

**CHARLESTON COUNTY, SOUTH CAROLINA
COMBINING FINANCIAL STATEMENTS
AND
SCHEDULES**



CHARLESTON COUNTY COMBINING SCHEDULES - NONMAJOR GOVERNMENTAL FUNDS

Nonmajor Special Revenue Funds

Special revenue funds are used to account for specific revenues that are legally restricted to expenditures for particular purposes.

Accommodations – This fund is used to account for the two percent local accommodation tax collected by the County and the two percent accommodation tax collected by the State on transient room rentals throughout the County. All expenditures must be tourist related with the exception of the first \$25,000 and five percent of the remainder of accommodations taxes remitted by the State. The budget is adopted on an annual basis.

Child Support Enforcement – This fund is used to account for federal monies received to enforce child support obligations at the local level. The budget is adopted on an annual basis.

Community Development – This fund is used to account for Community Development Block Grants received from the U.S. Department of Housing and Urban Development, various state community development grants and matching funds. The budget is adopted on a project-length basis.

Construction Public Works – This fund is used to account for the receipt of state gasoline tax “C” funds earmarked for local road maintenance. The budget is adopted on a project-length basis.

Disaster and Pandemic – This fund accounts for the financial resources to be used for disaster and pandemic costs and reimbursements from government agencies, including FEMA and the State of South Carolina.

Economic Development – This fund was established to account for local cooperative economic development activities in the tri-county area. Revenue is received from Multi-County Industrial Park fees assessed in lieu of property taxes on individual properties under regulations developed by the S. C. Department of Revenue. The budget is adopted on an annual basis.

Education – This fund is used to account for specific property taxes levied to fund maintenance of facilities owned by the Trident Technical College within the tri-county area used by residents of Charleston County. The budget is adopted on an annual basis.

Emergency Medical Services – This fund is used to account for proceeds of state grants and matching funds used to purchase equipment for use by emergency medical service personnel. The budget is adopted on a project-length basis.

Emergency Rental Assistance – This fund accounts for the federal monies disbursed to the municipalities to assist the County’s citizens with rent and utilities during the pandemic.

Fire Districts – This fund was established to account for revenues generated by a property tax levy for the Awendaw Consolidated Fire District, East Cooper Fire District, Northern Charleston County Fire District, and West St. Andrew’s Fire District. In addition, this fund accounts for revenues received under a contract with the Towns of McClellanville and Awendaw for the Awendaw Consolidated Fire District to provide fire protection for the Town’s residents. These services are provided by County employees and through contracts with other entities. The budget is adopted on an annual basis.

Hazardous Materials Enforcement – This fund was established to pay for a county-wide hazardous materials training program and to acquire equipment needed to support the various fire departments within the county when they have to handle hazardous material situations. It is funded by a fee charged to the various businesses within the county that use hazardous materials. The budget is adopted on an annual basis.

Public Defender - This fund was established to account for the activities of the Ninth Circuit Public Defender. The Public Defender is mandated to defend in the State court system all persons within Charleston County who are required by Statute, State or Federal Constitution to be provided with a legal counsel at public expense. The budget is adopted on an annual basis.

Safety Enforcement – This fund is used to account for federal and state grants, contributions from individuals and corporations, and County matching funds to provide public safety enforcement and prevention activities. The budget is adopted on a project-length basis.

Sheriff – This fund was established to account for federal and state grants and asset forfeitures received in various drug interdiction activities used to fund law enforcement activities. The budget is adopted on an annual basis.

Solicitor – This fund was established to account for funds provided by the State, grants for reducing domestic violence, grants for prosecuting DUI cases and fees charged to first time defendants under the Pretrial Intervention Program, who upon completion may have their records expunged. State appropriations are to be used for providing assistance to victims and witnesses of violent crimes and to supplement County appropriations for Solicitor activities. The budget is adopted on an annual basis.

Special Source Revenue Bonds – This fund accounts for the financial resources to be used for the cost of designing and constructing an extension of South Aviation Avenue Project as part of the Charleston Airport Area Improvement Project.

Storm Water Drainage – This fund was established to account for the storm water fee the County began charging November 1, 2006. This fee funds the County's storm water management program which is required under federal regulations. The program regulates run off from all properties and activities that have the potential to pollute local water systems. The fee provides funds for operations, maintenance and capital improvements. The budget is adopted on an annual basis.

