

COUNTY OF CHARLESTON, SOUTH CAROLINA
BALANCE SHEET
GOVERNMENTAL FUNDS
June 30, 2021

| <u>ASSETS</u> | General | Debt Service | Transportation and Road Sales Tax Special Revenue | Disaster and Pandemic Funds | G.O.B Capital Projects | Other Governmental Funds | Total Governmental Funds |
|--|-----------------------|----------------------|---|-----------------------------|------------------------|--------------------------|--------------------------|
| Non-pooled cash and cash equivalents | \$ 6,022,859 | \$ - | \$ - | \$ - | \$ - | \$ 1,230,970 | \$ 7,253,829 |
| Pooled cash and cash equivalents | 95,876,014 | 21,471,038 | 230,309,136 | 34,788,538 | 97,036,722 | 129,438,688 | 608,920,136 |
| Restricted cash and cash equivalents | - | - | - | - | - | 380,055 | 380,055 |
| Receivables (net of allowances for uncollectibles) | 210,763,839 | 27,616,236 | 62,776,387 | 4,311,682 | 139,737 | 27,374,699 | 332,982,580 |
| Due from other funds | 34,415 | - | - | - | - | - | 34,415 |
| Inventories | 763,615 | - | - | - | - | - | 763,615 |
| Total assets | \$ 313,460,742 | \$ 49,087,274 | \$ 293,085,523 | \$ 39,100,220 | \$ 97,176,459 | \$ 158,424,412 | \$ 950,334,630 |
| <u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u> | | | | | | | |
| Liabilities: | | | | | | | |
| Accounts payable | \$ 4,295,092 | \$ - | \$ 2,625,201 | \$ 1,400 | \$ 7,617,308 | \$ 5,151,328 | \$ 19,690,329 |
| Accrued payroll and fringe benefits | 7,980,997 | - | 20,005 | - | - | 550,366 | 8,551,368 |
| Due to other funds | 859,410 | - | - | - | - | 34,415 | 893,825 |
| Intergovernmental payable | 3,419,268 | - | 1,726,188 | 66,099 | - | 9,947,735 | 15,159,290 |
| Due to third parties | 1,561,736 | - | - | - | - | - | 1,561,736 |
| Unearned revenue | - | - | - | 39,832,327 | - | 14,848,101 | 54,680,428 |
| Total liabilities | 18,116,503 | - | 4,371,394 | 39,899,826 | 7,617,308 | 30,531,945 | 100,536,976 |
| Deferred inflows of resources: | | | | | | | |
| Unavailable property tax revenues - current | 182,224,660 | 27,061,486 | - | - | - | 13,864,728 | 223,150,874 |
| Unavailable property tax revenues - delinquent | 2,537,562 | 451,887 | - | - | - | 253,651 | 3,243,100 |
| Total deferred inflows of resources | 184,762,222 | 27,513,373 | - | - | - | 14,118,379 | 226,393,974 |
| Fund balances: | | | | | | | |
| Nonspendable - Inventories | 763,615 | - | - | - | - | - | 763,615 |
| Restricted - Debt service | - | 21,573,901 | - | - | - | - | 21,573,901 |
| Restricted - General government operations | - | - | - | - | - | 130,392 | 130,392 |
| Restricted - Law enforcement and public safety programs | - | - | - | - | - | 5,028,377 | 5,028,377 |
| Restricted - Judicial assistance and programs | - | - | - | - | - | 2,413,432 | 2,413,432 |
| Restricted - Health and welfare assistance | - | - | - | - | - | 356,495 | 356,495 |
| Restricted - Local economic development | - | - | - | - | - | 9,173,923 | 9,173,923 |
| Restricted - Capital and infrastructure projects | - | - | 288,714,129 | - | - | 91,118,505 | 379,832,634 |
| Committed - Capital and infrastructure projects | - | - | - | - | 89,559,151 | 5,552,964 | 95,112,115 |
| Assigned - Purchases on order | 5,101,215 | - | - | - | - | - | 5,101,215 |
| Assigned for subsequent years' appropriations of fund balance | 14,826,440 | - | - | - | - | - | 14,826,440 |
| Unassigned | 89,890,747 | - | - | (799,606) | - | - | 89,091,141 |
| Total fund balances | 110,582,017 | 21,573,901 | 288,714,129 | (799,606) | 89,559,151 | 113,774,088 | 623,403,680 |
| Total liabilities, deferred inflows of resources and fund balances | \$ 313,460,742 | \$ 49,087,274 | \$ 293,085,523 | \$ 39,100,220 | \$ 97,176,459 | \$ 158,424,412 | \$ 950,334,630 |

See notes to financial statements.

**COUNTY OF CHARLESTON, SOUTH CAROLINA
RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCES TO
NET POSITION OF GOVERNMENTAL ACTIVITIES
June 30, 2021**

| | | |
|--|--------------------|-----------------------------|
| Total Governmental Fund Balances | | \$ 623,403,680 |
| <i>Amounts reported for governmental activities in the statement of net position are different because:</i> | | |
| Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds. | | 375,438,321 |
| Other long-term assets are not available to pay for current period expenditures and therefore are deferred in the funds: | | |
| Deferred loss on refunding | \$ 8,293,478 | |
| Property taxes | <u>3,243,100</u> | 11,536,578 |
| Internal service funds are used by management to charge the costs of insurance, employee benefits and other services to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net position. | | (262,420,865) |
| Elimination of indirect revenues and expenses between governmental funds and the enterprise funds which creates an internal balance. | | (11,420,040) |
| Long-term liabilities, including bonds payable and accrued interest payable, are not due and payable in the current period and therefore are not reported in the funds: | | |
| Premiums | \$ (54,158,283) | |
| General obligation bonds | (517,790,325) | |
| Special source revenue bonds | (109,440,000) | |
| Leases payable | (394,582) | |
| Compensated absences | (14,198,243) | |
| Intergovernmental note payable | (16,909,060) | |
| Accrued interest payable | <u>(4,425,144)</u> | <u>(717,315,637)</u> |
| Net position of governmental activities | | <u>\$ 19,222,037</u> |

See notes to financial statements.

