## COUNTY OF CHARLESTON, SOUTH CAROLINA COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES NONMAJOR GOVERNMENTAL FUNDS For the Year Ended June 30, 2023

Revenues:   \$   28,038,158   \$   \$   \$   \$     Property taxes and other taxes   \$   28,038,158   \$   \$   \$   488,337   \$   \$   \$   425,095     Fires and forefutures   5   2,581,496   18,843,560   425,095     Service charges   674,619   -		Special Revenue Funds									
Property taxes and other taxes   \$ 28,038,158   \$					Support						Disaster and Pandemic Funds
Introgrowmmental Service charges   4498,937   916,935   2,581,496   18,843,560   425,095     Service charges   674,619   - <t< th=""><th>Revenues:</th><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th></t<>	Revenues:										
Fines and forfeitures -		\$		\$	-	\$	-	\$	-	\$	-
Service charges   .	-		498,937		916,935		2,581,496		18,843,560		425,095
Interest   674,619   -   879,189   -     Other revenues   29,211,714   916,935   2,581,496   19,722,743   425,095     Expenditures:   Current:   General government   - <t< td=""><td></td><td></td><td>-</td><td></td><td>-</td><td></td><td>-</td><td></td><td>-</td><td></td><td>-</td></t<>			-		-		-		-		-
Other revenues   -	-		-		-		-		-		-
Total revenues   29,211,714   916,935   2,581,496   19,722,749   425,095     Expenditures: Current: General government   -			674,619		-		-		879,189		-
Expenditures:   Current:     General government   101,633   37,840     Judicial   802,361   -   37,840     Judicial   802,361   -   -   8,374,075   431,744     Health and welfare   -   -   2,536,142   -   -   -     Culture and recreation   21,101,636   -	Other revenues		-		-		-		<u> </u>	_	-
Current:   General government   -    - <th>Total revenues</th> <th></th> <th>29,211,714</th> <th></th> <th>916,935</th> <th></th> <th>2,581,496</th> <th></th> <th>19,722,749</th> <th></th> <th>425,095</th>	Total revenues		29,211,714		916,935		2,581,496		19,722,749		425,095
General government - - - - - 37,840   Public safety - 101,683 - - 37,840   Public safety - 802,361 - - -   Public works - - 8,374,075 431,744   Health and welfare - - - - -   Economic development - - - - - -   Culture and recreation 21,101,636 -	Expenditures:										
Public safety - 101,683 - - 37,840   Judicial - 802,361 - - 37,840   Public works - - 8,374,075 431,744   Health and welfare - - 2,536,142 - -   Economic development - - - - - -   Culture and recreation 21,101,636 -	Current:										
Judicial - 802,361 - - - 8,374,075 431,744   Public works - - 2,536,142 3,374,075 431,744   Health and welfare - - 2,536,142 - -   Economic development - - - - -   Culture and recreation 21,101,636 - - - -   Capital outlay - - - - - - -   Debt service -			-		-		-		-		-
Public works   -   -   8,374,075   431,744     Health and welfare   -   -   2,536,142   -   <			-		,		-		-		37,840
Health and welfare - - 2,536,142 - -   Economic development - - - - - -   Culture and recreation 21,101,636 - <td< td=""><td></td><td></td><td>-</td><td></td><td>802,361</td><td></td><td>-</td><td></td><td>-</td><td></td><td>-</td></td<>			-		802,361		-		-		-
Economic development   -			-		-		-		8,374,075		431,744
Culture and recreation   21,101,636   - <t< td=""><td></td><td></td><td>-</td><td></td><td>-</td><td></td><td>2,536,142</td><td></td><td>-</td><td></td><td>-</td></t<>			-		-		2,536,142		-		-
Education -			-		-		-		-		-
Capital outlay Debt service   -<			21,101,636		-		-		-		-
Debt service   - <t< td=""><td></td><td></td><td>-</td><td></td><td>-</td><td></td><td>-</td><td></td><td>-</td><td></td><td>-</td></t<>			-		-		-		-		-
Total expenditures   21,101,636   904,044   2,536,142   8,374,075   469,584     Excess (deficiency) of revenues over (under) expenditures   8,110,078   12,891   45,354   11,348,674   (44,489     Other financing sources (uses): General obligation bonds issued   -   -   -   -     Subscription based IT arrangements financing Lease financing   -   -   -   -     Transfers out Proceeds from sale of capital assets   -   419,018   -   7,801,752   40,307     Total other financing sources (uses)   (48,697)   (349,180)   -   -   -     Net change in fund balance   8,061,381   82,729   45,354   11,532,060   (4,182     Fund balances at beginning of year   10,483,987   900,000   14,901   17,482,802   (195,680			-		-		-		-		-
Excess (deficiency) of revenues over (under) expenditures   8,110,078   12,891   45,354   11,348,674   (44,489     Other financing sources (uses): General obligation bonds issued   -	Debt service		-		-				-		-
(under) expenditures   8,110,078   12,891   45,354   11,348,674   (44,489     Other financing sources (uses):   General obligation bonds issued   -	Total expenditures		21,101,636		904,044		2,536,142		8,374,075	_	469,584
(under) expenditures   8,110,078   12,891   45,354   11,348,674   (44,489     Other financing sources (uses):   General obligation bonds issued   -	Excess (deficiency) of revenues over										
General obligation bonds issuedSubscription based IT arrangements financingLease financingTransfers in-419,018-7,801,75240,307Transfers out(48,697)(349,180)-(7,618,366)-Proceeds from sale of capital assetsTotal other financing sources (uses)(48,697)69,838-183,38640,307Net change in fund balance8,061,38182,72945,35411,532,060(4,182)Fund balances at beginning of year10,483,987900,00014,90117,482,802(195,680)			8,110,078		12,891		45,354		11,348,674		(44,489)
General obligation bonds issuedSubscription based IT arrangements financingLease financingTransfers in-419,018-7,801,75240,307Transfers out(48,697)(349,180)-(7,618,366)-Proceeds from sale of capital assetsTotal other financing sources (uses)(48,697)69,838-183,38640,307Net change in fund balance8,061,38182,72945,35411,532,060(4,182)Fund balances at beginning of year10,483,987900,00014,90117,482,802(195,680)	Other financing sources (uses):										
Subscription based IT arrangements financing -	,		-		-		-		-		-
Lease financing -	-		-		-		-		-		-
Transfers in - 419,018 - 7,801,752 40,307   Transfers out (48,697) (349,180) - (7,618,366) -   Proceeds from sale of capital assets - - - - -   Total other financing sources (uses) (48,697) 69,838 - 183,386 40,307   Net change in fund balance 8,061,381 82,729 45,354 11,532,060 (4,182   Fund balances at beginning of year 10,483,987 900,000 14,901 17,482,802 (195,680)			-		-		-		-		-
Transfers out Proceeds from sale of capital assets (48,697) (349,180) - (7,618,366) -   Total other financing sources (uses) (48,697) 69,838 - 183,386 40,307   Net change in fund balance 8,061,381 82,729 45,354 11,532,060 (4,182   Fund balances at beginning of year 10,483,987 900,000 14,901 17,482,802 (195,680)			-		419.018		-		7.801.752		40.307
Proceeds from sale of capital assets   -	Transfers out		(48,697)				-				, -
Net change in fund balance   8,061,381   82,729   45,354   11,532,060   (4,182     Fund balances at beginning of year   10,483,987   900,000   14,901   17,482,802   (195,680	Proceeds from sale of capital assets		-		-		-		-		-
Fund balances at beginning of year   10,483,987   900,000   14,901   17,482,802   (195,680)	Total other financing sources (uses)		(48,697)		69,838		-		183,386		40,307
year <u>10,483,987</u> 900,000 <u>14,901</u> <u>17,482,802</u> (195,680	Net change in fund balance		8,061,381		82,729		45,354		11,532,060		(4,182)
year <u>10,483,987</u> 900,000 14,901 17,482,802 (195,680											
Fund balances at and of year \$ 18 5/5 368 \$ 082 720 \$ 60 255 \$ 20 01/ 862 \$ (100 862			10,483,987		900,000		14,901		17,482,802	_	(195,680)
$\psi = 10,543,500$ $\psi = 302,723$ $\psi = 00,233$ $\psi = 23,014,002$ $\psi = (133,002)$	Fund balances at end of year	\$	18,545,368	\$	982,729	\$	60,255	\$	29,014,862	\$	(199,862)

