

COUNTY OF CHARLESTON, SOUTH CAROLINA
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 NONMAJOR GOVERNMENTAL FUNDS
 For the Year Ended June 30, 2018

	Special Revenue Funds				
	Accommo- dations	Child Support Enforcement	Community Development	Construction Public Works	Disaster Fund
Revenues:					
Property taxes and other taxes	\$ 17,628,572	\$ -	\$ -	\$ -	\$ -
Intergovernmental	119,307	1,541,509	2,476,254	6,134,050	14,340,175
Fines and forfeitures	-	-	-	-	-
Service charges	-	-	-	-	-
Interest	10,199	-	-	171,524	-
Other revenues	-	-	106	-	-
Total revenues	17,758,078	1,541,509	2,476,360	6,305,574	14,340,175
Expenditures:					
Current:					
General government	-	-	-	-	-
Public safety	-	85,737	-	-	-
Judicial	-	682,190	-	-	-
Public works	-	-	-	8,862,480	6,111,363
Health and welfare	-	-	2,480,372	-	-
Economic development	-	-	-	-	-
Culture and recreation	17,111,449	-	-	-	-
Education	-	-	-	-	-
Capital outlay	-	-	-	-	-
Debt service	-	-	-	-	-
Total expenditures	17,111,449	767,927	2,480,372	8,862,480	6,111,363
Excess (deficiency) of revenues over (under) expenditures	646,629	773,582	(4,012)	(2,556,906)	8,228,812
Other financing sources (uses):					
Capital lease issuance	-	-	-	-	-
Settlement loss on lawsuit	-	-	-	-	-
Transfers in	-	42,028	-	6,353,217	743,440
Transfers out	(29,715)	(615,610)	-	(6,353,217)	-
Proceeds from sale of capital assets	-	-	-	-	-
Total other financing sources (uses)	(29,715)	(573,582)	-	-	743,440
Net change in fund balance	616,914	200,000	(4,012)	(2,556,906)	8,972,252
Fund balances at beginning of year	188,134	-	385,671	15,123,114	(12,880,493)
Fund balances at end of year	\$ 805,048	\$ 200,000	\$ 381,659	\$ 12,566,208	\$ (3,908,241)

See notes to financial statements.

Special Revenue Funds

Economic Development	Education	Emergency Medical Services	Fire Districts	Hazardous Materials Enforcement	Public Defender
\$ 3,348,858	\$ 10,480,178	\$ -	\$ 2,808,000	\$ -	\$ -
14,393,000	222,205	27,931	147,031	-	2,735,507
-	-	-	-	220,812	-
-	-	-	-	-	495,217
-	-	-	-	-	22,673
11,500	-	-	932	-	2,888
17,753,358	10,702,383	27,931	2,955,963	220,812	3,256,285
-	93,313	-	-	-	-
-	-	29,435	3,001,838	173,556	-
-	-	-	-	-	6,363,226
-	-	-	-	-	-
16,867,813	-	-	-	-	-
-	-	-	-	-	-
-	7,139,713	-	-	-	-
-	-	-	-	-	-
-	-	-	208,650	-	-
16,867,813	7,233,026	29,435	3,210,488	173,556	6,363,226
885,545	3,469,357	(1,504)	(254,525)	47,256	(3,106,941)
-	-	-	-	-	-
-	-	-	-	-	-
2,000	218,798	1,504	-	-	3,220,466
-	(3,696,468)	-	-	-	-
-	-	-	-	-	-
2,000	(3,477,670)	1,504	-	-	3,220,466
887,545	(8,313)	-	(254,525)	47,256	113,525
3,321,488	146,632	-	3,251,933	120,696	1,443,327
\$ 4,209,033	\$ 138,319	\$ -	\$ 2,997,408	\$ 167,952	\$ 1,556,852

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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, 2018