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

| | General | Debt Service | Transportation and Road Sales Tax Special Revenue | Disaster and Pandemic Funds | G.O.B Capital Projects | Other Governmental Funds | Total Governmental Funds |
|---|-----------------------|----------------------|--|--------------------------------------|------------------------------|--------------------------------|--------------------------------|
| Revenues: | | | | | | | |
| Property, local option sales, transportation sales, and other taxes | \$ 193,911,239 | \$ 26,726,523 | \$ 137,739,414 | \$ - | \$ - | \$ 62,389,879 | \$ 420,767,055 |
| Intergovernmental | 28,154,270 | 474,407 | 2,943,481 | 9,580,292 | - | 34,064,267 | 75,216,717 |
| Permits and licenses | 7,021,530 | - | - | - | - | - | 7,021,530 |
| Fines and forfeitures | 817,006 | - | - | - | - | 712,746 | 1,529,752 |
| Interest | 409,272 | 44,200 | 953,881 | - | 217,376 | 196,827 | 1,821,556 |
| Service charges | 24,304,242 | - | - | - | - | 7,091,246 | 31,395,488 |
| Rental and use of property | 167,872 | - | 2,745 | - | - | - | 170,617 |
| Other revenues | 4,922,946 | 171,429 | - | 50,000 | - | 2,678,606 | 7,822,981 |
| Total revenues | <u>259,708,377</u> | <u>27,416,559</u> | <u>141,639,521</u> | <u>9,630,292</u> | <u>217,376</u> | <u>107,133,571</u> | <u>545,745,696</u> |
| Expenditures: | | | | | | | |
| Current: | | | | | | | |
| General government | 72,634,576 | - | 22,890,204 | - | - | 695,000 | 96,219,780 |
| Public safety | 106,538,423 | - | - | - | - | 6,423,951 | 112,962,374 |
| Judicial | 22,106,614 | - | - | - | - | 10,473,433 | 32,580,047 |
| Public works | 11,429,303 | - | 17,676,050 | 1,303,566 | - | 31,443,932 | 61,852,851 |
| Health and welfare | 3,804,455 | - | - | 4,367,247 | - | 13,277,825 | 21,449,527 |
| Economic development | - | - | - | - | - | 9,239,640 | 9,239,640 |
| Culture and recreation | 24,579,038 | - | 11,284,022 | - | - | 13,958,856 | 49,821,916 |
| Education | - | - | - | - | - | 8,261,200 | 8,261,200 |
| Capital outlay | - | - | - | - | 40,627,292 | 635,838 | 41,263,130 |
| Debt service | - | 54,476,040 | 30,383,569 | - | - | 11,059,191 | 95,918,800 |
| Total expenditures | <u>241,092,409</u> | <u>54,476,040</u> | <u>82,233,845</u> | <u>5,670,813</u> | <u>40,627,292</u> | <u>105,468,866</u> | <u>529,569,265</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>18,615,968</u> | <u>(27,059,481)</u> | <u>59,405,676</u> | <u>3,959,479</u> | <u>(40,409,916)</u> | <u>1,664,705</u> | <u>16,176,431</u> |
| Other financing sources (uses): | | | | | | | |
| Transfers in | 4,236,026 | 19,808,151 | 105,562,000 | 1,216,581 | - | 22,735,934 | 153,558,692 |
| Transfers out | (11,473,353) | (11,439,760) | (108,562,000) | - | (979,436) | (25,450,646) | (157,905,195) |
| Proceeds from sale of capital assets | - | - | - | - | 1,100,000 | 18,469,660 | 19,569,660 |
| Total other financing sources (uses) | <u>(7,237,327)</u> | <u>8,368,391</u> | <u>(3,000,000)</u> | <u>1,216,581</u> | <u>120,564</u> | <u>15,754,948</u> | <u>15,223,157</u> |
| Net change in fund balances | 11,378,641 | (18,691,090) | 56,405,676 | 5,176,060 | (40,289,352) | 17,419,653 | 31,399,588 |
| Fund balances at beginning of year | 99,203,376 | 40,264,991 | 232,308,453 | (5,975,666) | 129,848,503 | 96,354,435 | 592,004,092 |
| Fund balances at end of year | <u>\$ 110,582,017</u> | <u>\$ 21,573,901</u> | <u>\$ 288,714,129</u> | <u>\$ (799,606)</u> | <u>\$ 89,559,151</u> | <u>\$ 113,774,088</u> | <u>\$ 623,403,680</u> |

See notes to financial statements.

COUNTY OF CHARLESTON, SOUTH CAROLINA
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES - GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
For the Year Ended June 30, 2021

Net Change in Fund Balances - Total Governmental Funds \$ 31,399,588
Amounts reported for governmental activities in the statement of activities are different because:

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which depreciation exceeded capital outlay in the current period:

| | | |
|-------------------------|---------------------|------------|
| Capital asset additions | \$ 48,536,210 | |
| Depreciation expense | <u>(16,635,609)</u> | 31,900,601 |

In the statement of activities, the gain or loss on disposal of capital assets is reported. Conversely, governmental funds do not report any gain or loss on disposal of capital assets:

| | | |
|---|---------------------|-------------|
| Cost of capital assets | \$ 7,425,382 | |
| Accumulated depreciation | <u>(1,470,662)</u> | |
| Net book value | 5,954,720 | |
| Proceeds | <u>(19,569,660)</u> | |
| Gain on disposal | <u>(13,614,940)</u> | (5,954,720) |
| Difference of proceeds and Gain on sale | | |

Because some property taxes and other income will not be collected for several months after the County's fiscal year ends, they are not considered "available" revenues in the governmental funds:

| | | |
|---|--|-----------|
| Property taxes and local option sales tax | | (266,441) |
|---|--|-----------|

Repayment of principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position and does not result in an expense in the statement of activities.

66,653,521

In the statement of activities, interest is accrued on outstanding bonds, whereas in the governmental funds, interest is expensed when due.

617,480

Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds:

| | | |
|--|------------------|-----------|
| Compensated absences payable | \$ 883,110 | |
| Deferred refunding costs and amortization of bond premiums | <u>7,264,008</u> | 8,147,118 |

To record internal service fund transfers into the government-wide statement. 2,196,190

The internal service funds are used by management to charge the costs of insurance and other services to individual funds. The net loss of the internal service funds are reported with governmental activities.

4,002

Elimination of indirect income between governmental funds and the enterprise funds.

(3,713,468)

The increase of governmental expenditures to avoid the doubling up of increase in net position from the internal service funds.

(14,016,460)

Change in net position of governmental activities \$ 116,967,411

See notes to financial statements.

