	55,813	55,013	55,643	55,700	58,557	58,335	50,700	N/A	N/A	N/A
Ash Generation Rate (percent of MSW)	27.4%	26.6%	26.5%	24.1%	24.8%	25.9%	26.3%	25.00%	N/A	N/A	N/A
Boiler Availability (percent of time)											
Unit A	82.4%	80.3%	87.5%	91.5%	89.6%	89.5%	88.6%	83.10%	N/A	N/A	N/A
Unit B	84.5%	81.7%	84.9%	94.5%	89.6%	91.7%	86.0%	81.70%	N/A	N/A	N/A
Facility Utilization (percent of design steaming rate)	84.7%	80.6%	87.2%	95.5%	92.4%	93.9%	91.2%	84.60%	N/A	N/A	N/A
Steam Sales (Mlbs)	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	N/A	N/A	N/A
Electricity Sales (MWh)	49,908	54,826	66,557	72,767	66,106	69,853	67,027	59,593	N/A	N/A	N/A

(1) Facility Operating Years from December 1 through November 30 of the year listed.

The Incinerator was demolished in December 2010

COUNTY OF CHARLESTON, SOUTH CAROLINA
FINANCIAL ASSURANCE COVERAGE
MUNICIPAL SOLID WASTE LANDFILL FACILITIES

LOCAL GOVERNMENT FINANCIAL TEST:

1. Financial component:

A. Bond rating requirement: Investment grade bond rating of no less than BBB.
The County's current general obligation bond ratings are:

Moody's Investors Service	AAA
Standard & Poors Corporation	AAA
Fitch, Inc.	AA

B. Financial ratio alternative:
The prescribed financial ratios computed under GAAP are:

1. Ratio of cash and marketable securities to total expenditures - Primary Government

Cash and cash equivalents	$ 142,887,755	
Total expenditures	$ 423,606,688	
Requirement is no less than 5 percent		33.73%

2. Ratio of annual debt service expenditures - Primary Government

Total debt service expenditures	$ 44,442,266	
Total expenditures	$ 423,606,688	
Requirement is no more than 20 percent		10.49%

2. Financial assurance limitation test:

Financial assurance limitation under financial test:

Total Revenue - Primary Government	$ 358,268,205	
Maximum percent of revenue eligible for self-insured local government financial test	43%	
Limitation on deferred cost of closure		$ 154,055,328

Total estimated closure and post-closure costs for County landfills:

Estimated costs from Note III.G. on landfill closure	$ 44,543,005	
Less: Expenditures to date	$ (22,001,005)	
Restricted assets committed to closure	$ (4,947,000)	
Balance of closure costs being deferred		$ 17,595,000
Additional permissible deferred cost		$ 136,460,328

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