Victim Notification – This fund was established to account for court assessments and conviction surcharges received pursuant to a change in state law which required counties to provide notification to victims of violent crime anytime there is a change in the status of the offender. The budget is adopted on an annual basis.

Nonmajor Capital Projects Funds

Capital Projects funds are used to account for the acquisition and construction of major capital outlays other than those financed by proprietary funds.

Construction - This fund was established in fiscal year 1986 by amendment to the budget ordinance to receive the proceeds of property sales and finance new construction with these funds. Per the County Budget Ordinance, all proceeds from the sale of real estate must be used for capital projects.

Equipment Replacement Fund - This fund was established in fiscal year 2005 to finance replacement of fleet and technology equipment. Funding comes from the sale of the County's general capital assets (excluding real estate) and from the general fund.

ITS/Management Information Systems - This fund was established in fiscal year 1996 to control funds for multi-year data processing hardware and software acquisitions that have been approved by County Council. Funding comes from the general fund. This fund also was established to account for the replacement of computer hardware and software. Funding comes from various leases.

COUNTY OF CHARLESTON, SOUTH CAROLINA
 COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS
 June 30, 2022

<u>ASSETS</u>	Special Revenue Funds				
	Accommo- dations	Child Support Enforcement	Community Development	Construction Public Works	Disaser and Pandemic Funds
Non-pooled cash and cash equivalents	\$ -	\$ -	\$ -	\$ -	\$ -
Pooled cash and cash equivalents	12,014,258	773,209	17,759	15,985,291	-
Restricted cash and cash equivalents	358,782	-	-	-	-
Receivables (net of allowances for uncollectibles)	6,512,174	147,451	805,592	3,653,674	1,201,729
Total assets	\$ 18,885,214	\$ 920,660	\$ 823,351	\$ 19,638,965	\$ 1,201,729
<u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u>					
Liabilities:					
Accounts payable	\$ 6,677,384	\$ 771	\$ 439,251	\$ 2,152,307	\$ 18,472
Accrued payroll and fringe benefits	-	19,889	15,532	-	-
Due to other funds	-	-	329,389	-	1,378,937
Intergovernmental payable	1,723,843	-	24,277	3,856	-
Unearned revenue	-	-	-	-	-
Total liabilities	8,401,227	20,660	808,449	2,156,163	1,397,409
Deferred inflows of resources:					
Unavailable property tax revenues-current	-	-	-	-	-
Unavailable property tax revenues-delinquent	-	-	-	-	-
Total deferred inflows of resources	-	-	-	-	-
Fund balances:					
Restricted	10,483,987	900,000	14,902	17,482,802	-
Committed	-	-	-	-	-
Unassigned	-	-	-	-	(195,680)
Total fund balances	10,483,987	900,000	14,902	17,482,802	(195,680)
Total liabilities, deferred inflows of resources and fund balances	\$ 18,885,214	\$ 920,660	\$ 823,351	\$ 19,638,965	\$ 1,201,729

Special Revenue Funds

Economic Development	Education	Emergency Medical Services	Emergency Rental Assistance	Fire Districts	Hazardous Materials Enforcement	Public Defender
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13,453,259	186,536	-	9,255,546	1,756,788	135,648	1,308,901
-	-	-	-	-	-	-
1,104,022	12,057,530	-	10,183	3,002,431	-	185,602
<u>\$ 14,557,281</u>	<u>\$ 12,244,066</u>	<u>\$ -</u>	<u>\$ 9,265,729</u>	<u>\$ 4,759,219</u>	<u>\$ 135,648</u>	<u>\$ 1,494,503</u>
\$ 288,630	\$ 2,907	\$ -	\$ 140,541	\$ 14,425	\$ 2,074	\$ 74,742
39,739	14,950	-	16,439	77,573	9,791	234,507
-	-	-	-	-	-	-
2,102,012	98,808	-	-	4,896	-	45
5,400,000	-	-	9,108,749	-	-	-
7,830,381	116,665	-	9,265,729	96,894	11,865	309,294
-	11,846,011	-	-	2,931,192	-	-
-	168,855	-	-	48,172	-	-
-	12,014,866	-	-	2,979,364	-	-
6,726,900	112,535	-	-	1,682,961	123,783	1,185,209
-	-	-	-	-	-	-
-	-	-	-	-	-	-
6,726,900	112,535	-	-	1,682,961	123,783	1,185,209
<u>\$ 14,557,281</u>	<u>\$ 12,244,066</u>	<u>\$ -</u>	<u>\$ 9,265,729</u>	<u>\$ 4,759,219</u>	<u>\$ 135,648</u>	<u>\$ 1,494,503</u>