COUNTY OF CHARLESTON, SOUTH CAROLINA
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE-
BUDGET AND ACTUAL
For the Year Ended June 30, 2021

| <u>REVENUES</u> | <u>Budgeted Amounts</u> | | | Variance with Final Budget Positive (Negative) |
|--|-------------------------|--------------------|--------------------|---|
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | |
| Property and local option sales taxes | \$ 181,842,000 | \$ 181,842,000 | \$ 193,911,239 | \$ 12,069,239 |
| Intergovernmental | 28,852,777 | 28,852,777 | 28,154,270 | (698,507) |
| Permits and licenses | 4,966,000 | 4,966,000 | 7,021,530 | 2,055,530 |
| Fines and forfeitures | 1,087,500 | 1,087,500 | 817,006 | (270,494) |
| Interest | 251,000 | 251,000 | 409,272 | 158,272 |
| Service charges | 20,571,207 | 20,571,207 | 24,304,242 | 3,733,035 |
| Rental and use of property | 136,899 | 136,899 | 167,872 | 30,973 |
| Other revenues | 4,063,832 | 4,063,832 | 4,922,946 | 859,114 |
| Total revenues | 241,771,215 | 241,771,215 | 259,708,377 | 17,937,162 |
| <u>EXPENDITURES</u> | | | | |
| Current: | | | | |
| General Government: | | | | |
| Assessor | 4,858,486 | 4,858,486 | 4,620,482 | 238,004 |
| Auditor | 2,490,011 | 2,541,411 | 2,507,585 | 33,826 |
| Board of Elections & Voter Registration | 2,046,969 | 2,396,969 | 2,703,906 | (306,937) |
| Budget | 745,780 | 745,780 | 759,193 | (13,413) |
| Community Services | 251,110 | 251,110 | 256,200 | (5,090) |
| County Administrator | 1,127,532 | 1,125,308 | 1,006,388 | 118,920 |
| County Council | 6,999,714 | 3,385,214 | 1,982,829 | 1,402,385 |
| Chief Deputy Administrator for General Services | 621,582 | 621,582 | 615,542 | 6,040 |
| Deputy Administrator for Community Services | 429,348 | 432,348 | 435,653 | (3,305) |
| Deputy Administrator for Finance | 795,581 | 795,581 | 797,859 | (2,278) |
| Deputy Administrator for Pubic Services | 444,024 | 444,024 | 453,538 | (9,514) |
| Facilities Management | 19,731,311 | 25,084,038 | 20,927,914 | 4,156,124 |
| Finance | 1,070,944 | 1,070,944 | 961,630 | 109,314 |
| Human Resources | 2,439,897 | 2,495,275 | 2,311,293 | 183,982 |
| Internal Auditor | 352,308 | 352,308 | 335,328 | 16,980 |
| Legal | 1,661,667 | 1,661,667 | 1,762,839 | (101,172) |
| Legislative Delegation | 383,108 | 383,108 | 318,412 | 64,696 |
| Nondepartmental | 95,000 | 100,000 | 5,961,869 | (5,861,869) |
| Procurement | 1,474,584 | 1,474,584 | 1,207,184 | 267,400 |
| Register of Deeds | 2,057,524 | 2,178,316 | 2,156,498 | 21,818 |
| Revenue Collections - Delinquent Tax | 1,013,271 | 1,010,271 | 950,224 | 60,047 |
| Safety & Risk Management | 3,077,824 | 3,077,824 | 3,148,887 | (71,063) |
| Technology Services | 12,443,385 | 13,081,504 | 12,420,723 | 660,781 |
| Treasurer | 2,077,428 | 2,118,628 | 2,112,133 | 6,495 |
| Zoning/Planning | 1,995,313 | 2,035,125 | 1,920,467 | 114,658 |
| Total general government | 70,683,701 | 73,721,405 | 72,634,576 | 1,086,829 |

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COUNTY OF CHARLESTON, SOUTH CAROLINA
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE-
BUDGET AND ACTUAL
For the Year Ended June 30, 2021

| | <u>Budgeted Amounts</u> | | | Variance with Final Budget Positive (Negative) |
|--|-------------------------|--------------------|--------------------|---|
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | |
| Public Safety: | | | | |
| Building Inspections | \$ 2,399,097 | \$ 2,628,467 | \$ 2,127,188 | \$ 501,279 |
| Consolidated Dispatch | 8,906,474 | 8,951,769 | 8,775,942 | 175,827 |
| Deputy Administrator for Public Safety | 443,443 | 451,667 | 465,620 | (13,953) |
| Emergency Management | 892,928 | 892,928 | 897,924 | (4,996) |
| Emergency Medical Services | 17,935,444 | 19,092,378 | 18,357,612 | 734,766 |
| Sheriff | 78,399,528 | 78,516,313 | 75,914,137 | 2,602,176 |
| Total public safety | 108,976,914 | 110,533,522 | 106,538,423 | 3,995,099 |
| Judicial: | | | | |
| Clerk of Court | 4,518,589 | 4,518,589 | 3,763,730 | 754,859 |
| Coroner | 2,531,775 | 2,749,975 | 2,777,478 | (27,503) |
| Magistrates Courts | 5,224,681 | 5,227,981 | 5,177,286 | 50,695 |
| Master-In-Equity | 775,234 | 780,434 | 779,417 | 1,017 |
| Probate Court | 3,067,674 | 3,067,674 | 3,046,039 | 21,635 |
| Solicitor | 6,774,102 | 6,756,602 | 6,562,664 | 193,938 |
| Total judicial | 22,892,055 | 23,101,255 | 22,106,614 | 994,641 |
| Public Works: | | | | |
| Public Works Department | 13,078,655 | 12,521,154 | 11,429,303 | 1,091,851 |
| Total public works | 13,078,655 | 12,521,154 | 11,429,303 | 1,091,851 |
| Health and Welfare: | | | | |
| Indigent Care | 1,369,167 | 1,369,167 | 1,398,491 | (29,324) |
| Public Works - Mosquito Abatement | 2,213,874 | 2,213,874 | 1,689,845 | 524,029 |
| State Agencies | 329,859 | 329,859 | 297,369 | 32,490 |
| Veterans Affairs | 414,389 | 417,889 | 418,750 | (861) |
| Total health and welfare | 4,327,289 | 4,330,789 | 3,804,455 | 526,334 |
| Culture and Recreation: | | | | |
| Charleston County Library | 24,551,065 | 24,551,065 | 24,551,065 | - |
| Greenbelts Program | 27,395 | 27,395 | 27,973 | (578) |
| Total culture and recreation | 24,578,460 | 24,578,460 | 24,579,038 | (578) |
| Total expenditures | 244,537,074 | 248,786,585 | 241,092,409 | 7,694,176 |
| Excess (deficiency) of revenues over (under) expenditures | (2,765,859) | (7,015,370) | 18,615,968 | 25,631,338 |

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COUNTY OF CHARLESTON, SOUTH CAROLINA
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
For the Year Ended June 30, 2021

| | <u>Budgeted Amounts</u> | | <u>Actual</u> | <u>Variance with Final Budget Positive (Negative)</u> |
|---|-----------------------------|-----------------------------|------------------------------|---|
| | <u>Original</u> | <u>Final</u> | | |
| Other financing sources (uses): | | | | |
| Transfers in | \$ 3,958,911 | \$ 3,958,911 | \$ 4,236,026 | \$ 277,115 |
| Transfers out | (5,439,174) | (9,218,024) | (11,473,353) | (2,255,329) |
| Total other financing sources and (uses) | <u>(1,480,263)</u> | <u>(5,259,113)</u> | <u>(7,237,327)</u> | <u>(1,978,214)</u> |
| Net change in fund balance | (4,246,122) | (12,274,483) | 11,378,641 | 23,653,124 |
| Fund balance at beginning of year | <u>99,203,376</u> | <u>99,203,376</u> | <u>99,203,376</u> | <u>-</u> |
| Fund balance at end of year | <u><u>\$ 94,957,254</u></u> | <u><u>\$ 86,928,893</u></u> | <u><u>\$ 110,582,017</u></u> | <u><u>\$ 23,653,124</u></u> |

See notes to financial statements.

