

COUNTY OF CHARLESTON, SOUTH CAROLINA
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended June 30, 2022

	Special Revenue Funds				
	Accommo- dations	Child Support Enforcement	Community Development	Construction Public Works	Disaster and Pandemic Funds
Revenues:					
Property taxes and other taxes	\$ 25,587,541	\$ -	\$ -	\$ -	\$ -
Intergovernmental	366,924	1,012,076	3,176,913	10,397,745	349,671
Fines and forfeitures	-	-	-	-	-
Service charges	-	-	-	-	-
Interest	27,139	-	-	40,581	-
Other revenues	-	-	-	-	-
Total revenues	25,981,604	1,012,076	3,176,913	10,438,326	349,671
Expenditures:					
Current:					
General government	-	-	-	-	-
Public safety	-	92,359	-	-	58,935
Judicial	-	565,914	-	-	88,719
Public works	-	-	-	4,853,792	176,720
Health and welfare	-	-	3,180,850	-	-
Economic development	-	-	-	-	-
Culture and recreation	18,916,574	-	-	-	-
Education	-	-	-	-	-
Capital outlay	-	-	-	-	-
Debt service	-	-	-	-	-
Total expenditures	18,916,574	658,273	3,180,850	4,853,792	324,374
Excess (deficiency) of revenues over (under) expenditures	7,065,030	353,803	(3,937)	5,584,534	25,297
Other financing sources (uses):					
Refunding of special source revenue bonds	-	-	-	-	-
Payment to escrow agent	-	-	-	-	-
Lease financing	-	-	-	-	-
Transfers in	-	1,021,898	-	8,926,278	578,089
Transfers out	(42,096)	(598,701)	(337,656)	(8,926,278)	-
Proceeds from sale of capital assets	-	-	-	-	-
Total other financing sources (uses)	(42,096)	423,197	(337,656)	-	578,089
Net change in fund balance	7,022,934	777,000	(341,593)	5,584,534	603,386
Fund balances at beginning of year	3,461,053	123,000	356,495	11,898,268	(799,066)
Fund balances at end of year	\$ 10,483,987	\$ 900,000	\$ 14,902	\$ 17,482,802	\$ (195,680)

Special Revenue Funds

Economic Development	Education	Emergency Medical Services	Emergency Rental Assistance	Fire Districts	Hazardous Materials Enforcement	Public Defender
\$ 3,969,709	\$ 11,401,453	\$ -	\$ -	\$ 3,197,341	\$ -	\$ -
450,000	289,335	27,258	26,456,385	201,236	-	3,450,867
-	-	-	-	-	209,053	-
7,487,552	-	-	-	-	-	409,799
-	-	-	-	921	-	4,052
-	-	-	-	-	1,023	-
<u>11,907,261</u>	<u>11,690,788</u>	<u>27,258</u>	<u>26,456,385</u>	<u>3,399,498</u>	<u>210,076</u>	<u>3,864,718</u>
-	17,857	-	-	-	-	-
-	-	28,779	-	3,032,274	164,014	-
-	-	-	-	-	-	7,482,825
-	-	-	26,456,385	-	-	-
10,378,818	-	-	-	-	-	-
-	8,568,736	-	-	-	-	-
-	-	-	-	-	-	-
240,296	-	-	-	254,186	-	48,569
<u>10,619,114</u>	<u>8,586,593</u>	<u>28,779</u>	<u>26,456,385</u>	<u>3,286,460</u>	<u>164,014</u>	<u>7,531,394</u>
<u>1,288,147</u>	<u>3,104,195</u>	<u>(1,521)</u>	<u>-</u>	<u>113,038</u>	<u>46,062</u>	<u>(3,666,676)</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
1,417,383	-	-	-	-	-	104,894
-	158,117	1,521	-	-	-	3,653,007
(1,691,500)	(3,280,169)	-	-	-	-	-
-	-	-	-	-	-	-
<u>(274,117)</u>	<u>(3,122,052)</u>	<u>1,521</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,757,901</u>
1,014,030	(17,857)	-	-	113,038	46,062	91,225
5,712,870	130,392	-	-	1,569,923	77,721	1,093,984
<u>\$ 6,726,900</u>	<u>\$ 112,535</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,682,961</u>	<u>\$ 123,783</u>	<u>\$ 1,185,209</u>

