

COUNTY OF CHARLESTON, SOUTH CAROLINA
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 NONMAJOR GOVERNMENTAL FUNDS
 For the Year Ended June 30, 2005

	Special Revenue Funds				
	Accommo- dations	Disaster Funds	Child Support Enforcement	Community Development	Construction Public Works
Revenues:					
Property, local option sales and transportation taxes	\$ -	\$ -	\$ -	\$ 64,497	\$ -
Intergovernmental	26,980	299,860	567,540	4,446,550	4,302,661
Fees, permits, and licenses	7,584,466	-	-	-	-
Fines and forfeitures	-	-	-	-	-
Service charges	-	9,877	-	-	-
Interest	73,303	-	-	-	178,914
Rental and use of property	-	-	-	-	-
Other revenues	-	-	-	47,446	-
Total revenues	7,684,749	309,737	567,540	4,558,493	4,481,575
Expenditures:					
Current:					
General government	-	-	-	-	-
Public safety	-	351,477	72,793	-	-
Judicial	-	-	483,817	-	-
Public works	-	-	-	-	3,432,924
Health and welfare	-	-	-	4,807,540	-
Economic development	-	-	-	-	-
Culture and recreation	4,277,147	-	-	-	-
Education	-	-	-	-	-
Capital outlay	-	-	-	-	-
Total expenditures	4,277,147	351,477	556,610	4,807,540	3,432,924
Excess (deficiency) of revenues over (under) expenditures	3,407,602	(41,740)	10,930	(249,047)	1,048,651
Other financing sources (uses):					
Capital lease proceeds	-	-	-	-	-
Transfers in	-	41,740	-	181,000	-
Transfers out	(3,544,185)	-	-	-	-
Proceeds from sale of fixed assets	-	-	-	-	-
Total other financing sources (uses)	(3,544,185)	41,740	-	181,000	-
Net change in fund balance	(136,583)	-	10,930	(68,047)	1,048,651
Fund balances at beginning of year (as restated)	1,684,241	-	8,442	349,265	9,769,863
Fund balances at end of year	\$ 1,547,658	\$ -	\$ 19,372	\$ 281,218	\$ 10,818,514

See notes to financial statements.

Special Revenue Funds

Coroner's Training	Economic Development	Education	Emergency Medical Services	EMS Employees Trust	Fire Districts
\$ -	\$ 357,520	\$ 3,721,164	\$ -	\$ -	\$ 1,355,390
-	-	209,874	10,413	-	286,870
4,380	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	2,000
4,380	357,520	3,931,038	10,413	-	1,644,260
-	-	-	-	-	-
3,044	-	-	16,705	500	1,447,325
-	-	-	-	-	-
-	-	-	-	-	-
-	422,873	-	-	-	-
-	-	-	-	-	-
-	-	3,931,038	-	-	-
-	-	-	-	-	-
3,044	422,873	3,931,038	16,705	500	1,447,325
1,336	(65,353)	-	(6,292)	(500)	196,935
-	-	-	-	-	-
-	-	-	6,292	-	154,034
(4,920)	-	-	-	-	(48,994)
-	-	-	-	-	5,027
(4,920)	-	-	6,292	-	110,067
(3,584)	(65,353)	-	-	(500)	307,002
3,584	726,019	-	-	566	595,102
\$ -	\$ 660,666	\$ -	\$ -	\$ 66	\$ 902,104

COUNTY OF CHARLESTON, SOUTH CAROLINA
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 NONMAJOR GOVERNMENTAL FUNDS
 For the Year Ended June 30, 2005

	Special Revenue Funds				
	Geographic Information Systems	Grants Contributions Trust	Hazardous Materials Enforcement	Mosquito Control	Safety Enforcement
Revenues:					
Property, local option sales and transportation taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	7,000	-	-	-	4,141,557
Fees, permits and licenses	-	-	156,000	375,665	-
Fines and forfeitures	-	-	21,681	-	24,535
Service charges	30,960	-	-	-	4,446
Interest	-	-	-	-	-
Rental and use of property	-	-	-	-	-
Other revenues	-	3,164	-	-	55,753
Total revenues	37,960	3,164	177,681	375,665	4,226,291
Expenditures:					
Current:					
General government	73,682	-	-	-	-
Public safety	-	-	298,523	-	3,796,633
Judicial	-	-	-	-	460,432
Public works	-	-	-	-	-
Health and welfare	-	3,755	-	779,151	-
Economic development	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Education	-	-	-	-	-
Capital outlay	-	-	-	-	-
Total expenditures	73,682	3,755	298,523	779,151	4,257,065
Excess (deficiency) of revenues over (under) expenditures	(35,722)	(591)	(120,842)	(403,486)	(30,774)
Other financing sources (uses):					
Capital lease proceeds	-	-	-	-	-
Transfers in	-	-	107,954	125,000	63,191
Transfers out	-	-	-	-	(3,318)
Proceeds from sale of fixed assets	-	-	-	-	-
Total other financing sources (uses)	-	-	107,954	125,000	59,873
Net change in fund balance	(35,722)	(591)	(12,888)	(278,486)	29,099
Fund balances at beginning of year (as restated)	178,513	9,598	319,707	816,126	382,262
Fund balances at end of year	\$ 142,791	\$ 9,007	\$ 306,819	\$ 537,640	\$ 411,361

See notes to financial statements.

