

COUNTY OF CHARLESTON, SOUTH CAROLINA  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
 NONMAJOR GOVERNMENTAL FUNDS  
 For the Year Ended June 30, 2019

	Special Revenue Funds				
	Accommo- dations	Child Support Enforcement	Community Development	Construction Public Works	Disaster Fund
<b>Revenues:</b>					
Property taxes and other taxes	\$ 17,898,770	\$ -	\$ -	\$ -	\$ -
Intergovernmental	207,942	1,191,279	2,096,742	6,529,380	2,453,898
Fines and forfeitures	-	-	-	-	-
Service charges	-	-	-	-	-
Interest	34,198	-	-	235,118	-
Other revenues	-	-	-	-	-
<b>Total revenues</b>	<b>18,140,910</b>	<b>1,191,279</b>	<b>2,096,742</b>	<b>6,764,498</b>	<b>2,453,898</b>
<b>Expenditures:</b>					
<b>Current:</b>					
General government	-	-	-	-	-
Public safety	-	88,154	-	-	-
Judicial	-	634,381	-	-	-
Public works	-	-	-	6,690,724	1,303,313
Health and welfare	-	-	2,083,669	-	-
Economic development	-	-	-	-	-
Culture and recreation	16,848,710	-	-	-	-
Education	-	-	-	-	-
Capital outlay	-	-	-	-	-
Debt service	-	-	-	-	-
<b>Total expenditures</b>	<b>16,848,710</b>	<b>722,535</b>	<b>2,083,669</b>	<b>6,690,724</b>	<b>1,303,313</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>1,292,200</b>	<b>468,744</b>	<b>13,073</b>	<b>73,774</b>	<b>1,150,585</b>
<b>Other financing sources (uses):</b>					
Capital lease issuance	-	-	-	-	-
Transfers in	-	48,702	-	6,774,481	588,077
Transfers out	(34,147)	(594,446)	-	(6,774,481)	(197,809)
Proceeds from sale of capital assets	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>(34,147)</b>	<b>(545,744)</b>	<b>-</b>	<b>-</b>	<b>390,268</b>
<b>Net change in fund balance</b>	<b>1,258,053</b>	<b>(77,000)</b>	<b>13,073</b>	<b>73,774</b>	<b>1,540,853</b>
<b>Fund balances at beginning of year</b>	<b>805,048</b>	<b>200,000</b>	<b>381,659</b>	<b>12,566,208</b>	<b>(3,908,241)</b>
<b>Fund balances at end of year</b>	<b>\$ 2,063,101</b>	<b>\$ 123,000</b>	<b>\$ 394,732</b>	<b>\$ 12,639,982</b>	<b>\$ (2,367,388)</b>

**Special Revenue Funds**

<b>Economic Development</b>	<b>Education</b>	<b>Emergency Medical Services</b>	<b>Fire Districts</b>	<b>Hazardous Materials Enforcement</b>	<b>Public Defender</b>
\$ 3,756,483	\$ 10,930,083	\$ -	\$ 2,772,622	\$ -	\$ -
1,623,105	229,331	26,136	240,514	-	2,706,924
-	-	-	-	229,689	-
-	-	-	37,999	-	426,524
52,499	-	-	-	-	35,361
<b>5,432,087</b>	<b>11,159,414</b>	<b>26,136</b>	<b>3,051,135</b>	<b>229,689</b>	<b>3,168,809</b>
-	50,991	-	-	-	-
-	-	27,657	2,605,286	203,593	-
-	-	-	-	-	6,786,973
-	-	-	-	-	-
6,197,411	-	-	-	-	-
-	7,451,651	-	-	-	-
-	-	-	-	-	-
-	-	-	204,350	-	-
<b>6,197,411</b>	<b>7,502,642</b>	<b>27,657</b>	<b>2,809,636</b>	<b>203,593</b>	<b>6,786,973</b>
<b>(765,324)</b>	<b>3,656,772</b>	<b>(1,521)</b>	<b>241,499</b>	<b>26,096</b>	<b>(3,618,164)</b>
-	-	-	-	-	-
262,684	331,122	1,521	431,000	-	3,379,200
(262,684)	(3,937,685)	-	(298,000)	-	-
-	-	-	-	-	-
-	(3,606,563)	1,521	133,000	-	3,379,200
<b>(765,324)</b>	<b>50,209</b>	<b>-</b>	<b>374,499</b>	<b>26,096</b>	<b>(238,964)</b>
<b>4,209,033</b>	<b>138,319</b>	<b>-</b>	<b>2,997,408</b>	<b>167,952</b>	<b>1,556,852</b>
<b>\$ 3,443,709</b>	<b>\$ 188,528</b>	<b>\$ -</b>	<b>\$ 3,371,907</b>	<b>\$ 194,048</b>	<b>\$ 1,317,888</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, 2019

