

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				
	Accommo- dations	Child Support Enforcement	Community Development	Construction Public Works	Disaster and Pandemic Funds
Revenues:					
Property taxes and other taxes	\$ 28,038,158	\$ -	\$ -	\$ -	\$ -
Intergovernmental	498,937	916,935	2,581,496	18,843,560	425,095
Fines and forfeitures	-	-	-	-	-
Service charges	-	-	-	-	-
Interest	674,619	-	-	879,189	-
Other revenues	-	-	-	-	-
Total revenues	29,211,714	916,935	2,581,496	19,722,749	425,095
Expenditures:					
Current:					
General government	-	-	-	-	-
Public safety	-	101,683	-	-	37,840
Judicial	-	802,361	-	-	-
Public works	-	-	-	8,374,075	431,744
Health and welfare	-	-	2,536,142	-	-
Economic development	-	-	-	-	-
Culture and recreation	21,101,636	-	-	-	-
Education	-	-	-	-	-
Capital outlay	-	-	-	-	-
Debt service	-	-	-	-	-
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 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)
Fund balances at end of year	\$ 18,545,368	\$ 982,729	\$ 60,255	\$ 29,014,862	\$ (199,862)

Special Revenue Funds

Economic Development	Education	Emergency Medical Services	Emergency Rental Assistance	Fire Districts	Hazardous Materials Enforcement	Public Defender
\$ 3,991,731	\$ 12,115,710	\$ -	\$ -	\$ 3,423,499	\$ -	\$ -
2,399,088	276,531	27,258	8,377,552	175,500	-	3,589,432
-	-	-	-	-	200,346	-
7,491,173	-	-	-	-	-	370,362
-	-	-	-	9,850	-	53,879
-	-	-	-	55,297	-	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
-	-	-	8,377,552	-	-	-
12,588,850	-	-	-	-	-	-
-	-	-	-	-	-	-
-	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	1,521	-	-	-	3,800,000
-	(3,469,696)	-	-	-	-	-
-	-	-	-	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
\$ 7,866,587	\$ 115,778	\$ -	\$ -	\$ 2,153,729	\$ 70,404	\$ 1,081,295

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:						
General government	10,000	-	-	-	-	-
Public safety	2,266,976	984,439	-	-	-	167,728
Judicial	570,586	-	2,718,338	-	-	286,501
Public works	-	-	-	15,154,094	2,484,564	-
Health and welfare	76,196	-	-	-	-	-
Economic development	-	-	-	-	-	-
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

	Capital Projects Funds			Total Nonmajor Governmental Funds
	Construction	Equipment Replacement Fund	ITS / MIS	
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

See independent auditor's report.