

COUNTY OF CHARLESTON, SOUTH CAROLINA
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 NONMAJOR GOVERNMENTAL FUNDS
 For the Year Ended June 30, 2021

	Special Revenue Funds			
	Accommo- dations	Child Support Enforcement	Community Development	Construction Public Works
Revenues:				
Property taxes and other taxes	\$ 17,571,434	\$ -	\$ -	\$ -
Intergovernmental	278,489	1,337,746	13,287,620	6,858,778
Fines and forfeitures	-	-	-	-
Service charges	-	-	-	-
Interest	3,369	-	-	18,262
Other revenues	-	-	-	-
Total revenues	17,853,292	1,337,746	13,287,620	6,877,040
Expenditures:				
Current:				
General government	-	-	-	-
Public safety	-	92,831	-	-
Judicial	-	541,154	-	-
Public works	-	-	-	6,781,332
Health and welfare	-	-	13,277,825	-
Economic development	-	-	-	-
Culture and recreation	13,946,342	-	-	-
Education	-	-	-	-
Capital outlay	-	-	-	-
Debt service	-	-	-	-
Total expenditures	13,946,342	633,985	13,277,825	6,781,332
Excess (deficiency) of revenues over (under) expenditures	3,906,950	703,761	9,795	95,708
Other financing sources (uses):				
Transfers in	-	80,951	-	5,545,121
Transfers out	(37,674)	(784,712)	(30,632)	(5,545,121)
Gains (losses) from sale of capital assets	-	-	-	-
Total other financing sources (uses)	(37,674)	(703,761)	(30,632)	-
Net change in fund balance	3,869,276	-	(20,837)	95,708
Fund balances at beginning of year	(408,223)	123,000	377,332	11,802,560
Fund balances at end of year	\$ 3,461,053	\$ 123,000	\$ 356,495	\$ 11,898,268

Special Revenue Funds

Economic Development	Education	Emergency Medical Services	Fire Districts	Hazardous Materials Enforcement	Public Defender
\$ 4,123,597	\$ 11,064,152	\$ -	\$ 3,000,321	\$ -	\$ -
4,928,052	242,448	26,136	219,360	-	2,769,063
-	-	-	-	220,447	-
2,326,578	-	-	-	-	379,349
-	-	-	470	-	2,318
-	-	-	79	-	-
11,378,227	11,306,600	26,136	3,220,230	220,447	3,150,730
-	-	-	-	-	-
-	-	27,657	2,921,573	206,349	-
-	-	-	-	-	6,646,008
-	-	-	-	-	-
9,239,640	-	-	-	-	-
-	-	-	-	-	-
-	8,261,200	-	-	-	-
-	-	-	-	-	-
-	-	-	323,642	-	-
9,239,640	8,261,200	27,657	3,245,215	206,349	6,646,008
2,138,587	3,045,400	(1,521)	(24,985)	14,098	(3,495,278)
-	145,117	1,521	92,145	-	3,378,862
-	(3,190,517)	-	(92,145)	-	-
-	-	-	-	-	-
-	(3,045,400)	1,521	-	-	3,378,862
2,138,587	-	-	(24,985)	14,098	(116,416)
3,574,283	130,392	-	1,594,908	63,623	1,210,400
\$ 5,712,870	\$ 130,392	\$ -	\$ 1,569,923	\$ 77,721	\$ 1,093,984

COUNTY OF CHARLESTON, SOUTH CAROLINA
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 NONMAJOR GOVERNMENTAL FUNDS
 For the Year Ended June 30, 2021

	Special Revenue Funds					
	Safety Enforcement	Sheriff	Solicitor	Special Source Revenue Bonds	Storm Water Drainage	Victim Notification
Revenues:						
Property taxes and other taxes	\$ -	\$ -	\$ -	\$ 26,630,375	\$ -	\$ -
Intergovernmental	1,568,987	-	1,913,051	-	-	12,997
Fines and forfeitures	158,830	159,067	5,000	-	-	169,402
Service charges	-	26,700	466,098	-	3,892,328	193
Interest	122	1,188	-	155,913	12,850	-
Other revenues	1,516,537	860,875	56,273	-	724	-
Total revenues	3,244,476	1,047,830	2,440,422	26,786,288	3,905,902	182,592
Expenditures:						
Current:						
General government	695,000	-	-	-	-	-
Public safety	2,102,223	942,476	-	-	-	130,842
Judicial	634,701	-	2,401,777	-	-	249,793
Public works	-	-	-	21,300,260	3,362,340	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	12,514	-	-	-	-	-
Education	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Debt service	-	-	-	10,735,549	-	-
Total expenditures	3,444,438	942,476	2,401,777	32,035,809	3,362,340	380,635
Excess (deficiency) of revenues over (under) expenditures	(199,962)	105,354	38,645	(5,249,521)	543,562	(198,043)
Other financing sources (uses):						
Transfers in	492,963	-	254,475	10,736,198	-	192,350
Transfers out	-	(15,500)	(436,083)	(14,243,604)	-	-
Gains (losses) from sale of capital assets	-	-	-	-	-	-
Total other financing sources (uses)	492,963	(15,500)	(181,608)	(3,507,406)	-	192,350
Net change in fund balance	293,001	89,854	(142,963)	(8,756,927)	543,562	(5,693)
Fund balances at beginning of year	849,803	2,148,075	1,315,411	80,668,868	6,764,734	29,693
Fund balances at end of year	\$ 1,142,804	\$ 2,237,929	\$ 1,172,448	\$ 71,911,941	\$ 7,308,296	\$ 24,000

Capital Projects Funds				
	Construction	Equipment Replacement Fund	ITS / MIS	Total Nonmajor Governmental Funds
Revenues:				
Property taxes and other taxes	\$ -	\$ -	\$ -	\$ 62,389,879
Intergovernmental	600,000	-	21,540	34,064,267
Fines and forfeitures	-	-	-	712,746
Service charges	-	-	-	7,091,246
Interest	-	2,335	-	196,827
Other revenues	-	-	244,118	2,678,606
Total revenues	600,000	2,335	265,658	107,133,571
Expenditures:				
Current:				
General government	-	-	-	695,000
Public safety	-	-	-	6,423,951
Judicial	-	-	-	10,473,433
Public works	-	-	-	31,443,932
Health and welfare	-	-	-	13,277,825
Economic development	-	-	-	9,239,640
Culture and recreation	-	-	-	13,958,856
Education	-	-	-	8,261,200
Capital outlay	488,688	-	147,150	635,838
Debt service	-	-	-	11,059,191
Total expenditures	488,688	-	147,150	105,468,866
Excess (deficiency) of revenues over (under) expenditures	111,312	2,335	118,508	1,664,705
Other financing sources (uses):				
Transfers in	1,148,735	518,346	149,150	22,735,934
Transfers out	-	(807,000)	(267,658)	(25,450,646)
Gains (losses) from sale of capital assets	18,440,338	29,322	-	18,469,660
Total other financing sources (uses)	19,589,073	(259,332)	(118,508)	15,754,948
Net change in fund balance	19,700,385	(256,997)	-	17,419,653
Fund balances at beginning of year	(14,742,349)	851,925	-	96,354,435
Fund balances at end of year	\$ 4,958,036	\$ 594,928	\$ -	\$ 113,774,088

See independent auditor's report.