COUNTY OF CHARLESTON, SOUTH CAROLINA
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
June 30, 2021

| <u>ASSETS</u> | Business-type Activities - Enterprise Funds | | | Total | Governmental |
|---|---|--------------------|----------------------------|--------------------|---|
| | Environmental Management | Parking Garages | Nonmajor Other Funds | | Activities - Internal Service Funds |
| Current assets: | | | | | |
| Non-pooled cash and cash equivalents | \$ 1,400 | \$ 7,000 | \$ 630,372 | \$ 638,772 | \$ - |
| Pooled cash and cash equivalents | 35,256,204 | 1,778,781 | 11,259,390 | 48,294,375 | 62,247,533 |
| Cash with fiscal agent | - | - | - | - | 125,000 |
| Receivables (net of allowances for uncollectibles) | 2,509,245 | 66,804 | 4,103,937 | 6,679,986 | 294,368 |
| Due from other funds | - | - | - | - | 41,761,179 |
| Prepaid asset | 474,781 | - | - | 474,781 | - |
| Inventories | - | - | - | - | 318,912 |
| Total current assets | 38,241,630 | 1,852,585 | 15,993,699 | 56,087,914 | 104,746,992 |
| Capital assets: | | | | | |
| Land | 3,193,780 | 2,350,320 | - | 5,544,100 | - |
| Construction in progress | 10,890,564 | 41,169 | 371,936 | 11,303,669 | 33,377 |
| Buildings | 36,986,927 | 14,515,236 | 9,702,367 | 61,204,530 | 1,695,683 |
| Improvements other than buildings | 26,710,453 | 2,204,420 | 359,426 | 29,274,299 | - |
| Machinery and equipment | 24,525,368 | 1,662,805 | 9,690,971 | 35,879,144 | 43,979,913 |
| Less accumulated depreciation | (29,816,216) | (8,602,473) | (10,952,325) | (49,371,014) | (33,492,939) |
| Total capital assets (net of accumulated depreciation) | 72,490,876 | 12,171,477 | 9,172,375 | 93,834,728 | 12,216,034 |
| Total noncurrent assets | 72,490,876 | 12,171,477 | 9,172,375 | 93,834,728 | 12,216,034 |
| Total assets | 110,732,506 | 14,024,062 | 25,166,074 | 149,922,642 | 116,963,026 |
| <u>DEFERRED OUTFLOWS OF RESOURCES</u> | | | | | |
| Deferred pension charges | - | - | - | - | 54,043,663 |
| Deferred OPEB charges | - | - | - | - | 13,449,777 |
| Total deferred outflows of resouces | - | - | - | - | 67,493,440 |

COUNTY OF CHARLESTON, SOUTH CAROLINA
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
June 30, 2021

| <u>LIABILITIES</u> | Business-type Activities - Enterprise Funds | | | Total | Governmental Activities - Internal Service Funds |
|---|---|----------------------|----------------------------|-----------------------|---|
| | Environmental Management | Parking Garages | Nonmajor Other Funds | | |
| Current liabilities: | | | | | |
| Accounts payable | \$ 2,584,220 | \$ 68,799 | \$ 316,906 | \$ 2,969,925 | \$ 3,713,407 |
| Accrued payroll and fringe benefits | 271,486 | 38,541 | 289,636 | 599,663 | 151,495 |
| Unearned revenue | - | - | 88,223 | 88,223 | 1,149,949 |
| Accrued interest payable | 113,972 | - | - | 113,972 | - |
| Compensated absences - current | 30,800 | 3,792 | 52,336 | 86,928 | 53,924 |
| Due to other funds | 18,003,559 | 2,587,509 | 20,310,701 | 40,901,769 | - |
| Intergovernmental payable | 51,486 | 137,399 | 7,531,982 | 7,720,867 | 282,613 |
| Lease payable - current | - | - | - | - | 333,800 |
| General obligation bonds payable - current | 836,680 | - | - | 836,680 | - |
| Accrual for landfill closure - current | 681,904 | - | - | 681,904 | - |
| Total current liabilities | 22,574,107 | 2,836,040 | 28,589,784 | 53,999,931 | 5,685,188 |
| Noncurrent liabilities: | | | | | |
| Net OPEB liability | - | - | - | - | 80,667,997 |
| Accrual for landfill closure | 11,313,796 | - | - | 11,313,796 | - |
| Compensated absences | 697,745 | 86,137 | 658,907 | 1,442,789 | 383,779 |
| Lease payable | - | - | - | - | 372,595 |
| General obligation bonds payable | 18,771,655 | - | - | 18,771,655 | - |
| Net pension liability | - | - | - | - | 301,826,444 |
| Total noncurrent liabilities | 30,783,196 | 86,137 | 658,907 | 31,528,240 | 383,250,815 |
| Total liabilities | 53,357,303 | 2,922,177 | 29,248,691 | 85,528,171 | 388,936,003 |
| <u>DEFERRED INFLOWS OF RESOURCES</u> | | | | | |
| Deferred pension credits | - | - | - | - | 6,004,766 |
| Deferred OPEB credits | - | - | - | - | 11,034,793 |
| Total deferred inflows of resources | - | - | - | - | 17,039,559 |
| <u>NET POSITION</u> | | | | | |
| Net investment in capital assets | 52,882,541 | 12,171,477 | 9,172,375 | 74,226,393 | 11,509,639 |
| Unrestricted | 4,492,662 | (1,069,592) | (13,254,992) | (9,831,922) | (233,028,735) |
| Total net position | \$ 57,375,203 | \$ 11,101,885 | \$ (4,082,617) | 64,394,471 | \$ (221,519,096) |
| Adjustment to reflect the consolidation of internal service funds related to business-type activities | | | | (10,003,024) | |
| Adjustment to reflect the elimination of indirect and other costs charged by the governmental funds | | | | 62,324,833 | |
| Total net position for business-type activities | | | | \$ 116,716,280 | |

See notes to financial statements.

