

COUNTY OF CHARLESTON, SOUTH CAROLINA
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 NONMAJOR GOVERNMENTAL FUNDS
 For the Year Ended June 30, 2024

	Special Revenue Funds				
	Accommo- dations	Child Support Enforcement	Community Development	Construction Public Works	Disaster and Pandemic Funds
Revenues:					
Property taxes and other taxes	\$ 29,111,099	\$ -	\$ -	\$ -	\$ -
Intergovernmental	638,785	1,017,432	2,618,244	10,041,189	92,402
Fines and forfeitures	-	-	-	-	-
Service charges	-	-	66,056	-	-
Interest	1,083,173	-	-	1,500,520	-
Other revenues	-	-	87,792	-	-
Total revenues	30,833,057	1,017,432	2,772,092	11,541,709	92,402
Expenditures:					
Current:					
General government	-	-	-	-	-
Public safety	-	90,083	-	-	8,040
Judicial	-	603,520	-	-	-
Public works	-	-	-	7,511,617	-
Health and welfare	-	-	2,722,734	-	249,438
Economic development	-	-	-	-	-
Culture and recreation	29,359,107	-	-	-	-
Education	-	-	-	-	-
Capital outlay	-	-	-	-	-
Debt service	-	-	-	-	-
Total expenditures	29,359,107	693,603	2,722,734	7,511,617	257,478
Excess (deficiency) of revenues over (under) expenditures	1,473,950	323,829	49,358	4,030,092	(165,076)
Other financing sources (uses):					
Lease financing	-	-	-	-	-
Transfers in	-	495,653	-	11,233,958	353,130
Transfers out	(55,689)	(894,702)	-	(11,233,958)	-
Proceeds from sale of capital assets	-	-	-	-	-
Total other financing sources (uses)	(55,689)	(399,049)	-	-	353,130
Net change in fund balance	1,418,261	(75,220)	49,358	4,030,092	188,054
Fund balances at beginning of year	18,545,368	982,729	60,255	29,014,861	(199,862)
Fund balances at end of year	\$ 19,963,629	\$ 907,509	\$ 109,613	\$ 33,044,953	\$ (11,808)

Continued

Special Revenue Funds					
Economic Development	Education	Emergency Medical Services	Emergency Rental Assistance	Fire Districts	Hazardous Materials Enforcement
\$ 4,248,511	\$ 11,916,421	\$ -	\$ -	\$ 4,053,791	\$ -
1,324,478	280,122	27,313	-	163,599	-
-	-	-	-	-	242,300
7,382,471	-	-	-	-	-
-	-	-	-	63,285	-
1,000	-	-	-	326,529	-
<u>12,956,460</u>	<u>12,196,543</u>	<u>27,313</u>	<u>-</u>	<u>4,607,204</u>	<u>242,300</u>
-	115,469	-	-	-	-
-	-	28,816	-	4,348,597	238,637
-	-	-	-	-	-
-	-	-	-	-	-
9,683,132	-	-	-	-	-
-	-	-	-	-	-
-	9,653,407	-	-	-	-
-	-	-	-	-	-
171,959	-	-	-	366,880	-
<u>9,855,091</u>	<u>9,768,876</u>	<u>28,816</u>	<u>-</u>	<u>4,715,477</u>	<u>238,637</u>
<u>3,101,369</u>	<u>2,427,667</u>	<u>(1,503)</u>	<u>-</u>	<u>(108,273)</u>	<u>3,663</u>
-	-	-	-	-	-
-	155,808	1,503	-	-	-
(1,500,000)	(2,699,253)	-	-	-	-
-	-	-	-	-	-
<u>(1,500,000)</u>	<u>(2,543,445)</u>	<u>1,503</u>	<u>-</u>	<u>-</u>	<u>-</u>
1,601,369	(115,778)	-	-	(108,273)	3,663
7,866,587	115,778	-	-	2,153,729	70,404
<u>\$ 9,467,956</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,045,456</u>	<u>\$ 74,067</u>

Continued

COUNTY OF CHARLESTON, SOUTH CAROLINA
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 NONMAJOR GOVERNMENTAL FUNDS
 For the Year Ended June 30, 2024