	Special Revenue Funds				
	Safety Enforcement	Sheriff	Solicitor	Storm Water Drainage	Victim Notification
Revenues:					
Property taxes and other taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	1,823,377	71,070	2,060,059	882,700	20,779
Fines and forfeitures	-	281,594	40,191	-	328,685
Service charges	50,236	31,000	538,608	2,974,309	270
Interest	609	16,384	-	44,364	-
Other revenues	1,250,206	582,047	3,853	-	-
Total revenues	3,124,428	982,095	2,642,711	3,901,373	349,734
Expenditures:					
Current:					
General government	17,915	-	-	-	-
Public safety	2,648,668	1,063,043	-	-	237,502
Judicial	481,598	-	2,681,005	-	259,014
Public works	-	-	-	3,076,852	-
Health and welfare	7,887	-	-	-	-
Economic development	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Education	-	-	-	-	-
Capital outlay	-	-	-	-	-
Debt service	-	-	-	-	-
Total expenditures	3,156,068	1,063,043	2,681,005	3,076,852	496,516
Excess (deficiency) of revenues over (under) expenditures	(31,640)	(80,948)	(38,294)	824,521	(146,782)
Other financing sources (uses):					
Capital lease issuance	-	-	-	-	-
Settlement loss on lawsuit	-	-	-	-	-
Transfers in	65,469	68,271	107,994	-	119,865
Transfers out	-	(45,449)	(293,411)	-	-
Proceeds from sale of capital assets	-	-	-	-	-
Total other financing sources (uses)	65,469	22,822	(185,417)	-	119,865
Net change in fund balance	33,829	(58,126)	(223,711)	824,521	(26,917)
Fund balances at beginning of year	364,094	2,979,561	1,968,492	3,068,160	145,132
Fund balances at end of year	\$ 397,923	\$ 2,921,435	\$ 1,744,781	\$ 3,892,681	\$ 118,215

See notes to financial statements.

	Capital Projects Funds			Total Nonmajor Governmental Funds
	Construction	Equipment Replacement Fund	ITS / MIS	
Revenues:				
Property taxes and other taxes	\$ -	\$ -	\$ -	\$ 34,265,608
Intergovernmental	-	-	28,764	47,023,718
Fines and forfeitures	-	-	-	871,282
Service charges	-	-	-	4,089,640
Interest	4,208	21,533	19,645	311,139
Other revenues	-	-	-	1,851,532
Total revenues	4,208	21,533	48,409	88,412,919
Expenditures:				
Current:				
General government	-	-	-	111,228
Public safety	-	-	-	7,239,779
Judicial	-	-	-	10,467,033
Public works	-	-	-	18,050,695
Health and welfare	-	-	-	2,488,259
Economic development	-	-	-	16,867,813
Culture and recreation	-	-	-	17,111,449
Education	-	-	-	7,139,713
Capital outlay	8,659,188	25,000	1,329,171	10,013,359
Debt service	-	-	-	208,650
Total expenditures	8,659,188	25,000	1,329,171	89,697,978
Excess (deficiency) of revenues over (under) expenditures	(8,654,980)	(3,467)	(1,280,762)	(1,285,059)
Other financing sources (uses):				
Capital lease issuance	-	-	1,319,191	1,319,191
Settlement loss on lawsuit	(16,100,000)	-	-	(16,100,000)
Transfers in	197,100	270,776	-	11,410,928
Transfers out	(115,538)	(1,834,562)	(229,568)	(13,213,538)
Proceeds from sale of capital assets	-	19,481	-	19,481
Total other financing sources (uses)	(16,018,438)	(1,544,305)	1,089,623	(16,563,938)
Net change in fund balance	(24,673,418)	(1,547,772)	(191,139)	(17,848,997)
Fund balances at beginning of year	11,996,214	2,244,712	1,474,722	35,341,589
Fund balances at end of year	\$ (12,677,204)	\$ 696,940	\$ 1,283,583	\$ 17,492,592