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COUNTY OF CHARLESTON, SOUTH CAROLINA
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION
PROPRIETARY FUNDS
For the Year Ended June 30, 2021

| | Business-type Activities - Enterprise Funds | | | | Governmental Activities - Internal Service Funds |
|---|---|----------------------|----------------------------|-----------------------|---|
| | Environmental Management | Parking Garages | Nonmajor Other Funds | Total | |
| Operating revenues: | | | | | |
| Charges for services | \$ 3,003,295 | \$ 2,949,841 | \$ 14,471,728 | \$ 20,424,864 | \$ 72,836,073 |
| User fees | 29,527,900 | - | - | 29,527,900 | - |
| Sale of recyclables | 115,495 | - | - | 115,495 | - |
| Other revenues | 171,953 | - | 254,184 | 426,137 | - |
| Total operating revenues | 32,818,643 | 2,949,841 | 14,725,912 | 50,494,396 | 72,836,073 |
| Operating expenses: | | | | | |
| Personnel services | 7,581,776 | 1,115,398 | 8,577,225 | 17,274,399 | 4,572,689 |
| Contractual services | 14,341,524 | 486,668 | 2,545,576 | 17,373,768 | 6,376,853 |
| Materials and supplies | 923,668 | 73,966 | 931,031 | 1,928,665 | 8,830,289 |
| Utilities | 291,630 | 75,742 | 760,362 | 1,127,734 | 141,909 |
| Repairs and maintenance | 142,552 | 118,541 | 2,691,324 | 2,952,417 | 2,340,417 |
| Rental expenses | 449,255 | - | 644,590 | 1,093,845 | 10,499 |
| Vehicle fleet charges | 3,540,408 | 3,595 | 26,135 | 3,570,138 | 142,556 |
| Employee benefits | 1,175,568 | 157,521 | 1,338,922 | 2,672,011 | 62,481,289 |
| Other expenses | 2,633,128 | 317,829 | 2,573,872 | 5,524,829 | 375,925 |
| Depreciation and amortization | 3,512,516 | 549,550 | 1,046,350 | 5,108,416 | 4,145,631 |
| Landfill closure | 681,904 | - | - | 681,904 | - |
| Total operating expenses | 35,273,929 | 2,898,810 | 21,135,387 | 59,308,126 | 89,418,057 |
| Operating income (loss) | (2,455,286) | 51,031 | (6,409,475) | (8,813,730) | (16,581,984) |
| Nonoperating revenues (expenses): | | | | | |
| Interest income | 77,499 | 2,433 | 25,758 | 105,690 | 115,787 |
| Interest expense | (426,625) | - | - | (426,625) | (116,857) |
| Intergovernmental revenues | 271,103 | - | 1,692,597 | 1,963,700 | 1,152,563 |
| Gain (loss) on disposal of capital assets | 643,916 | - | - | 643,916 | (48,779) |
| Total nonoperating revenues (expenses) | 565,893 | 2,433 | 1,718,355 | 2,286,681 | 1,102,714 |
| Income (loss) before transfers | (1,889,393) | 53,464 | (4,691,120) | (6,527,049) | (15,479,270) |
| Transfers in | 2,045,811 | - | 2,709,677 | 4,755,488 | 2,814,536 |
| Transfers out | (2,045,811) | - | (559,364) | (2,605,175) | (618,346) |
| Change in net position | (1,889,393) | 53,464 | (2,540,807) | (4,376,736) | (13,283,080) |
| Total net position- beginning | 59,264,596 | 11,048,421 | (1,541,810) | | (208,236,016) |
| Total net position - ending | \$ 57,375,203 | \$ 11,101,885 | \$ (4,082,617) | | \$ (221,519,096) |
| Adjustment to reflect the elimination of indirect costs charged by governmental funds | | | | 3,713,468 | |
| Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds | | | | (1,466,832) | |
| Change in net position of business-type activities | | | | \$ (2,130,100) | |

See notes to financial statements.

COUNTY OF CHARLESTON, SOUTH CAROLINA
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
For the Year Ended June 30, 2021

| | Business-type Activities - Enterprise Funds | | | | Governmental Activities - Internal Service Funds |
|--|---|----------------------------|-----------------------------|-----------------------------|---|
| | Environmental Management | Parking Garages | Nonmajor Other Funds | Total | |
| Cash flows from operating activities: | | | | | |
| Cash received from customers | \$ 33,591,037 | \$ 2,979,922 | \$ 14,508,533 | \$ 51,079,492 | \$ 101,064 |
| Cash receipts from interfund services provided | - | - | - | - | 69,990,361 |
| Cash payments to suppliers for goods and services | (22,925,079) | (886,154) | (7,562,549) | (31,373,782) | (63,647,711) |
| Cash payments to employees for services | (8,718,931) | (1,271,026) | (9,961,395) | (19,951,352) | (4,590,884) |
| Net cash (used in) provided by operating activities | 1,947,027 | 822,742 | (3,015,411) | (245,642) | 1,852,830 |
| Cash flows from noncapital financing activities: | | | | | |
| Transfers in | 2,045,811 | - | 2,709,677 | 4,755,488 | 2,814,536 |
| Transfers (out) | (2,045,811) | - | (559,364) | (2,605,175) | (618,346) |
| Intergovernmental receipt | 271,103 | - | 1,692,597 | 1,963,700 | 1,152,563 |
| Net cash provided by noncapital financing activities | 271,103 | - | 3,842,910 | 4,114,013 | 3,348,753 |
| Cash flows from capital and related financing activities: | | | | | |
| Principal paid on long-term debt | (2,840,426) | - | - | (2,840,426) | (299,044) |
| Proceeds from sale of general obligation bonds | - | - | - | - | - |
| Interest paid | (405,451) | - | - | (405,451) | (116,857) |
| Proceeds from sale of capital assets | 2,880,495 | - | - | 2,880,495 | 281,336 |
| Acquisition and construction of capital assets | (15,224,641) | (227,422) | (1,501,992) | (16,954,055) | (1,800,160) |
| Net cash used in capital and related financing activities | (15,590,023) | (227,422) | (1,501,992) | (17,319,437) | (1,934,725) |
| Cash flows from investing activities: | | | | | |
| Interest received | 77,499 | 2,433 | 25,758 | 105,690 | 115,787 |
| Net cash provided by investing activities | 77,499 | 2,433 | 25,758 | 105,690 | 115,787 |
| Net (decrease) increase in cash and cash equivalents | (13,294,394) | 597,753 | (648,735) | (13,345,376) | 3,382,645 |
| Cash and cash equivalents at beginning of year | 48,551,998 | 1,188,028 | 12,538,497 | 62,278,523 | 58,989,888 |
| Cash and cash equivalents at end of year | <u>\$ 35,257,604</u> | <u>\$ 1,785,781</u> | <u>\$ 11,889,762</u> | <u>\$ 48,933,147</u> | <u>\$ 62,372,533</u> |
| Reconciliation to balance sheet: | | | | | |
| Non-pooled cash and cash equivalents | \$ 1,400 | \$ 7,000 | \$ 630,372 | \$ 638,772 | \$ 62,247,533 |
| Pooled cash and cash equivalents | 35,256,204 | 1,778,781 | 11,259,390 | 48,294,375 | 125,000 |
| Cash with fiscal agent | - | - | - | - | - |
| Cash and cash equivalents at end of year | <u>\$ 35,257,604</u> | <u>\$ 1,785,781</u> | <u>\$ 11,889,762</u> | <u>\$ 48,933,147</u> | <u>\$ 62,372,533</u> |