	Special Revenue Funds				
	Safety Enforcement	Sheriff	Solicitor	Storm Water Drainage	Victim Notification
<b>Revenues:</b>					
Property taxes and other taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	1,725,155	-	2,048,171	883,716	10,870
Fines and forfeitures	392,990	151,928	11,725	-	296,765
Service charges	-	32,000	495,731	3,017,915	540
Interest	1,302	54,588	-	101,672	-
Other revenues	1,140,823	614,451	2,789	-	-
<b>Total revenues</b>	<b>3,260,270</b>	<b>852,967</b>	<b>2,558,416</b>	<b>4,003,303</b>	<b>308,175</b>
<b>Expenditures:</b>					
<b>Current:</b>					
General government	-	-	-	-	-
Public safety	2,332,250	1,130,381	-	-	238,295
Judicial	571,429	-	2,469,336	-	268,241
Public works	-	-	-	2,691,257	-
Health and welfare	-	-	-	-	-
Economic development	-	-	-	-	-
Culture and recreation	27,489	-	-	-	-
Education	-	-	-	-	-
Capital outlay	-	-	-	-	-
Debt service	-	-	-	-	-
<b>Total expenditures</b>	<b>2,931,168</b>	<b>1,130,381</b>	<b>2,469,336</b>	<b>2,691,257</b>	<b>506,536</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>329,102</b>	<b>(277,414)</b>	<b>89,080</b>	<b>1,312,046</b>	<b>(198,361)</b>
<b>Other financing sources (uses):</b>					
Capital lease issuance	-	-	-	-	-
Transfers in	22,831	-	167,457	-	119,305
Transfers out	-	(180,464)	(373,799)	(36,797)	-
Proceeds from sale of capital assets	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>22,831</b>	<b>(180,464)</b>	<b>(206,342)</b>	<b>(36,797)</b>	<b>119,305</b>
<b>Net change in fund balance</b>	<b>351,933</b>	<b>(457,878)</b>	<b>(117,262)</b>	<b>1,275,249</b>	<b>(79,056)</b>
<b>Fund balances at beginning of year</b>	<b>397,925</b>	<b>2,921,435</b>	<b>1,744,781</b>	<b>3,892,681</b>	<b>118,215</b>
<b>Fund balances at end of year</b>	<b>\$ 749,858</b>	<b>\$ 2,463,557</b>	<b>\$ 1,627,519</b>	<b>\$ 5,167,930</b>	<b>\$ 39,159</b>

	Capital Projects Funds			Total Nonmajor Governmental Funds
	Construction	Equipment Replacement Fund	ITS / MIS	
<b>Revenues:</b>				
Property taxes and other taxes	\$ -	\$ -	\$ -	\$ 35,357,958
Intergovernmental	-	-	16,845	21,990,008
Fines and forfeitures	-	-	-	1,083,097
Service charges	-	-	-	3,972,710
Interest	-	32,952	20,852	554,042
Other revenues	-	-	-	1,810,562
<b>Total revenues</b>	<b>-</b>	<b>32,952</b>	<b>37,697</b>	<b>64,768,377</b>
<b>Expenditures:</b>				
<b>Current:</b>				
General government	-	-	-	50,991
Public safety	-	-	-	6,625,616
Judicial	-	-	-	10,730,360
Public works	-	-	-	10,685,294
Health and welfare	-	-	-	2,083,669
Economic development	-	-	-	6,197,411
Culture and recreation	-	-	-	16,876,199
Education	-	-	-	7,451,651
Capital outlay	1,732,225	50,000	1,269,200	3,051,425
Debt service	-	-	-	204,350
<b>Total expenditures</b>	<b>1,732,225</b>	<b>50,000</b>	<b>1,269,200</b>	<b>63,956,966</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>(1,732,225)</b>	<b>(17,048)</b>	<b>(1,231,503)</b>	<b>811,411</b>
<b>Other financing sources (uses):</b>				
Capital lease issuance	-	-	655,118	655,118
Transfers in	491,212	2,084,385	-	14,701,977
Transfers out	-	(470,457)	(707,198)	(13,867,967)
Proceeds from sale of capital assets	-	51,801	-	51,801
<b>Total other financing sources (uses)</b>	<b>491,212</b>	<b>1,665,729</b>	<b>(52,080)</b>	<b>1,540,929</b>
<b>Net change in fund balance</b>	<b>(1,241,013)</b>	<b>1,648,681</b>	<b>(1,283,583)</b>	<b>2,352,340</b>
<b>Fund balances at beginning of year</b>	<b>(12,677,204)</b>	<b>696,940</b>	<b>1,283,583</b>	<b>17,492,594</b>
<b>Fund balances at end of year</b>	<b>\$ (13,918,217)</b>	<b>\$ 2,345,621</b>	<b>\$ -</b>	<b>\$ 19,844,934</b>

See notes to financial statements.