				Special Revenue Fu				
Economic Development		Education	Emergency Medical Services	Emergency Rental Assistance	 Fire Districts	Hazardous Materials Enforcement	Public Defender	
\$	3,991,731 2,399,088	\$     12,115,710 276,531	\$ 27,258	\$- 8,377,552	\$ 3,423,499 175,500	\$ 	\$ 3,589,432 -	
	7,491,173 - -	-	-	-	- 9,850 55,297		370,362 53,879 500	
	13,881,992	12,392,241	27,258	8,377,552	 3,664,146	200,346	4,014,173	
	-	96,757	-	-	-	-	-	
	-	-	28,779	-	3,873,020	253,725	- 7,899,414	
	-	-	-	-	-	-		
	- 12,588,850	-	-	8,377,552	-	-	-	
	- 12,300,030	-	-	-	-	-	-	
	-	9,074,662	-	-	-	-	-	
	- 153,455				 533,608		- 53,381	
	12,742,305	9,171,419	28,779	8,377,552	 4,406,628	253,725	7,952,795	
	1,139,687	3,220,822	(1,521)		 (742,482)	(53,379)	(3,938,622)	
	:	-	-	-	1,200,000	-	- 34,708	
	-	-	-	-	-	-	-	
	-	252,117 (3,469,696)	1,521 -	-	-	-	3,800,000	
	-		-		 13,250	-	-	
	-	(3,217,579)	1,521		 1,213,250		3,834,708	
	1,139,687	3,243	-		470,768	(53,379)	(103,914)	
	6,726,900	112,535			 1,682,961	123,783	1,185,209	