COUNTY OF CHARLESTON, SOUTH CAROLINA
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
For the Year Ended June 30, 2021

| | Business-type Activities - Enterprise Funds | | | | Governmental Activities - Internal Service Funds |
|--|---|--------------------|----------------------------|----------------|---|
| | Environmental Management | Parking Garages | Nonmajor Other Funds | Total | |
| Reconciliation of operating income (loss) to net cash provided by (used in) operating activities: | | | | | |
| Operating income (loss) | \$ (2,455,286) | \$ 51,031 | \$ (6,409,475) | \$ (8,813,730) | \$ (16,581,984) |
| Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities: | | | | | |
| Depreciation and amortization | 3,512,516 | 549,550 | 1,046,350 | 5,108,416 | 4,145,631 |
| Provision for landfill closure | 681,904 | - | - | 681,904 | - |
| Allowance for uncollectable accounts | 130,641 | - | (46,465) | 84,176 | - |
| Changes in assets, deferred outflows and inflows of resources, and liabilities: | | | | | |
| (Increase) decrease in receivables | 647,753 | 30,081 | (199,883) | 477,951 | (2,744,648) |
| Decrease in inventories | - | - | - | - | (45,626) |
| Increase in prepaid assets | (474,781) | - | - | (474,781) | - |
| Increase (decrease) in accounts payable | (128,133) | 190,187 | 2,610,342 | 2,672,396 | (170,058) |
| Increase (decrease) in accrued payroll | 38,413 | 1,893 | (45,248) | (4,942) | (18,195) |
| Increase (decrease) in unearned revenue | (6,000) | - | 28,968 | 22,968 | - |
| Increase in net pension liability | - | - | - | - | 28,627,302 |
| Increase in OPEB liability | - | - | - | - | 6,065,576 |
| Increase in deferred outflows of resources for pensions | - | - | - | - | (16,376,080) |
| Increase in deferred inflows of resources for pensions | - | - | - | - | 3,183,900 |
| (Increase) in deferred outflows of resources for OPEB | - | - | - | - | (5,917,390) |
| (Decrease) in deferred inflows of resources for OPEB | - | - | - | - | 1,684,402 |
| Total adjustments | 4,402,313 | 771,711 | 3,394,064 | 8,568,088 | 18,434,814 |
| Net cash provided by (used in) operating activities | \$ 1,947,027 | \$ 822,742 | \$ (3,015,411) | \$ (245,642) | \$ 1,852,830 |

See notes to financial statements.

**COUNTY OF CHARLESTON, SOUTH CAROLINA
STATEMENT OF FIDUCIARY NET POSITION
Custodial Funds
June 30, 2021**

ASSETS

| | |
|--------------------------------------|------------------------------------|
| Non-pooled cash and cash equivalents | \$ 20,563,704 |
| Non-pooled investments | 50,000 |
| Pooled cash and cash equivalents | <u>35,542,979</u> |
| Total assets | <u><u>\$ 56,156,683</u></u> |

LIABILITIES

| | |
|---------------------------|------------------------------------|
| Due to component units | \$ 2,165,027 |
| Intergovernmental payable | 27,852,619 |
| Due to third parties | <u>26,139,037</u> |
| Total liabilities | <u><u>\$ 56,156,683</u></u> |

| | |
|----------------------------|---------------------------|
| <u>NET POSITION</u> | <u><u>\$ -</u></u> |
|----------------------------|---------------------------|

See notes to financial statements.

**COUNTY OF CHARLESTON, SOUTH CAROLINA
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
Custodial Funds
June 30, 2021**

ADDITIONS

| | |
|--|-------------------------|
| Property taxes collected for other governments | \$ 1,099,122,693 |
| Licenses and fees collected for the State | 1,021,593,344 |
| Fees to other governments | 2,864,982 |
| Other fees and fines | 96,712,601 |
| Total Additions | <u>\$ 2,220,293,620</u> |

DEDUCTIONS

| | |
|---|-------------------------|
| Payments of property taxes to other governments | \$ 1,099,122,693 |
| Payments to the State | 1,021,593,344 |
| Payments to third parties | 96,712,601 |
| Payments of fees to other governments | 2,864,982 |
| Total Deductions | <u>\$ 2,220,293,620</u> |

| | |
|---------------------------------|--------------------|
| Change in Net Position | \$ - |
| Net Position, beginning balance | <u>-</u> |
| Net Position, ending balance | <u><u>\$ -</u></u> |

See notes to financial statements.

COUNTY OF CHARLESTON, SOUTH CAROLINA
 COMBINING STATEMENT OF NET POSITION - DISCRETELY PRESENTED COMPONENT UNITS
 June 30, 2021