	Special Revenue Funds						
	Public Defender	Safety Enforcement	Sheriff	Solicitor	Special Source Revenue Bonds	Storm Water Drainage	
Revenues:							
Property taxes and other taxes	\$ -	\$ -	\$ -	\$ -	\$ 25,205,122	\$ -	\$ -
Intergovernmental	4,193,884	3,094,608	-	2,836,088	-	-	7,367
Fines and forfeitures	-	144,524	134,886	39,687	-	-	195,592
Service charges	300,988	-	26,600	543,386	-	4,305,288	757
Interest	101,193	2,532	48,546	-	3,426,413	578,454	-
Other revenues	-	326,765	869,491	107,216	-	-	-
Total revenues	4,596,065	3,568,429	1,079,523	3,526,377	28,631,535	4,883,742	203,716
Expenditures:							
Current:							
General government	-	54,807	-	-	-	-	-
Public safety	-	1,608,718	825,666	-	-	-	184,556
Judicial	8,432,698	1,282,312	-	3,566,295	-	-	315,421
Public works	-	-	-	-	32,312,310	3,976,510	-
Health and welfare	-	738,082	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Education	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Debt service	20,543	-	-	-	9,221,736	-	-
Total expenditures	8,453,241	3,683,919	825,666	3,566,295	41,534,046	3,976,510	499,977
Excess (deficiency) of revenues over (under) expenditures	(3,857,176)	(115,490)	253,857	(39,918)	(12,902,511)	907,232	(296,261)
Other financing sources (uses):							
Lease financing	-	-	-	-	-	-	-
Transfers in	4,440,000	140,766	-	341,426	9,127,684	-	290,686
Transfers out	-	(230,505)	(30,496)	(510,684)	(12,752,090)	-	-
Proceeds from sale of capital assets	-	-	95,419	-	-	-	-
Total other financing sources (uses)	4,440,000	(89,739)	64,923	(169,258)	(3,624,406)	-	290,686
Net change in fund balance	582,824	(205,229)	318,780	(209,176)	(16,526,917)	907,232	(5,575)
Fund balances at beginning of year	1,081,297	1,868,760	2,680,567	1,127,290	69,297,775	10,401,610	3,087
Fund balances at end of year	\$ 1,664,121	\$ 1,663,531	\$ 2,999,347	\$ 918,114	\$ 52,770,858	\$ 11,308,842	\$ (2,488)

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Capital Projects Funds			
Construction	Equipment Replacement Fund	ITS / MIS	Total Nonmajor Governmental Funds
\$ -	\$ -	\$ -	\$ 74,534,944
3,388,143	-	24,771	29,748,425
-	-	-	756,989
-	-	-	12,625,546
571,261	142,722	-	7,518,099
-	-	-	1,718,793
<u>3,959,404</u>	<u>142,722</u>	<u>24,771</u>	<u>126,902,796</u>
-	-	-	170,276
-	-	-	7,333,113
-	-	-	14,200,246
-	-	-	43,800,437
-	-	-	3,710,254
-	-	-	9,683,132
-	-	-	29,359,107
-	-	-	9,653,407
4,911,856	-	363,278	5,275,134
-	-	-	9,781,118
<u>4,911,856</u>	<u>-</u>	<u>363,278</u>	<u>132,966,224</u>
<u>(952,452)</u>	<u>142,722</u>	<u>(338,507)</u>	<u>(6,063,428)</u>
-	-	654,385	654,385
10,741,376	927,880	-	38,249,870
-	(191,381)	(315,878)	(30,414,636)
67,860	141,181	-	304,460
<u>10,809,236</u>	<u>877,680</u>	<u>338,507</u>	<u>8,794,079</u>
9,856,784	1,020,402	-	2,730,651
<u>8,605,950</u>	<u>1,109,963</u>	<u>-</u>	<u>154,786,148</u>
<u>\$ 18,462,734</u>	<u>\$ 2,130,365</u>	<u>\$ -</u>	<u>\$ 157,516,799</u>

See independent auditor's report.