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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, 2023

	Special Revenue Funds							
	Safety Enforcement	Sheriff	Solicitor	Special Source Revenue Bonds	Storm Water Drainage	Victim Notification		
Revenues:								
Property taxes and other taxes	\$-	\$-	\$-	\$ 23,925,512	\$-	\$-		
Intergovernmental	1,741,132	-	2,117,747	-	-	33,811		
Fines and forfeitures	133,801	158,087	70,776	-	-	162,477		
Service charges	-	29,000	469,314	-	4,080,908	1,103		
Interest	1,917	32,582	-	2,976,990	370,893	-		
Other revenues	528,539	879,978	86,511					
Total revenues	2,405,389	1,099,647	2,744,348	26,902,502	4,451,801	197,391		
Expenditures:								
Current:	40.000							
General government	10,000	-	-	-	-	- 167,728		
Public safety Judicial	2,266,976 570,586	984,439	- 2,718,338	-	-	286,501		
Public works	570,566	-	2,7 10,330	- 15,154,094	- 2,484,564	200,501		
Health and welfare	- 76,196			15,154,094	2,404,304	-		
Economic development	70,130			_				
Culture and recreation	-	-	-	-	-	-		
Education	-	-	-	-	-	-		
Capital outlay	-	-	-	-	-	-		
Debt service	-			9,214,730		-		
Total expenditures	2,923,758	984,439	2,718,338	24,368,824	2,484,564	454,229		
Excess (deficiency) of revenues over								
(under) expenditures	(518,369)	115,208	26,010	2,533,678	1,967,237	(256,838)		
Other financing sources (uses):								
General obligation bonds issued	-	-	-	-	-	-		
Subscription based IT arrangements financing	-	-	-	-	-	-		
Lease financing	-	-	-	-	-	-		
Transfers in	1,041,644	-	356,232	9,177,172	-	259,344		
Transfers out	(131,379)	(14,956)	(564,936)	(12,720,578)	(188,243)	-		
Proceeds from sale of capital assets	-	-		-				
Total other financing sources (uses)	910,265	(14,956)	(208,704)	(3,543,406)	(188,243)	259,344		
Net change in fund balance	391,896	100,252	(182,694)	(1,009,728)	1,778,994	2,506		
Fund balances at beginning of								
year	1,476,864	2,580,315	1,309,984	70,307,503	8,622,616	581		
Fund balances at end of year	\$ 1,868,760	\$ 2,680,567	\$ 1,127,290	\$ 69,297,775	\$ 10,401,610	\$ 3,087		

	Construction	Equipment Replacement Fund	ITS / MIS	Total Nonmajor Governmental Funds	
Revenues:					
Property taxes and other taxes	\$-	\$-	\$-	\$ 71,494,610	
Intergovernmental	2,011,857	-	24,771	44,040,702	
Fines and forfeitures	-	-	-	725,487	
Service charges	-	-	-	12,441,860	
Interest	269,108	18,691	-	5,287,718	
Other revenues	-			1,550,825	
Total revenues	2,280,965	18,691	24,771	135,541,202	
Expenditures:					
Current:					
General government	-	-	-	106,757	
Public safety	-	-	-	7,714,190	
Judicial	-	-	-	12,277,200	
Public works	-	-	-	26,444,477	
Health and welfare	-	-	-	10,989,890	
Economic development	-	-	-	12,588,850	
Culture and recreation	-	-	-	21,101,636	
Education	-	-	-	9,074,662	
Capital outlay	4,786,918	55,000	2,150,078	6,991,996	
Debt service	-			9,955,174	
Total expenditures	4,786,918	55,000	2,150,078	117,244,832	
Excess (deficiency) of revenues over					
(under) expenditures	(2,505,953)	(36,309)	(2,125,307)	18,296,370	
Other financing sources (uses):					
General obligation bonds issued	-	-	-	1,200,000	
Subscription based IT arrangements financing	-	-	-	34,708	
Lease financing	-	-	2,292,307	2,292,307	
Transfers in	5,762,619	1,082,403	127,508	30,121,637	
Transfers out	-	(579,735)	(294,508)	(25,980,274)	
Proceeds from sale of capital assets	-	35,342	-	48,592	
Total other financing sources (uses)	5,762,619	538,010	2,125,307	7,716,970	
Net change in fund balance	3,256,666	501,701	-	26,013,340	
Fund balances at beginning of year	5,349,284	608,262	-	128,772,807	
Fund balances at end of year	\$ 8,605,950	\$ 1,109,963	\$ -	\$ 154,786,147	
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See independent auditor's report.