| <u>ASSETS</u> | Charleston County Library | Charleston County PRC | Cooper River Park & Playground | North Charleston District |
|---|---------------------------------|-----------------------------|--------------------------------------|---------------------------------|
| Non-pooled cash and cash equivalents | \$ 5,672,855 | \$ 28,787,707 | \$ 107,104 | \$ 520,713 |
| Receivables (net of allowances for uncollectibles) | 145,722 | 27,034,770 | 149,152 | 931,578 |
| Due from primary government | - | 321,834 | 7,273 | 44,550 |
| Current portion of note receivable | - | - | - | - |
| Inventories | 29,260 | 531,766 | - | - |
| Prepaid items and deposits | 200,169 | 3,798,282 | - | - |
| Other non current asset - note receivable | - | - | - | - |
| Restricted assets: | | | | |
| Cash and cash equivalents | - | 36,466,412 | - | - |
| Capital assets: | | | | |
| Nondepreciable assets | 471,000 | 115,480,409 | 2 | - |
| Other capital assets, net of accumulated depreciation | 6,285,280 | 44,718,206 | - | 1,667 |
| Total assets | <u>12,804,286</u> | <u>257,139,386</u> | <u>263,531</u> | <u>1,498,508</u> |
| <u>DEFERRED OUTFLOWS OF RESOURCES</u> | | | | |
| Deferred other postemployment benefit charges (OPEB) | 2,915,623 | 2,204,943 | - | - |
| Deferred pension charges | 6,850,524 | 3,979,720 | - | - |
| Total deferred outflows of resources | <u>9,766,147</u> | <u>6,184,663</u> | <u>-</u> | <u>-</u> |
| <u>LIABILITIES</u> | | | | |
| Accounts payable | 620,709 | 2,892,112 | 3,730 | 13,362 |
| Accrued payroll and fringe benefits | 734,814 | 1,437,760 | - | - |
| Interest payable | - | 632,318 | - | - |
| Unearned revenue | 1,700 | 2,420,354 | - | 34,496 |
| BAN payable | - | - | - | - |
| Noncurrent liabilities: | | | | |
| Due within one year | 158,432 | 4,791,313 | - | - |
| Due in more than one year | 1,624,994 | 51,729,849 | - | - |
| OPEB liability | 7,654,372 | 10,622,221 | - | - |
| Net pension liability | 24,842,547 | 25,477,383 | - | - |
| Total liabilities | <u>35,637,568</u> | <u>100,003,310</u> | <u>3,730</u> | <u>47,858</u> |
| <u>DEFERRED INFLOWS OF RESOURCES</u> | | | | |
| Deferred inflows related to OPEB credits | 1,047,062 | 50,133 | - | - |
| Deferred revenue - property taxes | - | 25,785,984 | 138,717 | 849,767 |
| Deferred pension credits | 97,239 | 470,100 | - | - |
| Total deferred inflows of resources | <u>1,144,301</u> | <u>26,306,217</u> | <u>138,717</u> | <u>849,767</u> |
| <u>NET POSITION</u> | | | | |
| Net investment in capital assets | 6,520,958 | 124,208,573 | 2 | 1,667 |
| Restricted for: | | | | |
| Debt service | - | 17,600,882 | - | - |
| 1% fee | - | - | - | - |
| Special programs | 149,593 | 248,572 | - | - |
| Capital projects | - | 2,431,862 | - | - |
| Unrestricted | (20,881,987) | (7,475,367) | 121,082 | 599,216 |
| Total net position | <u>\$ (14,211,436)</u> | <u>\$ 137,014,522</u> | <u>\$ 121,084</u> | <u>\$ 600,883</u> |

| Charleston County Volunteer Rescue Squad Dec. 31, 2020 | St. Andrew's Parish Parks & Playground | St. John's Fire District | St. Paul's Fire District | Totals |
|--|---|--------------------------------|--------------------------------|-----------------------|
| \$ 348,482 | \$ 827,076 | \$ 8,494,766 | \$ 5,155,280 | \$ 49,913,983 |
| - | 1,807,699 | 16,998,052 | 6,899,183 | 53,966,156 |
| - | 109,296 | 1,011,874 | 670,198 | 2,165,025 |
| - | 14,978 | - | - | 14,978 |
| - | - | - | - | 561,026 |
| 19,715 | 29,395 | 129,597 | - | 4,177,158 |
| - | 120,044 | - | - | 120,044 |
| - | - | 2,805,146 | 254,031 | 39,525,589 |
| - | 669,000 | 2,095,341 | 1,546,616 | 120,262,368 |
| - | - | - | - | - |
| 935,370 | 2,277,367 | 22,402,713 | 5,357,420 | 81,978,023 |
| <u>1,303,567</u> | <u>5,854,855</u> | <u>53,937,489</u> | <u>19,882,728</u> | <u>352,684,350</u> |
| - | - | - | - | 5,120,566 |
| - | 534,581 | 3,563,316 | 1,625,470 | 16,553,611 |
| - | 534,581 | 3,563,316 | 1,625,470 | 21,674,177 |
| 10,882 | 57,505 | 774,867 | 1,050,031 | 5,423,198 |
| - | 122,878 | 240,297 | 142,350 | 2,678,099 |
| - | - | 107,072 | 11,436 | 750,826 |
| 47,000 | 479,544 | - | 250,000 | 3,233,094 |
| - | - | 2,008,000 | - | 2,008,000 |
| - | 102,738 | 2,217,273 | 476,476 | 7,746,232 |
| - | 18,230 | 14,490,286 | 1,357,353 | 69,220,712 |
| - | 3,460,190 | - | - | 21,736,783 |
| - | - | 16,049,893 | 5,973,824 | 72,343,647 |
| <u>57,882</u> | <u>4,241,085</u> | <u>35,887,688</u> | <u>9,261,470</u> | <u>185,140,591</u> |
| - | - | - | - | 1,097,195 |
| - | 1,732,022 | 16,741,915 | 6,482,351 | 51,730,756 |
| - | 983,104 | 516,118 | 383,349 | 2,449,910 |
| - | 2,715,126 | 17,258,033 | 6,865,700 | 55,277,861 |
| - | 2,891,119 | 8,786,964 | 5,388,036 | 147,797,319 |
| - | - | 726,581 | 386,661 | 18,714,124 |
| - | - | - | 743 | 743 |
| - | - | - | - | 398,165 |
| - | - | - | - | 2,431,862 |
| 1,245,685 | (3,457,894) | (5,158,461) | (394,412) | (35,402,138) |
| <u>\$ 1,245,685</u> | <u>\$ (566,775)</u> | <u>\$ 4,355,084</u> | <u>\$ 5,381,028</u> | <u>\$ 133,940,075</u> |

See notes to financial statements.

COUNTY OF CHARLESTON, SOUTH CAROLINA
 COMBINING STATEMENT OF ACTIVITIES - DISCRETELY PRESENTED COMPONENT UNITS
 For the Year Ended June 30, 2021

