

COUNTY OF CHARLESTON, SOUTH CAROLINA
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 NONMAJOR GOVERNMENTAL FUNDS
 For the Year Ended June 30, 2020

	Special Revenue Funds				
	Accommo- dations	Child Support Enforcement	Community Development	Construction Public Works	Disaster Fund
Revenues:					
Property taxes and other taxes	\$ 14,245,777	\$ -	\$ -	\$ -	\$ -
Intergovernmental	173,337	1,256,722	2,855,687	6,547,072	10,664,892
Fines and forfeitures	-	-	-	-	-
Service charges	-	-	-	-	-
Interest	2,547	-	-	168,885	-
Other revenues	-	-	-	-	-
Total revenues	14,421,661	1,256,722	2,855,687	6,715,957	10,664,892
Expenditures:					
Current:					
General government	-	-	-	-	-
Public safety	-	92,470	-	-	-
Judicial	-	527,401	-	-	-
Public works	-	-	-	7,553,380	14,275,521
Health and welfare	-	-	2,873,087	-	-
Economic development	-	-	-	-	-
Culture and recreation	16,860,568	-	-	-	-
Education	-	-	-	-	-
Capital outlay	-	-	-	-	-
Debt service	-	-	-	-	-
Total expenditures	16,860,568	619,871	2,873,087	7,553,380	14,275,521
Excess (deficiency) of revenues over (under) expenditures	(2,438,907)	636,851	(17,400)	(837,423)	(3,610,629)
Other financing sources (uses):					
General obligation bonds issued	-	-	-	-	-
Bond premium	-	-	-	-	-
Transfers in	-	59,932	-	7,598,728	14,277
Transfers out	(32,417)	(696,783)	-	(7,598,728)	(11,926)
Gains (losses) from sale of capital assets	-	-	-	-	-
Total other financing sources (uses)	(32,417)	(636,851)	-	-	2,351
Net change in fund balance	(2,471,324)	-	(17,400)	(837,423)	(3,608,278)
Fund balances at beginning of year	2,063,101	123,000	394,732	12,639,983	(2,367,388)
Fund balances at end of year	\$ (408,223)	\$ 123,000	\$ 377,332	\$ 11,802,560	\$ (5,975,666)

Special Revenue Funds

Economic Development	Education	Emergency Medical Services	Fire Districts	Hazardous Materials Enforcement	Public Defender
\$ 3,906,366	\$ 11,470,292	\$ -	\$ 2,881,385	\$ -	\$ -
11,278,516	253,365	26,136	231,933	-	2,663,828
-	-	-	-	219,800	-
-	-	-	-	-	491,379
-	-	-	28,383	-	23,531
23,593	-	-	-	-	-
15,208,475	11,723,657	26,136	3,141,701	219,800	3,178,738
-	58,136	-	-	-	-
-	-	27,657	5,484,258	228,975	-
-	-	-	-	-	6,665,426
-	-	-	-	-	-
15,077,901	-	-	-	-	-
-	-	-	-	-	-
-	7,825,694	-	-	-	-
-	-	-	-	-	-
-	-	-	221,289	-	-
15,077,901	7,883,830	27,657	5,705,547	228,975	6,665,426
130,574	3,839,827	(1,521)	(2,563,846)	(9,175)	(3,486,688)
-	-	-	701,592	-	-
-	-	-	85,255	-	-
-	270,667	1,521	421,007	-	3,379,200
-	(4,168,630)	-	(421,007)	(121,250)	-
-	-	-	-	-	-
-	(3,897,963)	1,521	786,847	(121,250)	3,379,200
130,574	(58,136)	-	(1,776,999)	(130,425)	(107,488)
3,443,709	188,528	-	3,371,907	194,048	1,317,888
\$ 3,574,283	\$ 130,392	\$ -	\$ 1,594,908	\$ 63,623	\$ 1,210,400

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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, 2020

	Special Revenue Funds				
	Safety Enforcement	Sheriff	Solicitor	Storm Water Drainage	Victim Notification
Revenues:					
Property taxes and other taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	2,280,800	-	1,937,940	1,020,928	5,832
Fines and forfeitures	26,998	101,581	625	-	284,571
Service charges	-	29,000	438,375	2,875,198	334
Interest	1,212	13,275	-	98,617	-
Other revenues	1,067,365	621,713	16,482	-	-
Total revenues	3,376,375	765,569	2,393,422	3,994,743	290,737
Expenditures:					
Current:					
General government	-	-	-	-	-
Public safety	2,858,899	1,041,481	-	-	135,482
Judicial	638,790	-	2,512,207	-	254,777
Public works	-	-	-	2,397,939	-
Health and welfare	-	-	-	-	-
Economic development	-	-	-	-	-
Culture and recreation	9,996	-	-	-	-
Education	-	-	-	-	-
Capital outlay	-	-	-	-	-
Debt service	-	-	-	-	-
Total expenditures	3,507,685	1,041,481	2,512,207	2,397,939	390,259
Excess (deficiency) of revenues over (under) expenditures	(131,310)	(275,912)	(118,785)	1,596,804	(99,522)
Other financing sources (uses):					
General obligation bonds issued	-	-	-	-	-
Bond premium	-	-	-	-	-
Transfers in	244,916	-	189,236	-	90,056
Transfers out	(13,660)	(39,570)	(382,558)	-	-
Gains (losses) from sale of capital assets	-	-	-	-	-
Total other financing sources (uses)	231,256	(39,570)	(193,322)	-	90,056
Net change in fund balance	99,946	(315,482)	(312,107)	1,596,804	(9,466)
Fund balances at beginning of year	749,857	2,463,557	1,627,518	5,167,931	39,159
Fund balances at end of year	\$ 849,803	\$ 2,148,075	\$ 1,315,411	\$ 6,764,735	\$ 29,693

	Capital Projects Funds			Total Nonmajor Governmental Funds
	Construction	Equipment Replacement Fund	ITS / MIS	
Revenues:				
Property taxes and other taxes	\$ -	\$ -	\$ -	\$ 32,503,820
Intergovernmental	-	-	21,540	41,218,528
Fines and forfeitures	-	-	-	633,575
Service charges	-	-	-	3,834,286
Interest	-	28,354	-	364,804
Other revenues	-	-	221,285	1,950,438
Total revenues	-	28,354	242,825	80,505,451
Expenditures:				
Current:				
General government	-	-	-	58,136
Public safety	-	-	-	9,869,222
Judicial	-	-	-	10,598,601
Public works	-	-	-	24,226,840
Health and welfare	-	-	-	2,873,087
Economic development	-	-	-	15,077,901
Culture and recreation	-	-	-	16,870,564
Education	-	-	-	7,825,694
Capital outlay	906,372	-	-	906,372
Debt service	-	-	-	221,289
Total expenditures	906,372	-	-	88,527,706
Excess (deficiency) of revenues over (under) expenditures	(906,372)	28,354	242,825	(8,022,255)
Other financing sources (uses):				
General obligation bonds issued	-	-	-	701,592
Bond premium	-	-	-	85,255
Transfers in	297,500	326,731	-	12,893,771
Transfers out	(215,260)	(1,880,175)	(242,825)	(15,824,789)
Gains (losses) from sale of capital assets	-	31,394	-	31,394
Total other financing sources (uses)	82,240	(1,522,050)	(242,825)	(2,112,777)
Net change in fund balance	(824,132)	(1,493,696)	-	(10,135,032)
Fund balances at beginning of year	(13,918,217)	2,345,621	-	19,844,934
Fund balances at end of year	\$ (14,742,349)	\$ 851,925	\$ -	\$ 9,709,902

See notes to financial statements.