COUNTY OF CHARLESTON, SOUTH CAROLINA
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NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended June 30, 2022

	Special Revenue Funds					
	Safety Enforcement	Sheriff	Solicitor	Special Source Revenue Bonds	Storm Water Drainage	Victim Notification
Revenues:						
Property taxes and other taxes	\$ -	\$ -	\$ -	\$ 27,701,356	\$ -	\$ -
Intergovernmental	1,868,855	-	2,691,076	-	-	9,228
Fines and forfeitures	472,187	313,393	625	-	-	160,341
Service charges	-	27,900	508,240	-	3,939,033	812
Interest	164	2,216	-	240,861	25,657	-
Other revenues	699,580	875,876	-	-	739	-
Total revenues	3,040,786	1,219,385	3,199,941	27,942,217	3,965,429	170,381
Expenditures:						
Current:						
General government	-	-	-	-	-	-
Public safety	2,456,754	849,751	-	-	-	137,501
Judicial	627,906	-	2,863,646	-	-	267,256
Public works	-	-	-	16,357,124	2,621,414	-
Health and welfare	51,341	-	-	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Debt service	-	-	-	8,243,793	-	-
Total expenditures	3,136,001	849,751	2,863,646	24,600,917	2,621,414	404,757
Excess (deficiency) of revenues over (under) expenditures	(95,215)	369,634	336,295	3,341,300	1,344,015	(234,376)
Other financing sources (uses):						
Refunding of special source revenue bonds	-	-	-	73,545,000	-	-
Payment to escrow agent	-	-	-	(74,714,333)	-	-
Lease financing	-	-	-	-	-	-
Transfers in	441,070	-	276,786	11,055,190	-	210,957
Transfers out	(11,796)	(27,248)	(475,545)	(14,831,596)	(29,695)	-
Proceeds from sale of capital assets	-	-	-	-	-	-
Total other financing sources (uses)	429,274	(27,248)	(198,759)	(4,945,739)	(29,695)	210,957
Net change in fund balance	334,059	342,386	137,536	(1,604,439)	1,314,320	(23,419)
Fund balances at beginning of year	1,142,804	2,237,929	1,172,448	71,911,942	7,308,296	24,000
Fund balances at end of year	\$ 1,476,863	\$ 2,580,315	\$ 1,309,984	\$ 70,307,503	\$ 8,622,616	\$ 581

	Capital Projects Funds			Total Nonmajor Governmental Funds
	Construction	Equipment Replacement Fund	ITS / MIS	
Revenues:				
Property taxes and other taxes	\$ -	\$ -	\$ -	\$ 71,857,400
Intergovernmental	200,000	-	21,540	50,969,109
Fines and forfeitures	-	-	-	1,155,599
Service charges	-	-	-	12,373,336
Interest	11,996	2,875	-	356,462
Other revenues	-	-	-	1,577,218
Total revenues	211,996	2,875	21,540	138,289,124
Expenditures:				
Current:				
General government	-	-	-	17,857
Public safety	-	-	-	6,820,367
Judicial	-	-	-	11,896,266
Public works	-	-	-	24,009,050
Health and welfare	-	-	-	29,688,576
Economic development	-	-	-	10,378,818
Culture and recreation	-	-	-	18,916,574
Education	-	-	-	8,568,736
Capital outlay	909,748	-	551,301	1,461,049
Debt service	-	-	-	8,786,844
Total expenditures	909,748	-	551,301	120,544,137
Excess (deficiency) of revenues over (under) expenditures	(697,752)	2,875	(529,761)	17,744,987
Other financing sources (uses):				
Refunding of special source revenue bonds	-	-	-	73,545,000
Payment to escrow agent	-	-	-	(74,714,333)
Lease financing	-	-	801,086	2,323,363
Transfers in	1,075,000	396,964	-	27,794,877
Transfers out	-	(405,000)	(271,325)	(30,928,605)
Proceeds from sale of capital assets	14,000	18,495	-	32,495
Total other financing sources (uses)	1,089,000	10,459	529,761	(1,947,203)
Net change in fund balance	391,248	13,334	-	15,797,784
Fund balances at beginning of year	4,958,036	594,928	-	112,975,023
Fund balances at end of year	\$ 5,349,284	\$ 608,262	\$ -	\$ 128,772,807

See independent auditor's report.