COUNTY OF CHARLESTON, SOUTH CAROLINA
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
June 30, 2022

<u>ASSETS</u>	<u>Special Revenue Funds</u>					
	<u>Safety Enforcement</u>	<u>Sheriff</u>	<u>Solicitor</u>	<u>Special Source Revenue Bonds</u>	<u>Storm Water Drainage</u>	<u>Victim Notification</u>
Non-pooled cash and cash equivalents	\$ 34,675	\$ 60,158	\$ 870,988	\$ -	\$ -	\$ 22,281
Pooled cash and cash equivalents	1,266,469	2,485,077	511,137	70,274,401	8,498,516	347,367
Restricted cash and cash equivalents	-	-	-	208,220	-	-
Receivables (net of allowances for uncollectibles)	794,435	49,225	204,299	-	312,505	1,976
Total assets	\$ 2,095,579	\$ 2,594,460	\$ 1,586,424	\$ 70,482,621	\$ 8,811,021	\$ 371,624
 <u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u>						
Liabilities:						
Accounts payable	\$ 128,994	\$ 6,242	\$ 7,897	\$ 175,118	\$ 118,758	\$ 1,060
Accrued payroll and fringe benefits	65,117	7,882	89,237	-	57,647	11,423
Due to other funds	-	-	-	-	-	358,306
Intergovernmental payable	4,925	21	179,306	-	12,000	254
Unearned revenue	419,680	-	-	-	-	-
Total liabilities	618,716	14,145	276,440	175,118	188,405	371,043
Deferred inflows of resources:						
Unavailable property tax revenues-current	-	-	-	-	-	-
Unavailable property tax revenues-delinquent	-	-	-	-	-	-
Total deferred inflows of resources	-	-	-	-	-	-
Fund balances:						
Restricted	1,476,863	2,580,315	1,309,984	70,307,503	8,622,616	581
Committed	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-
Total fund balances	1,476,863	2,580,315	1,309,984	70,307,503	8,622,616	581
Total liabilities, deferred inflows of resources and fund balances	\$ 2,095,579	\$ 2,594,460	\$ 1,586,424	\$ 70,482,621	\$ 8,811,021	\$ 371,624

<u>ASSETS</u>	<u>Capital Projects Fund</u>			<u>Total Nonmajor Governmental Funds</u>
	<u>Construction</u>	<u>Equipment Replacement Fund</u>	<u>ITS / MIS</u>	
Non-pooled cash and cash equivalents	\$ -	\$ -	\$ -	\$ 988,102
Pooled cash and cash equivalents	5,481,329	435,623	-	144,187,114
Restricted cash and cash equivalents	-	-	-	567,002
Receivables (net of allowances for uncollectibles)	-	172,750	-	30,215,578
Total assets	\$ 5,481,329	\$ 608,373	\$ -	\$ 175,957,796
<u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u>				
Liabilities:				
Accounts payable	\$ 84,325	\$ 111	\$ -	\$ 10,334,009
Accrued payroll and fringe benefits	9,974	-	-	669,700
Due to other funds	-	-	-	2,066,632
Intergovernmental payable	37,746	-	-	4,191,989
Unearned revenue	-	-	-	14,928,429
Total liabilities	132,045	111	-	32,190,759
Deferred inflows of resources:				
Unavailable property tax revenues-current	-	-	-	14,777,203
Unavailable property tax revenues-delinquent	-	-	-	217,027
Total deferred inflows of resources	-	-	-	14,994,230
Fund balances:				
Restricted	-	-	-	123,010,941
Committed	5,349,284	608,262	-	5,957,546
Unassigned	-	-	-	(195,680)
Total fund balances	5,349,284	608,262	-	128,772,807
Total liabilities, deferred inflows of resources and fund balances	\$ 5,481,329	\$ 608,373	\$ -	\$ 175,957,796

See independent auditor's report.