Special Revenue Funds

<u>Sheriff</u>	<u>Social Services</u>	<u>Solicitor</u>	<u>South Santee/ Germantown Fire Dept</u>	<u>Transportation</u>	<u>Victim Notification</u>
\$ -	\$ -	\$ -	\$ -	\$ 5,870,000	\$ -
103,500	118,980	697,958	-	-	1,858
-	69,500	529,237	-	33,583	-
271,804	-	-	-	-	551,034
-	-	-	-	-	-
11,819	-	-	432	-	-
-	-	-	-	-	-
313,304	39,672	-	11,000	-	-
<u>700,427</u>	<u>228,152</u>	<u>1,227,195</u>	<u>11,432</u>	<u>5,903,583</u>	<u>552,892</u>
-	-	-	-	644,733	-
902,759	-	-	7,611	-	350,264
-	158,652	1,029,984	-	-	251,856
-	-	-	-	21,750	-
-	64,697	-	-	34,386	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>902,759</u>	<u>223,349</u>	<u>1,029,984</u>	<u>7,611</u>	<u>700,869</u>	<u>602,120</u>
<u>(202,332)</u>	<u>4,803</u>	<u>197,211</u>	<u>3,821</u>	<u>5,202,714</u>	<u>(49,228)</u>
-	-	-	-	-	-
240,673	-	-	-	-	-
(230,713)	-	(15,771)	(2,856)	(3,000,000)	-
-	-	-	-	-	-
<u>9,960</u>	<u>-</u>	<u>(15,771)</u>	<u>(2,856)</u>	<u>(3,000,000)</u>	<u>-</u>
<u>(192,372)</u>	<u>4,803</u>	<u>181,440</u>	<u>965</u>	<u>2,202,714</u>	<u>(49,228)</u>
<u>1,005,155</u>	<u>2,706</u>	<u>618,923</u>	<u>17,758</u>	<u>13,903</u>	<u>842,571</u>
<u>\$ 812,783</u>	<u>\$ 7,509</u>	<u>\$ 800,363</u>	<u>\$ 18,723</u>	<u>\$ 2,216,617</u>	<u>\$ 793,343</u>

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 NONMAJOR GOVERNMENTAL FUNDS
 For the Year Ended June 30, 2005

	Special Revenue		Capital Projects Funds	
	Workforce Investment Act	Charleston Development Corp	Construction	General Services Construction
Revenues:				
Property, local option sales and transportation taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	2,691,377	-	-	-
Fees, permits and licenses	40,815	-	-	-
Fines and forfeitures	-	-	-	-
Service charges	-	-	-	-
Interest	-	-	123,919	-
Rental and use of property	34,322	-	-	-
Other revenues	3,203	5,100	6,255	-
Total revenues	2,769,717	5,100	130,174	-
Expenditures:				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Judicial	-	-	-	-
Public works	-	-	-	-
Health and welfare	2,769,717	-	-	-
Economic development	-	-	-	-
Culture and recreation	-	-	-	-
Education	-	-	-	-
Capital outlay	-	-	1,671,115	-
Total expenditures	2,769,717	-	1,671,115	-
Excess (deficiency) of revenues over (under) expenditures	-	5,100	(1,540,941)	-
Other financing sources (uses):				
Capital lease proceeds	-	-	-	-
Transfers in	-	25,000	797,451	-
Transfers out	-	(5,000)	(10,091)	-
Proceeds from sale of fixed assets	-	-	1,567,572	-
Total other financing sources (uses)	-	20,000	2,354,932	-
Net change in fund balance	-	25,100	813,991	-
Fund balances at beginning of year (as restated)	-	-	6,780,047	601,322
Fund balances at end of year	\$ -	\$ 25,100	\$ 7,594,038	\$ 601,322

See notes to financial statements.

Capital Projects Funds			
Equipment Replacement Fund	ITS/ Management Information Systems	Public Works Construction	Total Nonmajor Governmental Funds
\$ -	\$ -	\$ -	\$ 11,368,571
-	-	6,000	17,918,978
-	-	-	8,793,646
-	-	-	869,054
-	-	-	45,283
-	-	-	388,387
-	-	-	34,322
-	-	-	486,897
-	-	6,000	39,905,138
-	-	-	718,415
-	-	-	7,247,634
-	-	-	2,384,741
-	-	-	3,454,674
-	-	-	8,459,246
-	-	-	422,873
-	-	-	4,277,147
-	-	-	3,931,038
-	917,548	1,437,086	4,025,749
-	917,548	1,437,086	34,921,517
-	(917,548)	(1,431,086)	4,983,621
-	844,468	-	844,468
1,326,945	260,812	28,960	3,359,052
-	(1,300)	-	(6,867,148)
-	-	-	1,572,599
1,326,945	1,103,980	28,960	(1,091,029)
1,326,945	186,432	(1,402,126)	3,892,592
-	643,607	2,615,810	27,985,090
\$ 1,326,945	\$ 830,039	\$ 1,213,684	\$ 31,877,682