

**CHARLESTON COUNTY, SOUTH CAROLINA
CAPITAL ASSETS USED IN THE
OPERATION OF GOVERNMENT FUNDS**



COUNTY OF CHARLESTON, SOUTH CAROLINA
Capital Assets Used in the Operation of Governmental Funds
Schedule by Function
June 30, 2024

<u>Function</u>	<u>Land</u>	<u>Buildings</u>	<u>Improvements Other than Buildings</u>	<u>Machinery and Equipment</u>	<u>Infrastructure</u>	<u>Construction in Progress</u>	<u>Total</u>
General government	\$ 9,939,860	\$ 135,494,461	\$ 6,480,302	\$ 48,254,017	\$ -	\$ 47,035,081	\$ 247,203,721
Public safety	7,281,702	166,638,072	9,702,984	59,273,960	-	3,059,885	245,956,603
Judicial	-	60,706,495	4,740,477	3,805,335	-	3,266,429	72,518,736
Public works	188,336	544,682	48,598	12,227,556	53,318,672	1,505,905	67,833,749
Health and welfare	177,160	3,282,223	-	965,889	-	-	4,425,272
Culture and recreation	12,984,317	74,634,489	21,508,725	8,997,494	-	1,749,257	119,874,282
Economic Development	-	-	446,441	89,004	-	(9,253)	526,192
Total	<u>\$ 30,571,375</u>	<u>\$ 441,300,422</u>	<u>\$ 42,927,527</u>	<u>\$ 133,613,255</u>	<u>\$ 53,318,672</u>	<u>\$ 56,607,304</u>	<u>\$ 758,338,555</u>

This schedule presents only the capital asset balances related to the governmental funds. Accordingly, the capital assets reported in the internal service funds are excluded from the above amounts. Generally, the capital assets of internal service funds are included as governmental activities in the statement of net position.

COUNTY OF CHARLESTON, SOUTH CAROLINA
Capital Assets Used in the Operation of Governmental Funds
Schedule of Changes by Function
For the Year Ended June 30, 2024

Function	Balance July 1, 2023	Additions *	Deletions *	Balance June 30, 2024
General government	\$ 208,331,567	39,022,613	(150,459)	247,203,721
Public safety	240,947,398	6,930,120	(1,920,914)	245,956,604
Judicial	69,288,495	3,280,008	(49,768)	72,518,735
Public works	65,278,649	2,691,218	(136,117)	67,833,750
Health and welfare	4,369,799	55,473	-	4,425,272
Culture and recreation	119,029,260	845,022	-	119,874,282
Economic Development	521,119	5,072	-	526,191
Total	\$ 707,766,287	\$ 52,829,526	\$ (2,257,258)	\$ 758,338,555

* The additions and deletions include amounts for inter-function transfers.

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See independent auditor's report.

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