| | Program Revenues | | | | Net (Expense) Revenue and Changes in Net Position | | | | | | | | Total |
|---|-------------------|----------------------|------------------------------------|----------------------------------|---|-----------------------|--------------------------------|---------------------------|--|--|--------------------------|--------------------------|---------------------|
| | Expenses | Charges for Services | Operating Grants and Contributions | Capital Grants and Contributions | Charleston County Library | Charleston County PRC | Cooper River Park & Playground | North Charleston District | Chas County Volunteer Rescue Squad Dec. 31, 2020 | St. Andrew's Parish Parks & Playground | St. John's Fire District | St. Paul's Fire District | |
| Charleston County Library | | | | | | | | | | | | | |
| Governmental activities: | | | | | | | | | | | | | |
| Culture and recreation | \$ 28,642,202 | \$ 66,740 | \$ 25,665,982 | \$ 987,058 | \$ (1,922,422) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ (1,922,422) |
| Charleston County PRC | | | | | | | | | | | | | |
| Governmental activities: | | | | | | | | | | | | | |
| General government | 8,009,132 | - | - | - | - | (8,009,132) | - | - | - | - | - | - | (8,009,132) |
| Recreation/Park operations | 29,984,063 | 14,022,728 | 232,312 | 35,062 | - | (15,693,961) | - | - | - | - | - | - | (15,693,961) |
| Interest and fiscal charges | 1,244,653 | - | - | - | - | (1,244,653) | - | - | - | - | - | - | (1,244,653) |
| Total governmental activities | 39,237,848 | 14,022,728 | 232,312 | 35,062 | - | (24,947,746) | - | - | - | - | - | - | (24,947,746) |
| Cooper River Park & Playground | | | | | | | | | | | | | |
| Governmental activities: | | | | | | | | | | | | | |
| General government | 11,187 | - | - | - | - | - | (11,187) | - | - | - | - | - | (11,187) |
| Culture and recreation | 199,383 | - | - | - | - | - | - | - | - | - | - | - | (199,383) |
| Total governmental activities | 210,570 | - | - | - | - | - | (210,570) | - | - | - | - | - | (210,570) |
| North Charleston District | | | | | | | | | | | | | |
| Governmental activities: | | | | | | | | | | | | | |
| General government | 23,382 | - | - | - | - | - | (23,382) | - | - | - | - | - | (23,382) |
| Public safety | 980,006 | - | - | - | - | - | (980,006) | - | - | - | - | - | (980,006) |
| Public works | 319,339 | - | - | - | - | - | (319,339) | - | - | - | - | - | (319,339) |
| Total governmental activities | 1,322,727 | - | - | - | - | - | (1,322,727) | - | - | - | - | - | (1,322,727) |
| Charleston County Volunteer Rescue Squad | | | | | | | | | | | | | |
| Governmental activities: | | | | | | | | | | | | | |
| Public Safety | 487,647 | - | 313,769 | 3,077 | - | - | - | - | (170,801) | - | - | - | (170,801) |

COUNTY OF CHARLESTON, SOUTH CAROLINA
 COMBINING STATEMENT OF ACTIVITIES - DISCRETELY PRESENTED COMPONENT UNITS
 For the Year Ended June 30, 2021

| | Program Revenues | | | | Net (Expense) Revenue and Changes in Net Assets | | | | | | | | Total |
|--|----------------------|----------------------|------------------------------------|----------------------------------|---|-----------------------|--------------------------------|---------------------------|--|--|--------------------------|--------------------------|-----------------------|
| | Expenses | Charges for Services | Operating Grants and Contributions | Capital Grants and Contributions | Charleston County Library | Charleston County PRC | Cooper River Park & Playground | North Charleston District | Chas County Volunteer Rescue Squad Dec. 31, 2020 | St. Andrew's Parish Parks & Playground | St. John's Fire District | St. Paul's Fire District | |
| St. Andrew's Parish Parks & Playground Commission | | | | | | | | | | | | | |
| Governmental activities: | | | | | | | | | | | | | |
| General government | \$ 2,505,929 | \$ 54,867 | \$ 294,322 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ (2,156,740) | \$ - | \$ - | \$ (2,156,740) |
| Culture and recreation | 924,923 | 1,226,660 | - | - | - | - | - | - | - | 301,737 | - | - | 301,737 |
| Interest | 2,453 | - | - | - | - | - | - | - | - | (2,453) | - | - | (2,453) |
| Total governmental activities | 3,433,305 | 1,281,527 | 294,322 | - | - | - | - | - | - | (1,857,456) | - | - | (1,857,456) |
| St. John's Fire District | | | | | | | | | | | | | |
| Governmental activities: | | | | | | | | | | | | | |
| Public safety | 14,608,465 | - | 8,671 | 175,000 | - | - | - | - | - | - | (14,424,794) | - | (14,424,794) |
| Interest | 578,764 | - | - | - | - | - | - | - | - | - | (578,764) | - | (578,764) |
| Total governmental activities | 15,187,229 | - | 8,671 | 175,000 | - | - | - | - | - | - | (15,003,558) | - | (15,003,558) |
| St. Paul's Fire District | | | | | | | | | | | | | |
| Governmental activities: | | | | | | | | | | | | | |
| Public safety | 6,161,444 | - | - | - | - | - | - | - | - | - | - | (6,161,444) | (6,161,444) |
| Interest | 55,908 | - | - | - | - | - | - | - | - | - | - | (55,908) | (55,908) |
| Total governmental activities | 6,217,352 | - | - | - | - | - | - | - | - | - | - | (6,217,352) | (6,217,352) |
| Total Component Units | \$ 91,305,575 | \$ 14,089,468 | \$ 26,220,734 | \$ 1,200,197 | | | | | | | | | (49,795,176) |
| General Revenues: | | | | | | | | | | | | | |
| Property taxes | | | | | - | 26,467,503 | 182,485 | 1,123,194 | - | 2,606,151 | 17,202,389 | 7,349,909 | 54,931,631 |
| Merchants inventory tax and manufacturer's depreciation | | | | | - | 334,556 | 55,894 | 214,089 | - | 29,848 | - | 13,821 | 648,208 |
| Franchise fees | | | | | - | - | - | 36,264 | - | - | - | - | 36,264 |
| Unrestricted investment earnings | | | | | - | 12,464 | - | 863 | - | 132 | - | 7,281 | 20,740 |
| Gains on sale of capital assets | | | | | - | - | - | - | 8,000 | 161,420 | - | - | 169,420 |
| Fundraising and donations | | | | | - | - | - | - | 14,622 | - | - | - | 14,622 |
| Miscellaneous | | | | | - | 1,050,235 | - | - | 3,649 | - | 105,106 | 140,787 | 1,299,777 |
| Total general revenues | | | | | - | 27,864,758 | 238,379 | 1,374,410 | 26,271 | 2,797,551 | 17,307,495 | 7,511,798 | 57,120,662 |
| Change in net position | | | | | (1,922,422) | 2,917,012 | 27,809 | 51,683 | (144,530) | 940,095 | 2,303,937 | 1,294,446 | 7,325,486 |
| Net position - beginning | | | | | (12,289,014) | 134,097,510 | 93,275 | 549,200 | 1,390,215 | (1,506,870) | 2,051,147 | 4,086,582 | 128,472,045 |
| Net position - end of year | | | | | \$ (14,211,436) | \$ 137,014,522 | \$ 121,084 | \$ 600,883 | \$ 1,245,685 | \$ (566,775) | \$ 4,355,084 | \$ 5,381,028 | \$ 133,940,075 |

See notes to financial statements.